

Orissa Panchayat Samiti Accounting Procedure Rules, 2002

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Rule

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Orissa Panchayat Samiti Accounting Procedure Rules, 2002Published vide Notification S.R.O. No. 198/2002, dated 6th February, 2002, Orissa Gazette Extraordinary No. 279 dated 28.2.2002S.R.O. No. 198/2002. - Whereas the draft of the Orissa Panchayat Samiti Accounting Procedure Rules, 2000 was published as required by Sub-section (1) of Section 57 of the Orissa Panchayat Samiti Act, 1959 (Orissa Act 7 of 1960) in the extraordinary issue No. 813 of the Orissa Gazette, dated the 1st June 2000, under the notification of the Government of Orissa in the Panchayati Raj Department No. 7125-PR. dated the 18th May 2000 as S.R.O. No. 449/2000 inviting objections and suggestions from all persons likely to be affected thereby till the expiry of a period of thirty days from the date of publication of the said notification in the Orissa Gazette;And whereas objections and suggestions received in this regard have duly been considered by the State Government.Now, therefore, in exercise of the powers conferred by Section 57 of the said Act, the State Government do hereby make the following rules, namely :

1. Short title and commencement.

(1)These rules may be called the Orissa Panchayat Samiti Accounting Procedure Rules, 2002.(2)They shall come into force on the date of their publication in the Orissa Gazette.

2. Definitions.

(1)In these rules unless the context otherwise requires:(a)"Act" means the Orissa Panchayat Samiti Act, 1959;(b)"Accountant General" means the Accountant General, Orissa;(c)"Assistant Engineer" means the officer appointed as such for and execution of works in the Panchayat Samiti under this jurisdiction and includes Assistant Project Director (Technical);(d)"Auditor" means the Examiner of

Local Fund Audit and the officer appointed to assist him under the Orissa Local Fund Audit Act, 1948 and also includes any other person authorised by Government to take up audit of the accounts of the Panchayat Samiti for a specific period of posted in the Panchayat Samiti for pre audit work;(e)"Bill" means a statement of claims against the Panchayat Samiti containing specification of the nature and amount of the claim either in gross or by items and includes such statement presented in the form of receipt.Note. - A bill becomes a voucher when it is duly received and stamped "paid"(f)"Block" means the Block constituted under Section 15 of the Act;(g)"Chairman/Vice-Chairman" means Chairman/Vice-Chairman elected under Sub-section (3) of Section 16 of the Act;(h)"Executive Engineer" means the officer appointed as such for execution and management of all works in the Panchayat Samiti under his jurisdiction and includes Additional Project Director (Technical);(i)"Fund" means the Panchayati Samiti Fund;(j)"Government" means the Government of Orissa;(k)"Head of Office" means the Block Development Officer; and(l)"Sub-Collector" means the officer appointed as such for revenue administration.(2)All other words and expressions used in these rules but not defined shall have the same meaning as respectively assigned to them in the Act.

3. Panchayat Samiti Fund.

(1)the purpose to which the fund may be applied include all objects expressly declared obligatory or discretionary under the Act or rules made thereunder and in general everything incidental to the administration for the said purposes and fund shall be applicable thereto within the Block subject to these rules and such further rules or special orders as the Government may make or issue and shall be applicable to such purposes outside the Panchayat Samiti if the expenditure is authorised by the Act or specially sanctioned by the Government.(2)The Block Development Officer shall, subject to the control of Government, remain in charge of the fund shall subject to these rules administer the same in accordance with the decision of the Samiti.

4. Payment from the fund.

- The payment of any sum out of the fund may be made by the Block Development Officer subject to prior approval of Chairman in absence of budget provision in the case of :(a)refund of taxes, surcharge of fees under the Act or any law;(b)repayment of moneys belonging to contractors, executants or other persons and held in deposit, and moneys collected or credited to the Panchayat Samiti fund by mistake; and(c)sum payable under a decree or order of the Civil Court passed against the Panchayat Samiti or under a compromise of any suit or legal proceeding or claim :Provided that the Block Development Officer shall forthwith communicate the case of payment to Panchayat Samiti which shall take such action as may in the circumstance be deemed necessary or expedient to cover any of such expenditure not covered by a budget grant.

5. Personal ledger Account.

(1)Sanction shall be issued by different Departments of Government detailing the amounts to be drawn during a financial year.(2)The Block Development Officer shall draw and tender the money Under Sub-rule (1) for credit into personal Ledger Account within prescribed time limit and get the

Treasury Pass Book up-to-date periodically (at least once a month). No change shall be made in the prescribed list of major, minor sub and detailed Budget account heads without approval of Government and the same head shall be used in all accounts maintained by the Samiti.(3)Funds/Grants sanctioned by Government or any authority authorised by Government with specific direction to ledge the money in a bank shall be lodged in a Bank approved by Government.(4)A register in Form No. 1 shall be maintained to show the details of grants received and drawn.

6.

(1)All moneys received on account of the fund shall be paid in full to the Treasury/Bank as often as can be conveniently managed and shall be included in the Panchayat Samiti Fund and shall on no account be appropriated towards expenditure of the Samiti other than the purpose for which it has been received.(2)For moneys received by the Samiti other than taxes, receipts shall be given in Form No. II. The Total amount received shall be written in words both on the receipt itself and on the counter foil.Note I. - The forms shall be bound in books containing 100 forms each and they shall be consecutively machine numbered before the book is brought into use.Note II. - At places where the cash business of the treasury is conducted through Banks, cheques/Bank drafts drawn on local branch of a schedule bank may be accepted in payment of Samiti dues if the cheques inclusive of the collection of charges have been crossed by the drawer. Until, however, a cheque has been cleared, the Samiti cannot admit that payment has been received and consequently final receipt shall not be granted when a cheque is tendered. A receipt for the actual cheque only may be given in the first instance, the formal receipt shall be granted after the cheque has been cleared and the amount deposited in the fund.(3)If a Samiti levies any tax or fee under the Act and the rules made thereunder, it shall use the receipt books in Form No. III.

7. Pass Book.

- With the remittances, the pass Book of the Samiti shall be sent to the treasury, Upon receipt of money by the treasury both sides of the Pass Book shall be written upto date by the treasury. The entries shall be initialled by the Treasury Officer and the book returned to the Samiti Office.

8. Withdrawal from pass Book.

- No amount shall be drawn from the fund unless it is necessary for immediate disbursement supported by a resolution of the Samiti to incur the expenditure.

9. Expenditure.

(1)Every Officer incurring expenditure shall be guided by the following principles :(i)the officer sanctioning expenditure shall ensure strict economy at every step and shall avoid extravagance in expenditure(ii)The expenditure shall not be more than what the occasion reasonably demands.(iii)No authority shall exercise its power of sanctioning expenditure or pass an order which

will be directly or indirectly advantageous to himself.(iv)Moneys out of the fund shall not be utilised for the benefit of a particular person or section of the community unless:(a)the amount of expenditure involves is insignificant, or(b)a claim for the amount could be enforced in Court of law, or(c)the expenditure is in pursuance of a recognised policy of the Government of India/State Government,(v)The amount of allowances granted to meet expenditure of a particular type shall be so regulated that the allowances are not on the whole a source of profit to the recipients.

10. Schemes.

(1)Funds placed at the disposal of the Samiti by the Government by way of grant for schemes under any head shall be utilised for the approved schemes under that head. Funds shall not be diverted from one scheme to another scheme without approval of Government nor shall be pattern of schemes of altered without the approval of Government. No continuing scheme shall be left in an incomplete stage.(2)Direction shall not be given by any authority other than the Administrative Department for incurring expenditure from the Fund for a purpose for which fund has not been constituted.

11. Allotment Register.

- In order to ensure that the allotments appropriated in the budget are not exceeded, an Allotment Register in Form No. IV shall be maintained, in this register separate page shall be set apart for each detailed head. Whenever a bill is submitted to the Block Development Officer for passing, it shall be submitted along with this register after noting expenditure covered by the bill in the register.

12. Cash and Account.

(1)The cash and account branches of each Panchayat Samiti shall be kept distinct from each other under the charge of a cashier and accountant respectively.(2)In no case of the same person shall compile the Samiti accounts and superintend the collection of taxes, rates and other Samiti income.

13. Book of Account.

- All Books of accounts and register shall be substantially bound and paged before being brought into use, and no account shall be prepared on loose sheets or in loosely bound volumes.

14. Correction in Accounts.

- All corrections and alterations in accounts shall be neatly made in red ink and attested by the initials of the Block Development Officer. Similarly any alteration and correction in a voucher shall be duly authenticated by the payee. Erasures shall on no account be permitted in registers, statements, vouchers or accounts of any description.

15. Claims.

- Claims against a Samiti shall ordinarily be discharged by cheques drawn upon the Treasury/Bank. Claim upto a sum of Rs. 500 (Five hundred) may discharged by making payment in shape of cash.

16.

(1) Every bill or other claim for payment shall be presented to the Block Development Officer who shall verify the same and if satisfied that such bill or other claim is in order he shall endorse on them a payment order which shall, be on the following line, namely :Pay Rs.....(in words) (Rupees.....) only :Provided that the payment order shall be signed by the Block Development Officer where the amount does not exceed rupees [two lakhs] [Substituted vide O.G.E. No. 1872 dated 6.10.2007.] and by both the Block Development Officer and the Chairman of the Samiti (in the absence of the Chairman, by the Vice-Chairperson of the Samiti), where the amount is in excess of the said amount :Provided farther that the Block Development Officer or the Chairman, as the case may be, shall sign the payment order within seven days of receipt of the bill.(2) Where the Collector is satisfied that countersignature by the Chairman in any case or group of cases has been unnecessarily delayed, he may direct the Block Development Officer to get the bill/bills signed by the Project Director, DRDA/Sub-Collector and pass the bill or claim for payment irrespective of the amount involved.

17. Stamped receipts.

(1) The Block Development Officer shall ensure that every bill in respect of which payment is made is duly stamped by the payee with revenue stamp of required value and signed by the person to whom the money is due and to whom it has actually been paid.(2) Cash memorandum which do not contain an acknowledgement of the receipt of money from persons named therein are not receipts within the meaning of Sub-section (2) of Section 23 of the Indian Stamp Act, 1899 (11 of 1899). Mere writing of the purchaser's name and address on a cash memorandum for delivery purpose does not transform it into an acknowledgement to the purchaser that the money has been paid Cash memoranda will not therefore, be recorded as Sub-vouchers in audit unless they contain an acknowledgement of the receipt of money from the person named therein with stamps of admissible value.

18. Bill Register.

(1) All claims which are preferred and accepted shall be paid at the earliest possible date. Every bill presented shall be entered in the register of bills in Form No. V.(2) At the close of the year the unpaid amounts shall be shown in the column 'Balance' and the reason for non-payment noted in the remarks column of the register. The balance outstanding on 31st March shall be carried forward in detail to the register of bills for the next year.(3) All orders for supplies and for works including those for which formal agreements have been made shall be entered in an order book in Form No. VI or VII. This will ensure a complete record of the liabilities in cases where the bills may not have been

presented.(4)All work and supply orders shall be serially marked and a copy shall be kept in a separate guard file. Reference to payments shall be noted on the orders as and when bills are passed for payments and duly attested by the Block Development Officer to avoid double claims.

19. Limitation for payment.

(1)An order directing the payment of any claim made in a bill shall be valid only for a period of six months and shall ,be renewed if payment is to be made thereafter mentioning reason of renewal.(2)No claim against the Panchayat Samiti shall be admitted for payments where a bill is presented after a period of more than one year, from the date on which the claim become due without the order of. the Chairman of the Samiti and verification of previous payment.

20. Paid Bills and Vouchers.

- All bills and vouchers that have been paid shall be numbered consecutively for each month in order of payment shall be stamped "Paid" and pasted in a guard file. Sub-voucher to bills must be cancelled in such a manner that they cannot be used subsequently.

21. Advance.

- The Block Development Officer may sanction advance from permanent advance Cash Book to meet petty contingent charges before drawing bills for the amount. Permanent advance Cash Book shall be maintained in Form No. VIII. The recoupment shall always be for the total expenditure from the last recoupment to-date so that the balance in hand after recoupment will always be the full amount of the permanent advance.

22. Cheque book.

- Cheque books to be used for drawal by Panchayat Samiti on a treasury shall be supplied by the officer in charge of the treasury only on receipt of requisition in printed form, which is available in each cheque book and never more than one cheque book shall be supplied on a single requisition. The requisition must be signed by the Block Development Officer. Each book shall bear a number which shall be repeated upon each cheque contained in it, together with the consecutive number of the cheque and the drawing officer shall notify to the treasury upon which he draws, the number of the cheque book which he from time to time brings into use.

23. Custody of cheque book.

- The cheque book shall be kept under lock and key in the personal custody f the drawing officer, who when relieved shall take a receipt for the correct number of blank cheques made over to the Relieving Officer.

24. Detail account of Cheque Book.

- On receipt of a cheque book from the Treasury/Bank the Block Development Officer shall examine it carefully and shall count the number of forms contained in each and record a certificate of count on the fly-leaf. Shortage of forms or any other defects noticed shall be reported to the Treasury/Bank.

25. Unused cheques.

- The cheque book in use may be made over to the accountant whenever required but it shall be returned before the office is closed for the day. The Block Development Officer shall satisfy himself periodically that all unused cheques are in the book and that none has been surreptitiously extracted.

26. Singing of cheques.

- No cheque shall be signed unless required for immediate delivery to the person to whom the money is to be paid nor until the bill, which it will discharge, has been presented in a complete form examined and passed for payment in accordance with Rule 19 and stamped paid by cheque bearing number. The number and date of cheque drawn should be recorded by the Drawing Officer.

27. Entries in the cheques.

- The amount of every cheque drawn shall be written in words as well as in figures both on the cheque itself and on the counterfoil and the counterfoil shall be initialled by the authorised person or persons who sign cheques. All cheques drawn by the Samiti on Treasuries shall have written across them in words at right angles to the type, a sum little in excess of that for which they are granted, thus "under thirty rupees" will mean that the cheque is for a sum not less than Rs. 20 but less than Rs. 30.

28.

Cheques of the Samiti shall be signed by the Block Development Officer.

29. Cancellation of cheques.

- When a signed cheque is cancelled, it shall be effaced or stamped "cancelled" by the Block Development Officer and shall be destroyed if it is in the drawer's possession. The fact of cancellation shall be noted in red ink under the initial of the Block Development Officer upon the counterfoil and also across the passing orders which has been effaced upon the voucher. If the cheque to be cancelled is not in the drawer's possession, he must promptly address the Treasury Officer or the Bank, as the case may be, to stop payment of the cheque and on ascertaining that the payment has been stopped, shall write back the entry in his cash book by exhibiting the amount of

the cheque as a minus figure on the payment side of the cash book. A counter reference shall be given in the cash book against the original to the second entry of the cheque. A cheque remaining unpaid for any cause for twelve months after the month of its issue or after expiry of the financial year in which it was drawn shall be cancelled and the amount written back in a similar manner. Block Development Officer shall get the cheques so cancelled checked by Treasury/Bank annually in the month of April. After getting the cheques checked by Treasury/Banks the same shall be destroyed.

30. Validity of cheque.

(1) Cheques once issued are valid for three months after the month of issue : Provided that cheques drawn during a financial year shall cease to be valid after 31st March of that financial year. If the validity of a cheque expires owing to its not being presented at the Treasury for payment within the above mentioned period, it may be received back the drawer who shall then destroy it and draw a new cheque in lieu thereof. The fact of destruction and the number and date of the old cheque that is destroyed shall be entered on the counterfoil of the new one. The fact of the new cheque having been issued shall be entered on the date of issue in red ink in the cash book, but not in the column for payment, a note being made at the same time against the original entry in the cash book.

31. Loss of cheque.

(1) If a cheque drawn is reported as lost the Block Development Officer shall send an intimation [by registered post with AD] to the bank concerned to that effect and advise the Bank to stop payment if the cheque alleged to have been lost is presented thereafter and such intimation shall be sent within a day or two from the date on which information regarding loss of cheque comes to knowledge of Block Development Officer and acknowledgment regarding receipt of intimation is to be obtained from the Bank. A written confirmation about the bank having recorded the 'stop order' shall also be obtained from it. In cases where the currency of the cheque alleged to have been lost has already expired at the time when the request for recording 'stop order' by the bank is made, no acknowledgement of the 'stop order' by the Bank other than Postal acknowledgement due is necessary. At the same time the Block Development Officer shall intimate the Treasury Officer concerned and obtain from him a certificate in the following form. "Certified that cheque No dated for Rs reported by the Block Development Officer to have been drawn on this treasury in favour of have not been paid and shall not be paid if presented thereafter". (2) The Block Development Officer shall, on receipt of the duly signed certificate enter the fact of loss, cancellation and issue of a fresh cheque against the original entry in the cash book and in the relevant counterfoil of the original cheque. (3) The party requesting for a fresh cheque in lieu of a lost one shall execute an indemnity bond in Form No. IX. (4) In case of a Government Department or a bank the execution of indemnity bond is not necessary but a fresh cheque shall be issued in its favour only on receipt of a certificate that it has not received the cheque alleged to have been lost or having received it has been lost and that it will returned to the drawer if found later. (5) On completion of requirements, stated in the foregoing paragraphs, the Block Development Officer may issue a fresh cheque in lieu of lost one under intimation to the drawal office.

32. Cash Book.

- The Cash Book of the Samiti shall be maintained by the Accountant in Form No. X. It shall be a substantially bound volume containing a sufficient number of pages to cover at least one year's transactions: Provided that in the Samiti where transactions are heavy, two or more volumes may be maintained for recording transactions of one year. Each volume shall be carefully page numbered consecutively in print before being brought into use.

33. Pass Book.

- As soon as the Pass Book/Statement of account is received from the Treasury/Bank the Accountant/Auditor of the Samiti shall compare and verify the entries in it with the duplicate challans and with the cash book to ensure that all remittances have been duly brought to account in the treasury/bank.

34. Entries in the cash book.

- The entries in receipt side of the cash book shall be made from the details of bills, cheques, and bank drafts drawn on the Treasury/Bank and Misc. receipt issued by Block Development Officers acknowledging receipt of the cash towards dues of the Panchayat Samiti. The entries in the payment side of the cash book shall be made from the details of the vouchers passed for payment and of the cheques and bank draft issued.

35. Cash Transaction.

- All cash transactions shall be entered in the cash book.

36. Up-to-date entries in the cash book.

(1) The Cashier shall make entries in the cash book with reference supporting documents, and registers. The Accountant/Auditor shall check the recording of opening balance, entries in the receipt and payment side, closing balance and analysis of closing balance on the basis of supporting documents and registers. The Accountant/Auditor shall check admissibility of bills as per provisions of relevant rules and Government instructions. (2) The Block Development Officer shall attest each entry in the receipt side and payment side after being satisfied about correctness of the entry with reference to supporting documents and registers. (3) The Block Development Officer shall personally satisfy himself that- (a) closing balance of the transaction of the previous day has been correctly carried forward as opening balance on the day of transaction. (b) all cheques and bank drafts signed by him for drawal are presented into the treasury/bank and amount received is correctly accounted for in the P.L. Account/Panchayat Samiti/other relevant cash book. (c) payment from the Fund in shape of cheque, bank drafts and in cash is correctly noted in the cash book. (d) closing balance is worked out correctly. The cash is hand, cash in shape of deposit and amount of advance is correctly worked out to determine closing balance. (e) at the end of each month the Block Development Officer

shall verify cash balance in the chest with the balance in the cash book and record signed and dated certificate to the following effect: Certified that the Cash Balance has Been Checked and Found to be as Under In case there is any difference between the physical cash balance and the balance as per cash book the same shall be explained : Provided that the Chairman may also verify the cash balance wherever he desires.

37. Iron chest.

(1) All cash of the Panchayat Samiti shall be kept in an iron chest under a double lock arrangement. Both the keys of the same lock shall not be kept in one person's custody and the keys of one lock shall be kept apart from the keys of the other lock and always in different person's custody. The chest shall never be opened unless both the custodians of the keys are present. The Block Development Officer shall be the custodian of one of the lock, the custodian of the second lock being the cashier. Duplicate set of the keys shall be deposited in the Treasury in a sealed cover. (2) The Panchayat Samiti may prescribe the limit up to which money may be held in the Samiti chest, subject to a maximum of Rs. 10,000: Provided that in case the Samitis whose headquarters are situated at a place where no Treasury or Sub-treasury exists, money may be held in the chest, subject to a maximum of Rs. 20,000.

38. Cash Transaction.

- The following procedure shall be followed for fetching or carrying money from/to Treasury/Bank : (a) For total amount up to Rs. 5,000 the Peon may be allowed to carry the amount. (b) For amount exceeding Rs. 5,000 and upto Rs. 25,000 the Peon should be accompanied by a ministerial officer who may be the Cashier or any other employee. (c) For amount exceeding Rs. 25,000 and up to Rs. 1.00 lakh the Cashier may be authorised to receive the amount and he shall be accompanied by a Peon and two Class-III employees. (d) For amount exceeding Rs. 1.00 lakh and up to Rs. 5.00 lakhs the Cashier may be authorised to receive the amount and he shall be accompanied by a Peon, two Class-III employees and Block Development Officer himself. (e) For amount exceeding Rs. 5.00 lakhs special arrangement as envisaged in Orissa Treasury Code, Volume-I shall be made for safe carrying of Government money. Note - The vehicle available in the Block or a hired vehicle should invariably be provided for fetching or carrying of money from Bank to officer or vice versa for amount exceeding Rs. 25,000.

39. Loss.

(1) Whenever any loss of money, stores or other properties by embezzlement, theft, fire or otherwise is noticed, the Block Development Officer shall forthwith report the facts to the Examiner of Local Fund Accounts, Orissa and Collector of the district and to the Administrative Department. The Block Development Officer shall lodge F.I.R. in Police-station regarding loss and keep Chairman informed about it. He shall, after making a full enquiry with respect to such loss, submit to the said officers a complete report showing the total sum of money or the value of stores or other property lost, the manner in which such loss occurred and the steps taken by him to recover the money, stores or other properties lost and to punish the offender, if any. (2) Collector of the district receiving

a report under Sub-rule (1) shall forward it forthwith to Government with his remarks, if any. He shall also submit a detailed report, after completing such departmental investigation as may be necessary or expedient, on the causes or circumstances which led to defalcation or loss, the steps taken to prevent its re-occurrence and the disciplinary or any other proposed as against the person(s) responsible.(3)No money, stores or other property lost by embezzlement, theft, fire or otherwise shall be written off from the accounts except with the sanction of the Government :Provided that the Samiti shall be competent to sanction the write off of loss of money or the value of stores or property not exceeding Rs. 500 subject to the following condition :(a)That the loss does not disclose a defect system the amendment of which requires the order of Government; and(b)that there has not been any gross negligence on the part of any individual officer or officers which might possibly call for disciplinary action or in respect of which action could be taken under Section 9 of the Orissa Local Fund Audit Act, 1948 (Orissa Act V of 1948).

40. Advances.

- Advances to Contractors and Executants under any scheme is prohibited. Exceptions are however permitted in rural employment and poverty alleviation programmes as per specific scheme guidelines approved by Government.

41. Procedure for giving Advances.

- When an advance is drawn under Rule 40, following procedure shall be followed, namely :(a)No advance shall be given if previous advance for the same work/ supply is outstanding;(b)A second advance for any work shall not be granted until the first advance has been accounted for;(c)Money shall not be advanced unless there is reason to believe that the work for which money is required will be completed and paid for within the same financial year;(d)Officer granting advance shall be held responsible for any over payment, which may occur in consequence.(e)The advance granted for one purpose shall not be diverted to other purposes;(f)Advance shall be regularly and promptly adjusted;(g)Any unspent balance of an advance shall be immediately refunded; and(h)Payment of advances shall not be exhibited as final expenditure in the cash book.

42. Payment and Recovery of advances.

(1)Payment of advances in first instance shall be entered in the Cash Book as a red entry in the inner column of expenditure side of the cash book. But such items shall not be added to the other items of expenditure and shall form no part of the total expenditure. All a advances shall be noted in the Register of Advances in Form No. XI.(2)Recovery of advances when made from the bill of the contractor/executant or other individual's bill shall be passed by the Block Development Officer in the same manner as other bills are passed. The pass order shall run thus-Passed for Rs.....Pay Rs.....in cash/cheque and adjust Rs.....by credit to-(i)Work concerned (cost of material advance, secured advance) Rs.....(ii)Miscellaneous deposit (security deposit, etc.) Rs.....(iii)Other works (for recoveries in respect of other works) Rs.....Amount adjusted shall be exhibited in the cash book if advance is adjusted by way of refund of cash, such recovery shall be exhibited in the inner column of receipt side of the cash book in red ink but the same shall not be added to the other

items of receipts and shall form no part of the total receipts.(3)Payment of advance and recovery of advance shall be watched through register of advances, cash book and register of works.

43. List of outstanding advance.

- At the close of every quarter a list in Form No. XII shall be prepared for outstanding advances. The correctness of the list shall be provided in the following manner:balance at the end of the previous quarters,add advance granted during the quarter,deduct, advances adjusted or recovered during the quarters,balance outstanding at the end of the quarter.The register of advance shall be annually checked by the Block Development Officer and attested with signature and date.

44. Deposit Ledger.

- All sums of money received by way of Security Deposit from contractors/executants or others and all sums received which are of not the property of the Samiti and have been placed with the Samiti authorities for a temporary period only, shall be entered on the credit side of the Deposit Ledger in Form XIII. Such receipts when in cash shall be recorded in the cash book. The cash so received shall be paid into the Treasury/ Bank. All other forms of security, such as Government paper bonds and the like shall be recorded in a register in Form No. XIV. When the security is refunded the depositor shall give receipt acknowledging refund of security.

45. Register of securities.

(1)A Register of Government and other securities held by Samiti as its property shall be maintained in Form No. XV. This will show all investments belonging to the Samiti, the purpose for which each is held and orders of Government, if any, being quoted against each. No investment shall be written off this register unless disposed of absolutely by sale or otherwise.(2)The securities of the Samiti shall be under the custody of the Block Development Officer and shall be verified by the auditor at the time of audit.(3)The above register will also show the interest due and the realisations on account of it from time to time. Care shall be taken to ensure that the amounts due are realised on due dates and that there are no outstanding investments exempted from income-tax shall be indicated in the remark column of the register together with the authority therefor.(4)None of these investments, other than those made out of the general balance shall be disposed of except for the specific purpose for which they are made, if any, investments are made under the orders of Government, they shall not be disposed of without the sanction of Government. No portion of the general balance of the Samiti can be invested without the special sanction of the Government who will decide as to the necessity for investment in each instance with reference to the general principle that such investments are permissible in the following cases only :(a)When it is proposed to create sinking funds for the repayment of debts.(b)When some large project is in contemplation for which it may be desirable gradually to save and invest a part of the proceeds of ordinary taxation.(c)When no large project is in contemplation but the Samiti has no particular object to which it can be immediately applied.

46. Loan.

- The Panchayat Samiti shall not contract loan except with the approval of Government. The transactions in regard to any loan contracted by a Samiti shall be recorded in Form No. XVI.

47. Appropriation Register.

(1)The appropriation register shall be kept in Form No. XVII to watch the appropriation of funds raised by loan to the purposes for which the loan has been taken.(2)The expenditure shall be posted monthly from the appropriate register and without the sanction of Government previously obtained, the balance shall not be appropriated even temporarily to any object other than that for which the loan was raised.

48. Repayment of loans.

- Loans granted to the Panchayat Samiti by the State Government shall be the first charge on the fund and the Panchayat Samiti shall make payment in instalments and interest, if any, regularly on the due dates failing which the State Government may adjust the amount due, out of the grant-in-aid payable to it or take other suitable steps to recover the money.

49. Immovable property.

- A proper record of all immovable properties in the possession of the Samiti shall be kept in Form XVIII.

50. Transfer of immovable property.

(1)If any plot of land shown in the register is sold or is otherwise transferred from the possession of the Samiti the entry for it shall be struck off and the facts in connection with the transfer shall be recorded in the column for remarks under the initials of Block Development Officer.(2)The register shall be annually checked by Block Development Officer and attested with his signature and date.

51. Revenue register.

- Separate register, in Form No. XIX, shall be maintained to show the details of each source from which periodical Samiti revenue is derived for which there is a fixed monthly quarterly, half-yearly or annually demand.Note. - Each source of miscellaneous revenue, when not managed Khas, shall ordinarily be leased by auction to the highest bidder after due publication of the auction by Block Development Officer who shall execute the agreement with the lessee for important leases and the agreement shall be registered. For petty leases Block Development Officer should mention on the receipt the terms and conditions of the lease and shall keep a duplicate of it. If the highest bid be not accepted, the reasons for non-acceptance shall be reduced to writing and accepted by the Chairman.

52. Accounts.

- When all the accounts, arrears as well as current, have been posted and checked by the Block Development Officer, column 10 of the register shall be totalled and signed by him.

53. Payments.

- The payments made in satisfaction of the demand shall be posted in Column 17 daily. The entries shall be made by the cashier and checked by the Accountant/Auditor from the challans and when all the receipts have been posted they shall be totalled.

54. Security deposit.

- The security deposit which shall be one-fourth of the annual rent, shall be taken in satisfaction of the demand for the last three months of the year in which the lease expires, and shall be transferred by adjustment from 'Deposit' or 'Rent' and entered in the register by adjustment in Column 17. Such credits in the register may be made in red ink to distinguish them from cash payments made during the same month.

55. Refund.

- If any part of the deposit has been taken as a fine for non-fulfilment of contract, the balance may be taken in part satisfaction of the demand during the last three months of the year and if on the 31st March the deposit or balance shall be more than what is required to cover the demand, the balance shall be refunded in cash to the lessee. But in no case, can any sum be removed from deposit and transferred to another.

56. Stamps.

- Each Samiti shall keep proper accounts of stamps in Form No. XX and stationery in Form No. XXI and balances shall be periodically verified by the Block Development Officer.

57. Submission of accounts and returns.

- Panchayat Samiti shall render such accounts and Samiti such returns to the State Government and other offices as have been prescribed in these rules or may be provided in the conditions relating to the grants.

58. Review of expenditure.

- The Panchayat Samiti shall send to the State Government a review of expenditure in respect of various schemes for which grant-in-aid has been received during a financial year in the month of April every year.

59. Utilisation certificate.

- In cases where conditions are attached to the utilisation of a grant specifying the particular object of expenditure or the time within which the money must be spent, it shall be the responsibility of the Panchayat Samiti to see that the money is well spent and the Block Development Officer shall secure and furnish the utilisation certificates in fulfilment of these conditions.

60.

For every motor vehicle belonging to the Panchayat Samiti a log book on Form No. XXII shall be maintained. The instructions issued by Government from time to time shall be followed with regard to maintenance and use of vehicle.

61. Custody of receipt books.

- The blank receipt books must be kept under lock and key in the personal custody of the Block Development Officer.

62. Accounts of receipt.

- 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 receipt book over the signature of the Block Development Officer. Counterfoil of used receipt books shall be kept in his personal custody. The account of the receipt and issue of receipt books will be separately maintained in the stock register.

63. Register for checks and drafts.

- All cheques and drafts received shall be noted in a register on Form No. XXIII.

64. Register for deposits.

- All deposits which lapse, shall be noted in a register on Form No. XXIV.

65. Safety of stores.

- The Block Development Officer and the storekeeper shall be responsible for the custody of stores and their safety for which necessary arrangement shall be made by the Block Development Officer to keep them in efficient and good condition protecting them from loss, damage and deterioration. When the stores have become useless or obsolete, or are rendered surplus and cannot be put to any profitable use a survey report shall be prepared by the Block Development Officer and submitted for sanction of write off. The Officers entrusted with the custody of cash or stores shall furnish such security as prescribed for the Officers for the State Government by the State Government.

66. Stores.

- Store shall include all items of expendable and issuable nature as also dead stock of non-consumable nature purchased or acquired for use in the service of the Panchayat Samiti.

67. Purchase and receipt stores.

- Purchase of stores must be made in the most economical manner in accordance with the definite requirements. Stores shall not be purchased in small quantities. At the same time care shall be taken not to purchase stores much in excess of actual requirements. All stores received shall be examined, counted, measured or weighed while taking delivery and a certificate having received them in full and in good condition shall be given on the firms Bill/Invoices by the official receiving such stores. No bill shall be passed for payment without such certificate. On the body of the bill, reference to measurement book number and page and reference to page and item of stock register shall be mentioned.

68. Procedure for purchase of stores.

(1) Each district shall have a Tender Committee/Purchase Committee consisting of the following members

- | | |
|---|---------------------|
| (1) Collector | ... Chairman |
| (2) Executive Officer, Zilla Parishad | ... Member-Convenor |
| (3) Executive, Zilla Parishad | ... Member |
| (4) Executive Engineer, of R. & B. | ... Member |
| (5) Executive Engineer, Rural Works Organisation | ... Member |
| (6) General Manager, District Industries Center | ... Member |
| (7) Two Block Development Officers to be nominated by the Collector of the district | ... Member |
| (8) Any other Officer having technical expertise may be co-opted | ... Member |

(2)(a) Executive Officer of the Zilla Parishad shall invite tenders annually for purchase of materials and committee constituted under Sub-rule (1) shall take a decision indicating the supply and the rate in respect of each item of materials for each Block separately including transportation charges. As and when the Block Development Officer required such materials, he shall place orders directly to such supplier at the rate determined by the Tender Committee. Normally the rate approved by the Tender Committee shall be valid for one year. If considered necessary, the Committee can invite fresh tenders before expiry of one year. (b) Block Development Officer shall purchase store materials as per materials procurement plan. No purchase order shall be placed for materials of any category unless 90% of the total materials available in the previous quarter is fully utilised and bills adjusted. (c) Any purchase exceeding rupees two lakhs shall require prior approval of Collector. (3) Purchase of forms and stationery - (a) The Block Development Officer shall assess the requirement of forms and stationery for one financial year. First he will try to get the forms and

stationery from the Director of Printing, Stationery & Publication. If the Director, Printing, Stationery & Publication cannot provide forms and stationery such articles may be purchased from firms approved by Director of Supplies & Disposal, Government of India or the Director, Export Promotion and Marketing, Government of Orissa and from the Co-operative Agencies duly registered under Orissa Co-operative Societies Act.(b)In making purchases of forms, stationery and office furniture from sources other than specified in Sub-clause (a) above sealed tenders shall be invited for purchases exceeding Rs. 250 and not exceeding Rs. 20,000/- by giving wide publicity in the notice board of own office including Grama Panchayat Offices. In case of purchase of forms, stationery and office furniture exceeding, Rs. 20,000/- sealed tenders shall be invited by giving wide publicity through the local dailies.(c)For standardised articles of stores and stock like medicines, instrument, fertilisers, implements, live stock and other materials of technical nature, purchases shall be made from or through the concerned Government Department.

69. Physical verification.

- A physical verification of stores shall be carried out at least once in each six months by the Block Development Officer/Additional Block Development Officer and in token of his having done so, he shall record a certificate and make note of any other fact regarding excess shortage, unusual depreciation of stores, etc.

70. Utilisation of stores.

- Stores shall be issued on jobs or works pertaining to the Samiti only on the indents of officials concerned, and in no case, any private sale or other kind of business shall be carried out of these stores.

71. Stock book.

- A stock book shall be maintained in Form No. XXV. A separate page shall be allotted to each article and entries made as and when articles are received of issued and balances struck out.

72. Registered contractors.

(1)Every Panchayat Samiti shall maintain a list of registered contractors, who shall be eligible for submitting tenders to the Panchayat Samiti for any work to be executed by the Panchayat Samiti.(2)Any person desirous of registering himself as a Panchayat Samiti contractor, shall apply to the Block Development Officer in writing, stating his qualification and previous experience alongwith a certificate of solvency from a competent Revenue Officer for not less than rupees one lakh? The Block Development Officer, after making enquiries shall, place such application before the Panchayat Samiti for obtaining approval of the Samiti to enlist the applicant as a contractor. The order of the Samiti on such application shall be communicated to the applicant.(3)An applicant having a diploma of degree in Civil Engineering-(a)need not produce a certificate of solvency and may be registered on application; and(b)may be exempted from payment of earnest money and one

per cent initial security deposit.(4)The Panchayat Samiti may delete any one's name from the list of contractors if the work of the contractor is found to be unsatisfactory and such fact shall be communicated to the person concerned(5)Every Panchayat Samiti shall maintain a Register of Village Committee leaders/executants who are empanelled for execution of works in the Panchayat Samiti.

73. Execution of work.

- Government may direct execution of any work or works of the Panchayat Samiti-(a)through contractor;(b)departmentally without engaging contractors; or(c)through any other specified agency

74. Tender invitation and acceptance.

(1)All procedures for inviting and accepting tender and execution of agreement as adopted in the Public Works Department of State Government shall be followed in the cases where works are executed through contractors. The Contractors shall use Forms XXVI to XXVIII while submitting tenders.(2)All tenders received in respect of a work shall be placed before the Panchayat Samiti for their consideration and acceptance.(3)(a)When no contractor comes forward to submit tender for any work, the Block Development Officer shall place the matter before the Panchayat Samiti. The Panchayat Samiti, after taking the matter into consideration, may direct the Block Development Officer to get the work executed departmentally.(b)The lowest responsive tenderer from among the persons who have submitted tenders, shall be entrusted with execution of the work :Provided that when the tender rate is less than the estimated cost, the committee reserves the right to award the work to the contractor whose rate is within 5% excess of the estimated cost after being satisfied that the rate quoted by the other contractors are not workable.(c)In case the tender finally accepted is not the lowest of the tenders received, the Panchayat Samiti shall record the reason for accepting the tender other than the lowest one.(d)On finalisation of tender, order will be issued in Form No. XXIX for execution of agreement. The agreement shall be executed in Form No. XXX.(e)When the work is executed through an agency other than contractor the agreement shall be executed in Form No. XXXI.

75. Execution of work.

- No work shall be commenced or liability incurred in connection with any work until-(a)Panchayat Samiti has approved the execution of the work;(b)To meet the expenditure during the same year;(c)Administrative approval has been obtained from the competent authority; and(d)Technical sanction has been obtained from the competent authority:Provided that when fund is received from Government or any other authority authorised by Government, for execution of specified work/works, Panchayat Samiti shall execute the work/works in accordance with the terms and conditions imposed by Government or the authority so authorised by Government ;Provided further that in case of an emergency arising out of damages caused by drought, fire, cyclone and such other natural calamities, works may be executed on the specific orders of the Chairman of the Samiti, who shall report the action so taken to the Samiti at the next meeting.

76. Technical approval.

(1)The extent of powers to accord technical approval to plan and estimate relating to all works executed under these rules shall be as specified in the table below :Table-I

Designation of Technical Officer	Financial Limit
Junior Engineer	... Upto Rs. 2 lakhs
Assistant Engineer	... Above Rs. 2 lakhs Upto Rs. 5 lakhs
Executive Engineer	... Above Rs. 5 lakhs Upto Rs. 10 lakhs
Superintending Engineer	... Above Rs. 10 lakhs
Panchayati Raj Department	... Upto Rs. 50 lakhs
Chief Engineer	... Above Rs. 50 lakhs

[Provided that in the case of the works executed under the National Rural Employment Guarantee Scheme as per the provisions of the National Rural Employment Guarantee Act, 2005 the extent of powers to accord technical approval to plan and estimate shall be as specified in the table below :Table-I (A)

Designation of Technical Officer	Financial Limit
Junior Engineer	... Upto Rs. 2.00 lakh
Assistant Engineer	... Above Rs. 2.00 lakh up to Rs. 10.00 lakh
Executive Engineer	... Above Rs. 10.00 lakh up to Rs. 20.00 lakh
Superintending Engineer	... Above Rs. 20.00 lakh]

[Substituted vide O.G.E. No 1095 dated 5.6.2008.](2)In case of cross drainage works, other than hume pipe culverts, before plans and estimates are prepared by Junior Engineer or Assistant Engineer, the design shall be approved by the Executive Engineer.(3)The extent of powers to accord administrative approval to plan and estimate relating to all works executed under these rules shall be as specified in the table below :Table-II

Authority	Extent of Power
Block Development Officer	... Upto Rs. 5 lakhs
Chairman of Panchayat Samiti	... Above Rs. 5 lakhs Upto Rs. 10 lakhs
Collector of the district	... Above Rs. 10 lakhs

[Provided that in the case of the works executed under the National Rural Employment Guarantee Scheme as per the provision of National Rural Employment Guarantee Act, 2005, the extent of powers to accord the Administrative Approval to plan and estimate shall be as specified in the Table below.Table-II (A)

Authority	Extent of Power
Block Development Officer	... Upto Rs. 10.00 lakh
Chairman of Panchayat Samiti	... Above Rs. 10.00 lakh Upto Rs. 15.00 lakh
Collector of the district	... Above Rs. 15.00 lakh]

[Substituted vide O.G.E. No. 1095 dated 5.6.2008.](4)A register of estimates shall be maintained in Form No. XXXII so also a register in Form No. XXXIII shall be maintained to keep the records of administrative approval accordingly.

77. Preparation of plan and estimates.

(1)Plan and estimates for all works shall be prepared by Engineering staff of the Panchayat Samiti for obtaining technical sanction of competent authority.(2)The estimate for a work will consist of a report, a design wherever necessary, a specification and a detailed statement of measurements, quantity ties and states quantity of materials and their rates and cost, with an abstract showing the total estimated cost of each item. In case of repairs or maintenance, details of existing structures shall be indicated.(3)Provision shall be made for recovery of 3 per cent of estimated cost of the work towards departmental charges in respect of works for which funds have been received from departments other than Panchayati Raj Department:Provided that no departmental charges shall be recovered in respect of works for which departments have provided funds in the Budget of the Panchayati Raj Department.(4)The Junior Engineer of the Panchayat Samiti shall give a certificate as under-"Certified that I have personally visited the spot and prepared the estimate using the sanctioned Schedule of rates and providing for the most economical and safe way of executing the work."(5)Every estimate shall be scrutinised and technically sanctioned by the appropriate authority and copy of the estimate so sanctioned shall be sent to the next higher technical Authority. Higher technical Authority shall examine the estimates received from subordinate office and issue necessary instructions for rectification of defects, if any.(6)The Block Development Officer shall see that sanctioned cost is not exceeded for execution of a work. He shall take step to get the estimate revised before incurring any expenditure in excess of sanctioned cost. The excess within 10% of the sanctioned estimate may be approved by the authority who sanctioned the estimate provided the total cost does not exceed his power of sanction.

78. Splitting of works not allowed.

- For the purpose of administrative approval and technical sanction, a group of works which forms one project shall be considered as one work, and the necessity for obtaining the approval or sanction of higher authority to a project which consists of such a group of works shall not be avoided by the fact that cost of each particular work in the project is within the powers of approval or sanction of any authority subordinate thereto.

79. Execution of work.

(1)Every officer in charge of a work shall ensure that work is carried out according to approval estimate. While executing work instructions given in Chapter 9 of the Orissa General Financial Rules, Volume-I shall be followed unless they are inconsistent with these rules.(2)The Assistant Engineer shall supervise not less than 10% of the total number of works, the estimates of which have been prepared by the Junior Engineer working under his technical control.

80. Measurement of works.

(1) Measurement of works done or supplies made, shall be kept on record in the printed measurement books in Form No. XXXIV. These shall be maintained by the Engineering Staff of Panchayat Samiti. For speedy execution of the work and adjustment of the advances, measurement of works done departmentally or by the contractors/executants shall be recorded at the end of each month for preparation of running account bills. When the work is completed, final measurements shall be recorded immediately after completion and check measurement shall be recorded without delay. All the measurement books shall be made available for inspection and check during local audit. In no case shall the final bills be prepared and paid before the work is completed. The completion certificate in Form No. XXXV shall be signed by the Block Development Officer and attached to the final Bill. (2) All measurement books shall be numbered serially in a register which shall also show the names of officers to whom the books are issued and the date of issue and the date of return so that eventual return to the Block Development Officer may be watched. Books no longer in use, though not completely written up, should be promptly returned to the Block Development Officer. The procedure regarding maintenance and preservation of measurement books obtaining in Public Works Department shall be followed.

81. Measurement.

(1) All works shall be measured by Junior Engineer. In the event of the post of Junior Engineer lying vacant in a Block, the Assistant Engineer will undertake measurement of all works in the Blocks or the Collector may authorise any other Junior Engineer to discharge the functions of the Junior Engineer of the concerned Block. (2) In a block where the Assistant Engineer is not posted, the Block Development Officer shall check-measure all the works in respect of which the Junior Engineer has accorded technical sanction. (3) In a Block where the Assistant Engineer is posted, the Assistant Engineer shall check-measure all the works in respect of which Junior Engineer has accorded technical sanction. (4) The Collector may authorise Assistant Engineer of other department to check-measure works in respect of which Junior Engineer has accorded technical sanction when the post of Assistant Engineer remains vacant. (5) The Assistant Engineer shall check-measure every work in respect of which he has accorded technical sanction. The Executive Engineer shall check-measure at least 10% of works, the estimates of which have been technically sanctioned by the Assistant Engineer. (6) The Executive Engineer shall also check-measure not less than 10% of every work, the estimate of which has been technically sanctioned by him. (7) The Chairman of the Panchayat Samiti shall have power to ask for re-check of the works already check-measured before the payment of the final bill. In such case, the technical authority next higher to the authority who had earlier done the check-measurement shall carry out the re-check and in case of work check-measured by the Block Development Officer, the Executive Engineer shall do the re-check : Provided that a work shall not be split up so as to avoid check-measurement by the Assistant Engineer or the Executive Engineer, as the case may be.

82. Schedule of rates.

(1) In carrying out work departmentally, by contract and through any other specified mode, the Schedule of rates to be applicable for works of the Panchayat Samiti shall be determined by Government by a general or special order. (2) In case it is felt necessary to allow rates over and above the Schedule of rates, the Collector concerned, may allow such rates over and above schedule of rates as deemed expedient, through such procedure as fixed by Government. (3) All such rates allowed by the Collector shall have effect only for the financial year or such period within the financial year as fixed by him. Such rates may be renewed by the Collector from time to time.

83. Delay in execution of work.

- Application for extension of time for the completion of the work on the ground of unavoidable hindrances shall be submitted to the Block Development Officer within 30 days of such hindrances in work. If the execution of work has been delayed due to reasons attributed to the Department, extension of time not exceeding the original contractual period may be allowed by the Block Development Officer. If the extension of time required exceeds the original contractual period, approval of the Collector for extension of time may be obtained. If the reasons of delay is attributable to the contractor after allowing an opportunity of being heard the contract shall be closed, with levy of penalty not exceeding 10% of the agreement value.

84. Deviation from contract.

(1) Any increase/decrease over/below the Schedule of quantities appended to the tender during execution shall be carefully investigated into by the Junior Engineer with a view to determine the financial implication of such variation on the relative position of lowest tender. If due to wide variation during execution, the relative position of the lowest tender stands changed subsequently, the work may ordinarily be closed and the balance work executed under a separate contract following usual procedure. (2) For rescinding the contract, a notice may be issued to the contractor intimating the date on which measurements of work done by him are to be recorded in his presence. On the date so fixed measurement shall be recorded in the presence of the contractor or in his absence, in the presence of witnesses and bills relating to works done is to be finalised on the basis of measurements so recorded. (3) In case of works which are executed through agency other than contractors, the procedure enumerated in Sub-rule (1) shall be followed for rescinding the work orders if the works are not executed as per agreement.

85. Payment.

(1) Payments for all works done by contract/agreement shall be made on the basis of measurements recorded in Measurement Books. A muster-roll in Form No. XXXVI shall be prepared for works done by daily labour. Form No. XXXVII or XXXVIII, as the case may be, shall be used for payment to contractors/executants. The rules regarding the preparation and check of the documents as prescribed in Chapter X of the Central Public Works Account Code shall be followed. (2) The

provisions of Appendix 8 to the Orissa General Financial Rules Volume-II shall be applicable for enforcement of contracts/agreement for works.

86. Suspense account.

- After payment of grant-in-aid/allotment to the Samitis, it will be the responsibility of the Samiti to appropriate funds from out of the total grant and keep a suspense account for purchase of materials for execution of works. No additional funds can be placed with the Samitis for this purpose. Materials as per requirement during the next three months shall be assessed and purchases effected accordingly by payment from this suspense account. The materials issued to different works shall be adjusted at the end of each fortnight, i.e. twice a month by debit to the works concerned and credit to suspense account without waiting for recovery from the executants and contractor. Recoveries shall be watched through the contractor's ledger and Register of works and when recovered, shall be credited to the works concerned in the manner prescribed in Sub-rule (2) of Rule 42 of these rules.

87.

In respect of works and schemes, the contribution required from the people to the extent fixed by Government by orders issued from time to time shall be realised from the people or from the Panchayats, as the case may be, for execution or implementation of such works or schemes.

88. Travelling allowances.

- The procedure for preparation and encashment of travelling allowance, bills of non-official members shall be as follows : (a) The members of Samiti including the Chairman and Vice-Chairman shall furnish particulars of tour made in a month by the 5th of the subsequent month to the Block Development Officer. (b) Travelling allowance bills for the members of Samiti shall be prepared in the office of the Samiti under the supervision of the Block Development Officer in Form No. XXXIX and the Block Development Officer shall send the bills to the members of the Samiti for signature and return to the Block Development Officer. (c) Bills of the members including the Vice-Chairman of the Samiti shall be countersigned by the Chairman of the Samiti before encashment and the Chairman of the Samiti shall countersign his/her own travelling allowance bills. (d) Every member shall furnish the necessary certificate on the bill. (e) The Block Development Officer shall pass the bill for payment after it has been received by him from the members including the Chairman and Vice-Chairman after signature.

89. Audit of Samiti Fund.

- The provisions of Orissa Local Fund Audit Act, 1948 shall apply in regard to the Audit of Samiti Fund.

90. Check on payment.

- The Chairman of a Samiti may stop any Payment by the Block Development Officer for reasons to be recorded in writing and place the matter before the Samiti or the Standing Committee concerned.

91. Illegal payment.

- The Chairman of the Samiti shall not authorise any payment in contravention of the provisions of the Act, rules or orders issued in this regard.

92. Interpretation Rules.

- If any question arises as to the interpretation of these rules, the same shall be referred to Government for decision.

93. Government, powers to issue instructions.

- The Government may, from time to time, issue such administrative instructions, as occasion may requires for:(i)smooth implementation of these rules, and(ii)removal of any doubt or difficulties arising out of implementation of these rules.

94. Repeal and savings.

- The Orissa Zilla Parishad and Panchayat Samiti Accounting Procedure Rules, 1961, are hereby repealed :Provided that notwithstanding such repeal anything done or any action taken under the rules so repealed shall be deemed to have been done or taken under corresponding provisions of these rules. Form No. I [See Rule 5(4)] (To be printed on half foolscap breadthwise) Register of Grants Received and Drawn

Sl. No.	Date	Particulars	Amount of Grant/ allotment	Particulars of drawals	Remarks
(1)	(2)	(3)	(4)	(5)	(6)

Form No. II

[See Rule 6(2)]

(To be printed on one-fourth fullscap lengthwise)

Miscellaneous Receipt

.....Samiti/Parishad

No.....dated.....Received from..... on
account of.....Rupees.....(in words)
Rs.

Form No. II

[See Rule 6(2)]

(To be printed on one-fourth fullscap lengthwise)

Miscellaneous Receipt

.....Samiti/Parishad

No.....dated.....Received from..... on
account of.....Rupees.....(in words)
Rs.

Block Development Officer

Block Development Officer

Form No. III[See Rule 6 (3)](To be printed on one-fourth fullscap long size)Receipt towards acknowledgment oftaxes, fees etc.(First copy is to be issued to the payer andcarbon copy is to be retained in the Office).

1. Name of the Panchayat Samiti ...**2. Description of taxes, fees, etc. ...****3. Details of amount collected with name of person/institution from whom the amount is collected.****4. Total amount collected (in figure and in words)**

Block Development OfficerForm No. IV[See Rule 11]Allotment RegisterName of the details
head.....Name of the major
head..... ..Name of the minor
head.....

Amount of allotment	Date on which expenditure incurred	Amount of expenditure	Balance after deducting the expenditure in Col.(3)	Initials of B.D.O.	Remarks
(1)	(2)	(3)	(4)	(5)	(6)

Form No. V[See Rule 18(1)](To be printed on half-fullscap breadthwise)Register of Bills

Sl. No.	Date	Particulars	Amount of bill	Payments	Balance outstanding on 31st March	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Form No. VI[See Rule 18 (3)]Supply OrderRates quoted by you for supply of the following materials are accepted. The materials should be supplied at the place/ places by the date/dates noted against each in the Memorandum given below :

Description/ specification of materials to besupplied	Total quantities of each be supplied	Places at which to be delivered	Quantities to be delivered at each place	Dates by which delivery at all places must becompleted	Rates at which unit articles are to be supplied inclusive of demand	Total cost of each article inclusive of demand	Remarks
---	--------------------------------------	---------------------------------	--	--	---	--	---------

(1) (2) (3) (4) (5) (6) (7) (8)

Block Development Officer Form No. VII [See Rule 18 (3)] To Shri/Mrs. Dear Sir/Madam, Your tender for execution.....has been accepted. You are hereby directed to attend the office of the undersigned and sign the agreement documents within a period of 7 days from the date of issue of this letter and commence the work immediately so as to complete it by.....

2. Failure on your part in the matter as directed above will entail forfeiture of earnest money, initial security deposited for the execution of this work.

3. The receipt of this letter may kindly be acknowledged.

Yours faithfully Block Development Officer N.B.: Para 2 may be cancelled in case of issue of work order to Grama Panchayats, Village Committees who do not furnish earnest money and initial security for execution of the works. Form No. VIII [See Rule 21] Permanent Advance Account Permanent Advance Cash Book of

Month and date	Voucher No.	Transaction	Amount of each payment	Total	Head of Account
(1)	(2)	(3)	(4)	(5)	(6)
			Rs. P.	Rs. P.	

Form No. IX [See Rule 31 (3)] This deed indemnity made on theday of..... between.....son ofResident of.....or

1.

.....son of.....Resident of.....

2.

.....son of.....Resident of.....

3.

.....son of.....Resident of.....Carrying on business in partnership under the name and style of..... at.....or.....a Company registered under the Indian Company Act, 1913/Companies Act, 1956 having its registered office at.....(hereinafter called the "indemnifier" which expression shall unless excluded by or repugnant to the content be deemed to include this heir, executors, administrator, legal representative, successors permitted assigns) of the one part and the Governor of Orissa (hereinafter called "the Government" which expression shall unless excluded by or repugnant to the context be deemed to include his successor or assigns on the other part. Whereas on the.....day of.....Cheque No.....dated on.....(name of the bank) for Rs.....was drawn

by.....in favour of the Indemnifier. And whereas the Indemnifier has presented to Government that the said Cheque has been lost by him during transmission by post to him. And whereas at the request of the Indemnifier the Government have agreed to issue a Second Cheque for being the amount of the said previous Cheque No.....dated.....upon the Indemnifier giving such Indemnity as hereinafter contained. Now it is agreed by and between the parties hereto as follows : (1) In consideration of the said premises and of the agreement on the part of the Government is issuing in favour of Indemnifier a Second Cheque for Rs.....being the amount of the previous Cheque No.....dated.....the indemnifier both hereby agree and undertake to refund to the Government on demand and without demand the said sum of Rs in the event of the said previous Cheque No dated.....being presented as and paid by the bankers and to indemnify the Government harmless and indemnified against all the expenses which may be incurred by the Government in relation thereto or in connection therewith. (2) The Government agree to bear the stamp duty, if any, chargeable on these presents. In witness whereof the parties hereto have set and subscribed their respective hands hereunto on the.....day and year first above written signed by Indemnifier in the presence of-Witnesses-(1)(2) Signed for on behalf of the Governor of Orissa by Shri.....in the presence of (name and designation) Witnesses-(1)(2) Form No. X [See Rule 32] Cash Book Receipts For the month

Month and date	Particulars	Reference of money receipt/ Bill No./ Bank Draft/Cheque	Amount	Total amount
Rs.	P.	Rs.	P.	

Cash Book of 19/20 Payments

Month and date	Particulars	Reference of Voucher No./ Page No. of Acquittance Roll etc.	Amount	Total amount
Rs.	P.	Rs.	P.	

Form No. XI [See Rule 42] Proforma for Advance Ledger

Date	Name of the person taking advance	Amount of advance	Purpose of taking advance	Date of recoupment	Amount adjusted	Amount refunded	Balance
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Form No. XII [See Rule 43] (To be printed on half-foolscap breadthwise) Register of Outstanding Advance

Page of advance ledger	Date of advance	Name	Amount	Remarks upon old outstanding orders of Block Development Officer and note of any action taken
(1)	(2)	(3)	(4)	(5)

Note - When the amount shown as outstanding Forms the balance of more than one transaction, the date of the oldest item included in the unadjusted balance should be given. Form No. XIII [See Rule

44]Proforma for Security Deposit Ledger

Sl. No.	M R. No. and date	Amount	Name of the Executant	Name of the Work and case Record No.	Date of refund	Amount	Voucher No. and date	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Form No. XIV[See Rule 44]Proforma for Security Deposit Ledger

Sl. No.	Particulars of paper bond and amount	Name of the executant	Name of work and case record No.	Date of refund	Voucher No. and date	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Form No. XV[See Rule 45](To be printed on open fullscale)Register of Investment for The Year.....

Serial Number	For what purpose invested	No. and date of Government order	Voucher No.	No. and date of each pronote Bank receipt, etc	Amount of each pronote, etc.	Total of each investment
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Rate of interest	Balance due at beginning of year	Amount due in the year	Total amount due	Amount received	Date of credit	Amount received	Date of credit	Total amount received	Balance at close of the year
(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)

No. and date of each pronote	Amount of each pronote	Date of withdrawal	Grounds of withdrawal	Net balance of investment	Initial of authority responsible	Date of Maturity whether optional or final	Remarks
(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)

Form No. XVI[See Rule 46](To be printed on open foolscap lengthwise)Loan RegisterAccount of loan of Rs.....Received from.....as per.....conditions of loan To bear interest at per cent to be paid half-yearly on and to be repaid (by half-yearly instalments of Rs in addition to accruing interest) or (within.....years) or (in.....equal instalments)

Receipt Payment

Date	Amount	of principal	of interest	Voucher No. and date				
Amount	Voucher No. and date	Balance	Period	Amount on which due	Amount paid			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Form No. XVII[See Rule 47](To be printed on half foolscap breadthwise)Appropriation Register of Loan FundsSanctioned amount of loan Rs.....Purposes to which the loan is to be applied.....

Receipts as shown in the Loan Register From

Expenditure Balance Remarks

Date	Amount	Date	Voucher No.	Amount	Rs.	Annas	Pies
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) (9)

Form No. XVIII[See Rule 49](To be printed on open fullscap lengthwise)Property Register

Sl. No.	Area in acres	Description and situation	For what purpose held	How held whether
Formally acquired under the law	Rented	Free of rent		
(1)	(2)	(3)	(4)	(5) (6) (7)

Date when formally acquired or when taken uponrent or free of rent	If rented, amount of annual rent	If not, formally acquired terms on which held	Reference to title deeds etc.	Remarks and initial of Executive Officer/BlockDevelopment Officer
(8)	(9)	(10)	(11)	(12)

Form No. XIX[See Rule 51](To be printed on open fullscap breadthwise)Periodical Dues Demand Register

Serial Number	Name and detail in land particulars of the source	Particulars of lease	Name of lessee	Number and date of agreement	Instalments in which payable	Demand	No. of challan				
Terms	Period	Arrear	Rent for current year	Total rent due							
1	2	3	4	5	6	7	8	9	10	11	
Security deposit	Initial of the ex-Officer	Collection	Balance	Total collection to end of March	Remission if any	Total of collection and Remission	Balance	Remarks			
	Date	Amount	Date	No. of challan	Amount						
12	13	14	15	16	17	18	19	20	21	22	23

Form XX[See Rule 56](To be printed on open fullscap lengthwise)Stamp AccountDenomination

Date of purchase	Post Card	Registered covers	1 n.p.	2 n.p.	3 n.p.	5 n.p.	6 n.p.	10 n.p.	13 n.p.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

15 n.p.	25 n.p.	50 n.p.	75 n.p.	Rs. 1	Rs. 2	Total	Initial of E.O./ B.D.P.	Remarks
(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)

Form No. XXI[See Rule 56](To be printed on open fullscap breadthwise)Stock Register Of Stationery

Date of issue or supply	Voucher No.	From whom received or to whom issued	Description of each kind articles	Initial of the Receiving Officer	Initial of the ex-Officer	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)

(8) (9) (10) (11) (12) (13) (14) (15) (16) (17) (18) (19) (20) (21) (22) (23) (24) (25) (26) (27) (28) (29) (30)

Form No. XXII[See Rule 60]Log Book

Date	Departure	Arrival	Kilometers covered	Purpose of journey	Name and designation of the office who performsthe journey
Place/Time	Place/Time				
1	2	3	4	5	6

P.O.L. (Diesel/Petrol)	Signature of the Driver	Signature of the Officer	Remarks
P.O.L. available	P.O.L. supplied	Total quantity	P.O.L. consumed
Petrol/ Diesel	Diesel/ Petrol	of P.O.L.	Petrol/ Diesel
7	8	9	10

11 12 13 14

Form No. XXIII[See Rule 63]Register of Cash Orders, Drafts, Etc. Received and Adjusted

Sl. No.	Date of receipt	From whom received	Name of the Bank, Treasury, etc.	Number and date of cheque, draft, etc.	Amount
(1)	(2)	(3)	(4)	(5)	(6)

On what account to be credited	Date of despatch to the Bank Treasury	Initial of the person authorised to receive the amount	Initial of the B.D.O.	Date of encashment and page No. of cash bookwhere the amount has been accounted for	Remarks
(7)	(8)	(9)	(10)	(11)	(12)

Form No. XXIV[See Rule 64]Lapsed Deposit Register

Date	Name of the depositor	Date of deposit	Amount of deposit	Initials of B.D.O.	Date
1	2	3	4	5	6

Number and date of the order sanctioning therefund No.	Amount refunded Date	Number and date of cheque in which payment is made No.	Initial of the B.D.O. Date	Remarks
7	8	9	10	11

Form No. XXV[See Rule 71]Form of Stock RegisterName of the article

Year of account	Balance brought forward	Date of purchase	Bill in which charged	No. of articles	Price	For whose use	Total columns 2+5	No. of articles
1	2	3	4	5	6	7	8	9

Why and how disposed of	Sale price, if any	When credited to Government	Date of original purchase	Original price	Balance carried over column 8-9	Initial of G.O.	Remarks
10	11	12	13	14	15	16	17

Form No. XXVI[See Rule 74(1)]Tender for price-workI do hereby lender to execute the undermentioned description of work by piece-work and in accordance with the conditions noted below in consideration of payment being made for the quantity of work executed at the rate specified in the following schedule :

Schedule

Name of work	Name of item	Class and description of work to be executed	Unit of calculation	Date of payment
--------------	--------------	--	---------------------	-----------------

Rs. np.

N.B.: Piece-work is that which involves the payment for work done at a stipulated rate only without reference to a total quantity or time.Conditions

1. The work is to be carried on with due diligence, and in accordance with the circle specification in force of which I/We have a copy and all work executed is to be done in a workman like manner. The material used when supplied by the party tendering, to be of the best of the several kinds procurable, and in all cases is to be subject to the approval of the Block Development Officer of Samiti for the time being whose decision is to the rate of progress and the

quality of work or material shall be final.

2. The quantity of work executed shall be measured and payment made at least once a month and on the completion of the work or the termination of this agreement, final measurements will be made and the account adjusted accordingly.

The Block Development Officer of Samiti if he deems it necessary, deduct from the bill a sum not exceeding ten per cent of the value of the work done as security for the rectification of such defects in the work as may be noticed within three months after completion of the work, such defects shall be rectified within such period as Block Development Officer may appoint and if it fail to rectify the defects within that period they will be rectify by the Block Development Officer at the expense of the contractor and, if a deduction from the bill has been made as aforesaid, the cost of the rectification of the defects by the Block Development Officer shall be paid from the sum so deducted.

3. The Block Development Officer may put an end to this agreement at his option at any time, and in the case of bad work, or material, Block Development Officer may remove the same and have it replaced, deducting the value of the work rejected of material removed, or the cost of replacing the same, as he may think. Proper from any amount due, or that may become due, to the party making this tender.

4. I 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 the work done by such labourer, wages not less than the wages paid for similar work in the neighbourhood.

The Block Development Officer shall have the right to enquire into and to decide any complaint alleging that the wages paid by the Contractor to any labourer the work done by such labourer is less than the wages paid for similar work in the neighbourhood. The officer 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 below the age of twelve years, and to be employed by the contractor.

5. If any amount remains outstanding against me in connection with execution of work the same will be recovered from me by way of adjustment of security deposit and the remainder shall be recoverable as arrear of land revenue.

Signature of the party making the tender Witness.....Residence Accepted by me Form No.

XXVII[See Rule 74(1)]Item rate tender and contract for worksGeneral 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 posted on a board hung up in the office of and signed by the Block Development Officer of Panchayat Samiti.

This notice will state the work to be carried out, the items and approximate quantities thereof as well as the date for submitting and opening tenders also the amount of earnest money to be deposited and the amount of the security deposit to be deposited by the successful tenderer and the percentage, if any to be deducted from Bills. Copies of the specification, designs and drawings and any other documents required in connection with the submission of tender signed for the purpose of identification by the Block Development Officer, shall also be opened for inspection by the contractor at the office of the Block Development Officer 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 authorising 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 person 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 Panchayat Samiti and their issue rates shall be filled in and completed in the office of the Block Development Officer of Samiti 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 deliver his tender.

5. The amount of earnest money to be deposited will be-

If the amount of the estimate does not exceed Rs. 2,000	... 50
If the amount of the estimate exceeds Rs. 2,000 but does not exceed Rs. 5,000	... 100
If the amount of the estimate exceeds Rs. 5,000 but does not exceed Rs. 10,000	... 200
For each additional Rs. 5,000 or portion of Rs. 5,000 additional earnest money	... 100

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, of which are not accompanied by a treasury chalan for 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 work shall submit a separate tender for each tender shall bear the name of the work to which they refer written outside the envelope. Cash deposits for earnest money hereinbefore shall be made.

7. Block Development Officer or his duly authorised 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 the earnest money deposit shall be returned.

8. Block Development Officer shall have the right of rejecting all or any of the tenders.

9. In the event of a tender being selected for acceptance the Block Development Officer 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 document 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 tender may be rejected.

If the Block Development Officer is not competent to accept the tender himself, he will inform the tenderer of the tender which he decides to recommend for acceptance. Such tender 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 authority who is competent to accept the same. If the said authority 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. Government securities may be endorsed to the Block Development Officer in lieu of a cash deposit of the required amount of the security money. 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 10 per cent of the estimated value of the work and towards this amount the earnest money already deposited by him shall be credited. At least half of this security 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 deductions of 5 per cent 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 Block Development Officer shall scrutinise all parts 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 witness. He shall then, if he is competent to accept the tender sign the acceptance of the tender or if he is not so competent, shall send the form for signature of the acceptance to the officer competent to accept it.

Tender For Work I/We hereby tender for the execution for the Panchayat Samiti of the work 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 specifications designs drawings and other documents referred to in Rule 1 thereof 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 condition so far as applicable. Memorandum

- | | |
|--|---|
| (a) Name of work | (a) If several Sub-works are included they should be detailed in a separate list. |
| (b) Estimated cost Rs.
Earnest Money Rs. | |
| (d) Initial security deposit (including earnest money) | (d) This deposit will be 5 per cent of the |

to be deposited before the commencement of the work ...Rs. estimated cost of the work.

- (e) Percentage to be deducted from bills at 5 per cent (Five percent). This percentage, deduction from bills the contractor's security will be credited to deposit.
- (f) Time required for the work from date of written order to commence..... months
- (g) Date of written order to commence
- (h) Total number of work tendered for

Item No. Item of work Rate tendered Per

In figures In words

Rs. Paise

Should this tender be accepted I/We hereby agree to abide by and fulfil all the 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..... Panchayat Samiti or his successors in office the sums of money mentioned in the said conditions.

Dated the	date of 20	Nature of contractor before submission of tender
	Witness-	
	Address-	Signature of witness to one tender is signature
	Occupation-	

The above tender is hereby accepted by me on behalf of the Parishad/Samiti Signature of the Officer by whom accepted.

Dated the day of 20

Conditions of Contract Clause 1 - All compensation or other sums of money payable by the contractor to Samiti under the terms of his contract may be deducted from, or paid, by the sale of a sufficient part of his security deposit or from the interest arising therefrom, or from any sums which may be due or may become due to the contractor by Samiti 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 ten days thereafter make good in cash or Government securities endorsed as aforesaid any sums or sums which may have been deducted from, or raised by sale of the security deposit or any part thereof. Clause 2 - Compensation or delay - The time allowed for carrying out the work as entered in the tendered shall be strictly observed by the contractor and shall be reckoned from the date on which the written order to commence work is given to the contractor. The work shall throughout the stipulated period of the contract be carried on with all due diligence (time being deemed to be of the essence of the contract on the part of the contractor) and the contractor shall pay as compensation an amount equal to one-third per cent on the amount of the estimated cost if the whole work as shown by the tender for every day that the work remains uncommenced, or unfinished after the proper dates. And further, to ensure good progress during the execution of the work the contractor shall be bound, in all cases in which the time allowed for any work exceeds one

month, to complete one-fourth of the whole of the work before one-fourth of the whole time allowed under the contract has elapsed one-half of the work, before one half of such time has elapsed, and three-fourths of the work, before three-fourths of such time has elapsed, in the events of the contractor failing to comply with the condition, he shall be liable to pay as compensation an amount equal to one-third per cent on the said estimated cost of the whole work for every day that the due quantity of work remains incomplete. Provided always that the entire amount of compensation to be paid under the provisions of this clause shall not exceed 10 per cent on the estimated cost of the work as shown in the tender.

Clause 3 - Action when whole security deposit is forfeited - In the case in which under any clause or clauses of this contract the contractor shall have rendered himself liable to pay compensation amounting to the whole of his security deposit in the hands of Samiti (whether paid in one sum or deducted by instalments) the Block Development Officer on behalf of the Samiti shall have power to adopt any of the following courses, as he may deem best suited to the interests of Government-

(a) To rescind the contract (of which rescission notice in writing to the contractor under the hand of the Block Development Officer shall be conclusive evidence) and in which case, the security deposit of the contractor shall stand forfeited, and be absolutely at the disposal of Government.

(b) In employ labour paid by the Samiti and to supply materials to carry out the work or any part of the work, debiting the contractor with the cost of the labour and the price of the materials (of the amount of which cost and price certificate of the Block Development Officer shall be final and conclusive against the contractor) and crediting him with the value of the work done, in all respects in the same manner and at the same rates as if it had been carried out by the contractor under the terms of his contract, the certificate of the Block Development Officer as to the value of the work done shall be final and conclusive against the contractor.

(c) To measure up the work of the contractor, to take such part of the work of contract as shall be unexecuted out of his hands, and to give it to another contractor to complete in which case any expenses which may be incurred in excess of the sum which would have been paid to the original contractor if the whole work had been executed by him (of the amount of which excess the certificate in writing of the Block Development Officer shall be final and conclusive) shall be borne and paid by the original contractor and may be deducted from any money due to him by Parishad/Samiti under the contract or otherwise or from his security or the proceeds of sale thereof, or a sufficient part thereof. In the event of any of the above courses being adopted by the Block Development Officer, 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 engagements, 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 therefore actually performed under this contract, unless and until the Block Development Officer shall have certified in writing the performance of such work and the value payable in respect thereof, and he shall only be entitled to be paid the value so certified.

Clause 4 - Power to take possession of or require removal of or sell contractor's plants - In any case in which any of the power conferred upon the Block Development Officer by Clause 3 hereof, shall have become exercisable and the same shall not be exercised, the non-exercise thereof shall not constitute a waiver any Of the condition hereof and such powers shall notwithstanding be exercisable in the event of any future case 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 past and future compensation shall remain unaffected. In the event of the Block

Development Officer putting in force the powers vested in him under the preceding clause he may, if he so desires take possession of all or any tools, plants, materials and stores, in or upon the plants 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 Block Development Officer whose certificate thereof shall be final. Otherwise the Block Development Officer may by notice in writing to the contractor or his clerk of the works. Foreman or other authorised 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 Block Development Officer may remove them at the contractor's expenses or sale them by auction or private sale on account of the contractor and at his risk in all respects, and the certificate of the Block Development Officer 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.

Clause 5 - Extension of time - 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, he shall apply in writing to the Block Development Officer within 30 days of the date of the hindrance on account or which he desires such extension as aforesaid and (the Block Development Officer shall, if in his opinion), (which shall be final) reasonable grounds be shown therefor authorise such extension of time, if any, as may in his opinion be necessary or proper Block Development Officer shall at the same time inform the contractor whether he claims compensation for delay.

Clause 6 - Final certificate - On completion of the work, the contractor shall be furnished with a certificate by the Block Development Officer of such completion, out no such certificate be given, nor shall the work be considered to be complete until be given, nor shall the work be considered to be complete until the contractor shall have removed from the area of the premises to be distinctly got marked by the Block Development Officer in the site plan on which the work shall be executed, all scaffolding, surplus materials and rubbish, and cleaned off the dirt from all wood-work, doors, windows, walls, floors or other parts of any building, in upon or about which the work is to be executed, or of which he may have had possession for the purpose of the execution thereof, nor until the works shall have been measured by the officer of the Samiti in accordance with rules whose measurements shall be binding and conclusive against the contractor. If the contractor 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 work, the Block Development Officer 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 so incurred, and shall have no claim in respect of any such scaffolding of surplus materials as aforesaid, except for any sum actually realised by the sale thereof.

Clause 7 - A bill shall be submitted by the contractor each month on or before the date fixed by the Block Development Officer for all works executed in the previous month and the Block Development Officer or his subordinate shall take the requisite measurement for the purpose of having the 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 Block Development Officer or his subordinate shall measure up the said work in the presence of the contractor, whose counter signature to the measurement list will be sufficient warrant, and the

Block Development Officer or his subordinate shall prepare a bill from such fist which shall be binding on the contractor in all respects :Provided that, if any balance of the 10 per cent security is outstanding from each such payment shall be deducted so much, not exceeding 5 per cent 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 are 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 respect, or the accrual of any claim nor shall it conclude, determine, or effect in any way the powers of the Block Development Officer 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 effect the contract.

Clause 8 - The final Bill shall be prepared by the officers of the Samiti in accordance with rules in the presence of the contractor within one month of the date fixed for completion of the work.

Clause 9 - Stores supplied by Parishad/Samiti - If the specification or estimate of the work provide for the use of any special description of material to be supplied from the Samiti's store, or if it is required that the contractor shall use certain stores to be provided by the Block Development Officer under the condition of this contract (such materials and stores and the prices to be charged therefor 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 or effect of this contract are specified in the schedule or memorandum hereto annexed), the contractor shall be supplied with such materials and stores noted in the annexed schedule as are required from time of time to be used by him for the purposes of the contract only, and the value to the full quantity of materials and stores so supplied at the rates specified in the said schedule may be set off or deducted from any sums then due, or thereafter to become due to the contractor under the contract, or otherwise, or against or from the security deposit, or the proceed 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 Samiti 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 Block Development Officer. Any such materials unused and in perfectly good condition at the time of the completion or determination of the contract shall be returned to the Parishad/Samitis store, at the prevailing market rate or at the issue rate whichever is less if by a notice in writing under his hand he shall so require, but the contractor shall not be entitled to return any such materials unless with such consent and shall have so 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 9(a) - If a contractor removes any material 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 his contract be liable to pay a penalty equivalent to five times the price of the said materials or stock, according to the stipulated rate. The penalty so imposed shall be recoverable from any sum that may be then, or at any time hereafter may become due to the contractor, or from his security deposit, or the proceeds of sale thereof.

Clause 10 - Works to be executed in accordance with specification, drawing and orders, etc. - The contractor shall execute the whole and every part of the work in the most substantial and work-man-like manner, and both as regards materials and otherwise in every respect in strict accordance with the specifications. The contractor shall also confirm exactly, fully and faithfully to

the designs, drawings and instructions in writing relating to the work lodged in Samiti office, and to which the contractor shall be entitled to have access at such office, for the purpose of inspection during office hours, and the contractor shall, if he so enquire be entitled at his own expenses to make or cause to be made copies of the specifications, and of all such designs, drawings instructions as aforesaid. Clause 11 - Alteration in specification and designs - Block Development Officer shall have power to make any alterations in or additions to the original specifications, drawings, designs and instructions that may appear to him to be necessary or advisable during the progress of the 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 Block Development Officer 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 the 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 Block Development Officer 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 Block Development Officer of the rate of which it is his intention to charge for such class of work, and if the Block Development Officer 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, provided always that if the contractor shall commence work or order of any expenditure in regard thereof before the rates shall have been determined as lastly hereinbefore mentioned, then and 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 rate as aforesaid according to such rate or rate as aforesaid according to such rate or rates as shall be fixed in event of a dispute, the decision of the Superintending Engineer of the area shall be final : Provided always that the contractor shall not be entitled to any payment for any additional work done unless he has received an order in writing from the Block Development Officer for the additional work that 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 Block Development Officer 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. Clause 12 - No compensation for alterations, in or restriction of work to be carried out - If at any time after the commencement of the work the Samiti shall for any reason whatsoever not require the whole thereof as specified in the tender to be carried out the Block Development Officer 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 he have any claim for compensation by reason of any alterations having been made in the original specification, drawings, designs and instruction which shall involve any curtailment of the work as originally contemplated. Clause 13 - Action and

compensation payable in case of bad work - If it shall appear to the Block Development Officer or his subordinate in charge of the work that any work has been executed with unsound, imperfect or unskilful 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 quantity inferior to that contracted for or otherwise not in accordance with the contract, the contractor shall on demand in writing from the Block Development Officer 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 Block Development Officer in his demand aforesaid, then the contractor shall be liable to pay compensation at the rate of one per cent 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 Block Development Officer 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 respects of the contractor.

Clause 14 - Works to be open to inspection, contractor or responsible agent to be present - All the work under or in course of execution in pursuance of the contract shall at all times be opened to the inspection and supervision of the Block Development Officer 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 Block Development Officer or his subordinate to visit the work shall have been given to the contractor either himself be present to receive order and instruction or have a responsible agent duly accredited in writing present for that purpose. 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.

Clause 15 - Notice to be given before work is covered up - The contractor shall give not less than five days notice in writing to the Block Development Officer or his subordinate in charge of the work before covering up or otherwise placing beyond the reach of measurement any work in order that the same may be measured and correct dimension 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 Block Development Officer 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, the same shall be uncovered at the contractor's expense, or in default thereof no payment or allowance shall be made for such work or the materials with which the same was executed.

Clause 16 - Contractor liable for damage done and for imperfection for 3 months after certificate - If the contractor or his work people, or servants shall break deface, injure or destroy and part of a building, in which they may be working or any building, road, fence, enclosure, or grass land, or cultivated ground contiguous to the premises on which the work or any part of it is being executed, or if 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 or its completion shall have been given by the Executive Officer/Block Development Officer as aforesaid, the contractor shall make the same good at his own expense, or in default, the Block Development Officer may cause the same to be made good by other workmen, and deduct the expense (of which the certificate of the Block Development Officer, 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 Block Development Officer.

Clause 17 - Contractor to supply plant, ladders scaffolding etc - The contractor shall supply at his own cost all materials (except such special material, if any, as may in accordance with the contract, be supplied from the Samiti stores) plant, tools, appliance, implements, ladders, cordage, tackle, scaffolding and temporary works requisite or proper for the proper erection 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 Block Development Officer as to any matter as to which under these conditions he is entitled to be satisfied, which he is entitled to requisite 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 and from time to time of the work or materials. Failing, his so doing, the same may be provided by the Block Development Officer at the expense of the contractor and the expenses may be deducted from any money due to the contractor under the contractors 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 very 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 person or which may with the consent of the contractor, be paid to compromise any claim by any such person.

Clause 18 - No female labour shall be employed within the limits of a cantonment. 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 the work done by such labourer, wages not less than the wages paid for, similar work in the neighbourhood. The Block Development Officer shall have the right to enquire into and decide any complaint alleging that the wages paid by the contractor to any labourer for the work done by such labourer or less than the wages paid to similar work in the neighbourhood. The Officer 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.

Clause 19 - Work not to be sublet - The contract shall not be assigned or sublet without the written approval of the Block Development Officer. And if the contractor shall assign or sublet his contract, or attempt so to do or become insolvent or commence any insolvency proceedings or make any composition with his creditor or attempt so to do or any bribe, gratuity, gift, loan, perquisite, reward or advantage, pecuniary or otherwise shall either directly or indirectly be given, promised, or offered by the contractor or any of his servants or agents to any public officer or person in the employ of Samiti in any way relating to his office or employment or if any such officer or person shall become in any way directly or indirectly interested in the contract, the Block Development Officer 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 Samiti and the same consequences shall ensure as if the contract had been rescinded under Clause 3 hereof and in addition the contractor shall not be entitled to recover or be paid for any work thereto actually performed under the contract.

Clause 20 - Sum payable by way of compensation to be any

considered as reasonable compensation without reference to actual loss - 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 Parishad/ Samiti without reference to the actual loss or damage sustained and whether or not any damage shall have been sustained. Clause 21 - In the case of a tender by partners, any change in the constitution of the firm shall be forthwith notified by the contractor to the Block Development Officer for his information. Changes in constitution of firm - In cases of failure to notify the change in the constitution within fifteen days the Block Development Officer may, 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 Samiti and the same consequences shall ensue as if the contract had been rescinded under Clause 3 hereof and in addition the contractor shall not be entitled to recover or to be paid for any work therefor actually performed under the contract. Clause 22 - All works to be executed under the contract shall be executed under the direction and subject to the approval in all respects of the Block Development Officer for the 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 23 - Except where otherwise provided in the contract all questions and disputes relating to the meaning of the specifications, designs, drawings and instructions hereinbefore mentioned and as to the quality of workmanship, or materials used on the work or as to any other question, claim, right, matter, or thing whatsoever, in any way arising out of or relating to the contract, designs, drawings, specifications, estimates, instructions, orders, or these conditions, or otherwise concerning the work, the execution or failure to execute the same, whether arising during the progress of the work, or after the completion or abandonment thereof shall be referred to the sole arbitration of a Superintending Engineer of the State Public Works Department unconnected with the work at any stage nominated by the concerned Chief Engineer. If there be no such Superintending Engineer it should be referred to the sole arbitration of the Chief Engineer concerned. It will be no objection to any such appointment that the arbitrator so appointed is a Government servant. The award of the arbitrator so appointed shall be final, conclusive and binding on all parties to this contract. Clause 24 - Lump sums in estimates - When the estimate on which a tender is made includes lump sums in respect of parts of the work, 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 Block Development Officer capable of measurement, the Executive Officer/Block Development Officer may at his discretion pay the lump sum amounts entered in the estimate, and the certificate in writing of the Block Development Officer shall be final and conclusive against the contractor with regard to any sum or sums payable to him under the provisions of this clause. Clause 25 - Action where no specification - In the case of any class of work for which there is no such specification as is mentioned in Rule 1, 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 Block Development Officer. Clause 26 - Definitions of works - The expression "works" or "work" where used in these conditions shall unless there be something either in the subject or context repugnant to such construction, be construed and taken to mean the works by or by virtue of the contract contracted to be executed, whether temporary or permanent, and whether original, altered, substituted or additional. Clause 27 - Samiti shall be entitled to recover in full from the contractor any amount that the Samiti may be liable to pay under Workmen's Compensation Act VIII of 1923 to

any workman employed in course of execution of any part of the work covered by this contract. Clause 28 - That the purpose of jurisdiction in the event of dispute, if any, the contract should be deemed to have been entered into within the State of Orissa 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 29 - The Department will have the right to inspect the scaffolding and centering made for the work and can reject partly or fully such structure if found defective in their opinion. Clause 30 - Sanitary arrangements will be made by the contractor at his own cost for his labour camp. Clause 31 - The contractor shall bear all taxes including sales tax, income tax, royalty, fair-whether, charges and tollage where necessary. 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 site. The ground up to 100'0" wide from the building should be cleared and dressed. Fair Wage Clause Clause 33 (a) - The contractor shall pay not less than fair wage to labourers engaged by him on the work. Explanation - "Fair wage" means wages, whether for time or piece work prescribed by the State Public Works Department/Electricity Department for the district in which the work is done. (b) The contractor shall, notwithstanding the provisions of any contract to contrary, cause to be paid a fair wage 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 labourers 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, wage period, deductions from wages, recovery of wages not paid and deductions unauthorisedly made, maintenance of wage register, wage cards, publication of scale of wages and other terms of employment, inspection and submission of periodical returns and all other matters of a like nature. (d) The Block Development Officer concerned shall have the right to deduct, from the money due to the contractor, any sum required or estimated to be required, or making good and loss suffered by a worker or workers by reason of non-fulfilment of the conditions of the contract for the benefit of the workers, non-payment of wages or of deduction made from his or their wages, which are not justified by their terms of the contract or non-observance of the regulation. Money so deducted should be transferred to the workers concerned. (e) vis-a-vis the Samiti 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. Orissa P.W.D./Electricity Department Contractor's Labour Regulations

1. Short title - These regulations may be called The Orissa Public Works Department/Electricity Department Contractor's Regulations.

2. Definitions - In these Regulations, unless otherwise expressed or indicated, the following words and expressions shall have the meaning hereby assigned to them, respectively, that is to say-

(1)"Labour" means workers employed by a contractor of the Orissa Public Works Department/Electricity Department directly or indirectly through a Sub-contractor or other person, or by an agent on his behalf.(2)"Fair wages" means whether for time or piece works prescribed by the State Public Work Department/Electricity Department for the area in which the work is done.(3)"Contractor" shall include every person whether a Sub-contractor or headman or agent employing labour on the work taken on contract.(4)"Wages" shall have the same meaning as defined in the Payment of Wages Act and include time and piece rate wages, if any.

3. Display of notices regarding ways, etc - The contractor shall-

(a)before he commences his work on contract display and correctly maintain, and continue to display and correctly maintain 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 - (1) Wages due to every worker shall be paid to him direct;

(2)All wages shall be paid in current coin or currency or in both.

5. Fixation of wage periods - (1) The contractor shall fix the wage period in respect of which the wages be payable.

(2)No wage period shall exceed one month.(3)Wages of every workman employed on the contract shall be paid before the expiry of ten days, after the last day of the wages period in respect of which the wages are payable.(4)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.(5)All payments of wages shall be made on a working day.(6)Wage book and wages cards, etc.

6.

(1)The contractor shall maintain a wage book of each worker in such form as 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 worked 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)Wage actually paid for each wage period.(2)The contractor shall also maintain a wage card for each worker employed on the work.(3)The Executive Engineer may grant an exemption, from the maintenance of wage bond, wage cards to a contractor who in his opinion may not directly or indirectly employ more than 100 persons on the work.

7. Fines and deductions which may be made from wages - (1) The wages of a worker shall be paid to him without any deduction of any kind except the following :

(a)Fines.(b)Deductions for absence from duty, i.e. from the place or places where by the terms of his employment he is required to work. The amount of deductions shall be in proportion to the period for which he was absent.(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 account where such damage or loss is directly attributable to his neglect or default.(d)Any other deductions which the Orissa Government may from time to time allow.(2)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 of showing cause against such fines or deduction.(3)The total amount of fines which may be imposed in any one wage period on a worker shall not exceed an amount equal to half anna in a rupee of the wages payable to him in respect of that wage period.(4)No fine imposed on any worker shall be recovered from him by instalments, or after the expiry of 60 days from the date on which it was imposed.

8. Register of fines, etc. - (1) 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.

(2)The contractor shall maintain a list in English and in the local Indian language, clearly defining acts and omissions for which penalty of fine can be imposed. It shall display such list and maintain it in a clean and legible condition in conspicuous places on the work.

9. Preservation of register - The wage register, the wage cards and the register of fines, deductions required to be maintained under these regulations shall be preserved for 12 months after date of the last entry made in them.

10. Powers of Labour Welfare Officers to make investigation or enquiry - The Labour Welfare Officers or any other persons authorised by the Government of Orissa 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 provisions of these regulations. He shall investigate into any complaint regarding default made by the contractor, Sub-contractor in regard to such provisions.

11. Report of Labour Welfare Officers - The Labour Welfare Officers or others authorised as aforesaid shall submit a report of the results 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 deductions from the contractors bill be made and the wages and other 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 Officer or other person so authorised may appeal against such decision to the Labour Commissioner within 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 authorised by the Government of Orissa on this behalf.

14. Submission of return - The contractor shall submit periodical returns as may be specified from time to time.

15. Amendments - The Government of Orissa may from time to time, add to or amend these regulations and on any question as to the application, interpretation of effect of these regulations, the decision of the Labour Commissioner or any other person authorised by the Government of Orissa in that behalf shall be final.

Clause 34 - The terms and conditions of the agreements have been read explained to me and.....certify.....clearly understand them. Witness Contractor

showing (Approximately) materials, to be supplied, if available, the rates at which they are to be charged for and the places at which they are to be supplied :

Particulars	Rates at which the material will be charged to the contractor	Place of delivery
Unit	Rs.	A. P.

Note - The person or firm submitting the tender should see that the rates in the above schedule are filed up by the Engineer-in-charge on the issue of the form prior to the submission of the tender. (Signature of Contractor) Signature of Block Development Officer Form No. XXVIII [See Rule 74 (1)] Tender for the supply of materials Conditions of Contract

- 1. The person whose tender may be accepted shall before the date fixed for commencing the supply of materials, if so require sign an agreement and a bond of which forms are deposited in the Panchayat Samiti office and shall pay for all stamps and legal expenses incident thereto. The sum deposited by him in the treasury as earnest money shall be retained by Samiti as security for the due performance of this contract in addition to the deduction from his bills as hereinafter provided for in paragraph 7. All damages payable by the Contractor under the terms of his contract may be deducted by the Executive Officer/Block Development Officer from or paid by Sale of a sufficient part of his security deposit or from the interest of any such Government Security or from any other sums due or which become due, to him by Parishad/Samiti.**
- 2. The Contractor is to deliver the materials on or before the date mentioned in the Tender, failing which he shall be subject to pay or allow one per cent on the total amount of the contract for every day not exceeding ten days that he shall exceed his time as liquidated damages.**
- 3. In every case in which the payment or allowance mentioned in Clause 2 shall have been incurred for ten consecutive days the Block Development Officer shall have power either to annul the contract altogether, or to have the supply completed without further notice at the Contractor's risk and expense, as he may deem best suited to the interest of Samiti and the Contractor shall have no claim to compensation for any loss that he may incur in any way.**
- 4. If the Contractor shall be hindered in the supply of the materials so as to necessitate an extension of the time allowed in this. Tender he shall apply in writing to the Block Development Officer, who shall grant it in writing if reasonable grounds be shown for it and without such written authority of the Block Development Officer, the Contractor shall not claim exemption from the damages leviable under Clause 2.**

- 5. The contractor shall give notice to the Block Development Officer or his Assistant of his intention of making delivery of materials, and, on the materials being approved, a receipt shall be granted to him by the Block Development Officer or his Assistant and no materials will be considered as delivered until so approved.**
- 6. On the completion of the delivery of materials, the Contractor shall be furnished with a certificate to the effect, but the delivery will not be considered complete until the Contractor shall have removed all rejected materials and shall have the approved materials stocked or placed in such position as may be pointed out to him.**
- 7. Payment will be made to the extent of nine-tenths of the value of the quantity delivered during each month. The remaining 10 per cent will be retained as security by the Block Development Officer for due performance of contract and will not be refunded till after the satisfactory completion of the supply. But all such payments made shall be considered as payments on account to be covered by the final bill for the complete supply.**
- 8. The materials shall be of the best description, in strict accordance with the specification and in accordance with approved samples and the Contractor shall receive payment for such materials only as are approved and passed by the Block Development Officer or his Assistant.**
- 9. In the event of materials being considered by the Block Development Officer to be inferior to that described in the specification, or not in accordance with approved samples, the Contractor shall on demand in writing, forthwith remove the same, at his own charge and cost and in the event of his neglecting to do so within such period as may be named by the Block Development Officer, or his Assistant, that Officer may have such rejected materials removed at the Contractor's risk and expense, the expense incurred being liable to be deducted from any sums due, or which may become due, to the contractor.**
- 10. If the contractor or his work-people break or deface any building, roads, fence, enclosure or grass land, or cultivated land he shall make good the same at his own expense and in the event of his refusing or failing to do so the damage shall be repaired at his expense by the Block Development**

Officer who shall deduct the cost from any sums due, or which may become due to the Contractor.

11. The Contractor shall not employ for the purposes 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 neighbourhood.

The Block Development Officer shall have the right to enquire into and to decide any complaint alleging that the wages paid by the contractor to any labourer for the work done by such labourer is less than the wages paid for similar work in the neighbourhood. The Officer-in-charge of the work for which the materials are being supplied shall have the right to decide whether any labourer is below the age of twelve years or not to refuse to allow any labourer whom he decided to be under the age of twelve years to be employed by the contractor.

12. The contractor shall supply at his own expense all tools, plant and implements required for the due fulfilment of his contract, and the materials shall remain at his risk till the date for final delivery, unless it shall have been in the meantime removed for use by the Block Development Officer or. his Assistant. In case tools and plants are supplied by the Parishad/Samiti, the contractor shall pay for the hire thereof and incidental charges therefor at the rates for the time being in force in the Orissa State P.W.D. in this behalf.

13. This contract shall not be subject without the written permission of the Block Development Officer. In the event of the contractor subletting his contract without such permission he shall be considered to have thereby committed a breach of contract, and shall forfeit his security deposit, and shall have no claim for any compensation for any loss that may accrue from materials he may have collected or engagements entered into.

14. The decision of the Superintending Engineer for the time being shall be final, binding, and conclusive on all questions relating to the meaning of the specification.

Tender for the Supply of Materials*The undersigned do hereby tender for the supply of the materials described in the following specification subject to the condition hereunto annexed :*(I or we)

Description or specification of materials to be supplied	Total quantities of each to be supplied	Places at which to be delivered	Quantities to be delivered at each place
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(1) Tender accepted on panel of the Panchayat Samiti Dated..... The..... Signature of the Officer by whom the tender is accepted..... (2) (3) (4)

Dates by which delivery at all places must be completed	Rate at which articles are to be supplied inclusive of every demand	Unit	Total cost of each article inclusive of every demand	Remarks
(5)	(6)	(7)	(8)	(9)
	Rs. P.		Rs. P.	

Should this tender be accepted *..... hereby agree to abide by and fulfil all the terms of the above specification and all the conditions of contract annexed thereto or in default thereof to forfeit and pay to the Parishad/Samiti or its successors, the penalties or sum of money mentioned in the said condition. A receipt is herewith forwarded showing the deposit of a sum of Rs..... as earnest money.

Signature.....

Address.....

Signature of witness to

Signature of Tenderer

Dated..... Address.....

The 20

General Rules and Directions for the Guidance of Contractors

1. In the event of the tender being submitted by a firm is 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 authorising him to do so.

2. Receipts for payments made to a firm must be signed by the several partners except in case of well known and recognised firms, and except where the contractors are described in their tender or contract as a firm.

3. The amount of earnest money to be deposited will be-

	Rs.	Rs.
If the amount of the tender does not exceed	... 2,000	50
If exceeding Rs. 2,000 and not exceeding	... 5,000	100
If exceeding Rs. 5,000 and not exceeding	... 10,000	200
and for each additional Rs. 5,000 or a portion of a further sum of	... 5,000	100

4. The Officer calling for the tender will open tender in the presence of any intending contractors who may be present at the time specified and will enter the several tenders in a schedule.

In case the amount of the tender is within his power to accept the officer calling for the tender will at once note that which is accepted by him. If the amount exceeds the amount which he has power to accept, he will submit the several tenders to the higher officers of the department for disposal.

5. The Officer calling for the tender shall have right of rejecting the whole or any of the tenders.

Form No. XXIX[See Rule 74 (3)(d)]ToShri/Mrs, Dear Sir/Sirs, Your tender for execution of.....has been accepted. You are hereby directed to attend the office of the undersigned and sign the agreements documents within a period of 7 days from the date of issue of this letter and commence the work immediately so as to complete it by.....

2. Failure on your part in the matter as directed above will entail forfeiture of earnest money, initial security deposited for the execution of this work.

3. The receipt of this letter may kindly be acknowledged.

Yours faithfullyBlock Development OfficerForm No. XXX[See Rule 74 (3)(d)]I do hereby tender to execute the undermentioned description of work by piece-work and in accordance with the conditions noted in consideration of payment being made for the quantity of work executed at the rate specified in the following schedule :

Schedule 3

Name of work	Name of item	Class and description of work to be executed	Unit of calculation	Date of payment Rs. P.
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N.B.: Piece-work is that which involves the payment for work done at a stipulated rate only without reference to a total quantity or time.

1. The work is to be carried on with due diligence, and in accordance with the specification in force of which I/We have a copy and all work executed is to be done in a workman like manner. The material used when supplied by me.....to be of the best of the several kinds procurable, and in all cases to be subject to the approval of the Block Development Officer of Samiti for the time being whose decision as to the rate of progress and the quality of work or material shall be final.

2. The quantity of work executed shall be measured and payment made at least once a month and on the completion of the work or the termination of this agreement, final measurement will be made and the account adjusted accordingly.

The Block Development Officer of Samiti may, if he deems it necessary, deduct from the bill a sum not exceeding ten per cent of the value of the work done as security for the rectification of such defects in the work as may be noticed within three months after completion of the work. Such defects shall be rectified within such period as Block Development Officer may appoint and if I fail to rectify the defects within that period they will be rectified by the Block Development Officer at the expense of the contractor and, if a deduction from the bill has been made as aforesaid, the cost of the rectification of the defects by the Block Development Officer shall be paid from the sum so deducted.

3. The Block Development Officer may put an end to this agreement at his option at any time and in the case of bad work, or material, Block Development Officer may remove the same and have it replaced, deducting the value of the work rejected or material removed, or the cost of replacing the same, as he may think proper from any amount due, or that may become due, to the party making this tender.

4. I 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 the work done by such labourer, wages not less than the wages paid for similar work in the neighbourhood.

The Block Development Officer shall have the right to enquire into and to decide any complaint alleging that the wages paid by me to any labourer for the work done by such labourer is less than the wages paid for similar work in the neighbourhood. The Officer-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 and to be employed by me.

5. If any amount remains outstanding against me in connection with execution of the work, the same shall be recovered from me by way of adjustment of security deposit and the remainder shall be recoverable as arrear of land revenue.

Date.....Signature of the party making the tenderWitness.....ResidenceAccepted by meBlock Development OfficerForm No. XXXI[See Rule 74 (3)(e)]I do hereby undertake to execute the undermentioned description of work by piece-work and in accordance with the conditions noted below in consideration of payment being made for the quantity of work executed at the rate

specified in the following schedule :

Schedule 4

Name of work	Name of item	Class and description of work to be executed	Unit of calculation	Date of payment Rs. P.
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N.B. : Piece-work is that which involves the payment for work done at a stipulated rate only without reference to the total quantity or time.

1. The work is to be carried on with due diligence and in accordance with circle specification in force of which I/we have a copy and all work executed is to be done in a workman like manner. The materials used when supplied by me to be of the best of the several kinds procurable, and in all cases is to be subject to the approval of the Block Development Officer of Samiti for the time being whose decision as to the rate of progress and the quality of work or material shall be final.

2. The quantity of work executed shall be measured and payment made at least once a month and on the completion of the work or the termination of this agreement, final measurement will be made and the account adjusted accordingly.

The Block Development Officer of Samiti may, if he deems it necessary, deduct from the bill a sum not exceeding ten per cent of the value of the work done as security for the rectification of such defects in the work as may be noticed within three months after completion of the work. Such defects shall be rectified within such period as Block Development Officer may appoint and if I fail to rectify the defects within that period they will be rectified by the Block Development Officer at the expense of the executant and, if a deduction from the bill has been made as aforesaid, the cost of the rectification of the defects by the Block Development Officer shall be paid from the sum so deducted.

3. The Block Development Officer may put an end to this agreement at his option at any time, and in the case of bad work, or material, Block Development Officer may remove the same and have it replaced, deducting the value of the work rejected or material removed, or the cost of replacing the same, as he may think proper from any amount due, to the party making this tender.

4. I 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 the work done by such labourer, wages not less than the wages paid for similar work in the neighbourhood.

The Block Development Officer shall have right to enquire into decide any complain alleging that the wages paid by me to any labourer for the work done by such labourer is less than the wages paid for similar work in the neighbourhood. The Officer-in-charge of the work shall have the right to decide whether any labourer employed by the executant 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, and to be employed by me.

5. If any amount remains outstanding against me in connection with execution of the work, the same shall be recovered from me by way of adjustment of security deposit and the remainder shall be recoverable as arrear of land revenue.

Date.....Signature of the party making the agreementWitness.....ResidenceAccepted by me.Block Development OfficerForm No. XXXII[See Rule 76 (4)]Proforma for Sanctioned Estimate Register

Sanctioned Estimate No./Date	C.R.No.File No.Lt. No.	Name of the work	Scheme and year	Proposed Est.	Sanctioned Est.	Name of the Officer sanctioning the Estimate	Signature of sanctioning Officer	
Date	Amount	Date	Amount					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9) (10)

Rubber Seal on the body of sanctioned Estimate

.....BlockSanctioned Estimate No...../ Date..... The estimatefor the work..... is technically sanctionedfor Rs..... (Rupees.....) only.Signature of the Executive Engineer

Form No. XXXIII[See Rule 76 (4)]Proforma for the Register of Administrative Approval

Administrative Approval No.	Approval Date	C./R. No. File No. Lt. No.	Name of the work	Sanctioned estimate amount	Scheme and year	A./A. amount	Name of Officer according. A./A.	Signature of the Officer according A./A.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	

Rubber Seal on the body of the Estimate

.....Block A./A.No..... Date..... The Estimate is administratively approved for the work.....for Rs..... (Rupees.....) only Signature

Form No. XXXIV[See Rule 80 (1)]Measurement Book

Particulars Details of Actual measurement Contents of arrears

No.	L	B	D
(1)	(2)	(3)	(4) (5) (6)

Form No. XXXV[See Rule 80 (1)]Name of the BlockCompletion Certificate of Original Works

1. Serial number ...
2. Name of the work ...
3. Sanctioned estimated cost (in words) Rs.
4. People's contribution, if any Rs.
5. Authority sanctioning the estimate (Also refer the order) ...
6. Amount actually spent with major, minor and detailed head of account and the amount of excess, if any ...
7. Date of commencement of the work ...
8. Date of completion of the work ...
9. Name of the Block Development Officer ...
10. Name and designation of the Engineering staff supervising the work ...

Junior EngineerBlock Development OfficerForm No. XXXVI[See Rule 85]Muster Roll

Name of the work	Cash Book Voucher No.	Part I Nominal Roll								
Sl. No.	Name of the labourers	Father/Husband name	S.C.	S.T.	O.B.C.	Name of the village	Male/Female	No. of days worked		
Days1, 2,	Month3,4,	Year5,6,	7Total days							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11) (12)

Rate per day	Amount due	Payment	Total value of grains	Grand total of payments	Dated initials and remarks of the paying officer made at the time of payment to labourer with the payment acknowledgment	Family Code No.	Remarks
Rice	Wheat	Cash					
(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20) (21) (22)

Initial of the person taking the daily attendance

Initial of Inspecting Officer

Passed for payment of Rs.

Dated the

Signature of B.D.O/D.D.O.

Grand Total of the muster roll Rs. P.

Part II – * - Details of the measurement of the work done by the labourer employed as per this nominal Muster Roll in cases in which the work is susceptible of measurement. { |

| - | Description of work | Quantity as per measurement | Indicate as shown on the Muster Roll |
Difference, if any | - | (1) | (2) | (3) | (4) | - | || || }

Measurement taken on

Measurement Book No. Page

Dated the 20

Signature

Rank -

*. If the work is not susceptible of measurement, remarks to this effect should be recorded. To be used when single payment is made for job or contract, i.e. on its completion to a single contractor. Form No. XXXVII [See Rule 85] First and Final Bill (For Contractors and Suppliers) Name of Executant

Name of contractor or supplier and reference to agreement	Item of work or (supplies grouped under sub-heads and sub-works of estimates)	Reference to recorded measurements and dates	Quantity	Rate	Unit	*Amount	#Payees acknowledgment with date
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	Book No.....	Page No.....	Date....		Rs. P.....		Rs. P.....

Dated 20** Signature

Designation

} Officer preparing the bill in case by cheque

Pay Rs.()

and Rs. ()

Signature

} Officer authorising payment

Dated 20 Designation

Note - In the case of payments to supplier a red ink entry should be made across the page, above the entries relating thereto in one of the following forms, applicable to the case-(1)"Stock", (2)"Purchase-For Stock" (3) Purchases for direct issue to work, issued to contractor/executant. (4)"Purchase for the work". *. In the case of works the accounts of which are

kept by Sub-heads the amounts relating to all items of work falling under the same Sub-head" should be totalled in red ink. #. Payment should be attested by some known person when the payee's acknowledgment is given by mark, seal or thumb impression. This signature is necessary only when the Officer authorising payments is not the officer who prepares the bill. (For payments must invariably be made on forms printed on yellow paper which should not be used for intermediate payments). Form No. XXXVIII[See Rule 85]Running Account Bill(Contractors and Suppliers-This form provides only for payments for Contractors work or supplies actually measured).Cash Book Voucher No.Name of Contractor or Supplier -Name of work -Purpose of supplyto.....(Contractor)/Executant

2. "Purchases" for issue direct to work

Serial No. of this bill-No. and date of his last bill for this work-Reference to agreement-Date of written order to commence work-Date of actual completion of work-I-Account of work done or supplies made

Quantity executed (or Unit supplied) up-to-date as per measurement book		Items of work or supplies (grouped under "Sub-heads" and "Sub-works" Amount of estimate)		Remarks	
Rate *Up-to-date		*Since previous bill (Total for each Sub-head)			
(1)	(2)	(3)	(4)	(5)	(6) (7)

*. The full name of the work as given in the estimate should be entered here except in the case of bill for "stock" materials. **. The "purpose of supply" applicable to the case should be filled in and the rest scored out. #. Not required in the case of work done or supplies made under a piece-work agreement. *. If the outlay on the work is recorded by Sub-heads, the total for each subhead should be shown in Column (5) and against this total there should be an entry in Column (6) also. In no other case should any entries be made in Column (6). II-Certificates and signature The measurement were made by.....on.....and are recorded at page of Measurement Book No. 105. No advance payment has been made previously without detailed measurements. Date/Signature of Officer preparing the Bill Thumb impression of Date/Signature of Contractor Dated Signature of the Officer authorising payment * The signature is necessary only when the officer who prepares the bill is not the officer who authorises the payment. In such a case two signatures are essential. Form No. XXXIX[See Rule 88 (2)] Travelling Allowance Bill of the Establishment of.....for the month of.....20.....

Name and designation	Head-quarters	Actual pay	Particulars of journeys and Heads	Purpose of journeys	Kind of journey, i.e. by road, steamer or rail (Mail or passenger)	
					Departure	Arrival
Station	Date	Hour	Station	Date	Hour	Hour

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		Rs.								
Mileage by Road	Daily Allowance	Railway/Steamer Fare	Actual expenses	Total of each line	Remarks					
No. of miles	Rate	Amount	No. of miles	Rate	Amount	No. of fares	Class of fares	Amount	Particulars	Amount
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Total		Rs.P.			Rs.P.			Rs.P.		Rs.P.

Deduct—
Undisbursed travelling allowance refunded as detail on the reverse

Net sum required for payment

The in words contents received Head of Office