

# OPERATION MANUAL

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ORISSA STATE DISASTER MANAGEMENT  
AUTHORITY(OSDMA)  
GOVERNMENT OF ORISSA



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## 0 PREAMBLE

### GENERAL ETHICAL PRINCIPLES APPLICABLE TO THE ORISSA STATE DISASTER MITIGATION AUTHORITY'S ACTIVITIES.

#### 0.1 Section 1 Objectives of the Orissa State Disaster Mitigation Authority

##### 0.1.1 Background

The Orissa State Disaster Mitigation Authority (OSDMA) was registered under the Societies Registration Act, 1860 on 29.12.1999 as a non-profit making, charitable institution for the interest of the people of Orissa, with its headquarters at Bhubaneswar and jurisdiction over the whole State of Orissa.

##### 0.1.2 General Objectives

The Orissa State Disaster Mitigation Authority (OSDMA) a Society registered under the Societies Registration Act, 1860 has been constituted for undertaking restoration, reconstruction and rehabilitation works and programmes necessitated by any natural calamity in the State with funds provided to it by the State Government or received by it from the Central Government or any donor Agency. In order to enable the OSDMA to implement the restoration, reconstruction and rehabilitation works and programmes entrusted to it by the State Government effectively it is necessary to specify the working relationship of the Authority with the Departments of Government through which the schemes and projects will be mostly implemented, and lay down the detailed procedures. The State Government, after careful consideration have accordingly prescribed the following procedure relating to execution of repair/reconstruction works and other programmes and for maintaining the related accounts to be followed by the OSDMA and the Departments of Govt.

##### 0.1.3 Specific Objectives

In the pursuit of the above general objectives, the OSDMA's specific objectives are to:

- 0.1.3.1 generate at least temporarily, and as rapidly as possible, a significant employment opportunity in rural and urban areas;
- 0.1.3.2 through execution of the works financed by the project, improve the skills of the workers employed, the competitiveness of the contracting firms carrying out the works, and the efficiency of the public institutions involved, thereby developing the economy's capacity to respond to opportunities for sustained employment after project completion;
- 0.1.3.3 demonstrate the possibility of expanding the sphere of application of labor intensive methods, and develop procedures that could be used by the public sector in pursuing activities of the same type;
- 0.1.3.4 implement cost efficient and speedy implementation procedures to address reconstruction priorities;
- ✓ 0.1.3.5 reconcile execution of works whose economical and social utility is assured, project implementation structure is transparent, and cost-effectiveness of implementation procedures are measurable; and
- ✓ 0.1.3.6 put in place procedures that, while transparent and over seeable, are nonetheless simple, expeditious and flexible, to be followed in sub-project identification and appraisal, procurement operations, and the processing of contractor payments.
- 0.1.4 For achieving these objectives the OSDMA (also referred to as Authority) may
  - 0.1.4.1 accept grants, donation, funds from the State Government, Government of India, bilateral or multilateral funding agencies, non-Government Organisations (NGOs), Semi Government Organisations, State Government and Central Government Undertakings, Public/Private Companies, Trusts and Private Individuals interested in participating in or supporting disaster mitigation works,
  - 0.1.4.2 raise loans, if necessary, and
  - 0.1.4.3 utilise the funds of the Authority, directly or through government Departments, State or Central Government Undertakings, Semi Government Organisations, NGOs or Private Philanthropic Organisations for achieving its aims and objectives.
  - 0.1.4.4 the Authority shall be entitled to acquire, hold and dispose of properties and undertake activities of any description which, in the opinion of the Authority, are



likely to promote the objects of the Authority and do all other Acts as are considered incidental and ancillary to the aims and objects of the Authority.

## 0.2 Section-2 Working Principles

Staff members of the OSDMA are jointly and severally required to exercise their discretion with reference to the following principles;

### 0.2.1 Independence

Only the Managing Director, acting as the Chief Executive Officer, is authorized to issue instructions, either directly or through appropriate channels, to OSDMA staff. The OSDMA's relations with the Departments of the Government are governed by the by-laws adopted by the Government of Orissa. No authority external to the OSDMA may invoke, vis-à-vis the OSDMA's activities, any prerogatives other than those deriving explicitly from the OSDMA's regulatory commitments under the above mentioned by-laws or from legislative or regulatory provisions under ordinary law applicable to corporate entities operating under private law.

0.2.1.1 The Managing Director shall act under the general guidance of the Governing Body and be fully accountable for the functioning of the OSDMA in meeting its objectives.

### 0.2.2 Impartiality

The OSDMA may not practice any form of discrimination or preferential treatment in its relations with third parties, be they beneficiaries of OSDMA activities or suppliers to the OSDMA of goods or services, or persons or institutions involved in any way in the OSDMA's activities or the results of those activities. The OSDMA shall exclusively apply the decision making as per the selection procedures described in the present manual.

### 0.2.3 Cost –effectiveness

Maximum cost-effectiveness, in relation to the general objectives set forth in Section 1, should always be sought in decision making at all levels within the OSDMA and in the practical application of its procedures.

### 0.2.4 Economy

Subject to the above-mentioned principle of cost-effectiveness, cost minimization should be a constant concern of the OSDMA and of each member of its staff. In particular, no considerations based on prestige may be adduced to justify the use or procurement of resources or capital equipment, or recourse to services, other than those strictly necessary to ensure the OSDMA's cost-effective operation.

## 0.3 Section –3 Conflicts of Interest

Employees of the OSDMA may not, directly or through an intermediary, hold any interest in companies or exercise responsibilities in public or private institutions having commercial relations with the OSDMA or benefiting from its activities. They may not receive any remuneration, commission or fee of any kind from such companies or institutions. All employees are required, upon recruitment, to complete a statement showing all of their commitment, interests or holdings likely to conflicts with the above rule. They shall then have one month in which to divest themselves of such commitments, interests or holdings. Compliance with this obligation is an express condition of employment.

## 0.4 Section 4. Code of Public Behavior to be observed by OSDMA Staff

Under its agreement with the Government, the OSDMA is required to perform a public service. Its employees are accordingly under an obligation to observe confidentiality, impartiality and discipline similar to that required of civil servants. Employees may not, in the performance of their functions, engage in political or religious propaganda. OSDMA employees are required to observe absolute impartiality. They are expected to accord equal treatment to the users of the public service provided by the OSDMA, namely the beneficiaries and the contractors. OSDMA employees are furthermore required to demonstrate the loyalty to Government demanded of public service concessionaires.

## 1 CHAPTER-I

### PROCEDURES APPLICABLE TO PROJECTS EXECUTED BY THE ORISSA STATE DISASTER MITIGATION AUTHORITY

#### 1.1 Section 1 Procedure Applicable to Submission of Projects by Beneficiaries

##### 1.1.1 Beneficiaries

The term "beneficiary" shall apply to any public institution, line department Non-Government Organization including Community Based Organization such as Women's Self-Help Groups and Cooperatives, individuals and / or authority that publicly owns works being executed by the OSDMA. An institution or authority shall acquire the status of beneficiary once the OSDMA, observing the procedures described below, accepts a project proposed by and at the initiative of, such institution, line department or authority. The rights and obligations attached to such beneficiary status shall be set out, for each project, in an Agreement Delegating Project Authority. The Statutes of the institution or authority concerned shall have no bearing on its eligibility for beneficiary status; on the other hand, the capability of such institution or authority to ensure satisfactory upkeep of the works and to use them efficiently once they are operational is among the project appraisal criteria.

##### 1.1.2 Project submission by the beneficiary

The beneficiary is required to submit to the OSDMA an application for the proposed project-package on the following items:

###### 1.1.2.1 Information on the beneficiary

Precise identification of beneficiary: Status, area of activity, functions and duties  
headquarters or address, telephone number,

Name of person in charge of the project, name and capacity of the person  
authorized to sign the Agreement on behalf of the Beneficiary.

###### 1.1.2.2 Data on the Project Submitted

The beneficiaries are required to submit detailed information on the project, its  
location, description of the works to be undertaken, expected benefits from the

project, time frame for execution of works, expected project cost, internal control mechanism, audit plan, environmental evaluation, etc.

The project proposal has to be submitted in the format prescribed in Annexure-1.

### 1.1.3 ELIGIBILITY CRITERIA

The projects shall fall within the list of classified works as mentioned in Annexure-2. Normally at least 75% of the funds received from donor agencies, bilateral agencies and the Bank shall be for the "Works" projects and a maximum of 25% shall be for the "Service" projects.

For projects, which are not owned by line departments and /or other agencies of Govt. of Orissa, to be eligible for consideration by OSDMA, these shall meet the following conditions.

- (1) the beneficiary shall have the financial and technical capability to make its mandatory contribution to the project financing, ensure upkeep of the works once completed and maintain the equipment installed;
- (2) The total cost shall be less than the balance of available OSDMA funds for the given category of expenditure;
- (3) The start of works shall be scheduled within two months starting from the date of project submission to OSDMA.
- (4) The average duration of jobs created by project execution should be no less than two weeks;
- (5) It shall be possible to have the necessary equipment ready at the work site by commencement date at no additional cost;
- (6) There shall be no overlapping with any other financed project for which financing is already secured;
- (7) The project shall be consistent with the reconstruction and rehabilitation programme of the Government of Orissa and relevant local authorities;
- (8) The project shall not have a potentially negative impact on the environment; and
- (9) Its economic and social utility shall be guaranteed.

- (10) The beneficiary shall have or create adequate financial management arrangements including accounting, internal controls, reporting and audit.

#### 1.1.4 PROJECT APPRAISAL

The projects selected as described above shall be appraised and compared in order to prepare the quarterly programme. The project appraisal shall be handled by the OSDMA according to the following indicators namely;

- Category of Schemes and works ✓
- Share of labor cost ✓
- Estimated project cost ✓
- Quantifiable economic or social benefits ✓
- Community participation ✓
- Financial management arrangement. ✓

Approval on all the project proposals shall be accorded by the OSDMA on recommendation of the line departments.

Basing on the beneficiary's application, the OSDMA's Technical Unit and Financial Unit shall evaluate each of the indicators listed above. A Project Selection Committee (PCs), comprising the ED (Projects), the GM(Project/Infrastructure) and two or more experts appointed by the Managing Director shall meet on a regular basis to review the project applications placed on its agenda by the Technical Unit. Except in cases of force majeure, the time lag between submission of a project and review of the application by the Committee should not exceed 10 days. The ED (Projects) shall chair the Committee's discussions and then submit the pertinent report to the Managing Director for decision.

A full list of all works, funded by the Bank; independent of the estimated cost is required to be cleared by the Bank

The Committee's discussions shall be recorded in minutes, which shall expressly state the reasons for acceptance or rejection of the projects considered.

#### 1.1.5 Relations with beneficiary during project appraisal

The OSDMA is authorized to request specific project proposal and any other supplementary information or clarification from the potential beneficiary during project appraisal, and to set a deadline for reply consistent with the Committee's Project review timetable. Should it determine that the application submitted is clearly incomplete or unrelated to damages caused by natural calamities, it may return it to the beneficiary with the request that a completed application be resubmitted to the OSDMA with the appropriate adjustments. Failure by a beneficiary to respond to requests for additional information or adjustments by the fixed deadline may be a ground for rejection of its project.

#### 1.1.6 Notice of approval or rejection of a project

At the conclusion of each Committee meeting, the Managing Director shall notify each of the beneficiaries of projects reviewed, in writing, of the Committee's decision on its project, stating the essential reasons behind that decision in the case of the rejection.

#### 1.1.7 Beneficiary's right of appeal

The beneficiary of a project that is rejected may request for a copy of the minutes of the Committee meeting and the appraisal report on the project. Should the beneficiary dispute the decision, it shall set out in writing its precise arguments for questioning the decision's validity. Upon receipt of this letter, it will be considered by a Grievance Redressal committee, which would include two subject matter specialists, who are not part of OSDMA, will take a decision on all such applications.

## 1.2 Section 2 PROCEDURE FOR AWARD OF WORK AND SERVICES.

1.2.1 The OSDMA will identify the repair/ reconstruction works and rehabilitation programmes necessary to be taken up following any natural calamity, in consultation with the Departments of Govt. and draw up a tentative shelf of projects/programmes for implementation. The OSDMA will have full authority to identify the executing agency through which each individual project / programme will be implemented.

✓ 1.2.2 The Deptt. of Government or any other agency identified by the OSDMA for execution of any work or programme will prepare the detailed plans and estimates of the works or a profile of the rehabilitation programmes along with cost estimates and furnish to the OSDMA for administrative approval. The OSDMA will have full powers to accord administrative approval for reconstruction/ restoration works and rehabilitation programmes. Imp.

1.2.3 The Deptts. of Government or the agencies under them will be responsible for execution of works and the programmes assigned to them. The departmental authorities will take up a work or a programme for implementation only after the OSDMA has accorded administrative approval for the programme indicating a commitment for meeting the cost.

1.2.4 Any additional expenditure on a work or a programme arising out of deviation, escalation or extra quantities of work may be incurred only with the approval of the OSDMA and once administratively approved the cost will be borne by OSDMA in full. Imp.

1.2.4 Implementation procedure for repair / restoration/ reconstruction works by Public Works Departments:

1.2.4.1 The detailed plan and estimate of each work will be prepared by the executing agency (Divisional Officers) under the Department of Government and

technically sanctioned by the competent authority of the Department in accordance with the existing procedures and delegation of powers in Government.

✓ 1.2.4.2 The executing agency will thereafter forward the plan and estimate to the OSDMA through the concerned Chief Engineer for administrative approval.

Imp. 1.2.4.3 After a work has been administratively approved bids for the work shall be invited by the executing agency in accordance with the existing procedures followed by the Engineering Departments. In case of works being taken up under a project / programme funded by the World Bank or any funding agency or donor agency, the guidelines for procurement applicable to such projects or as specifically agreed between the Govt. and such agency may be followed.

1.2.4.4 The evaluation report of the bids will be prepared by the executing authorities of the Departments of Government. The period of validity of the bids shall be ninety days.

✓ 1.2.4.5 Officers / authorities of the concerned departments of Government up to the level of Chief Engineers will accept the bids and award contracts within ten days thereafter in all cases where the value of contracts lies within their powers as per the existing delegation of powers in Govt.

Imp. 1.2.4.6 Tender for works, the value of which is beyond the financial powers of the Chief Engineers as per the existing delegation of powers in Government shall be referred to the OSDMA for approval before acceptance.

✓ 1.2.4.7 The OSDMA will have a tender committee to be constituted for assisting the Managing Director in evaluation of bids. All bids for works the value of which are beyond the power of the Chief Engineers and are referred to the OSDMA will be scrutinized by this tender committee on the basis of the evaluation report submitted by the executing authority and will be put up to the Managing Director with its recommendations for decision. The OSDMA will have full powers to decide on acceptance of bids and award of contract of any value and may with the approval of the Governing Body of the Authority make any internal delegation of this function as would be necessary and expedient in the interest of efficient functioning.

Imp.



- ✓ 1.2.4.8 All agreements/contracts for repair/ reconstruction work will be signed by the executing authority of the concerned line department on behalf of the OSDMA. (The Managing Director, OSDMA shall authorise the Divisional Officer for entering into the contract/agreement in each case.
- 1.2.4.9 The forms of agreement/contract will be similar to those prescribed under the OPWD code. In case of works taken up with the assistance of World Bank or any funding/donor agency the format of agreement/contract as contained in the World Bank guidelines or as mutually agreed between the State Govt. and such donor/funding agency may be used.
- 1.2.4.10 The OSDMA will communicate to the executing authority of the line Department an order for commencement of work after it is administratively approved and the tender has been accepted and this order shall indicate a commitment by the OSDMA to bear the full cost of the work.
- ✓ 1.2.4.11 The authority competent to pass bills for works done or for statutory payments will send the payment advice in the prescribed form to the OSDMA under intimation to the Chief Engineer. The OSDMA on receipt of the payment advice will issue account payee cheque in the name of the recipient / contractor /supplier /Government and send the same to the executing authority for disbursement on proper acknowledgement.
- 1.2.4.12 The running bills shall be prepared as far as practicable in the first week of every month and the payment advice sent to the OSDMA by 15<sup>th</sup> of the month. The OSDMA shall prepare the cheques and send those to the executing authorities within seven days of the receipt of the payment advice. The cheques should be handed over to the recipient within three days of its receipt from the OSDMA. *ABC Para 1.2.5.19*
- 1.2.4.13 In respect of rehabilitation works and programmes other than public works executed through the engineering departments, the OSDMA will identify the schemes in consultation with the concerned departments of Government. The concerned Heads of the Departments will prepare the detailed outline of the schemes including cost estimates and identify the officer/agency under the department of Government, which will implement the scheme.

- 1.2.4.14 The scheme will be implemented after their programme content, the unit cost and the total outlay have been administratively approved by the OSDMA and a sanction order for implementation of the scheme specifying the approved outlay has been communicated to the Head of the Department.
- 1.2.4.15 The purchase procedures as prescribed for Govt. departments shall be adopted by the departments implementing the programmes. In case of schemes being taken up under a project / programme funded by the World Bank or any funding agency or donor agency, the guidelines for procurement applicable to such projects or as agreed between the Govt. and such agency may be followed.
- 1.2.4.16 All bills requiring payment should be passed by the Executing Department as per the delegated powers and request for payment should be sent to the OSDMA. On receipt of the request the OSDMA will issue an A/C payee cheque in favour of the supplier / contractor to the Head of the Department/ Executing Authority for payment to the recipients on proper acknowledgement.
- 1.2.4.17 In case advance expenditure has to be made by a line department for procurement of goods and services for implementation of a scheme, the OSDMA may make an interim advance payment to the executing agency which is to be promptly adjusted against subsequent payments due.

## **1.2.5 Implementation procedure for repair / restoration works and Services funded by the World Bank:**

The following procedures shall be adopted in case of award of works and services funded by the World Bank. These procedures would also be applicable for the bilateral / donor agencies who would opt for it. Whenever there is a conflict between the procedures described in the manual and the legal Agreement with the Bank, the provision under the legal Agreement will prevail.

#### 1.2.5.1 Administration Approval

After approval of the project, the beneficiary will submit detail estimate, along with design and other relevant documents to OSDMA for according administrative approval

#### 1.2.5.2 Technical Sanction

The officers of the line departments will accord Technical sanction to individual packages for works as per the prevailing delegation of authority.

#### 1.2.5.3 Acceptance of Tender

Heads of Departments/CE & his subordinate officers will have the power to accept the tender up to the financial limit as per the prevailing delegation authority. Tenders exceeding this amount will be referred to OSDMA along with the detail evaluation report for approval. OSDMA shall have full power in the matter.

On approval of contracts, the beneficiaries shall do the execution of the works. The beneficiaries shall exercise proper quality supervision & ensure timely completion of the projects.

#### 1.2.5.4 Mandatory contribution & issue of work orders

The beneficiary shall pay the mandatory contribution of 10% of the estimated cost of the operation within 15 days from the date of administrative approval of the project by OSDMA. In case of NGOS/CBOs OSDMA may accept the contribution in kind, such as contribution of labour and management. OSDMA shall not issue any works service order until it receives the beneficiary's mandatory contribution. In the case of cost over run within 15% the beneficiary's contribution shall be adjusted at the discretion of the OSDMA. If the cost over run is likely to exceed 15% prior approval of OSDMA should be obtained before further execution.

#### 1.2.5.5 (1) Bidding Procedure

- a) NCB procedure will be followed for procurement of works.
  - b) The bid invitation should be open to all bidders from eligible source as defined in the procurement Guidelines of the Bank, September 1997, revised January 1999.
  - c) Government owned enterprises may participate in the bidding only if they can establish that they (i) are legally and financially autonomous, and (ii) operate under commercial law.
  - d) A bidder if declared ineligible for corrupt and fraudulent practice in accordance with clause. 1.15 of the procurement guidelines of the Bank, cannot be awarded the contract, either indefinitely or for a stated period of time depending upon the ineligibility period declared by the Bank.
- (2) For Procurement of goods ICB/NCB/Shopping/Direct contracting methods, depending upon the thresholds stipulated in the agreements with the Bank will be used. Model documents developed for each method shall be used for the procurement propose.
- (3) The review requirements by the Bank shall be as stipulated in the legal Agreement with the Bank.

#### 1.2.5.6 Bidding documents

The bidding documents should be prepared on the basis of the model bidding documents of the Bank W-1 for civil works costing up to Rs.45 lakhs and W-2 for civil works exceeding 45 lakhs. For very small value contracts costing below Rs.20 lakhs the Bank document W-9 with appropriate modification can also be used. Mobilisation advance and Machinery and Equipment advance each not exceeding 5% of the contract price shall be given against bank guarantee.

### 1.2.5.7 Invitation of Tender

The tender should be invited in Newspapers as follows.

Cost of Works	Bidding period (from the date of publication in the press or the date from which bid documents is made available for sale, whichever is later)	Which Newspaper
a) Up to 45 lakhs	Minimum 15 days	One State level daily.
b) Above Rs.45 lakhs and not exceeding Rs.90 lakhs	Minimum 15 days	One State level Oriya daily and one State level English daily
c) Above Rs.90 lakhs	15 to 30 days	One State level Oriya daily and one National level English daily.

The cost of advertisement of works in respect of projects of immediate phase shall be borne by the beneficiaries from out of their budget and those in respect of the subsequent phase shall be borne by the OSDMA. However, the line departments shall observe strict economy in the matter of advertisement and shall not issue advertisements more/larger than that is absolutely necessary.

Note:- The bid invitation notice should be published in the Newspaper in the model notice form contained in W-1 & W-2 format.

### 1.2.5.8 Price Adjustment

Price adjustment clause will be provided in the bidding documents where the period of completion of work exceeds 18 months.

### 1.2.5.9 Supply of Materials

Contractors of civil works will be fully responsible for arranging materials and equipment required for execution of work.

### 1.2.5.10 Bid Security

Bid security will be 2% for works costing up to rupees one crore and 1% with a minimum of Rs.2 lakhs for works costing above rupees one crore of the estimated

cost put to tender. No exemption of bid security will be allowed to any bidder or class of bidders. The bid security will be in the form of bank guarantee of a Nationalized/Scheduled Bank, in the format prescribed in the NCB document or Bank Draft drawn in favour of the tender issuing authority valid for 45 days beyond the bid validity period. Bids not accompanied with valid bid security will not be considered. No preferential treatment will be given to any bidder.

**1.2.5.11 Currency of the bid and currency of payment**

The currency of the bid and currency of payment shall be Indian rupee alone except for ICB contracts.

**1.2.5.12 Sale of bidding documents, Receipt and opening of bids**

Bidding documents shall be made available for sale for a period as indicated in para 1.2.5.7. This shall be opened on the last date of receipt of the bids as specified in W-1 & W-2 form of bidding documents. The sale proceeds of the bidding documents shall be deposited in appropriate Govt. head of accounts. The cost of stationery and the other expenses in respect of processing of the works shall be borne by the line department from out of the departmental budget.

**1.2.5.13 Pre-bid conference**

The bidding documents should provide for pre-bid conference for works with estimated cost of Rs.5 crores and above to clarify issues and to answer questions on any matter that may be raised at that stage. The meeting should be scheduled at about mid point of bidding time.

**1.2.5.14 Evaluation of bids**

Before proceeding for evaluation, it should be ascertained whether the bids:

- ✓ i) meet the eligibility criteria specified in paras 1.6 to 1.8 of the Bank's Procurement Guidelines;
- ii) have been properly signed;
- iii) are accompanied by the required securities and
- iv) are substantially responsive to the requirement of the bidding documents;

If a bid is not substantially responsive, that contains material deviations from or reservations to the terms, conditions and specifications in the bidding

documents, it should not be considered further. The bidder must not be permitted to correct or withdraw material deviations or reservations once bids have been opened. It will be rejected and may not subsequently be made responsive by corrections or withdrawal of non-conforming deviations or reservations.

The evaluation of bids will be made in accordance with the procedure contained in W-1/W-2 documents, using model evaluation report formats.

#### 1.2.5.15 Single Bids

Where only one bid is received, efforts should be made to ascertain the reasons. If it is determined that publicity was not adequate, bid specifications or any of terms were restrictive or unclear, the bid should be cancelled after obtaining clearance from the Bank and invited afresh after amending the specifications/terms, or by giving wide publicity.

If however, it is determined that bid specifications are not restrictive and the prices quoted are reasonable and bid is technically and commercially responsive, the single bid should be considered for award.

#### 1.2.5.16 Award of Contract

Contract should be awarded to a bidder, whose bid has been determined to be substantially responsive and who had offered the lowest evaluated price provided further that the bidder is determined to be qualified to perform the contract satisfactorily and meets the qualification criteria specified in the bidding documents. If the lowest evaluated bidder (in the same name and style) does not meet the qualification criteria, his bid should be rejected and a similar determination should be made for the next lowest evaluated bidder and so on.

*G.P.* In the case of civil works, if the bid of the successful bidder is unbalanced in relation to the engineer's estimate of the cost of work, performance security should be increased to a level sufficient to protect the interest of OSDMA against financial loss in the event of subsequent default of successful bidder under the contract.

If the contract is being let on a "Slice and Package" basis, the lowest evaluated bid price (the combined cost of all the lots) will be determined in

conjunction with other contracts to be awarded concurrently taking into account any discounts offered by the bidders for the award of more than one contract.

*Sup.*  
1.2.5.17 Performance Security

Performance Security @ five percent of the contract price should be obtained at the time of execution of agreement in the manner specified in the bidding documents.

Besides, retention money at the rate of 6% will be deducted from each running a/c bill subject to a maximum of 5% of final contract price. The Performance Security will be refundable after expiry of the defect liability period. However, half of the retention money will be refunded after completion of works and the remaining half after the defects liability period.

*Sup.*  
1.2.5.18 Dispute

In case of any dispute the same shall be referred to the Orissa Arbitration Tribunal. However, in case of ICB contracts, the dispute shall be referred to the arbitrator as stipulated in the contract agreement.

*Sup.*  
1.2.5.19 Payment

The authorities competent to pass the payment bills as per the prevailing Govt. delegation shall pass the bills and send payment advice to the OSDMA under intimation to the Chief Engineer /Heads of Departments and Government for issue of account payee cheques and send those to the concerned authorities for disbursement against proper acknowledgement and record. The entire work accounting in respect of the works shall be the responsibility of the concerned executing authorities.

The processing of works bills and payment to contractors should be expeditiously processed and the contractual obligations strictly adhered to. Time limits shall be observed at all levels for speedy processing. The running bills shall be prepared in the first week of every month and payment advice sent to OSDMA after approval of the bills by the 15<sup>th</sup> of the same month. OSDMA shall prepare the cheques and send those to the concerned executing authorities within seven days of the receipt of the payment advice. The cheques should be handed over to the contractors within 3 days of receipt of the same from the OSDMA.

*Also para 1.2.4.12*



### 1.2.5.20 Supervision of Work

Day to day supervision & monitoring of work will be made by the concerned line department, and a monthly Progress Report indicating physical & financial performance by tenth of the succeeding month under the signature of the concerned Project Authority.

OSDMA may appoint appropriate quality auditors for test check of the works executed. In case of unsatisfactory works, OSDMA will advise the concerned executing agency to rectify the defects failing which actions will be taken as per terms and conditions of the contract.

### 1.2.5.21 Project Monitoring Indicators

Projects will be monitored based on the following indicators:

- |    |                           |   |
|----|---------------------------|---|
| a. | Road Works:               | Length of sub-base completed (Km)       |
|    |                           | Length of pre-mix carpet completed (Km) |
|    |                           | Length of seal coat completed (Km)      |
|    |                           | No. of cross drainage works completed   |
| b. | Building works:           | Up to plinth level                      |
|    |                           | Up to roof level                        |
|    |                           | Roof slab casted                        |
|    |                           | Finishing works completed               |
| c. | Flood/ Saline Embankment: | Length strengthened (Km)                |
|    |                           | No. of sluices completed                |
| d. | Water Supply Schemes      | Head works items completed              |
|    |                           | Distribution system completed (Km)      |
| e. | Agro-Service Centers:     | No. of Agro Service Centers set up      |

## 1.3 Section-3 Use of Consultant

### 1.3.1 General

OSDMA may require the services of consultants to carry out their activities. For appointment of consultants OSDMA will adopt the Bank Guidelines.

### 1.3.2 Selection of consultants


In selecting a consultant the following considerations shall be kept in view:

- a) high quality services,
- b) economy and efficiency,
- c) opportunity to the qualified consultants to compete, and
- d) transparency in the selection process.

These considerations can best be achieved through competition among qualified short-listed firms by following different methods of selection outlined in the Bank's consultancy guidelines, January 1997, revised September 1997 and January 1999. The review requirements by the Bank shall be as stipulated in the legal Agreement with the Bank.

### 1.3.3 Steps

The following procedures shall be followed by OSDMA in selecting a consultant.

- a) Preparation of Terms of Reference
-  b) Preparation of the cost estimate and budget
- c) Advertising
- d) Preparation of the short-list of consultants
- e) Preparation and issue of the Request For Proposal(RFP)
  - (i) Letter of Invitation(LOI)
  - (ii) Information to Consultants (ITC) and
  - (iii) Proposed contract
- f) Receipts of proposals
- g) Evaluation of technical proposals: Consideration of quality
- h) Evaluation of financial proposal
- i) Final evaluation of quality & cost
- j) Negotiations and award

### ✓ 1.3.4 Terms of Reference should include

- a) A precise statement of objectives
- b) An outline of the tasks to be carried out
- c) A schedule for completion of tasks
- d) The support/inputs provided by the client

- e) The final outputs that will be required of the consultant
- f) Composition of Review Committee to monitor consultant's work
  - i) Mid term review
  - ii) Review of the final draft report

**1.3.5** The Cost Estimates or Budget will be based on assessment of resources to carry out the assignment.

**1.3.6 Advertisements (Seeking Expression of Interest) for short-listing**

Advertisements for seeking expression of interest should be published in English Newspaper of national level and Technical Magazines.

**1.3.7 Short-listing**

OSDMA will prepare a short list of the consultants comprising not more than six firms and shall give first consideration to those firms expressing interest which posses the relevant qualifications.

Single source selection is appropriate only if it presents a clear advantage over competition:

- a) for tasks that represent a natural continuation of previous work carried out by the firm;
- b) where a rapid selection is essential;
- c) for small assignments up to a maximum of Rs.45lakhs, or
- d) when only one firm is qualified or has experience of exceptional worth for the assignment;

**1.3.8** Govt.-owned enterprises may participate only if they (i) are legally and financially autonomous, and (ii) operate under commercial law.

**1.3.9 Evaluation of proposals**

The evaluation of the technical proposals will be done as per criteria specified in the letter of Invitation. The evaluation report should be compiled in the format attached to the document C-12 N January, 1997, of the Bank.

The individuals shall be rated in the following three sub-criteria, as relevant to the task:

- a) General qualifications: General education & training, length of experience, positions held, time with the consulting firm as staff etc.
- b) Adequacy in the assignment: Education, training & experience in the specific sector, field, subject etc., relevant to the particular assignment.
- c) Experience in the region: Knowledge of the local language etc.

#### 1.3.10 Negotiations

Negotiations shall include discussions of TOR, the methodology, staffing, OSDMA inputs and special conditions of contract.

#### 1.3.11 Selection and Employment of consultants

Different types of contracts are specified in Para-4.1 to 4.5 of the consultancy guidelines of the bank. OSDMA will adopt the contract depending on the nature of the assignment.

### 1.4 Section-4: Procedure for Environmental Assessment of Projects

#### 1.4.1 General

The proposed approach to Environmental Assessment as presented in this manual is believed to be practical and has the potential of being cost-effective. Furthermore, it is an integral part of the planning process, initiated at stage of project inception/revision. The proposed methodology is an Environmental Screening/Assignment to be carried out for each project according to the procedure /format provided in Annexure-4. A standing committee on environment will be constituted by the MD, OSDMA to evaluate all the sub-projects. The standing committee will be chaired by an eminent person in the field of environment and will comprise of Chairman, Orissa State Pollution Control Board, Director, Environment, Department of Forest & Environment Govt. of Orissa, Executive Director (Environment), OSDMA and one or two external expert(s) as members. The external experts will normally be subject matter specialists, co-opted by the Standing Committee to OSDMA. The detailed format to be filled and submitted by the beneficiary at the time of submission of project proposal is provided in Annexure-4.

## 2 CHAPTER-II

### SOCIAL CAPITAL RESTORATION PROGRAMME: ROLE OF NGOs

#### 2.1.1 Social Capital Restoration Program

The aim of Social Capital Restoration Program (SCRCP) is to build the social capital of cyclone affected families with a view to enable them to actively participate in various projects of Orissa Emergency Cyclone Reconstruction and Hazard Mitigation Program, and in the process build their capacity to cope with any future emergency situations. The super cyclone has greatly affected the social capital of the community of people who live in the cyclone affected areas. This Program will contribute towards the efforts of Orissa State Disaster Management Authority(OSDMA) to rebuild the social capital in a way that it would be used to reduce community's vulnerability in times of future emergencies and to involve themselves to bring about sustainable development of the area with particular emphasis on restoration of the eco system, sources of livelihood, reconstruction of houses and capacity building for disaster preparedness and management.

The process of creating social capital and building its capacity would center around strengthening existing community based organizations (CBOs) such as women's self help groups(SHGs), youth clubs, milk producers cooperatives and other such interest group organizations such as groups of farmers, fishermen, weavers, land-less laborers and artisans. In communities, where such organizations do not exist, efforts will be on organizing such groups. In as much as the Panchayati Raj institutions (PRIs) are important aspect of the political system that influence social capital, the capacity building of those involved in PRIs will also be a part of the Program.

Orissa has an active NGO movement, which has also played a crucial role in complementing the efforts of the Government of Orissa (GoO) to provide relief to the affected families and to reconstruct the livelihood system of the people. The NGOs will play a major role in OSDMA's efforts to rebuild the social capital of cyclone affected families particularly women, youth and interest groups – farmers, fishermen, weavers, land-less laborers and artisans. The role of NGOs as beneficiaries is placed at Annexure-3.

### 2.1.2 The Objectives

The aim of the Program would be achieved through the implementation of the following objectives:

- 2.1.2.1 Identification and strengthening of existing community based organizations, such as women's SHGs, youth groups, mahila mandals and interest group organizations of farmers, land-less laborers, fishermen, weavers and artisans, local NGOs;
- 2.1.2.2 Strengthening of members of Panchayati Raj institutions, particularly women, with a view to enable them to play their designated role in Emergency, Cyclone Reconstruction and Hazard Mitigation Program; and
- 2.1.2.3 Implementation of capacity building skills improvement programs for CBOs NGOs and PRIs.

The capacity building programs will be the means through which these objectives will be achieved. This means that this program would provide grants to NGOs, CBOs and others who have been defined as "beneficiaries" only to participatively plan, implement, monitor and evaluate training programs which would contribute towards strengthening and rebuilding social capital of cyclone affected families.

### 2.1.3 Capacity Building Programs

The cyclone had adversely affected the capacity of community of people and their ability to cope with disastrous emergencies such as cyclone. This has made them vulnerable to emergency situations. The cyclone had also affected sources of livelihood and the habitat, including the environment of the cyclone-affected community. This means that the capacity building program needs to focus on the ability of people and their preparedness to deal with emergencies. This also means building up their capacity to restore their livelihood, their environment and to reconstruct their homes by active participation in planning, implementing, monitoring and evaluating projects. The capacity building programs, centering around training would cover the following activities:

Non-Govt. Organizations,  
Community Based Orgs.,  
NGOs, CBOs

- 2.1.3.1 Social assessment, including gender, stakeholders and vulnerability analysis as a basis for undertaking projects under emergency cyclone reconstruction and hazard mitigation programs funded by OSDMA and other donors;
- 2.1.3.2 Appropriate technology for reconstruction and retrofit of houses including use of locally available materials such as fallen coconut trees, and campaigns to create public awareness with special target groups with emphasis on Information, Education and Communication;
- 2.1.3.3 Strengthening of social support to vulnerable sections of the community, destitute women, children, and the aged and female headed families with a view to enable them to enjoy the benefits of various programs for reconstruction and hazard mitigation and in the process to be integrated with the community;
- 2.1.3.4 Restoration of livelihood with emphasis of skills improvement, access to government schemes, services and credit, raw materials and market;
- 2.1.3.5 Restoration of eco-system such as water bodies, coastal shelterbelts, common properties etc.
- 2.1.3.6 Effective planning, implementation, monitoring and evaluation of various community oriented programs for reconstruction and hazard mitigation; and
- 2.1.3.7 Community based disaster preparedness and mitigation "plans" with emphasis on disaster preparedness including "mock evaluation" emergency services, allocation of roles and responsibilities during emergency and networking with neighboring villages.
- 2.1.4 **Setting up of Agro-Service Centres:**  
2,000 agro-service centres are proposed to be set up one in each Gram Panchayat (GP) through Non-Government Organizations, Including Community Based Organizations such as Women's Self-Help Groups and cooperatives and individuals. The Agro-Service Centre will provide services such as leveling, ploughing, irrigation, harvesting, threshing and winnowing to the farmers affected by cyclone. The scheme cost of each agro-service centre with a tractor with trailer, a power tiller, a diesel pump-set with spares and accessories, a power thrasher-cum-winnowing and a sprayer, among others would be about Rs.5 lakhs. Rs.2 lakhs per unit will be provided as Government's financial assistance and the

“beneficiaries” will be required to avail the loan from the commercial banks for the remaining amount. OSDMA will provide the financial assistance. The “beneficiary” Department i.e. the Agriculture department shall be responsible for selection of “beneficiaries”, monitoring and periodic evaluation of the scheme through Agricultural Promotion and Investment Corporation of Orissa Limited (APICOL). Detailed implementation arrangements are attached to the Manual as Annexure-3A.

#### 2.1.5 Selection of NGOs

The OSDMA will publish details of the Social Capital Restoration Programmes in the media including Oriya newspapers and will also seek proposals from “beneficiaries” including NGOs through advertisements in Oriya newspapers. Since the Program is “NGO driven” the OSDMA will use the following criteria for selection of NGOs:

- 2.1.5.1 The NGO should be a registered society/trust that has been registered under relevant Acts in Orissa or elsewhere in India and should fulfill the mandatory provisions of these Acts including the annual audit of accounts;
- 2.1.5.2 The NGO should provide services to affected families without any social, religious and gender discrimination;
- 2.1.5.3 The NGO should have appropriate professional skills and experience in various aspects of community, rural and urban development and provision of income through sustainable livelihood system including micro-enterprise;
- 2.1.5.4 The NGO should have the capacity to motivate, mobilize and organize community into different types of community based organizations and in the process strengthen the capacity of these organizations to undertake various activities related to disaster management such as reconstruction of houses, habitat improvement and restoration of ecosystem; and
- 2.1.5.5 The NGO should be willing to appoint civil engineers and other such technical staff to undertake habitat improvement and other such activities if such staff are not on their staff already.



## 2.2 Social Development

The Government of Orissa has already identified several zones where housing or other similar use would be prohibited to discourage voluntary relocation in vulnerable areas such as cyclone and flood prone areas along the coast. With the help of national and international experts and appropriate local institutions (such as the Orissa Remote Sensing Applications Center), studies will be initiated to define and map vulnerable areas especially from the point of view of the reconstruction effort. As an incentive for owners of plots in such vulnerable areas to settle in safer zones, the Government of Orissa is considering monetary compensation to them to enable them to voluntarily to relocate. However, such relocation will not take place under the immediate phase. In the unlikely event of any relocation, the Authority will prepare a Relocation Action Plan for the Bank's approval in accordance with Government of Orissa's The Orissa Resettlement and Rehabilitation of Projects Affected Persons Policy, 1994 which has been cleared by the Bank for use in Orissa and which is included in the Manual as Appendix III.

Of the 14 cyclone affected districts, two districts, Ganjam and Gajapati are tribal districts where the beneficiaries for various schemes under the Project would be selected through Palli Sabha (hamlet council) in particular and Gram Sabha (village council) in general through a participatory and transparent process facilitated by Non-Government Organizations as stated in the Manual. Since Pallis are generally homogenous, meaning that tribal live together in separate hamlets, the members of the Sabhas would ensure that all tribal who are affected by the cyclone and who meet with eligibility criteria formulated by the Authority with emphasis on vulnerable sections of the community, would enjoy the benefits of various schemes of the Project.

This means that affected areas with tribal populations will select schemes through Palli Sabha and Gram Sabha ensuring that all tribal affected by the cyclone that meet eligibility criteria will enjoy the benefits of the project. Therefore a separate tribal development plan is not required. The Authority with the help of local authorities and the NGOs will ensure that such participatory

decision-making mechanisms in tribal districts are not captured by the local non-tribal elite.

The Authority, with the assistance of line departments, private sector experts, community groups and Non-Government Organizations, has identified the most urgent priorities for reconstruction through community participation. These intermediaries would play a major role not only in organizing and implementing activities to be supported but also in promoting follow-up actions such as community development and facilities maintenance. While the focus would be on urgent rehabilitation of regional infrastructure during the immediate phase, during the short-term reconstruction phase the focus would be on delivering "integrated packages" of community improvement works utilizing participatory approaches. This approach allows communities greater flexibility in determining their priority needs.

### 3 CHAPTER-III ADMINISTRATIVE PROCEDURES

#### 3.1.1 Management policies

All staff regulations are in compliance with the existing Labour Legislation of Orissa.

#### 3.1.2 The Orissa State Disaster Mitigation Authority Divisions

~~The OSDMA Organisational chart consist of the following functioning~~

Department:

- a) The Managing Director
- b) Planning and Coordination Division
- c) Project Division
- d) Finance & Administration Department
- e) Managing Information System Division

The OSDMA's Executive Committee includes the OSDMA's Managing Director and the Division heads reporting to the Managing Director.

### 3.2 PERSONNEL: Hiring Procedure

- 3.2.1 The OSDMA's core personnel will normally be hired by the Managing Director from various Departments of Government of Orissa & P.S.U.s by way deputation.
- 3.2.2 For smooth management of day-to-day work the Managing Director of OSDMA may engage suitable staffs on contract basis. The terms and conditions of the contract will be incorporated in the contract agreement.
- 3.2.3 The personnel engaged on contract basis will be guided by the leave Rules and TA. Rules as applicable to their counterparts in the State Governments services.

## 4 CHAPTER-IV

### ACCOUNTING PROCEDURES

#### 4.1 Section-1

##### 4.1.1 Objectives:

- 4.1.1.1 To introduce necessary systems for various activities of finance; purchases accounts and audit.
- ✓ 4.1.1.2 To record transactions on principles of commercial accounting. ✓
- 4.1.1.3 To avoid duplication of work in maintenance of books, records and operations.
- 4.1.1.4 To regularise and introduce standard forms and formats for recording the facts correctly and effectively.
- ✓ 4.1.1.5 To provide timely management information system (MIS) for decision making corrective action, basic data for submission to various outside authorities, whenever necessary.
- 4.1.1.6 To record the assets and liabilities and various receipts and payments of the Authority properly.
- 4.1.1.7 To provide consistency in recording of transactions of the Authority and following accounting policies, principles and procedures.
- ✓ 4.1.1.8 To provide internal controls and check in recording of various accounting transactions.
- 4.1.1.9 To update the accounts of the Authority without delay, assuring preparation of statement of accounts in time, update information as on any required date.

4.1.1.10 General Manager (F & A), OSDMA shall be overall responsible for effective implementation of the manual.

4.1.1.11 Internal auditors to ensure that the manual is implemented effectively and report on violation of manual requirements, if any.

4.1.1.12 Keeping in view the changed conditions and growth of the Authority the manual should be reviewed and updated whenever felt necessary.

#### 4.1.2 Funds Management:

4.1.2.1 The Authority shall receive funds from Govt. of India, State Govt., the DFID and other bilateral and donor agencies by way of revenue grants, capital grants or specified grants against projects.

4.1.2.2 Revenue grants shall be utilised by the Authority for meeting its administrative expenditure, capital grants shall be used for creation of capital assets and specific grants shall be utilised only for the specific project for which it is sanctioned.

4.1.2.3 All funds received by the Authority shall be deposited in the bank account of the Authority within 24 hours of receipt. In case of holidays within 2 hours of office opening, the bank account shall be operated jointly by the Managing Director and the General Manager (F & A) for any payment or Executive Director and the General Manager (F & A) up to limit delegated by Managing Director from time to time.

4.1.2.4 All bank accounts of the Authority shall be reconciled on a (fortnightly) basis and all outstanding entries appearing in the reconciliation statement shall, as far as possible, be cleared before the next reconciliation is undertaken.

4.1.2.5 The fund requirement for the coming fortnight shall be prepared in the format given in Annexure-5 and placed before the Managing Director for his approval.

4.1.2.6 Excess funds as per the (fortnightly) projections mentioned above shall be kept in fixed /term deposits with scheduled banks under the joint signatures of the Managing Director and the General Manager (F & A).

4.1.2.7 A fixed deposit register shall be maintained in the format given in Annexure-6 to assure timely renewal of fixed deposits.

4.1.2.8 For meeting day to day administrative expenses the Authority shall maintain imprest cash balance of Rs.20,000/-.

#### 4.1.3 ACCOUNTING ENTRIES:

a. For receipt of funds

i) Bank a/c Dr.

To Revenue grant (GOI, GOO, World Bank. Others)

For receipt of revenue grant from various sources.

ii) Bank a/c Dr.

To Capital Grants (GOI, GOO, World Bank, others)

(For receipt of Capital Grants)

iii) Bank a/c Dr.

To Specific Grant (Sector-wise i.e. power infrastructure, Health infrastructure etc.)

For receipt of specific grants

b. For investment in Fixed Deposits

Fixed deposit a/c Dr.

To Bank a/c

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c. For receipt of beneficiary share

Bank a/c Dr.

To Security Deposit (Beneficiary-wise)

## 4.2 Section-2: Accounting Principles and Policies

### 4.2.1 ACCOUNTING PRINCIPLES:

4.2.1.1 The Orissa State Disaster Mitigation Authority shall follow commercial pattern of accounting.

4.2.1.2 Double entry mercantile system of accounting shall be adopted by the Authority.

4.2.1.3 The financial year of the Authority shall be from 1<sup>st</sup> April of one year to 31<sup>st</sup> March of the next year.

4.2.1.4 Normally all books of accounts shall be maintained at the Head Office of the Authority except for the divisions/sub-divisions where division/sub-division records are to be maintained.

✓ 4.2.1.5 Receipt and Payment account and Income and Expenditure account for the whole year and Balance Sheet as at year-end shall be prepared within 3 months after the closure of each financial year.

4.2.1.6 The maintenance of records shall be in such a way as to comply with requirement of Statutory Acts and statutes such as the Authority Registration Acts 1860, the Income Tax Act 1961, PF/ESI Acts, Payment of Bonus Act etc.

✓ 4.2.1.7 All the accounts shall be balanced and monthly trial balance shall be prepared within the first week of the subsequent month.

#### 4.2.2 BUDGET

##### 4.2.2.1 Budget types:

Before at least one month of the beginning of every financial year the following budgets are to be prepared:

i. Capital budget

ii. Revenue (expenses) budget

✓ While forecasting expenditure for the next two quarters <sup>Remainder year</sup> the following shall be taken into consideration:

- i. Available cash in hand at the beginning of the quarter
- ii. Funding likely to be received during the next two quarters <sup>P.Y.</sup>
- iii. Expected payments to be made during the period
- iv. Expected Administrative overhead expenses to be incurred
- v. Any other expenditure to be incurred during the period while making the forecast

The actual expenditure incurred during the preceding two quarters shall also be taken in to consideration.

#### 4.2.2.2 Budget preparation:

Budget exercise should start from December month of every year by collecting required data. The budget shall be placed before the budget committee by January. The budget committee shall give final shape to the detailed budget by February. The budget shall be in two parts depicting the physical as well as financial parameters.

#### 4.2.2.3 Budget Committee:

Budget committee is to be formed comprising of Managing Director and the Divisional Heads as its members. Above budget shall be finalised and approved by the Governing Body of the Authority before 31st March of every year.

#### 4.2.2.4 Budget Review :

At each quarter end, budgets prepared be reviewed with actual performance and the variances are to be analysed. Half yearly, on review of the trends of two quarters, the budget for the second half may be revised for changes, if any, felt necessary with approval of the budget committee and subsequent ratification by the board. Expenditure not within the scope or limit of budget formulated needs approval of the board unless otherwise decided by the Board through contingency head. Every month budget variance is to be prepared for analysis and corrective action based on budget vs. actual prepared through MIS feed back.

### 4.2.3 CASH TRANSACTIONS:

4.2.3.1 Transactions at cash counter is to be made only between 10.30 AM to 2.30 PM. on all working days. No receipts or disbursements should be effected after these prescribed timings, unless very urgently required as per divisional head's approval.

4.2.3.2 Remittance of any sum to the Authority by outsiders and exceeding two thousand five hundred rupees shall be received by means of an account payee cheque (local) or Bank Draft drawn in the name of the Authority and not in any other manner.

4.2.3.3 Cash purchases may be permitted for a sum not exceeding Rs.5000/- only in case of emergency. Generally cash purchases should be discouraged.

- 4.2.3.4 No cash payment exceeding Rs.5000/- other than for purchases should be made to outside parties dealing with the Authority. Only account payee cheques or Bank Drafts should be issued in such cases.
- ✓ 4.2.3.5 Maximum and minimum balances of cash holding by cashier are to be fixed at suitable levels.
- 4.2.3.6 Cash in excess of prescribed limits should be deposited in the bank without any delay.
- 4.2.3.7 Cash for petty expenses should be drawn on imprest cash system.
- 4.2.3.8 Cash at the end of each day must be verified by the Cashier/Accountant and tallied with cashbook and the same is to be attested by General Manager.
- 4.2.3.9 Possibility of cash fidelity insurance and insurance of cash chest should be reviewed and taken.
- 4.2.3.10 Receipt note is to be prepared by the concerned division processing the deposits, no money shall be received unless the receipt note is given to the cashier. The receipt note is to be prepared in duplicate. 1st copy to be deposited with the cashier and 2nd copy to be sent to the concerned file.
- 4.2.3.11 Cash receipts with printed serial numbers should be in triplicate. 1st copy for the person remitting the cash, the 2nd copy for accounts and computerisation and the 3rd copy is master copy.
- 4.2.3.12 Details of receipts shall be intimated to the concerned division on a weekly basis.

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#### 4.2.4 BANK TRANSACTIONS:

- ✓ 4.2.4.1 Bank operation should be reduced to minimum number of accounts.
- 4.2.4.2 All cheques/bank drafts/postal orders received at office should be deposited immediately and latest by next working day. For all these receipts, Money Receipt and Receipt Note shall be same as stated in cash transactions.
- 4.2.4.3 All the cheques issued shall bear signature of specified joint signatories unless specified by Board for single signatory with fixed limit.



- 4.2.4.4 All cheques shall be received only in the name of the Authority and it is to be ensured that they are crossed "Account payee" immediately on receipt for banking.
- 4.2.4.5 All bank payments shall be made by cheques only after they are duly crossed "Account payee" except self-withdrawal for office cash requirements.
- 4.2.4.6 Counterfoil of the cheques issued shall be initialed by authorised signatories to negotiable instruments after ensuring that cheques have been duly crossed account payee.
- 4.2.4.7 Surplus funds available should be deposited in short-term deposits with banks taking into consideration the future funds requirements. This should be done only by the Finance Division at Head Office.
- 4.2.4.8 Bank statements are to be obtained by 3rd of every month for the preceding month transactions and bank reconciliation statement should be prepared for each of the Bank accounts in operation. Such reconciliation should be reviewed for action wherever necessary.
- 4.2.4.9 Cheque number of each of the cheques issued should be mentioned in the cash/bank book, while giving the narration of such payment.
- 4.2.4.10 Cheque inward and cheque outward register should be maintained to record all the incoming cheques with particulars and outgoing cheques with particulars respectively. The cheque outward register should be signed by the joint signatories. The format of registers is given in Chapter IV.

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#### 4.2.5 JOURNALS:

- 4.2.5.1 Where any accounting effect is to be given without making any payment either in cash or through bank, such effect can only be given through journal vouchers. Format is given at Annexure-7.
- 4.2.5.2 For any debit/credit effect to be given the procedures as detailed above for receipts and payments have to be followed for preparing the journal vouchers. The required levels of authorisation have to be taken before preparation of any journal voucher.

4.2.5.3 The journal voucher is to be prepared in duplicate. First copy shall be serially numbered and filed along with all supportings. The second copy shall be given to EDP for computerisation.

4.2.5.4 The journal entries should be entered in a journal register as per the format given at Annexure-8.

#### 4.2.6 ADVANCES:

4.2.6.1 Various advances have to be given for day to day operation of OSDMA, such as traveling advance, purchase advance, staff advance, advance to others etc. All the advances given to the employees of the Authority should be as per the provisions of respective Authority advance rules. Before payment of any advance the finance division should ensure that such advance payment has been sanctioned in 'Advance Requisition Form'. Format is given at Annexure-9.

4.2.6.2 Two copies of the advance requisition form are to be prepared. First copy is to be sent to finance to become supporting to the payment vouchers. The second copy is to be retained by the originating department.

4.2.6.3 The finance division should maintain advance subsidiaries. All the subsidiaries are to be reconciled with General ledger on a monthly basis.

4.2.6.4 For settlement of traveling advance, a form is to be used. Format is given at Annexure-10.

4.2.6.5 The Authority should frame advance policy in such a way that, no second advance is given until the first one is cleared. If any advance remains outstanding for more than two months, the finance department should send advice for "Deduction from salary" to personnel department and payroll section.

#### 4.2.7 SUPPORTINGS:

4.2.7.1 There should be due supportings for all payments. Only original supporting bills are to be considered for payment.

4.2.7.2 The supporting bills substantiating a payment should be cancelled with a rubber stamp "cancelled for payment". So that these supportings may not be presented again for payment.

4.2.7.3 In case of payment to outside parties from whom a standard receipt cannot be obtained a receipt, form, which is to be made available by the Authority itself, should be obtained. Format of such receipt is given at Annexure-11.

4.2.7.4 When supportings cannot be obtained for any expenses, certification of payment is to be made by the person making such payment and the same is to be duly countersigned by concerned division head. Format of certificate of payment is given in as Chapter – V(f).

#### 4.2.8 BOOKS OF ACCOUNTS:

4.2.8.1 The primary books of accounts to be maintained by the OSDMA shall be as follows:

- 1 • Cash book
- 2 • Bank Book
- 3 • Journal Book
- 4 • General Ledger
- 5 • Grants Ledger

4.2.8.2 The following subsidiary records shall also maintained

- 6 - Project-wise expenditure subsidiary ledger
- 7 - Advances subsidiary ledger
- 8 - Sundry Creditors ledger
- 9 - Contractor's ledger
- 10 - Beneficiary ledger

4.2.8.3 Other Registers to be maintained are as follows :

- |                                    |   |                                    |
|------------------------------------|---|------------------------------------|
| 11- Work's register                | - | Format as per <u>Annexure-12</u> . |
| 12 Salary register                 | - | Format as per <u>Annexure-13</u> . |
| 13 Security deposit register       | - | Format as per <u>Annexure-14</u>   |
| 14 Tax deducted at source register | - | Format as per <u>Annexure-15</u> . |
| 15 Fixed Asset register            | - | Format as per <u>Annexure-16</u> . |

#### 4.2.9 HEADS OF ACCOUNTS:

The following main heads of accounts shall be opened

##### 4.2.9.1 Project accounts under the following main heads

1	- Power Infrastructure	Project account
2	- Health Infrastructure	Project account
3	✓ Irrigation Infrastructure	Project account
4	- Urban water supply	Project account
5	- Rural water supply	Project account
6	- Tree planting	Project account
7	- Urban Infrastructure	
	✓ i) Roads	
	ii) Drainage	
	✓ iii) Public Building	Project account
8	✓ -Rural Roads	Project account
9	✓ Housing	Project account
10	-Supporting to Agro service centers	Project account
11	✓ -Shelter	Project account
12	-Disaster Management	Project account
13	-Project Implementation	Project account

Sub project wise accounts related to the above major project accounts shall be maintained in the project-wise expenditure subsidiary ledger.

##### 4.2.9.2 Beneficiary Control a/c

Beneficiary-wise account shall be maintained in the beneficiary sub ledger.

##### 4.2.9.3 Advances Control a/c

Individual advance accounts shall be maintained in the advances sub-ledger.

##### 4.2.9.4 Contractor's a/c

Individual contractor's accounts shall be maintained in the contractor's sub-ledger.

##### 4.2.9.5 Sundry Creditors a/c

Individual accounts shall be posted in the sundry creditor ledger.

## 4.2.9.6 Revenue grants GOI a/c

Capital grants GOI a/c

Revenue grants GOO a/c

Capital grants GOO a/c

Revenue grants World Bank a/c

Capital grants World Bank a/c

Other grants a/c

Grants received against specific projects shall be credited to the concerned project receipt account.

## 4.2.9.7 Administrative Expenses

Salary &amp; Wages

Traveling Expenses

Professional charges

Legal Charges

Advertisement

Printing &amp; Stationery

Telephone &amp; Telex

Office maintenance

General expenses

Provident Fund (Employees)

Provident Fund (Employers)

TDS

## 4.2.10 FORMS &amp; FORMATS:

Other forms & formats to be used by the accounting division shall be follows:

- Purchase order format                      Annexure-17
- Conveyance claim format                      Annexure-18

## 4.3 Section-3:

## 4.3.1 Payment Procedure

- 4.3.1.1 Payments are to be made to various parties for projects of various types ; expenses connected with procurement, financial expenses, administrative expenses, capital expenses etc.
- 4.3.1.2 Based on the instructions by the concerned divisional heads in which the payments originate Sanction Order for payment shall be prepared in duplicate in the format given in Annexure 19. First copy to serve as supporting for Debit voucher and the second copy duly returned to concerned division to be filed in the concerned file for records.
- 4.3.1.3 Sanction order for payment shall be duly authenticated by the person who is authorised to approve the transactions and the concerned file along with sanction order for payment and the supporting vouchers is to be forwarded to finance & accounts department.
- 4.3.1.4 Finance & Accounts dept. will verify the sanction order for payment with regard to proper authorisation for such payment, arithmetical accuracy, adequacy of supporting vouchers and to ensure that its is within budgeted limit.
- 4.3.1.5 For payment on projects payment advice shall be received for the line department in 'Payment Advice' form as given at Annexure-20.
- 4.3.1.6 The file with all the enclosures is put up to the MD/ED/GM of the required divisions as per the delegation of authority after the recommendation of GM (F&A).
- 4.3.1.7 After obtaining the approval of prescribed authority and sanctioning authority the file is obtained back.
- 4.3.1.8 Accounts department. will prepare the debit cash/bank voucher in the formats given in Annexure-21.
- 4.3.1.9 The debit voucher after due approval shall be forwarded to the cashier for preparation of DD/Cheques. He shall also make entries in the Cheque Outward Register to be maintained as per the format given in Annexure-22. In case of payment advice, separate cheques shall be prepared for payee, TDS, Sales tax etc.
- 4.3.1.10 Cheque/DD after due signing are disbursed by cashier & money receipt obtained.

4.3.1.11 Where standard receipt cannot be obtained from parties certificate of payment may be used and signature of the party to whom payment has been made be obtained. Format of certificate of payment is given in Annexure-23.

4.3.1.12 The debit vouchers shall be numbered & filed serially after making entries in the cash/bank book debiting the expenses and crediting cash/bank account.

4.3.1.13 In case of payments against projects all payments shall be made through cheques. In case of administrative expenses cash payment may be made up to a limit of Rs.20,000/-.

#### 4.3.2 RECEIPT PROCEDURE:

4.3.2.1 Money receipt shall be issued for all sums received acknowledging the receipt of money stated therein. The format is given at Annexure-24. Money receipt numbers shall be printed and a strict control on the issue of money receipt is to be ensured by keeping a watch on the books issued for use at Registered office and divisions of the Authority. Money receipts shall be prepared in triplicate first copy to be given to the depositor, the second copy for accounts and computerisation purposes, third copy is the master copy.

Before accepting any money, the receiving cashier should check that the receipt reveals all required details viz. employee/party code, account code, amount of money in words & figures, purpose of tendering and all other relevant details & that the receipts are duly authorised.

4.3.2.2 The Cashier shall hand over the 2nd copy of the money receipts and the receipt note to the Accounts Officer for preparation of cash/bank credit voucher. Format is given at Annexure-25.

4.3.2.3 Separate credit voucher is to be prepared in duplicate in respect of each kind of receipt and correct account codes are to be given. First copy of the credit voucher is to be filed serially along with all supportings and the second copy should be sent to EDP for computerisation.

4.3.2.4 All the above documents, namely money receipt and receipt note are to be serially numbered for control purpose.

4.3.2.5 For all incoming cheque/DD/MT/TT entries should be made in the cheques inward register. This register shall be checked and signed by Assistant Manager Finance/Accounts Officer on daily basis. The format of the cheque inward register is given in Annexure-26.

4.3.2.6 Revenue stamps should be affixed wherever receipts are issued exceeding

(Rs.500/-)

Rs.500/-

#### 4.4 Section-4

##### 4.4.1 Maintenance of Accounts at Executing Agency / Division level:

4.4.1.1 All the accounts relating to the works/programmes of OSDMA shall be maintained by the executing authority separately and should be preserved for audit.

4.4.1.2 Bill in respect of expenditure of moneys received from OSDMA should be prepared in the existing formats provided in the OPWD code/ Treasury Code but shall be in paper of a distinctive colour different from the bills in respect of departmental and other deposit works. In case of externally aided projects or projects taken up with assistance from donor agency such bills may be prepared in any other format prescribed for the specific projects.

4.4.1.3 Each executing agency shall maintain a separate cashbook for moneys received from OSDMA and for transactions made from that money. Neither the accounts nor the expenditure made out of this fund shall be mixed-up with funds received under the normal budget allotment or from other sources.

4.4.1.4 Each executing agency will prepare a detailed monthly Receipt and Payment account based on the cashbook maintained separately for this purpose. This account should not be mixed-up with the Government account. This account should be maintained on a paper of distinctive colour.

4.4.1.5 An abstract of the monthly account should be prepared in a form made of a distinctive coloured paper and sent to the OSDMA by every executing agency



- 4.4.1.6 Any Payment Advice including advance to be paid to contractors for any work shall have to be accompanied by an Abstract of the concerned project /sub-project / scheme account of the transactions completed at the time of sending the Payment Advice. The final account for a project / sub/project/ scheme shall be accompanied by a non-diversion and non-embezzlement certificate in a format to be prescribed by OSDMA.
- ✓ 4.4.1.7 The executing agency shall only operate the Head of Accounts assigned by the OSDMA. The OSDMA shall devise a codified system of classifying transactions under various projects/sub-projects and shall intimate the same to all executing agencies and Government Departments.
- 4.4.1.8 The executing agencies shall not operate any suspense or remittance Heads.
- 4.4.1.9 All contingent expenditure relatable to a public work/scheme assigned by the OSDMA shall be charged to the public works/scheme up to a limit to be prescribed by the OSDMA with the approval of Government.
- 4.4.1.10 In case of repairs/ reconstruction works executed by the Engineering Departments, the supervision cost and cost of depreciation / hire charges of equipments will be recovered completely and charged to each repair/reconstruction work. The estimate of each work will include a pro-rata charge of 16% towards aforesaid cost recovery as in case of public works executed for the departmental budget (and not @ 17% as is applicable to deposit works). The pro-rata charges should be collected by the executing agency along with running bills and deposited into the appropriate Head of Account of the State Government. While sending the request for payment of any running bill the divisional officer should indicate the amount payable to the contractor and the amount of pro-rata charges receivable by the State Government. A receipt in token of collection of pro-rata charges shall be sent to the OSDMA after the amount is deposited in to Government Account. The format of this receipt will be prescribed by the OSDMA. ?
- 2 | 4.4.1.11 Any asset created through reconstruction programme shall be transferred to Government after completion and shall be borne on the register of the concerned departments of Government. ✓ However, a separate Asset Register shall be

maintained at each executing agency level and new assets created through deployment of OSDMA funds, if any, are to be noted there for the purpose of facilitating audit.

- 4.4.1.12 All the accounts, vouchers and documents relating to tenders and quotations shall be preserved at the Division/Executing Agency level to facilitate audit and shall be open to audit by the OSDMA or authorized auditors. The period of retention of these vouchers shall be three years or till the closure of the credit account whichever is later for the Bank funded contracts. The monthly detailed accounts at the executing agency level shall be retained for five years. For all other documents / registers / ledgers etc. maintained at the Executing Agency level or at the OSDMA level, the retention period shall be five years or as may be necessary. Destruction of records/ vouchers/ documents at any level shall take place only after obtaining specific approval of the Managing Director.

**4.4.2 Maintenance of Accounts at OSDMA level:**

- 4.4.2.1 OSDMA shall maintain accounts by following normal commercial accounting principles. The normal financial year shall be from 1<sup>st</sup> April to 31<sup>st</sup> March every year.
- 4.4.2.2 The OSDMA shall prepare an annual Receipt and Payment Account and a Balance Sheet. The first Annual statements shall be prepared covering transactions from the date of inception to 31<sup>st</sup> March 2000. The subsequent Annual Accounts covering transaction from 1<sup>st</sup> April to 31<sup>st</sup> March every year should be prepared by the 30<sup>th</sup> of April following.
- 4.4.2.3 The OSDMA shall maintain a main cashbook and separate subsidiary cashbooks for each different source of funds. Transactions under schemes funded by each different source shall be operated through the respective subsidiary cashbooks, from where total figures would be taken to the main cashbook maintained by the Authority for recording daily transactions.
- 4.4.2.4 A separate bank account should be maintained for holding the funds from different sources under different schemes. On receipt of confirmation of credit

of funds in its bank accounts, the OSDMA shall account for the full amount by making necessary entries in its main cashbook.

4.4.2.5 There shall be a system of monthly reconciliation between the Bank ledgers, Bank Pass Books and each Subsidiary Cash Book maintained for each source of fund to which the particular bank account relates.

4.4.2.6 The interest receipt in the Bank Account under any project/scheme shall be ploughed back into the same project / scheme. Interest received on funds relating to one scheme/project cannot be diverted to another scheme/project or utilized otherwise without the specific approval of Government. Separate account for interest should be kept and monthly reconciliation carried out with the bank.

4.4.2.7 A reconciliation between Payment Advice, and the actual payment made, through cheques, should be carried out at OSDMA level at the beginning of every month.

4.4.2.8 ✓ Compilation of all monthly abstracts and accounts received from the executing agencies will be done at OSDMA level for furnishing to Government, the departments of Government and funding agencies.

#### 4.4.3 WORKS BILL PASSINGS

4.4.3.1 In case of work done through contractors the payment can be made either in one consolidated basis after the completion of work or periodically on the basis of running bills. The mode of payment will depend on the agreement entered with the contractor.

4.4.3.2 All payments to contractor shall originate with the measurement book (MB). The supervising site officer shall take the measurement of the work completed and shall enter it in the measurement book in ink. All Proforma in the measurement book shall be properly filled and signed by the concerned engineer. The format of the measurement book is given in Annexure-27.

4.4.3.3 After updating the measurement book the site officer shall prepare the bill and put up the MB and the bill to the concerned Executive Engineer for his scrutiny. Suggested format of the bill is given in Annexure-28.

4.4.3.4 The concerned Executive Engineer shall scrutinize and check the MB and the bill prepared on the basis of the said MB. He shall also indicate the deductions to be made towards recovery against the materials supplied and services given by the Authority/ executive agency to the contractor.

4.4.3.5 The bill along with MB shall then be forwarded to the Finance Division for payment.

4.4.3.6 On receipt of the bill along with relevant documents at the finance division it shall be entered in the bill register. The format of the bill register is given in Annexure-29. The bill shall be checked by the accountant and put up to the General Manager (F & A) along with the contractor bill-passing checklist. The contractor bill passing checklist shall cover the following-

*Contractor bill passing checklist*  
*Shup*  
A. For passing running bills :

- a) Check whether the work order has been received.
- b) Check whether the signatures of contractor, Site Engineer as well as the approving authority are in the bill.
- c) Check whether the bill has come along with the measurement book and the signature of site Engineer, approving authority and contractor are in the measurement book.
- d) Review the payment advice against work order for verifying whether the requisite documents such as bank guarantee /indemnity bond etc. has been submitted by the contractor.
- e) Check the time of completion of work with the stipulated time given in the work order. If it is beyond the time period given in the work order, then verify whether the approval for extension of time by the competent authority has been received. ( Or withdrawal of payment of payment work order )
- f) Check the quantity claimed in the bill with the quantity certified in measurement book and whether this quantity is within the total quantity, sanctioned in the work order. If any, deviation is found, then whether the

deviation statement duly approved by the competent authority has been received.

- g) This quantity will be recorded in the work order against the individual item for which bill has been claimed. This will help in passing subsequent bills to calculate the total work done.
- h) Check the rates claimed in the bill with the rates mentioned in the work order.
- i) Deductions from the gross bill ;
- Calculate necessary deductions such as EMD, SD etc. as per the terms of the contract.
  - Calculate statutory deductions of income Tax & Sales Tax (works contract Tax) as per the Income Tax Act and Sales Tax Act, which are applicable from time to time. The present rates are as follows:
    - Income Tax :  
2.2% from individual contractors/companies  
5.5% for professional services.  
The above rates are applicable where the value of work order is more than Rs.20,000/-
    - Sales Tax
    - In case of work order (other than work order in which only labour charges are involved)
    - Sale tax shall be deducted as per the provision of the Sale tax Act of the Govt. of Orissa.
    - Deduct advances if any paid previously as per the terms of the contract.
    - Deduct cost of materials supplied by OSDMA to the contractor.
    - After deductions the net amount paid is to be ascertained.

**B. For passing Final Bill:**

Besides the procedure mentioned above, the following points may be verified:

- a. Whether a completion certificate issued by concerned site Engineer, and countersigned by competent authority is enclosed.
- b. Whether a material reconciliation statement showing issue, consumption and balance, certified by competent authority is enclosed.

#### 4.4.4 MAINTENANCE OF REGISTERS:

4.4.4.1 After preparing the vouchers for payment, the details of payments and deductions will be posted in the contractor's bill passing register. The bill passing register will be maintained contractor wise in the format given in Annexure-30.

4.4.4.2 After each month the details of all debits & credits in the contractor's account shall be posted in the subsidiary ledger. The format of the subsidiary ledger is given in Annexure-31.

4.4.4.3 Details regarding income tax and sales tax deducted deposited shall be entered in the "Income Tax and Sales Tax deposit Register". The format for such register as given in Annexure-32.

#### 4.4.5 ACCOUNTING ENTRIES:

For payment of advance to contractor

- i) Advance to contractor-Dr.

To Cash/Bank a/c

- ii) For running/final bill of contractor

Projected Works a/c-Dr.

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To Advance to contractor a/c

To Income Tax deducted at source a/c

To Sales Tax deducted at source a/c

To retention money a/c

To security deposit a/c

To misc. recoveries a/c

To bills payable a/c

In case of issue of materials to contractors where the cost of the materials are to be recovered from the contractor at an agreed price then at the time of issue of materials "Advance to Contractor" a/c is debited with the issue price & while passing the bill "Advance to contractor" a/c is credited with the contracted price of materials. The difference between issue price & contracted price shall be treated as follows-

- Where issue price exceeds contracted price .  
Project Works A/c – Dr.  
To Advance to contractor
- When issue price is less than the contracted price  
Advance to contractor a/c- Dr.  
To misc. receipts
- For payment of the contractors bill  
Bills payable a/c-Dr.  
To Cash/Bank

#### 4.5 ✓ Section-5: Internal Audit

The Authority shall appoint a firm of Chartered Accountants to carry out internal cum concurrent audit of all financial transactions. ✓

##### 4.5.1 INTERNAL AUDIT PROCEDURES:

The scope of work entrusted to the internal cum concurrent auditors shall be as follows:

##### 4.5.1.1 ✓ Checking of daily cash, bank and journal transactions to ensure

- ✓ - transactions are recorded in principles of commercial accounting and are booked to proper accounting heads.
- ✓ - transactions are undertaken on the basis of proper authority
- transactions are duly supported by proper supporting documents
- ✓ - Propriety of the transactions.
- Adherence to World Bank guidelines and financial procedures formulated by the OSDMA.

##### 4.5.1.2 Checking the maintenance of book of accounts and records.

- 4.5.1.3 Checking the bank reconciliation statements.
- 4.5.1.4 Checking of investments, short term deposits etc. made by the authority from time to time.
- 4.5.1.5 Checking of component wise, category-wise and account head-wise expenditures.
- 4.5.1.6 Checking of various MIS reports generated along with statements and information submitted to various authorities.
- 4.5.1.7 Checking of cost data with physical achievement data to monitor project progress.
- 4.5.1.8 Checking of various contracts awarded under each project.
- 4.5.1.9 Checking of running bills raised for payment under each project.
- 4.5.1.10 Checking of various statutory compliance like Income tax, Sales tax etc.
- 4.5.1.11 Checking of budgets prepared from time to time.
- 4.5.1.12 Assigning of funds management of the authority.
- 4.5.1.13 Suggesting revision in forms and formats from time to time

#### 4.5.2 REPORTING:

- 4.5.2.1 The internal-cum-concurrent auditors shall report directly to the Managing Director of the Authority.
- 4.5.2.2 Report for each month shall be submitted within the 25<sup>th</sup> of the succeeding month.

#### 4.5.3 AUDIT of ACCOUNTS:

Audit of accounts of OSDMA shall be taken up separately based on the Receipt and Payment account and the Balance Sheet prepared by them.

- 4.5.3.1 The Accounts of OSDMA shall be audited by the Comptroller and Auditor General. The annual Audited Accounts shall be laid before the State Legislature.
- 4.5.3.2 Apart from the audit by the Comptroller & Auditor General of India, audit shall be taken up at the Authority and at each executing agency level by firms of Chartered Accountant appointed by OSDMA every year or for shorter duration.. For this purpose, a panel of Chartered Accountant firms approved by Government shall be maintained by the OSDMA and it will appoint auditors from amongst this panel.



4.5.3.3 Audit by the Chartered Accountants shall include Value of Money Analysis, Economy, Efficiency and Effectiveness Audit and Physical Site Verification Audit. The Terms of Reference (TOR) while appointing the independent Chartered Accountant firm shall clearly indicate the scope of work which shall include the following:

- a. ☒ Checking of all financial transactions with reference to delegation of power and adherence to the operation manual.
- b. Checking in depth the procedures as specifically mentioned in the procurement manual.
- c. ☒ Independent checking through third party or test certificate to ensure quality of materials procured.

#### 4.6 Section-6: Delegation of Power:

The delegation of powers by the Governing Body to the Chairman and the Managing Director, OSDMA is placed at Annexure-33.

The delegation of powers and work chart of the employees below the level of Chairman and Managing Director shall be finalized by the Governing Body of the authority.

#### 4.7 Section-7

##### 4.7.1 Reporting

OSDMA shall send the following reports to the Bank and other donor agencies.

##### 4.7.1.1 Quarterly PMR reports shall be as follows: Project Management Report. (PMR)

- Project sources and uses of funds in Form No-1A as given in Annexure-34.
- Uses of funds by project activity in Form No. 1B as given in Annexure-35.
- Project cash withdrawals (Disbursement) in Form No. 1D as in Annexure-36.
- Project cash forecast in form no. 1-F1 as given in Annexure-37.

##### 4.7.2 DOCUMENTS TO BE SUBMITTED FOR REIMBURSEMENT

4.7.2.1 The following documents shall be submitted for reimbursement from the donors.

- Schedule of withdrawal proceeds in Form 1B as per Annexure-38
- Statement of Expenditure (SOE) in form 1C as per Annexure-39 Part i ii & iii
- Abstract summary sheet as given in Annexure-40.

## ANNEXURE-1

## PART-A

1. PROJECT DETAILS

- 1A Identification of Project (Name):
- 1B Brief description of location (Please enclose site plan):
- 1C Present status of the area before project:
- 1D Brief description of the work components, description of works to be executed and phases of execution:
- 1E The project's expected advantages or benefits
- 1F Stage of completion of
  - Preliminary study
  - Engineering Designs
- 1G Expected date of fulfillment of all technical conditions to be met prior to start up:
- 1H Enclose copy of Engineering Designs:
- 1I Expected project cost and summery:
  - Materials (local & imported)
  - Labour
  - Capital goods
  - Other costs (Please describe)
- 1J Brief outline of accounting polices to be adopted & accounting records proposed to be maintained for the project:
- 1K Internal controls proposed to be set up for proper control over the project:
- 1L Audit Plan:
- 1M Proposed external evaluation system:
  - Financial
  - Physical
- 1N The Environmental Screening / Assessment of the Project to be enclosed / submitted along with the proposal.
- 2. INFORMATION ON THE BENEFICIARY
- 2A Status (Whether Government, Semi-Government, PSU, NGO, CBO): *(Community Based Organization)*
- 2B Headquarters:
- 2C Address:
- 2D Telephone Number:
- 2E Normal Area of Operations:
- 2F Name, designation, address and telephone number of the person in charge of the project:
- 2G. Name and designation of the person authorised to sign the agreement on behalf of the beneficiary:

(Beneficiary)

**PART-B (To be filled in by Non-government beneficiaries)****3. ACTIVITIES OF THE BENEFICIARY:**

- 3A Brief Summary of development projects and programmes actually implemented.  
 3B Geographical area(s) covered  
 3C Brief summary of rescue, rehabilitation and reconstruction activities, if any, undertaken after the super cyclone.  
 3D Geographical areas covered by these activities.

**4. SOCIAL ASSESSMENT OF THE PROJECT:**

- 4A Stakeholders, both Government and Non-Government, Analysis (List stakeholders, their stake, roles, responsibilities and benefits)  
 4B Gender Analysis  
 4C Institutional arrangements, including CBOs

**5. DETAILS OF PROJECT IMPLEMENTATION:**

- 5A Phases of execution of the project  
 5B Plans for implementing, monitoring and evaluation of the project  
 5C Linkages, if any, with other Government, non-Government schemes.  
 5D Details of procurement of goods, including equipment and implements, and services.

**6. BUDGET:**

Budget head	Total Amount	Grant from OSDMA	Own Contribution/- Other Contribution
Recurring			
1.			
2.			
Non-Recurring			
1.			
2.			
Total			

**7. Schedule of Payment linked with performance and output based on progress report and statement of accounts.**

(Beneficiary)

**Part-C**

Comments by OSDMA Committee

Approved and Signed

Authorized Signatory, OSDMA

Date of Approval

## ANNEXURE-2

LIST OF CLASSIFIED WORKS

“Works” projects, shall comprise:

- a) works for the drainage of low-lying areas, including underground pipes, manholes, sumps, culverts and culvert heads , riprap etc.
- b) infrastructure maintenance and rehabilitation works (among others, repair of embankment, filling in of gullies, repair of gutters and drainage works, electric power projects);
- c) works similar to those in category (b) performed periodically by crews working in shifts (running maintenance of roads);
- d) rehabilitation or constructions of simple buildings, development of public areas;
- e) repair of large buildings, this category is subdivided by trade (coating and painting, carpentry, electrical work, roofing, minor masonry work);
- f) demolition of unsanitary or unsafe building, with recovery of materials;
- g) clearing of brush and earthworks(road shoulders, embankments, gabions) matching pre established profiles;
- h) water and soil conservation works, protection and restoration works;
- i) tree planting and creation of green spaces.
- j) irrigation, drainage, flood control, infrastructure
- k) power transmission/distribution
- l) roads, bridges
- m) urban and rural water-supply systems
- n) sewerage
- o) cyclone shelter/school buildings
- p) street lighting

“Service” projects shall comprise:

- a) housing assistance to disaster affected people consultancy & any other form of technical or management services.
- b) Assistance for setting up agro-service centre.
- c) Assistance of rural development micro-projects.
- d) Cleaning of public property as and when required : removal of material from roads, cleaning of ditches and drainage gutters, special collections of accumulated waste ; and
- e) Works similar to those in category (a) performed periodically by crews working in shifts.

## Annexure-3

Orissa State Disaster Management Authority  
Role Of NGOs As BeneficiariesIntroduction

The Non-Government Organizations (NGOs), including Community Based Organizations (CBOs) such as Self Help Groups, Water Users Associations, Van Sanrakshyana Samitees are considered "Beneficiaries" under Chapter I Procedures Applicable to Projects Executed by the Orissa State Disaster Management Authority; Section 1 -Procedures Applicable to the Submission of Projects by Beneficiaries and paragraph 1.1. As beneficiaries, the NGOs are eligible for applying to OSDMA for funds to execute different Projects related to "works" and "services" using prescribed forms such as Beneficiary Form and Project Form.

This is to clearly define the roles of NGOs as a basis for their undertaking works and services related Projects. While doing so, the NGOs will be subject to the rights and obligations attached to beneficiary status which shall be set out for each Project in an Agreement Delegating Project Authority.

The Role of NGOs

The NGOs who will be selected by OSDMA on the basis of criteria listed in this document, will work very closely with OSDMA and other Beneficiaries as defined by OSDMA and undertake works and service related projects as listed below. In the process, they will also provide the interface between OSDMA, the other Beneficiaries and the community of cyclone-affected families at different levels.

1. To help OSDMA and other Beneficiaries to identify cyclone affected families and to categorize them in accordance with the criteria of OSDMA and other Beneficiaries through a participatory and transparent process and at Palli and village levels;
2. To enable the community of affected families to have access to funds, as grant and as loan, for work and service related activities such as construction and/or repair of houses; restoration of livelihood, training for capacity building, and also to enable them to repay the loans within agreed timeframe to other Beneficiaries;
3. To enable the affected families to get their grievances addressed through OSDMA;
4. To undertake various training programs for capacity building of Panchayati Raj Institutions, affected families, their community organizations and various interest groups such as local masons and carpenters, women, artisans, fishermen, weavers and landless laborers with a view to enable to involve in the process of restoration of village habitat and livelihood of affected families;
5. To organize and motivate the community of affected families and various community based organizations to maintain community infrastructure such as Cyclone Shelters and common properties such as water-bodies and common land created with assistance provided by OSDMA and other Beneficiaries;
6. To assist cyclone affected families to form Community Management Groups with a view to help them access funds for housing from other Beneficiaries such as Orissa Rural Housing Corporation and enable the families to construct their own

- houses through operation of Joint Bank Account and supply of construction materials;
7. To provide community of affected families and/or individual families with appropriate design options for house construction, together with costs and to enable them to make an informed choice of house type;
  8. To set up and manage Housing Resource Centre and to provide Community Management Groups and individual families the necessary support to successfully complete the construction of their houses;
  9. To set up Agro Service Center and provide various services to farmers to reclaim their cyclone affected land for agricultural production;
  10. To establish community based Multi-Purpose Cyclone Shelter Management Systems, including community based warning system, and to maintain them with community participation;
  11. To undertake public awareness programs regarding disaster preparedness, evacuation and various coping mechanisms related to disasters;
  12. To participate with OSDMA and other Beneficiaries with the preparation of State, District, Block and village level disaster management and mitigation plans;
  13. To undertake community based vulnerability risk and capacity assessment and also to facilitate community response actions on receipt of warnings to complement public awareness campaigns;
  14. To organize Self-Employed Mechanics and users of water and sanitation systems into appropriate community based organizations for planning and regular maintenance of these systems; and
  15. To set up Agro-Service Centers with the loan-cum-subsidy provided by the Agricultural Promotion and Investment Corporation of Orissa Ltd. (APICOL) and to provide agro-services to farmers in cyclone affected areas on the basis of directions provided by the APICOL.

The NGOs, as one of the Beneficiaries, would work very closely with OSDMA, other Beneficiaries and their counterparts at State, District, Block and Village levels to help OSDMA to effectively plan and implement various works and service projects on the basis of application package comprising the "Beneficiary Form" and "Project Form" as prescribed by OSDMA.

#### Criteria for Selection of NGOs

In order to enable the NGOs to play their role as set out above, there is a need to select only those NGOs, which have the capacity, professional skills and experience on the basis of the criteria detailed below:

- i. The NGO should be a registered society/trust that has been registered under relevant Acts in Orissa or elsewhere in India and should fulfill the mandatory provisions of these Acts including the annual audit of accounts;
- ii. The NGO should provide services to affected families without any social, religious and gender discrimination;

- iii. The NGO should have appropriate professional skills and experience in various aspects of community, rural and urban development and provision of income through sustainable livelihood system including micro-enterprise;
- iv. The NGO should have the capacity to motivate, mobilize and organize community into different types of community based organizations and in the process strengthen the capacity of these organizations to undertake various activities related to disaster management such as reconstruction of houses, habitat improvement and restoration of ecosystem; and
- v. The NGO should be willing to appoint civil engineers and other such technical staff to undertake habitat improvement and other such activities if such staff is not on their staff already.

In addition to these, the NGO should accept the rights and obligations attached to its status as a Beneficiary status, which will be set out for each Project in an "Agreement Delegating Project Authority."

ANNEXURE-3A

## Agro Service Centres

### Implementation Arrangements

#### Implementing Agency

The OSDMA is the primary agency responsible for implementing the sub-component relating to Setting up of Agro Service Centers (ASCs). The Agricultural Promotion and Investment Corporation of Orissa Limited (APICOL) under the Department of Agriculture, will be the managing agency, on behalf of OSDMA, for implementation of this sub-component. The District Agricultural Committees, through the District Agricultural Officer and Inspectors, will implement this sub-component at the Beneficiary level.

#### Selection of Beneficiaries

APICOL would seek applications from potential Beneficiaries, who include individual entrepreneurs, Non-Government Organizations (NGOs) and Community Based Organizations (CBOs) such as Women's Self Help Groups and Cooperatives, through advertisement in local print media and discussions with Non-Government Organizations, so that applications are sought in a transparent process. The District Agricultural Officer of the concerned District would receive the applications which would be considered and approved by the District Agricultural Committee chaired by the District Collector. The Committee would use the criteria for approval being used by APICOL for its ongoing program of setting up the ASCs. The criteria include entrepreneurial ability of the applicant to manage the ASC, and priority to NGOs, CBOs and Cooperatives which belong to the local areas where ASCs are to be set up.

#### Procurement of Equipment for ASC

Each ASC will minimally comprise one each of tractor, trailer, mould board and disc ploughs, rotavator, tiller, earth leveler, cage wheel, tractor hood, universal hitch, diesel pump, power thresher-cum-winnowers, power tiller, self-propelled/tractor driven reaper, and sprayer.

For the 'standard' equipment such as tractor, trailer, rotavator, diesel pump, power thresher-cum-winnowers, power tiller, self-propelled/tractor driven reaper, the State Level Technical Committee will fix the rates for various standard models on the basis of quotations received from various manufacturers and keeping in view the rate contracts of the Director General of Supplies and Disposal (DGS&D) where available. OSDMA will keep the World Bank informed of the agreed rates for these equipment. The equipment



will be procured by the Beneficiaries, according to their individual preference of models, from the manufacturers or their authorized dealers/agents, at the agreed rates.

APICOL would prepare two or three alternative specifications for each type of 'non-standard' equipment such as mould board plough, disc plough, rotavator, tiller, earth leveler, cage wheel, tractor hood, universal hitch, and sprayer. Each Beneficiary will procure those on the basis of at least three quotations for each item from manufacturers and suppliers, for the specifications selected by the Beneficiary from among the alternative specifications developed by APICOL.

Each Beneficiary will procure the set of equipment by availing loan from commercial financial institution. The financial institutions will make the payments for cost of equipment directly to the manufacturers/suppliers/dealers/agents, on production of necessary documents and on advice by the Beneficiaries.

### Disbursement Arrangements

OSDMA would release 40% of the cost of the full set of equipment for each ASC, with a maximum limit of Rs. 200,000, as financial assistance for each ASC, paid directly to the financial institution that has provided loan to the Beneficiary, based upon the certification of APICOL and documents of the financial institution.

### Quality Assurance

All applications received by the District Agricultural Committee would be sent to APICOL for implementation assistance together with a list categorizing applications as approved and not approved together with reasons for rejection. This would help in 'quality check' by APICOL with regard to maintaining accountability and transparency. APICOL would also oversee the procurement, quality assurance and use of equipment by individual and group of cyclone affected farmers who are willing to pay for their use. The terms of financial assistance by OSDMA would include that ownership of equipment purchased can not be sold or transferred in any way at least for ten years after the purchase. APICOL shall ensure compliance with this requirement.

OSDMA would arrange for quality assurance check and certification by the Department of Agriculture / APICOL for the equipment purchased. The arrangement shall be communicated to and agreed with the World Bank.

## Annexure-4

Environmental Screening Assessment of Projects

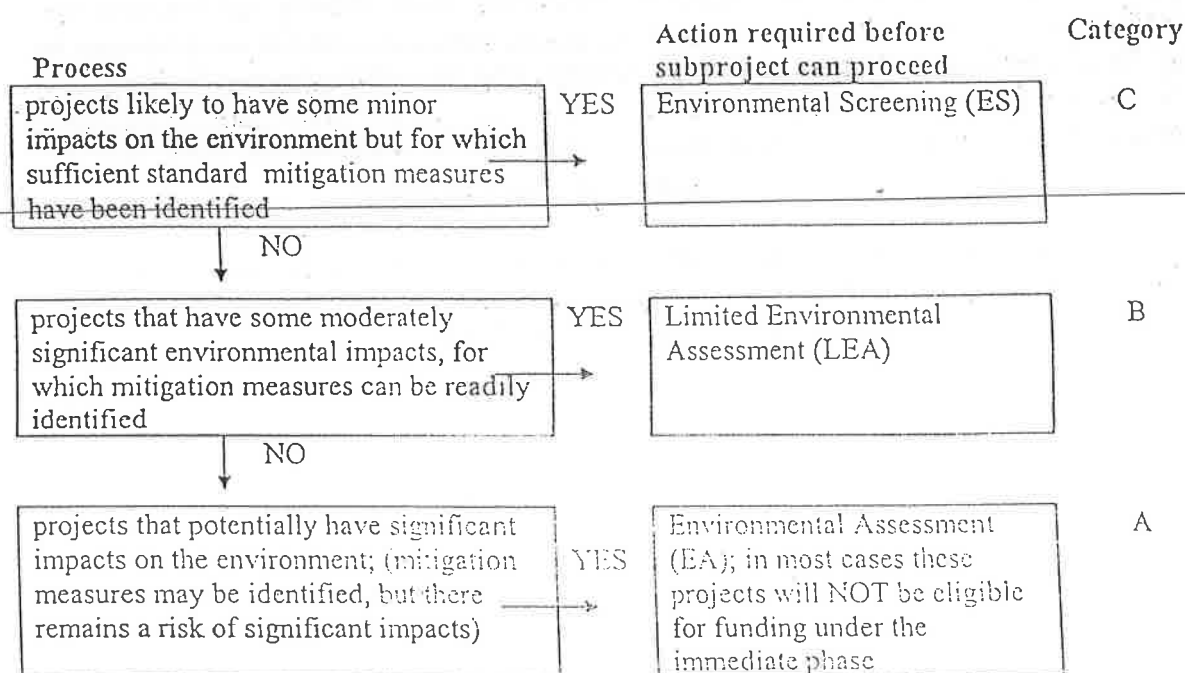
All sub-projects proposed for financing will be subjected to an environmental screening in order to:

- prevent execution of projects with significant negative environmental impacts;
- decrease potential negative impacts through adaptations in subproject design, location or execution;
- enhance the positive impacts of subprojects;
- prevent additional stress on environmentally sensitive areas.

Environmental screening involves classifying a subproject into one of several categories of likely environmental impact. For this project, three subproject categories have been identified:

- 'C' those whose expected impacts are small in scale, do not require special studies other than filling-in an Environmental Screening (ES) form, and can be addressed through standardized environmental mitigation/management measures;
- 'B' those whose impacts are larger and more complex than 'C', requiring preparation of a Limited Environmental Assessment (LEA) and incorporation of recommended mitigation/management measures into subproject design; and,
- 'A' those whose potential impacts involve significant environmental risk, normally requiring a full Environmental Assessment (EA), and which will normally not receive funding under the immediate phase of this project.

The screening process is shown in the figure below:



### Implementation Steps

The environmental screening procedure consists of the following steps:

- Step 1: Filling out the Routing Slip by the proponent
- Step 2: Filling out the Environmental Screening Form by the proponent
  - determination of scores on specific issues
  - determination of the overall environmental category
- Step 3: Limited Environmental Assessment, or
- Step 4: Environmental Assessment

All subproject proposals will have a Routing Slip attached, which visualizes the environmental history of the subproject.

Steps 1-2 of the instructions can under most circumstances be carried out by the line departments. For the vast majority of subprojects (which are Category C), an Environmental Screening will suffice. For a small percentage of subprojects (environmental screening categories B and A), Limited Environmental Assessments or Environmental Assessments will be required, and proponents need to follow steps 3 or 4. In practice, however, local capacity for carrying out LEAs and EAs may be lacking, and these may need to be carried out by consultants, contractors or other environmental specialists. Projects that require an EA are unlikely to be financed under the immediate phase of the project.

### Institutional Arrangements

Subproject proposals, along with Routing Slips, Environmental Screening forms, Limited Environmental Assessments and Environmental Assessments will be submitted by the line departments, and will need to be reviewed by OSDMA. It is proposed that OSDMA will hire the services of a consultant to assist in this exercise. The consultant will evaluate all subproject proposals on environmental grounds, and will report to the OSDMA staff responsible for coordinating input on environmental matters. The two together will have responsibility to clear category C projects. All category A and B projects will be referred to the standing committee on environmental screening of sub-projects which will be comprising of the Chairman Orissa State Pollution Control Board, the Director Environment, one external expert, and the concerned OSDMA staff. The environmental consultant at OSDMA will be an invitee to this committee. This committee will meet once a month (and if needed, more than once a month). The main responsibilities of this committee will be, a) to settle any dispute between a line department (the subproject proponent) and the OSDMA with respect the categorization of a subproject; and b) to decide on the nature and scope of the LEA and EA needed for category A and B projects. The decision of the committee will be final, and it will also have the right to upgrade/downgrade category A and B projects. Category C projects will normally not be referred to the committee, unless in exceptional circumstances.

The review undertaken by the consultant should involve assessing if impacts have been scored correctly, and if the mitigation actions proposed are sufficient to alleviate the potential impacts. If shortcomings are detected during the review, the environmental documents (usually a Routing Slip with attached ES, or LEA) should be returned to the subproject formulators, along with recommendations for modifying the proposal. After modifications have been made, the proposal and Routing Slip with revised ES, or the revised LEA, may be re-submitted. If the review assesses that sufficient mitigation measures have been incorporated in the project design, the environmental assessment of the proposal is to be approved by the OSDMA in consultation with the standing committee is required.

Note: The proposed environmental screening exercise/arrangement is applicable only to the immediate phase of the project, and will be reviewed and suitably modified (made rigorous) for the short-term phase of the project.

**Implementation and Supervision**

The monitoring/management measures will need to be implemented and supervised by the line department. In theory, this would require a monitoring/management plan for each subproject, but in this case it would be more practical to lump together various similar subprojects (e.g. by nature and spatial aggregation, such as coastal embankments in a sub-division) under a joint monitoring/management plan. This plan would essentially be a listing of the mitigation/management measures provided in the ES form or LEA, with monitoring responsibility assigned to certain field staff. This should be communicated to the relevant field staff of the line department and the OSDMA by the officials in charge of preparing the ES form or LEA.

During the construction or implementation phase, it is possible that certain unforeseen impacts may occur due to the subproject. If significant, these should be reported to the OSDMA, along with proposed mitigation measures, if these are known, and budget implications.

**Environmental Screening of Sub-projects  
ROUTING SLIP**

**1 - Sub-project:**

Name	
Location (enclose a sketch map)	
Nature of Work	
Financial Outlay	
Modifications (in design, siting etc.) to reduce vulnerability to future natural disasters	

**2 - Proponent:**

Department	
Designated contact for this activity	

**3 - Environmental Screening on ..... (date) by:**

Name	
Address	

**4 - Results of Environmental Screening (circle both category and follow-up):**

Screening category	C	B	A
Follow-up required	ES	LEA	EA

**5 - ES progress:**

ES report delivered	(date)	Carried out by:
Main mitigation/management measures in proposal and proposed budget		

## 6 - LEA/EA progress:

Requested from/contracted to:	(name)
(Date)	(address)

Report/format delivered to:	(name)
(Date)	

Decision/remarks/actions:

## ENVIRONMENTAL SCREENING FORM

## 1. Power (Transmission and Distribution) Systems Rehabilitation

Sl. No.	Issues	Score (0-5)*	Mitigation/Management Measures (tick/add as applicable)
1	Soil erosion/silt runoff		➤ Proper construction practices to be followed
2	Inadequate buffer zone for protection of adjacent properties/values		➤ Avoid/alter right of way if possible ➤ Proper sign posting for safety considerations
3	Inadequate resurfacing for erosion control		➤ Ensure proper construction practices are followed
4	Inadequate deposition in borrow areas		➤ Ensure adequate filling of borrow areas
5	Noise/vibration nuisance		➤ Maintain safe distances ➤ Provide safety equipment
6	Blockage/disruption of wildlife habitat/corridor		➤ Principle of avoidance to be followed
7	Protection of worker's health and safety		➤ Provide all necessary safety equipment and ensure that the equipment is used
8	Flooding due to inadequate drainage provision		➤ Ensure proper drainage and run-off
9	Impact on cultural heritage/vulnerable groups		➤ Avoid any cultural heritage sight and areas with vulnerable groups
10	Use of chemicals for clearing vegetation		➤ Use only manual methods
CATEGORY**		C/B/A	

## 2. Irrigation Infrastructure

Sl. No.	Issues	Score (0-5)*	Mitigation/Management Measures (tick/add as applicable)
1	Siltation during construction and during operation		➤ Appropriate construction and operation practices to be adopted ➤ If possible, undertake construction in the dry season ➤ Community involvement in the

			operation phase for operation and maintenance
2	Saltwater intrusion - flushing		➤ Appropriate construction and operation practices to be adopted
3	S/G water quality		➤ Adopt appropriate monitoring and management methods
4	Overexploitation of S/G water		➤ Proper design and siting of sub-projects ➤ Community involvement during operation to regulate water usage ➤ Integrate with regional water use plan
5	Impacts on sensitive habitats (e.g. fisheries, wetlands)		➤ Proper design and siting of sub-projects to avoid any impact on sensitive habitats ➤ Community involvement and awareness to ensure that water usage/abstraction does not effect fisheries
6	Contamination by agricultural run-off, industrial effluents, livestock/poultry, and human waste		➤ Community involvement and awareness about associated risks
7	Eutrophication/clogging by weeds		➤ Community involvement in monitoring and maintenance
8	Water logging during operation		➤ Proper design and siting of sub-projects ➤ Community involvement in monitoring and maintenance
9	Impediment to movement of people and animals		➤ Proper design and siting of sub-projects
10	Impact on trees and vegetation		➤ Beneficial impact to be maximized through community involvement
11	Impact on cultural heritage/vulnerable groups		➤ Principle of avoidance to be followed if any adverse impact foreseen ➤ Extensive public consultations before proceeding
12	Conflict among communities water usage/quantity and quality		➤ Water user rights of affected communities to be clearly defined before project implementation
CATEGORY		C/B/A	

\*Score: environmentally beneficial/benign - 0; increasing severity of adverse impact - 1 to 5; not applicable - NA

\*\*Category: please use your judgement to provide a category based on the scores provided.

### 3. Rural Water Supply

Sl. No.	Issues	Score (0-5)*	Mitigation/Management Measures (tick/add as applicable)
1	Degradation of productive agricultural land/soil around construction site		➤ Adequate measures taken to protect agricultural land ➤ Proper site selection for minimizing submergence
2	Generation of dust during construction and transportation		➤ Use of appropriate construction practices (including sprinklers)

	of top soil		➤ Proper disposal of borrow soil and debris
3	Overexploitation of G/S water		➤ Integrate with a regional water use plan ➤ Proper design and setting of sub-projects ➤ Community awareness and involvement during operation and maintenance
4	Improper drainage leading to stagnant pools of water and breeding grounds for mosquitoes		➤ Proper design and siting of sub-projects ➤ Coordination with the concerned department to alert about stagnant pools and breeding ground for mosquitoes ➤ Breed mosquito larvae eating fish in the water bodies
5	Contamination by agricultural run-off, industrial effluents, livestock/poultry, and human waste		➤ Proper design and siting ➤ Adequate distance from sources of contamination
6	Proliferation of aquatic weeds		➤ Operation and maintenance with community involvement
7	Cross-contamination from drainage channels		➤ Proper design and siting
8	Public health impacts		➤ Proper coordination with the relevant department (e.g. PHED) to ensure check on water quality.
9	Impact on sensitive habitats (e.g. fisheries, waterfowl etc)		➤ Proper design and siting of sub-projects to avoid any impact on sensitive habitats ➤ Community involvement and awareness to ensure that water usage/abstraction does not effect fisheries
10	Impact on cultural heritage/vulnerable groups		➤ Principle of avoidance to be followed if any adverse impact foreseen ➤ Extensive public consultations before proceeding
11	Treatment and reuse of (waste) water		➤ Adequate treatment facilities provided depending on nature of use and reuse ➤ Awareness raising about the impacts of using untreated waste water
12	Conflict among communities water usage/quantity		➤ Water user rights of affected communities to be clearly defined before project implementation
CATEGORY		C/B/A	

\*Score: environmentally beneficial/benign - 0; increasing severity of adverse impact – 1 to 5; not applicable - NA

\*\*Category: please use your judgement to provide a category based on the scores provided.

## 4. Urban Water Supply (and wastewater management)

Sl. No.	Issues	Score (0-5)*	Mitigation/Management Measures (tick/add as applicable)
1	Quality of piped water		<ul style="list-style-type: none"> <li>➤ Proper testing and treatment through coordination with the concerned department</li> <li>➤ Abstraction of water from water bodies to be significantly upstream of any wastewater discharge</li> </ul>
2	Improper drainage leading to stagnant pools of water and breeding grounds for mosquitoes		<ul style="list-style-type: none"> <li>➤ Proper design and siting of sub-projects</li> <li>➤ Coordination with the concerned department to alert about stagnant pools and breeding ground for mosquitoes</li> </ul>
3	Contamination by industrial effluents, livestock/poultry, and human waste		<ul style="list-style-type: none"> <li>➤ Proper design and siting</li> <li>➤ Adequate distance from sources of contamination</li> </ul>
4	Cross-contamination from drainage/sewerage channels		<ul style="list-style-type: none"> <li>➤ Proper design and siting</li> <li>➤ Regular Operation and maintenance to plug any leakages</li> </ul>
5	Public health impacts		<ul style="list-style-type: none"> <li>➤ Proper coordination with the relevant department (e.g. PHED) to ensure check on water quality.</li> </ul>
6	Impact on cultural heritage/vulnerable groups		<ul style="list-style-type: none"> <li>➤ Principle of avoidance to be followed if any adverse impact foreseen</li> <li>➤ Extensive public consultations before proceeding</li> </ul>
7	Treatment and reuse of (waste) water		<ul style="list-style-type: none"> <li>➤ Adequate treatment facilities provided depending on nature of use and reuse</li> <li>➤ Awareness raising about the impacts of untreated waste water on human health and natural habitat</li> </ul>
8	Conflict among communities water usage/quantity		<ul style="list-style-type: none"> <li>➤ Water user rights of affected communities to be clearly defined before subproject implementation</li> </ul>
9			➤
10			➤
11			➤
12			
CATEGORY		C/B/A	

\*Score: environmentally beneficial/benign - 0; increasing severity of adverse impact - 1 to 5; not applicable - NA

\*\*Category: please use your judgement to provide a category based on the scores provided.

## 5. Rural Roads (repair and upgrading)

Sl. No.	Issues	Score (0-5)*	Mitigation/Management Measures (tick/add as applicable)
1	Erosion of land downhill from the road bed, or in burrow		<ul style="list-style-type: none"> <li>➤ Construction in the dry season</li> <li>➤ Protection of soil surface during</li> </ul>



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	areas; landslides, slips or slumps		<ul style="list-style-type: none"> <li>construction</li> <li>➤ Slope stabilization through turning, vegetation, and creating slope breakers</li> </ul>
2	Dust during construction, and due to transport		<ul style="list-style-type: none"> <li>➤ Appropriate construction practices (including sprinklers)</li> <li>➤ Physical stabilization during construction</li> <li>➤ Vegetation and plantation along road side</li> </ul>
3	Increase sedimentation in streams affecting fish habitat and movement		<ul style="list-style-type: none"> <li>➤ Appropriate construction practices and proper attention to drainage</li> <li>➤ Prevention of erosion</li> <li>➤ Proper design and siting to minimize impact on fisheries</li> </ul>
4	Clogging of drainage by soil run-off, increasing the chances of flooding		<ul style="list-style-type: none"> <li>➤ Appropriate construction practices and proper attention to drainage</li> <li>➤ Prevention of erosion</li> </ul>
5	Water-logging and creation of mosquito breeding grounds		<ul style="list-style-type: none"> <li>➤ Immediate rehabilitation of borrow areas</li> </ul>
6	Increase in noise level		<ul style="list-style-type: none"> <li>➤ Vegetation and plantation along roadside</li> </ul>
7	Possible ground water contamination (by oil and grease), especially during the construction phase		<ul style="list-style-type: none"> <li>➤ Proper waste management and disposal of oil, bitumen and other hazardous wastes</li> </ul>
8	Threat to rare and endangered species		<ul style="list-style-type: none"> <li>➤ Minimize loss of natural vegetation during construction</li> </ul>
9	Increase in road accidents and animal/livestock/poultry "road kills"		<ul style="list-style-type: none"> <li>➤ Proper sign-posting for safety</li> <li>➤ Provision of underpasses for crossing</li> </ul>
10	Induced impact (on land-use) of "ribbon development"		<ul style="list-style-type: none"> <li>➤ Demarcating clusters with ribbon development by proper sign-posting</li> </ul>
11	Aesthetic impact of marred landscape and debris		<ul style="list-style-type: none"> <li>➤ Proper waste/debris management practices to be employed</li> </ul>
12			
CATEGORY		C/B/A	

\*Score: environmentally beneficial/benign - 0; increasing severity of adverse impact - 1 to 5; not applicable - NA

\*\*Category: please use your judgement to provide a category based on the scores provided.

#### 6. Urban Roads (repair and upgrading)

Sl. No.	Issues	Score (0-5)*	Mitigation/Management Measures (tick/add as applicable)
1	Erosion of land downhill from the road bed, or in borrow areas; landslides, slips or slumps		<ul style="list-style-type: none"> <li>➤ Construction in the dry season</li> <li>➤ Protection of soil surface during construction</li> <li>➤ Slope stabilization through turfing, vegetation, and creating slope breakers</li> </ul>
2	Dust during construction, and		<ul style="list-style-type: none"> <li>➤ Appropriate construction practices</li> </ul>

	due to transport		(including sprinklers) ➤ Physical stabilization during construction ➤ Vegetation and plantation along road side
3	Clogging of drainage by soil run-off, increasing the chances of flooding		➤ Appropriate construction practices and proper attention to drainage ➤ Prevention of erosion
4	Water logging and creation of mosquito breeding grounds		➤ Immediate rehabilitation of borrow areas
5	Increase in noise level		➤ Vegetation and plantation along roadside
6	Possible ground water contamination (by oil and grease), especially during the construction phase		➤ Proper waste management and disposal of oil, bitumen and other hazardous wastes
7	Increase in road accidents and livestock/poultry "road kills"		➤ Proper sign-posting for safety ➤ Provision of underpasses for crossing
8	Aesthetic impact of marred landscape and debris		➤ Proper waste/debris management practices to be employed
9			➤
10			➤
11			➤
12			
CATEGORY		C/B/A	

\*Score: environmentally beneficial/benign - 0; increasing severity of adverse impact – 1 to 5; not applicable - NA

\*\*Category: please use your judgement to provide a category based on the scores provided.

## 7. Drainage

Sl. No.	Issues	Score (0-5)*	Mitigation/Management Measures (tick/add as applicable)
1	Siltation during construction and during operation		➤ Appropriate construction and operation practices to be adopted ➤ If possible, undertake construction in the dry season ➤ Community involvement in the operation phase for operation and maintenance
2	Saltwater intrusion - flushing		➤ Appropriate construction and operation practices to be adopted
3	S/G water quality		➤ Appropriate monitoring and maintenance
4	Flooding of receiving areas		➤ Community involvement in operation and maintenance
5	Impacts on sensitive habitats (e.g. fisheries, wetlands), flora and fauna dues to alteration in		➤ Proper design and siting of sub-projects to avoid any impact on sensitive habitats

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	water quality		➤ Community involvement and awareness to ensure that water quality is not altered
6	Contamination by agricultural run-off, industrial effluents, livestock/poultry, and human waste		➤ Community involvement and awareness about associated risks ➤ Proper design and siting of sub-projects
7	Eutrophication/clogging by weeds		➤ Community involvement in monitoring and maintenance
8	Water logging during operation		➤ Proper design and siting of sub-projects ➤ Community involvement in monitoring and maintenance
9	Impediment to movement of people and animals		➤ Proper design and siting of sub-projects
10	Impact on cultural heritage/vulnerable groups		➤ Principle of avoidance to be followed if any adverse impact foreseen ➤ Extensive public consultations before proceeding
11	Conflict among communities water usage/quantity and quality		➤ Water user rights of affected communities to be clearly defined before project implementation
12			➤
CATEGORY		C/B/A	

\*Score: environmentally beneficial/benign - 0; increasing severity of adverse impact - 1 to 5; not applicable - NA

\*\*Category: please use your judgement to provide a category based on the scores provided.

#### 8. Public Facilities (schools, community halls, health centers etc.)

Sl. No.	Issues	Score (0-5)*	Mitigation/Management Measures (tick/add as applicable)
1	Clogging of drainage works		➤ Construction during dry season if possible ➤ Proper disposal of waste/debris
2	Decline in water quality leading to health risks		➤ Proper design and siting of subprojects ➤ Provision for waste water treatment
3	Loss of productive agricultural land		➤ Avoiding productive agricultural land
4	Loss of natural habitat		➤ Avoiding natural habitat sites
5	Solid waste management (esp. hospital waste)		➤ Provision of sanitary disposal of hospital waste (e.g. incineration, micro waving etc)
6	Sewerage and sanitation facilities		➤ Adequate provision and connection to existing facilities ➤ Proper design and siting of latrines to avoid any contamination
7	Handling/disposal of construction debris (esp. asbestos)		➤ Proper waste handling codes to be followed

8	Quality of drinking water supply		➤ Connection to adequately treated water supply systems
9	Impact on cultural heritage/vulnerable groups		➤ Principle of avoidance to be followed ➤ If absolutely necessary, extensive public consultations before <b>proceeding</b>
10	Social conflict (e.g. due to loss of congenial environment, increase in unsociable activities, competition etc)		➤ Public consultation at different stages ➤ Creation of management committees with active public participation
11	Design considerations for multipurpose use		➤ Suitable design modifications to be incorporated
12			➤
CATEGORY		C/B/A	

\*Score: environmentally beneficial/benign - 0; increasing severity of adverse impact - 1 to 5; not applicable - NA

\*\*Category: please use your judgement to provide a category based on the scores provided.

### 9. Housing and Cyclone Shelters

Sl. No.	Issues	Score (0-5)*	Mitigation/Management Measures (tick/add as applicable)
1	Clogging of drainage works		➤ Construction during dry season if possible ➤ Proper disposal of waste/debris
2	Decline in water quality leading to health risks		➤ Proper design and siting of subprojects ➤ Provision for waste water treatment
3	Loss of productive agricultural land		➤ Avoiding productive agricultural land
4	Loss of natural habitat		➤ Avoiding natural habitat sites
5	Solid waste management (esp. municipal waste)		➤ Adequate Provision of disposal (e.g. land filling etc)
6	Sewerage and sanitation facilities		➤ Adequate provision and connection to existing facilities ➤ Proper design and siting of latrines to avoid any contamination
7	Handling/disposal of construction debris (esp. asbestos)		➤ Proper waste handling codes to be followed as per the norms of the construction industry
8	Quality of drinking water supply		➤ Connection to adequately treated domestic water supply systems
9	Impact on cultural heritage/vulnerable groups		➤ Principle of avoidance to be followed ➤ Extensive public consultations before proceeding
10	Social conflict (e.g. due to loss of congenial environment, increase in unsociable activities, competition etc)		➤ Public consultation at different stages ➤ Creation of management committees with active public participation
11	Provision for livestock		➤ Provision of adequate shelter for livestock also provided
12	Air Pollution due to domestic		➤ Provision of access to cleaner fuels (e.g.

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	fuel use		kerosene and LPG)
13	Design considerations		➤ In order to make them cyclone resistant, special engineering/design considerations have been followed.
CATEGORY		C/B/A	

\*Score: environmentally beneficial/benign - 0; increasing severity of adverse impact – 1 to 5; not applicable - NA

\*\*Category: please use your judgement to provide a category based on the scores provided.

#### 10. Agro-Service Centers

Sl. No.	Issues	Score (0-5)*	Mitigation/Management Measures (tick/add as applicable)
1	Clogging of drainage works		➤ Construction during dry season if possible ➤ Proper disposal of waste/debris
2	Decline in water quality due to oil and grease		➤ Proper design and siting of subprojects ➤ Proper waste/water management and disposal of oil, bitumen and other hazardous wastes
3	Loss of productive agricultural land		➤ Avoiding productive agricultural land
4	Loss of natural habitat		➤ Avoiding natural habitat sites
5	Solid waste management		➤ Provision of adequate disposal facilities (e.g. land filling etc)
6	Noise pollution		➤ Planting trees and vegetation around the facility
7	Handling/disposal of construction debris		➤ Proper waste handling codes to be followed as per the norms of the construction industry
8	Increase in air pollution		➤ Minimize the health and productivity impact by proper siting
9	Impact on cultural heritage/vulnerable groups		➤ Principle of avoidance to be followed ➤ Extensive public consultations before proceeding
10	Social conflict (e.g. due to alteration in community power structure, increase in unsociable activities etc)		➤ Public consultation at different stages ➤ Creation of management committees with active public participation
11	Provision for livestock		➤ Provision of adequate shelter for livestock also provided
12	Design considerations for multipurpose use		➤ Suitable design modifications to be made
CATEGORY		C/B/A	

\*Score: environmentally beneficial/benign - 0; increasing severity of adverse impact – 1 to 5; not applicable - NA

\*\*Category: please use your judgement to provide a category based on the scores provided.

**11. Coastal Shelter Belt Plantations**

Sl. No.	Issues	Score (0-5)*	Mitigation/Management Measures (tick/add as applicable)
1	Introduction of exotic species		➤ Only local species used
2	Monoculture, hence increased susceptibility to insects		➤
3	Social conflict (e.g. due to alteration in community power structure, ownership of resource etc)		➤ Public consultation at different stages ➤ Equitable distribution of benefits ➤ Creation of management committees with active public participation
4	Excessive extraction of G/S water during nursery raising		➤ Regulating the use of water
5	Use of insecticide and chemical fertilizers		➤ Only biological/organics to be used
6	Biodiversity impacts		➤
7	Fuel wood impacts		➤ Make public aware of fuel wood as a resource
8	Air pollution		➤ Encourage communities to refrain from open burning of leaves and needles ➤ Provision of access to cleaner domestic fuels (e.g. LPG and Kerosene)
9			➤
10			➤
11			➤
12			➤
CATEGORY		C/B/A	

\*Score: environmentally beneficial/benign - 0; increasing severity of adverse impact - 1 to 5; not applicable - NA

\*\*Category: please use your judgement to provide a category based on the scores provided.

**12. Coastal embankments**

Sl. No.	Issues	Score (0-5)*	Mitigation/Management Measures (tick/add as applicable)
1	Siltation during construction		➤ Appropriate construction and operation practices to be adopted ➤ If possible, undertake construction in the dry season
2	Saltwater intrusion - flushing		➤ Appropriate construction and operation practices to be adopted
3	Flooding of low lying areas		➤ Proper design and siting ➤ Community involvement in operation and maintenance
4	Impacts on sensitive habitats (e.g. fisheries, wetlands), flora and fauna		➤ Proper design and siting of sub-projects to avoid any impact on sensitive habitats
5	Erosion and soil run-off		➤ Proper design and siting ➤ Physical provision to improve stability (e.g. turfing/pitching)

6	Impediment to movement of people and animals		➤ Proper design and siting of sub-projects
7	Impact on cultural heritage/vulnerable groups		➤ Principle of avoidance to be followed if any adverse impact foreseen ➤ Extensive public consultations before proceeding
8	Conflict among communities water usage/quantity and quality		➤ Water user rights of affected communities to be clearly defined before project implementation
9			➤
10			➤
11			➤
12			➤
CATEGORY		C/B/A	

\*Score: environmentally beneficial/benign - 0; increasing severity of adverse impact - 1 to 5; not applicable - NA

\*\*Category: please use your judgement to provide a category based on the scores provided.

### LIMITED ENVIRONMENTAL ASSESSMENT (LEA) FORMAT

*NOTE: The LEA requires short descriptions, and should not exceed a total of 10 pages. This means that (some) descriptions may consist of only several lines/sentences (e.g. regarding groundwater: "the village has two tube wells with good quality water"). Information may not be available for all listed items; for example, groundwater resources may be unknown because only reserve pond water is being used by the local community.*

#### 1. General description of the Subproject

- 1.1 Subproject location, size, title, and date of LEA completion
- 1.2 Identity of the formulators of the subproject proposal
- 1.3 Identity of LEA compilers
- 1.4 Immediate need for subproject (justification) and subproject objective(s)
- 1.5 Subproject Components or the various phases of construction
- 1.6 Alternatives rejected by the formulators of the Subproject
- 1.7 Considerations being used to reduce vulnerability to future cyclones

#### 2. Baseline description of the affected environment

##### 2.1 Description of the physical-chemical environment

- surface water
- groundwater
- soil
- geomorphology (description of slopes, steepness, special landscape features)

##### 2.2 Description of the biological environment

- flora (general description of main plant species, mention rare, endangered or economically important species)

- vegetation (natural vegetation coverage in subproject area; special mention of forests, wetland vegetation, special wildlife habitats, etc...)
- fauna other than fish (general description of main wildlife species; special mention of rare, endangered or economically important species)
- fish (general description of main fish species occurring; main economic species; special mention of rare species)

## 2.5 Description of socio-economic environment

- size and composition of community (population, gender ratio, ages groups, ethnic groups)
- economic aspects (main economic activities)
- public health aspects (related to potable water, other domestic water resources, sanitation, waste disposal, latrines, incidence of diseases, accidents)
- infrastructure (existing system: roads, bridges, electrical supply, fuel, water sources)
- presence of culturally or historically important sites, buildings or objects

## **3. Identification of Negative Environmental Impacts**

### 3.1 Impacts on the physical-chemical environment

- surface water resources (stagnation of water, drainage, blockage of flow, contamination with disease sources, siltation, pollution, increased flooding, etc..)
  - groundwater resources (contamination, increased water logging, over-utilization, salinization, etc...)
- soil (contamination, enhanced erosion, effects on steep slopes, etc...)

### 3.2 Impacts on the biological environment

- impacts on flora or vegetation
- impacts on important natural habitats: wetlands, Forest Reserves, National Parks, Wildlife Reserves, fisheries reserves, beaches)
  - impacts on wildlife
  - impacts on livestock and poultry
- impacts on fish or fisheries

---

### 3.3 Impacts on the socio-economic environment

- impacts on culturally or historically important sites, buildings or objects
- impacts on economic livelihood (property, sources of livelihood, domestic animals, fisheries, etc...)
- impacts on public health (effects on potable water sources, other domestic water resources, sanitation, waste disposal, incidence of diseases, accidents)
- impacts on infrastructure (blocking of waterways, fuel supplies, roads)



Annex-4

## 4. Mitigation measures

Description of impacts	Mitigation measures proposed
Impact #1	Mitigation measure #1
Impact #2	Mitigation measure #2
Impact #3	Mitigation measure #3
etc...	etc...

## 5. Institutional framework

5.1 Who is responsible for implementation ?

5.2 Who is responsible for supervision ?

5.3 Who is responsible for monitoring ?

5.4 Who is responsible for Operation &amp; Maintenance ?

## INSTRUCTION MANUAL FOR ENVIRONMENTAL SCREENING OF SUBPROJECTS

All subprojects proposed for financing are to be subjected to an environmental assessment, with the objectives

- to prevent execution of projects with significant negative environmental impacts;
- to decrease potential negative impacts through adaptations in subproject design or execution;
- to enhance the positive impacts of subprojects;
- to prevent that environmentally sensitive areas receive additional stress from human activities.

The environmental assessment procedure consists of a number of steps, specified in this manual.

*Step 1: Filling out the Routing Slip (by the proponent)*

Each and every subproject requires its own Routing Slip. To all subproject proposals a Routing Slip has to be connected: one is not valid without the other. The intention of the Routing Slip is to visualize the environmental history of a subproject. The Routing Slip has to be part of the subproject proposal, and has to be filled out as follows:

- the first two components by the subproject proponent during subproject preparation;
- the third, fourth and fifth component by the proponent (or OSDMA) during subproject preparation.

In most cases this will be the end. Only for projects where moderate or serious environmental impacts are possible, the second page (sixth component) will have to be filled out by a responsible Environment staff of OSDMA. In case of a full Environmental Assessment this staff member will also be responsible for provision of the Terms of Reference.

*Step 2: Filling out the Environmental Screening Form (by the proponent)*

The purpose of environmental screening of subproject proposals is to determine at an early stage:

- whether the subproject is environmentally qualified for financing;

- whether the subproject is only qualified for financing if some expected negative impacts are excluded or minimized through "mitigating measures";
- whether qualification for financing requires further environmental guidance through a Limited Environmental Assessment (LEA) or a full-fledged Environmental Assessment (EA).

The environmental screening requires the following crucial sub steps:

*Sub step 2a: Determination of the scores*

The second column of the screening form shows a list of issues relevant to the proposed subproject. The proponent should check if this a complete list, and add other issues if the list is incomplete. The third column needs to be filled by the project proponent, giving scores ranging from 0 to 5, where 0 signifies beneficial impact and 5 signifies significant adverse impact. The proponent has to use his knowledge and judgement to provide scores on each issue. These scores will later be crosschecked by the environmental staff at OSDMA who may seek justification from the project proponent for the score given.

*Sub step 2b: Determination of the category*

The last row of the form provides the overall environmental category for the project.

- C means that relatively little impact is expected, an ES will suffice;
- B means that some moderate impacts might evolve; an LEA needs to be carried out;
- A means that severe negative environmental impacts might evolve; a full-fledged EA is required. Category A subprojects are unlikely to be financed under the immediate phase of the project

The proponent needs to use his judgement based on the scores provided on each issue to assign an overall environmental category to the subproject. The category will later be crosschecked by the environmental staff at OSDMA who may seek justification from the project proponent for the score given. For category B and C subprojects, the proponent may be called by the standing committee for further discussions.

*Step 3: Limited Environmental Assessment*

LEAs will be required for all subprojects that potentially have moderate environmental impacts, and hence are categorized as B.

---

LEA requires more environmental expertise than an ES, and may have to be carried out by an environmental specialist (consultant or contractor) or a large national NGO with relevant in-house capacity. This will need to be contracted out by the line department. General terms of reference for a LEA are attached. Because of its limited scope, a LEA should not take more than two weeks (including field work) to be finalized. The results should be presented to the subproject approving authorities in the form of a report (maximum 10 pages).

*Step 4: Environmental Assessment*

Only in some cases (mainly in connection with larger or new infrastructure) a full EA will be required. They will be contracted out by the line department to consultants, with specific Terms of Reference. The EAs will have to follow the formats provided by the national laws of the country, replenished with specific guidelines from the World Bank.

## ANNEXURE-5

ORISSA STATE DISASTER MITIGATION AUTHORITY  
9<sup>TH</sup> FLOOR, RAJIV BHAWAN, BHUBANESWAR.

## DAILY REPORT OF FUNDS

Sl. No.	Receipts	For the Day	cumulative from	Sl. No.	Payments	For the Day	cumulative from
A.	<u>OPENING BALANCE</u>			A.	<u>CAPITAL EXPENDITURE</u>		
i.	Cash & Current Account			B.	REVENUE EXPENDITURE		
ii.	Balance			i.	Contract Expenses (at HO)		
iii.	Term Deposit			ii.	Establishment expenses		
B.	Chqs. For collection & in hand			iii.	Administrative expenses		
C.	<u>CAPITAL GRANTS</u>			vi.	Other expenses		
D.	REVENUE GRANTS			C.	<u>SPECIFIC EXPENDITURE</u>		
	SPECIFIC GRANTS				Power Infrastructure		
	Power Infrastructure				Health Infrastructure		
	Health Infrastructure				Irrigation Infrastructure		
	Irrigation Infrastructure				Urban water supply		
	Urban water supply				Rural water supply		
	Rural water supply				Tree planting		
	Tree planting				Urban Infrastructure		
	Urban Infrastructure				Rural Roads		
	Rural Roads				Housing Supporting to Agro		
	Housing Supporting to Agro				service centers		
	- Shelter				- Shelter		
	-Disaster Management Project				-Disaster Management Project		
	Implementation				Implementation		
E.	<u>REVENUE RECEIPTS</u>			D.	<u>CLOSING BALANCE</u>		
	Interest			i.	Cash & Current Account		
	Deposits				Balance		
	Etc.			ii.	Term Deposits		
				iii.	Chqs. for collection & in hand		
	<b>TOTAL :-</b>				<b>TOTAL :-</b>		
	Balance as on				Balance as on		
	Balance as on				Balance as on		

## ANNEXURE - 6

ORISSA STATE DISASTER MITIGATION AUTHORITY  
9<sup>TH</sup> FLOOR, RAJIV BHAWAN, BHUBANESWAR.

## FIXED DEPOSIT/TERM DEPOSIT REGISTER

Date of deposit	FDR No.	Amount (Rs.)	Period of deposit	Due date of maturity	Rate of interest	Amount of interest
1.	2.	3.	4.	5.	6.	7.

Premature withdrawal		Withdrawal of maturity		Bank in which credited	Date of withdrawal	Date of renewal	Signature of officer in-charge	Remarks
Principal	Interest	Principal	Interest					
8.	9.	10.	11.	12.	13.	14.	15.	16.

## Annexure-7

ORISSA STATE DISASTER MITIGATION AUTHORITY  
9<sup>TH</sup> FLOOR, RAJIV BHAWAN, BHUBANESWAR.  
JOURNAL VOUCHER

Project Code: \_\_\_\_\_ Vr. No. \_\_\_\_\_ Vr. Date \_\_\_\_\_ Location Code \_\_\_\_\_

Account Code		Head of Account	Debit Amount		Credit Amount	
GL	SL	Narration	Rs.	P	Rs.	P
Code	Code					
		Total				

No. of Entries: \_\_\_\_\_

Passed for adjustment

Accounts Asst.

Accountant

General Manager (F &amp; A)

## ANNEXURE -8

ORISSA STATE DISASTER MITIGATION AUTHORITY  
9<sup>TH</sup> FLOOR, RAJIV BHAWAN, BHUBANESWAR.

## JOURNAL REGISTER

<u>Date</u>	<u>Particulars</u>	<u>Vr. No.</u>	<u>L.F.</u>	<u>S.L.F.</u>	<u>Debit</u> (Rs.)	<u>Credit</u> (Rs.)
<u>1.</u>	<u>2.</u>	<u>3.</u>	<u>4.</u>	<u>5.</u>	<u>6.</u>	<u>7.</u>

## ANNEXURE - 9

ORISSA STATE DISASTER MITIGATION AUTHORITY  
9<sup>TH</sup> FLOOR, RAJIV BHAWAN, BHUBANESWAR.  
ADVANCE REQUISITION FORM

Name of the Employee:

Employee Code No.:

Designation:

Department:

Amount of advance required:

Breakup of advance requirement:

<u>PARTICULARS</u>	<u>AMOUNT (Rs.)</u>
Total	

Previous advance outstanding:

Expected date of adjustment of  
current advance:

Date :

Signature of Employee

Sanctioned an advance of Rs. \_\_\_\_\_  
(Rupees \_\_\_\_\_)

GM (Finance)

Head of Department.

## ANNEXURE - 10

ORISSA STATE DISASTER MITIGATION AUTHORITY  
9<sup>TH</sup> FLOOR, RAJIV BHAWAN, BHUBANESWAR.

## SETTLEMENT OF T.A.

Name :  
Basic Pay:  
Purpose:  
Period:

Designation :  
Tour to :

(To be filled by the Employees)

T.A. Bill for the month of \_\_\_\_\_ 2000.

## PART - A

Date	Time of departure	Time of arrival	From	To	Kind of journey Road/Rail/Air	Distance covered
1.	2.	3.	4.	5.	6.	7.

Fare		D.A.			Total	Purpose	Remarks
Name of fare & class	Amount (Rs.)	No. of days	Rates	Amount (Rs.)			
8.	9.	10.	11.	12.	13.	14.	15.

Signature of Employees

## PART - B

Date	Narration	Lodging Expenses	Convs.	Total
1.	2.	3.	4.	5.
Total :-				

Signature :  
Date :

Signature of controlling officer

Total (A) :-	Rs.
Total (B) :-	Rs.
Grand Total :	Rs.

Sanctioned

General Manager (F &amp; A)

For Accounts Deptt.

Particulars :

Amount

Amount passed for

Advance T.A. Drawn

Less: Adjustment

Less: Refunded

MR. No. ----- Date -----

Amount Due

Passed for Rs.----- Rupees -----

Accountant

GM (F &amp; A )

## ANNEXURE-11

ORISSA STATE DISASTER MITIGATION AUTHORITY  
9<sup>TH</sup> FLOOR, RAJIV BHAWAN, BHUBANESWAR.

RECEIPT

Received from ORISSA STATE DISASTER MITIGATION AUTHORITY a sum of  
 Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_) only on  
 account of \_\_\_\_\_ by  
 Cash/Cheque/DD No. \_\_\_\_\_ Dated \_\_\_\_\_

Signature of the party

## ANNEXURE - 12

ORISSA STATE DISASTER MITIGATION AUTHORITY  
9<sup>TH</sup> FLOOR, RAJIV BHAWAN, BHUBANESWAR.

WORKS REGISTER

<u>Date</u>	<u>Particulars</u>	<u>L.B. Folio</u>	<u>Debit (Rs.)</u>	<u>Credit (Rs.)</u>	<u>Balance (Rs.)</u>

## ANNEXURE - 13

ORISSA STATE DISASTER MITIGATION AUTHORITY  
9<sup>TH</sup> FLOOR, RAJIV BHAWAN, BHUBANESWAR.SALARY REGISTER

Month :

Name of the employee	Total Days	Days present	Basic Salary (Rs.)	Dearness Allowance (Rs.)	House Rent Allowance (Rs.)	Other Allowance (Rs.)	Gross Salary (Rs.)
1.	2.	3.	4.	5.	6.	7.	8.

Deductions						
Provident Funds (Rs.)	ESI (Rs.)	House Rent (Rs.)	Tax deduction at source	Others (Rs.)	Total Deductions (Rs.)	Salary Payable (Rs.)
9.	10.	11.	12.	13.	14.	(15= 8-14).

## ANNEXURE - 14

ORISSA STATE DISASTER MITIGATION AUTHORITY  
9<sup>TH</sup> FLOOR, RAJIV BHAWAN, BHUBANESWAR.SECURITY DEPOSIT REGISTER

Name of the Party	Nature of work	Days present	Security deposit received Rs.)	Date of Receipt	Money Receipt Number	Amount Refunded (Rs.)
1.	2.	3.	4.	5.	6.	7.

Date of Refund	Credit Voucher No.	Signature
8.	9.	10.



## ANNEXURE - 15

ORISSA STATE DISASTER MITIGATION AUTHORITY  
9<sup>TH</sup> FLOOR, RAJIV BHAWAN, BHUBANESWAR.

INCOME TAX DEPOSIT/DEDUCTION REGISTER

Sl. No.	Name & Address	Tender value	Gross Amount	Date of deduction	S.T	I.T.	Name of the work	Vr.No
1.	2.	3.	4.	5.	6.	7.	8.	9.

Deposit date	Vr. No	Remarks
10.	11.	12.

## ANNEXURE -16

ORISSA STATE DISASTER MITIGATION AUTHORITY  
9<sup>TH</sup> FLOOR, RAJIV BHAWAN, BHUBANESWAR.

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428

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FIXED ASSET REGISTER

Name of Asset:

Particulars of Asset:

Asset Code No.:

Identification Number:

Total Cost:

Installed on :

Supplier's Name:

Estimated life:

✓ Depreciation Rate:

Location:

Remarks:

Date	Opening Balance	Additions	Deletions	Closing Balance	Depreciation till date	Depreciation for the year	Total Depreciation	Closing Balance

## ANNEXURE -17

## ORISSA STATE DISASTER MITIGATION AUTHORITY

9<sup>TH</sup> FLOOR, RAJIV BHAWAN, BHUBANESWAR.PURCHASE/SUPPLY ORDER

To,

Sub : Supply of

Ref :

Sir,

With reference to the above we are pleased to issue this purchase order for supply of the following items as per the scope of technical specification terms and conditions given below :

## 1.0. SCOPE :

The scope covers design, manufacture shop testing supply FOR destination at

2.0. CONTRACT PRICE:

The contract price for the scope of supply shall be Rs. \_\_\_\_\_ (Rupees. \_\_\_\_\_) only.

3.0. PRICE BASIS:

The above contract price is firm and FOR destination \_\_\_\_\_ inclusive of all taxes and duties without any conditionality and price escalation but with statutory variations in taxes and duties if any. Octroi will be paid extra, if any, on production of documentary evidence (As per actuals).

4.0. DELIVERY:

The materials shall be delivered to the site within \_\_\_\_\_ months from the date of issue of this purchase order.

5.0. SECURITY DEPOSIT:

(For electrical & P.H. materials as per stipulation in purchase quotation). A bank guarantee for 10% value of the contract price amounting to Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_) only may be furnished from any nationalised bank operable at Bhubaneswar only within 20 (twenty) days of issue of this purchase order. This bank guarantee will be executed on non-judicial stamp paper worth Rs.40/- (Rupees forty only) valid for a period of 60 days from the date of delivery of materials. The format of bank guarantee is enclosed to this purchase order.

6.0. TERMS OF PAYMENT: The terms of payment shall be as follows :

## 6.1. The terms of payment shall be as follows:

100% payment with all taxes and duties will be paid against completion of delivery in full quantity within 15 days after receipt of materials in good condition and verification thereof by the consignee.

6.2. Paying officer:

The payment will be effected by \_\_\_\_\_. Bills along with other documents may be handed over to the consignee for the purpose in advance with a copy to the undersigned. The sales tax requisition No. & Date. May be furnished to the paying officer.

\* For the Purchase / supply for Bank financed contracts the Bid Form and Price Schedule as well as Contract Form stipulated in the bidding documents shall be used.

7.0. CONSIGNEE: (Designation & address to be given).

8.0. PENALTY:

If supply is not made within the stipulated delivery period, penalty shall be imposed at the rate of 1/2% of the contract price for each week of delay subject to a maximum of \_\_\_ % of the contract price.

9.0. WARRANTY:

The materials shall be guaranteed for trouble free service for a period of 18 months from the date of supply or 12 months from the date of commissioning whichever is earlier. Any defect noticed during this period, shall be made good by the supplier free of cost.

9.1. For electrical & P.H. materials a performance guarantee worth 10% of value of the contract price amounting to Rs. \_\_\_\_\_ (Rupees

\_\_\_\_\_ ) in shape of Bank guarantee should be furnished to this office before delivery of the materials. This bank guarantee will be executed on an non-judicial stamp paper worth Rs.40/- (Rupees forty only) from any nationalised bank operable at Bhubaneswar only. This bank guarantee should remain valid for the guarantee period mentioned above. The format of bank guarantee is enclosed to this purchase order.

10.0. DESPATCH INSTRUCTION:

The materials shall be securely packed, insured and dispatched through road transport to the consignee of site as given in clause 3 above.

11.0. INSPECTION & TESTING:

The supplier shall conduct all routine tests as required under relevant Indian Standard specification (ISO) in the manufacturer's factory premises. Notice calling for inspection shall be issued by the supplier 15 days in advance. Type test certificate required under relevant (ISO) should be made available to the inspecting officer of the time of inspection on the factory premises.

12.0. TECHNICAL PARTICULARS:

The equipment/materials to be supplied should be in line with the specification.

13.0. DRAWINGS & DESCRIPTION:

Literature on materials may be furnished to the consignee at the time of delivery of materials if any.

14.0. JURISDICTION OF COURT:

Suits if any arising out of this contract shall be deemed to have been entered into at Bhubaneswar under the jurisdiction of Orissa High Court.

Please acknowledge the receipt of this purchase order & return the acceptance copy duly signed in each page with official seal ~~on~~ a taken of acceptance within 15 days from the date of issue of this purchase order.

Yours faithfully,

Enclosure :

1. Extra copy of purchase order
2. Security deposit/guarantee proforma (for electrical & P.H works)
3. Performance guarantee proforma (for electrical & P.H. works)

Authorising officer

## ANNEXURE -18

ORISSA STATE DISASTER MITIGATION AUTHORITY  
9<sup>TH</sup> FLOOR, RAJIV BHAWAN, BHUBANESWAR

## CONVEYANCE CLAIM

Date	From	To	Kilometer	Per km. (Rs.)	Total	Purpose

Accountant

Payee

Divisional Head

Manager (F &amp; A)

## ANNEXURE -19

ORISSA STATE DISASTER MITIGATION AUTHORITY  
9<sup>TH</sup> FLOOR, RAJIV BHAWAN, BHUBANESWAR.  
SANCTION ORDER FOR PAYMENT

Date :

H.O/Branch :

1. Payment proposed by:
2. File Reference:
3. Name & Address of payee:
4. Account Code:
5. Head of Account:
6. Purpose:
7. Mode of payments & Details:
8. Other Particulars:
9. Amount (in figures)  
(in words):
10. Bills/Vouchers enclosed:

Sl. No.	Name of payee	No. & Date of Bill/Voucher	Amount (Rs.)	Remarks

Prepared By

Authorised

Sanctioning Authority

Checked

Approved

Paid (Cashier)

Accounts Assistant

Allotment for the year :

Expenditure up to this bill:

Add this bill total:

Total:

Balance Budget provision:

Dr. Voucher No. &amp; Date:

## ANNEXURE – 20

ORISSA STATE DISASTER MITIGATION AUTHORITY  
9<sup>TH</sup> FLOOR, RAJIV BHAWAN, BHUBANESWAR.

PAYMENT ADVICE

(to be filled by preparing departmentally)

Date :

1. Payment proposed by :
2. Project code no.:
3. File reference no.:
4. Name & Address of proposing department:
5. Head of Account :
6. Purpose:
7. Details of Bill/payment:

<u>Particulars</u>	<u>Name of the Payee</u>	<u>Amount(Rs.)</u>	<u>Payment particulars</u>
Bill Net payable			
TDS			
Sales tax deduction			
Retention money			
Security Deposit			
Others (Specify)			

Total: \_\_\_\_\_

Gross bill value \_\_\_\_\_

Prepared by

Authorised by

Sanctioning Authority

To be filled by OSDMA

1. Allotment for the Project
2. Expenditure up to this advice
3. Add this bill
4. Total
5. Balance to be spent
6. Payment voucher No.

Date :

Prepared by  
OSDMA

General Manager  
OSDMA

Executive Director  
OSDMA

Managing Director  
OSDMA

## Annexure-21

ORISSA STATE DISASTER MITIGATION AUTHORITY  
9<sup>TH</sup> FLOOR, RAJIV BHAWAN, BHUBANESWAR.

DEBIT VOUCHER = BANK/CASH

PROJECT CODE: \_\_\_\_\_ VR.No. \_\_\_\_\_ VR. Dt. \_\_\_\_\_ Location Code \_\_\_\_\_

ACCOUNT CODE		Head of Account (Narration)	Bank Code	Amount	
GL Code	SL Code			Rs.	P
Total					

No. of Entries \_\_\_\_\_

Paid to \_\_\_\_\_ an amount of \_\_\_\_\_ (in words) \_\_\_\_\_

By Cash/ Cheque No. / Draft No. / P.O. No. \_\_\_\_\_

Dated \_\_\_\_\_ on account of \_\_\_\_\_

Received Payment

Passed for Payment

Account Assistant

Accountant

General Manager (F&A)

## ANNEXURE - 22

ORISSA STATE DISASTER MITIGATION AUTHORITY  
9<sup>TH</sup> FLOOR, RAJIV BHAWAN, BHUBANESWAR.

CHEQUE OUTWARD/ISSUE REGISTER:

Sl. No.	Cheque No.	Date	Amount of the Cheque	Balance after issue	In whose favour issued
1.	2.	3.	4.	5.	6.

Voucher No.	Date	Cheque written by	Signature of the authorised officer		Remarks
			1st	2nd	
7.	8.	9.	10.	11.	12.

## ANNEXURE -23

ORISSA STATE DISASTER MITIGATION AUTHORITY  
9<sup>TH</sup> FLOOR, RAJIV BHAWAN, BHUBANESWAR.

CERTIFICATE OF PAYMENT

Certified that an amount of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_ only)  
has been incurred by \_\_\_\_\_ on account of \_\_\_\_\_  
The same be charged to \_\_\_\_\_.  
This certificate is being issued as standard supporting could not be obtained.

Authorised by

Payee

## ANNEXURE - 24

ORISSA STATE DISASTER MITIGATION AUTHORITY  
9<sup>TH</sup> FLOOR, RAJIV BHAWAN, BHUBANESWAR.

MONEY RECEIPT

No. ....

Date .....

Received with thanks from \_\_\_\_\_  
the sum of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_)  
by Cash/Cheque/DD/P.O.No. \_\_\_\_\_ Date \_\_\_\_\_  
on \_\_\_\_\_ on account of \_\_\_\_\_

Rs. \_\_\_\_\_

For The Orissa State Disaster Mitigation Authority

Note : Cheques are subject to realisation.

Payee  
Asst. Manager

Cashier

Accountant

Money receipt should be in triplicate : 1st copy  
2nd copy  
3rd copy

: To party  
: Supplier for credit voucher (Per \_\_\_\_\_)  
: Book copy (Per \_\_\_\_\_)





## ANNEXURE – 27

ORISSA STATE DISASTER MITIGATION AUTHORITY  
9<sup>TH</sup> FLOOR, RAJIV BHAWAN, BHUBANESWAR.MEASUREMENT BOOK

Name of the work:

Brief details of work to be executed:

Name of contractor:

Work order No. &amp; Date:

Date of measurement	Particulars	Details of actual measurement				Contents or area	Remarks
		No.	L	B	D/H		
1	2	3	4	5	6	7	8

Signature of  
Contractor or FirmSignature of  
Site EngineerSignature  
Executive EngineerSignature of  
CGM(Projects)

Note :

L = Length

B = Breadth

D = Depth

H = Height

## ANNEXURE – 28

ORISSA STATE DISASTER MITIGATION AUTHORITY  
9<sup>TH</sup> FLOOR, RAJIV BHAWAN, BHUBANESWAR.

FIRST AND FINAL BILL

Name of the work:

Name of the contractor:

Work order No. &amp; Date:

Date of commencement of work:

Date of completion:

A. VALUE OF WORK EXECUTED

Item of work	Measurement Book details		Date	Quantity	Rate	Unit	Amount	Remarks
	Book No.	Page No.						
1.	2.	3.	4.	5.	6.	7.	8.	9.

Prepared by:

Checked &amp; Signed by :

Bill accepted in full &amp; final settlement of all claims/ demands

Signature of the Contractors/Firm

B. MATERIALS ISSUED NON-RECOVERABLE BASIS

Items of materials	Quantity issued	Quantity utilised	Balance material	Remarks
1.	2.	3.	4.	5.

C. VALUE OF MATERIALS ISSUED RECOVERABLE BASIS

Items of materials	Quantity issued	Issue rate per unit	Value of materials	Issued
1.	2.	3.	4.	5.

Accountant

Manager Accounts

Signature of the Contractors/Firm

D. DEDUCTIONS TO BE MADE

- Amount (Rs.)
1. Value of materials issued (As in C) :
  2. Other deductions :
    - i. For damages
    - ii.
    - iii.

Total: \_\_\_\_\_

Accountant

Manager Accounts

SUMMARY

- Amount (Rs.)
- i. Amount of Bill (as per A)
  - ii. Less deduction (as per D)
    - (i) - (ii)
  - iii. Tax deducted at source
    - @ % on A
  - iv. Security deposit deducted
- Net payable
- Checked & signed by :  
(Asst. Manager Accounts)
- Payment Authorised by :  
(Divisional Manager)

Total :- \_\_\_\_\_

Signature of the Contractors/Firm

FINAL BILL

Sl.No. :

Date :

1. Work Order No.
2. Name of the work
3. Name of the contractor
4. Date of Agreement
5. Date of commencement of work
6. Date of completion
7. No. and date of Running Account bills

I. ACCOUNT OF WORK EXECUTED

Item of work	Unit	Rate	As per Measurement Book		Value of work done		Remarks
			Qty. executed up to date	Up to previous bill	Upto date	Up to previous bill	
1.	2.	3.	4.	5.	6.	7.	8.

Total value of work executed \_\_\_\_\_

Value up to previous bill \_\_\_\_\_

Net value of work executed since previous bill \_\_\_\_\_

## II. CERTIFICATE &amp; SIGNATURES

1. The measurement entries noted above were made by \_\_\_\_\_ on \_\_\_\_\_  
are recorded in page \_\_\_\_\_ of Measurement Book No. \_\_\_\_\_.

2. This final bill is accepted in full & final settlement of all claims/demands

3. The work has been done as per specifications & drawings approved for this work.

Prepared by \_\_\_\_\_

Checked &amp; passed by \_\_\_\_\_

Signature of contractor

Signature of the Contractors/Firm

## III. ISSUE OF MATERIAL NON-RECOVERABLE BASIS

Items of materials	Issued up to date	Issued upto Prov. Date	Qty. utilised upto date	Qty. utilised up to prov. bill	Balance	Remarks
1.	2.	3.	4.	5.	6.	7.

## IV. ISSUE OF MATERIALS

Item of materials	Unit	Issued up to date	Qty. issued up to previous bill	Material cost up to date	Material cost up to previous bill

Value of materials issued up to date \_\_\_\_\_

Value of materials issued up to previous bill \_\_\_\_\_

Net value of materials issued since previous bill \_\_\_\_\_

Accountant

Manager Accounts

## V. DEDUCTIONS TO BE MADE

1. Value of materials issued since previous bill as per IV above.

2. Amount deducted for defective work.

3. Other deductions.

Total: \_\_\_\_\_

SUMMARY OF PAYMENTAmount (Rs.)

- i. Net value of work executed since previous bill.  
 ii. Less: deductions as per V above  
       (i) - (ii)  
 iii. Tax deducted at source  
 iv. Security deposit deducted

Net payable

Prepared by :

Checked by :

Payment Authorised by:

(DIVISIONAL MANAGER)

Paid Cash/Cheque No. \_\_\_\_\_ on \_\_\_\_\_ dated \_\_\_\_\_

Received Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_)

as per above memorandum on account of this work in full and final settlement.

Dated the \_\_\_\_\_

Signature of contractor

Signature of witness

RUNNING ACCOUNT BILL

Sl.No. :

Date :

1. Work Order No.:
2. Name of the work:
3. Name of the contractor:
4. Date of Agreement:
5. Date of commencement of work:
6. Date of completion:
7. No. and date of the previous bill for this work:

I. ACCOUNT OF WORK EXECUTED

Item of work	Unit	Rate	As per Measurement Book		Payments as per actual measurements		Remarks
			Qty. executed upto date	Up to previous bill	Up to date	Up to previous bill	
1.	2.	3.	4.	5.	6.	7.	8.

Total value of work done up to date.  
 Less value as shown in previous bill  
 Net value of work executed since previous bill

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Accountant    Contractor    Site Engineer    Executive Engineer    GM(Fin.)

## II. CERTIFICATE & SIGNATURES

1. The measurement entries noted above were made by Mr. \_\_\_\_\_ on \_\_\_\_\_ and are recorded in page \_\_\_\_\_ of Measurement Book No. \_\_\_\_\_.
2. The work has been done as per specifications & drawings approved for this work.
3. Certified that we have no claims/demands.

Prepared by: Accountant

Signature of the contractor

Checked & Passed by: (Asst. Manager Accounts)

## III. ISSUE OF MATERIAL NON-RECOVERABLE BASIS

Items of materials	Qty. issued up to date	Qty. issued up to prove. bill	Qty. utilised up to date	Qty. utilised up to previous bill

Balance material

Remarks

## IV. ISSUE OF MATERIALS

Item of materials	Unit	Qty. issued upto date	Qty. issued upto previous bill	Rate	Material cost upto date	Material cost upto previous bill

Value of materials issued upto date

Value upto previous bill

Value of materials issued since previous bill

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Accountant

Manager Accounts

## V. DEDUCTIONS TO BE MADE

1. Value of materials issued since previous bill as per IV above.
2. Amount deducted for defective work.
3. Other deductions :

- i. Advances outstanding :
- ii.
- iii.

Amount (Rs.)

Total: \_\_\_\_\_

Accountant

Asst. Manager Accounts

SUMMARY OF PAYMENT

- i. Net value of work executed since previous bill.
- ii. Less : deductions as per V above
- (i) - (ii)
- iii. Tax deducted at source @ \_\_\_\_ %
- iv. Security deposit deducted
- Net payable

Amount (Rs.)

Prepared by :

Checked by :

Payment Authorised by :

(DIVISIONAL MANAGER)

Paid Vide Cheque No./Cash \_\_\_\_\_ on \_\_\_\_\_ dated \_\_\_\_\_

CASHIER

Received

Rs. \_\_\_\_\_

(Rupees

\_\_\_\_\_ ) as per above memorandum on account of this work in full and final settlement.

Dated the \_\_\_\_\_

Signature of contractor

Signature of witness

## ANNEXURE - 29

ORISSA STATE DISASTER MITIGATION AUTHORITY  
9<sup>TH</sup> FLOOR, RAJIV BHAWAN, BHUBANESWAR.

BILL REGISTER

Date of receipt	S N	Supplier Customer	Supplier's Bill No. & Date	Amount of Bill (Rs.)	Amount accepted for payment & Date pay-able/	Date paid & voucher No.	Sign. Of Accountant	Remarks
1.	2	3.	4.	5.	6.	7.	8.	9.

## ANNEXURE – 30

ORISSA STATE DISASTER MITIGATION AUTHORITY  
9<sup>TH</sup> FLOOR, RAJIV BHAWAN, BHUBANESWAR.

CONTRACTORWISE BILL PASSING REGISTER

Date of receipt	Vr.No. / Date	Work order No.	Tender value	R/A bill No/Date	Gross Amount	Cost of material	Amount after deduction	Security deposit
1.	2.	3.	4.	5.	6.	7.	8=6-7	9.

EMD	IT	ST	Advance /others	With held	Total	Dedu ction	Net payment	MB No/ Page	Signature of Accountant
10.	11.	12.	13.	14.	15.	16.	17.	18.	19.

Sign. Of Divn .Mgr.	Remarks
20.	21.



## ANNEXURE -31

ORISSA STATE DISASTER MITIGATION AUTHORITY  
9<sup>TH</sup> FLOOR, RAJIV BHAWAN, BHUBANESWAR.

CONTRACTORS SUBSIDIARY LEDGER

Name of the contractor :  
Code No. :

Particulars	Vr.No/Date	Folio No.	Debit (Rs.)	Credit (Rs.)	Balance Dr./Cr (Rs.)

## ANNEXURE - 32

ORISSA STATE DISASTER MITIGATION AUTHORITY  
9<sup>TH</sup> FLOOR, RAJIV BHAWAN, BHUBANESWAR.

INCOME TAX/SALES TAX DEPOSIT REGISTER

Sl. No	Name and address & Sale Tax Regn. No.of the contractor	Gross value of the bill (Rs.)	Amount credited or paid	Date of payment	Date of tax deduction	Amount of deduction (Rs.)	Date of deposit & challan No.
1.	2.	3.	4.	5.	6.	7.	8.

Sign.Of Accountant	Sign.Of the Div. Manager.
9	10



## ANNEXURE-33

A.	GENERAL POWERS	Managing Director	Chairman
1.	To institute and prosecute, compromise withdraw or abandon any legal proceeding by the Authority or its Officer and to defend, compromise, withdraw and abandon any legal proceedings against the Authority or its officers.	Full Power	-
2.	To execute agreement on behalf of the Authority in connection with banking, insurance, procurement and execution of any work.	Full power with powers of delegation to any officer of the Authority	-
3.	To execute contracts, deeds, instrument and assurance and in particular:	Full power with powers of delegation to any officer of the Authority	-
	a) All service agreement		
	b) Security bonds for the performance of their duties by Authority employees		
	c) Lease of houses, premises or other immovable property.		
	d) To hire or given or hire any machinery, equipment, appliances vehicles.		
4.	To negotiate for entering into agreement with Central Government , State Government, Central & State Government, PSUs, local authorities, bank Cooperatives, NGOs, CBOs, International Agency for the purpose of fulfilling the objectives of the Authority.	Full Power	-
5.	To enter into arrangements with any consultancy firm or taking up feasibility studies or preparation of Schemes in connection with affairs of the Authority.	Full power with powers of delegation to any officer of the Authority	-
6.	To register documents and swear affidavits in courts of laws on behalf of the Authority.	Full power with powers of the Authority	-
B.	FINANCIL POWERS		
1.	To buy or procure any materials or stores required for the Authority	Full power upto Rs. 50 lakhs for a single item with powers to delegate.	Full Powers
2.	To buy or procure moveable assests required for the	Up to Rs. 10 Lakh	Full Power

	Authority,	for a single item subject to budget provision with power to delegate.	subject to budget provision.
3.	To approve payment for procurement and service availed by the Authority.	Full power with powers to delegate.	-
4.	To pay for feasibility studies or scheme for project reports or any other report undertaken or prepared by any consultancy firm or technical organisation.	Full Powers	-
5.	For and on behalf of the Authority to draw, endorse and negotiate all such cheques, bills of exchange, promissory notes, hundis, drafts, Government and other securities as shall be necessary in or for carrying on the affairs of the Authority.	Full power with powers to delegate.	-
6.	To make and give receipts release and other discharge for money received by the Authority and the claims and demands of Authority.	Full powers with powers to delegate.	-
7.	To invest surplus funds in call and short term deposits/ Fixed Deposits.	Full powers with powers to delegate.	-
8.	To open bank accounts of the Authority and operate or authorize operation thereof.	Full powers.	-
9.	To receive money or securities for deposits	Full powers with powers to delegate.	-
10.	To sanction contingent expenditure <i>Revised - in 25th GPs - also recurring - up to 5 lakh</i> <i>00 revised vide - 1048 dt 20.3.14/25216</i>	<u>Non-recurring:</u> Rs. 50,000/- in each case.	Full powers subject to budget provision.
	<i>Provisionary up to - 1 lakh</i>	<u>Recurring:</u> Rs. 20,000/- per annum in each case.	Full powers subject to budget provision.
11.	To pass claims in respect of salary, wages, T.A., Advances, allowances, medical reimbursement and other personal entitlement of all officers and staff of the Authority.	Full powers with powers to delegate	-
12.	Sanction of all advances including advances for Moped./ Scooter/ motor cycle/ motor car/computer and house building.	Full power subject to budget provision.	Full powers subject to budget provision
13.	Singing of cheques	Full powers including power to delegate.	-
14.	Award of work, payment of works bills, supplier bills, works advance, suppliers' advance and all other contingent bills.	Full powers with powers to delegate.	

10 - 28th GPs authorised MO to delegate financial powers as follows.

1. To sanction recurring contingent expenditure up to Rs. 1,00,000/- in each case.
2. To sanction all other expenditure including non-recurring contingent expenditure up to Rs. 50,000/- in each case with prior approval & finalization of rate by MO.
3. The words "reimbursement, fuel, claims, of service provided, Transport T.A & LTC" (The same have been inserted in clause 10 of Annexure-S3 vide OSD no. 00 No. 4401 dt 08.7.2015 in file no. 3670/2003.

C.	ADMINISTRATIVES POWERS		
1.	Appointment to posts created with approval of the G.B.	Full powers.	
2.	Sanction of journey of officers and staff of the Authority.	Full powers with power to delegate.	
3.	Sanction of leave, increment to the officers and staff of the Authority.	Full powers with power to delegate.	
4.	Permission for medical/ treatment in Hospital/ Institution inside or outside the states		Full powers.
5.	Medical/ Surgical treatment in a private Nursing Home.		Full powers.
D.	PROCUREMENT MATTERS		
1.	Sanction of schemes to fulfill the objectives of the Authority.	Enhanced from Rs. 2 crores to Rs. 5 crores under each scheme, in 3 <sup>rd</sup> G.B.	Enhanced from Rs. 5 crores to Rs. 10 crores under each scheme, in 3 <sup>rd</sup> G.B.
2.	Award of works	Full powers	
3.	Accepting Tenders on recommendation of tender committee	Full Powers delegated in 16 <sup>th</sup> G.B	Enhanced from Rs. 5 crores to Rs. 10 crores under each scheme, in 3 <sup>rd</sup> G.B.
4.	Approving procurement contract of line departments	2 Cores	10 crores
5.	Constitution of Tender Committee	Full powers	-
6.	Procurement of work and goods without calling for quotations (in 16 <sup>th</sup> G.B)	Up to Rs. 10,000/-	Up to Rs. 50,000/-
7.	Procurement of works and goods with quotation (with wide circulation, but not publication in newspapers) in 16 <sup>th</sup> G.B	Up to Rs. 5 lakh	Up to Rs. 10 lakh
8.	Powers to invite and decide limited quotations/ tenders for specialized quality items from reputed manufactures	Up to Rs. 50 lakh for each work on recommendation by Tender Committee.	Up to Rs. 50 lakh for each work on recommendation by Tender Committee.
9.	Power to wrote off materials used in works where cost has been fully recovered in process of work	Full power	-
10.	Writing off <ul style="list-style-type: none"> <li>a. Loss due to theft, fraud</li> <li>b. Loss due to depreciation</li> <li>c. Disposal of unserviceable or surplus store and T &amp; P</li> </ul>	Up to Rs. 15,000/- Full powers Full powers	Full Powers - -
11.	Grants of extension of time in respect of works:	Full powers	-
12.	Approval Structural design and drawings	Full powers with powers to delegate	-
13.	Approval of Tender Call Notice and Bid Documents.	Full powers with powers to delegate	-
14.	Technical Sanction of Estimates	Full powers with	-

		powers to delegate	
15.	Excess on Technical Sanction	Full powers with powers to delegate	-
16.	Power to Sanction estimates for purchase of store, tool and plant required for work already approved	Full powers with powers to delegate	-
17.	Powers to Sanction Heavy Machinery	Full powers with powers to delegate subject to budger provision.	-
18.	Sanction of extra/ substituted items and approval of deviation from contract not exceeding 10% of the original estimate.	Full powers with powers to delegate	-
19.	Approval of rates based on analysis	Full powers to delegate	-

# ORISSA STATE DISASTER MITIGATION AUTHORITY

Annexure-34

9<sup>TH</sup> FLOOR, RAJIV BHAWAN, BHUBANESWAR.

Project Management Report (PMR)  
Cash Model

Quarterly PMR  
Report 1-A

## Project Sources and uses of Funds For the quarter ending

	Actual			Planned			Variance		PAD
	Current Quarter	Year to date	Cumulative to-date	Current Quarter	Year to-date	Cumulative to-date	Current Quarter	Year to Date	
									Life of Project

Opening Cash Balance

Project Bank A/c  
IBRD Special A/c

Total :-

Add :

Sources of Funds

Government Funds

IBRD Funds

Foreign Exchange Difference

Less :

Uses of funds

Goods

Works

Consultant's Services & Training

Others

Total :-

Closing Cash Balance

Project Bank A/c

IBRD Special A/c

Total :-

NOTES :





## ANNEXURE-35

## ORISSA STATE DISASTER MITIGATION AUTHORITY

9<sup>TH</sup> FLOOR, RAJIV BHAWAN, BHUBANESWAR.Project Management Report (PMR)  
Cash ModelQuarterly PMR  
Report 1-BUses of Funds by Project Activity  
For the quarter ending

Project Activities	Actual			Planned			Variance		PAD
	Current Quarter	Year to date	Cumulative to-date	Current quarter	Year to-date	Cumulative to-date	Current quarter	Year to Date	
Power Infrastructure									Life Project
Health Infrastructure									
Irrigation Infrastructure									
Urban water supply									
Rural water supply									
Tree planting									
Urban Infrastructure									
i) Street lighting									
ii) Roads									
iii) Drainage									
iv) Public Building									
Rural Roads									
Housing									
Supporting to Agro service centers									
Shelter									
Disaster Management									
Project Implementation									
Total Project Expenditure									

NOTES :

## ANNEXURE-38

## Part -i

## ORISSA STATE DISASTER MITIGATION AUTHORITY

9<sup>TH</sup> FLOOR, RAJIV BHAWAN, BHUBANESWAR.SCHEDULE OF WITHDRAWAL OF  
PROCEEDSName of the Project :  
Component :

Details of payments made from the special Account-I

During the period 01.01.2000 through 31.01.2000

i) Expenditure on Civil Works contracts valued more than or equal to US \$ 300,000

ii) Expenditure on goods contracts valued more than or equal to US \$ 200,000  
more than or equal to US \$ 100,00 equivalentiii) Expenditure on Consultant Services over US\$100,000 or equivalent for firms &  
US \$ 50,000 for individual contracts

iv) All training contracts

From :

Date :

Credit No. :

Application No.

Summary Sheet  
No.

Item No.	Category No./ Subloan No.	Brief Description of Goods or services	Name & Add of contractor, contract no, contract date	Subloan contract amount	Currency & cumm amount paid to date (Rs.)	Currency and amount paid during this period	IDA financing % (Sch-I to Agt)	Amount eligible for IDA financing	Exchange Rate	US Dollar equivalent	Remarks No objection DL/Country
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

Total :-

Project  
Authority

If application is not replenishment of the special account, leave columns 10 &amp; 11 blanks

(Authorised Representative)



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