



**ODISHA SOCIETY FOR SOCIAL AUDIT, ACCOUNTABILITY AND TRANSPARENCY
(OSSAAT)**

FINANCE MANAGEMENT & ACCOUNTS MANUAL

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CHAPTER-1

1. Introduction:**1.1. Mahatma Gandhi National Rural Employment Guarantee Scheme:**

1. Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) is a path breaking, demand driven wage employment scheme. It is embedded in the Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) 2005. The scheme guarantees 100 days of wage employment in a financial year to every rural household whose adult members volunteer to do unskilled manual work.
2. Section 17 of the Mahatma Gandhi NREGA, 2005 mandates that the Gram Sabha shall monitor the execution of works within the Gram Panchayat and conduct regular social audits of all the projects under the scheme, taken by the Gram Panchayat. Gram Panchayat shall make available all relevant records for the purpose of conducting Social Audit.
3. Social Audit ensures that MGNREGA is designed and implemented in a manner that is most suitable to the local conditions and reflects the priorities and preferences of the people affected by the Act. This is because, through Social Audits, officials receive feedback from the beneficiaries on how the programme is running on field which can be used to implement the programme better.
4. The State of Odisha has constituted an independent Social Audit Unit in the name "Odisha Society for Social Audit Accountability and Transparency (OSSAAT)". The OSSAAT in Odisha is being implemented by Panchayati Raj & Drinking Water (PR & DW) Department as opposed to Department of Rural Development (DoRD) in other states across India.

1.2. Odisha Society for Social Audit, Accountability and Transparency (OSSAAT)

OSSAAT is to work towards strengthening and deepening the Social Audit processes in Odisha so that Social Audit shall become an integral part of the state governance in the State. The OSSAAT shall ensure the autonomy and purity of the Social Audit process is to be maintained by all Stake holders under MGNREGS. OSSAAT will create environment for the Gram Sabha and Panchayat to conduct impartial and effective Social Audit for the development schemes and programs in its territory and to ensure the social audit process remains autonomous from main stream of Government Administration as well as the implementing agency at all times and enable the community to exercise the right bestowed on them through MGNREGA and other developmental schemes.

1.3. Scope of Operations:

- a. In order to achieve the above objectives, the Society shall direct its resources towards Performance of the following financial functions:
 - The Society shall keep proper books of accounts at its registered Office.

- The audit shall be done by C & AG approved Chartered Accountant firm.
 - The audit both internal and statutory shall be done as per the provision laid in the bye-law and the report thereof shall be approved by Executive Committee and Governing Body.
 - Every Member of the Executive Committee & Governing body shall have right of inspection of accounts and registers maintained by the society and proceedings of the meetings of the society at any time during office hours.
 - The account of the society shall be opened in a Scheduled Commercial Bank approved by the Chairman Executive committee or in a Scheduled Commercial bank as may be specified by the Ministry of Rural Development, Government of India. All funds shall be paid into the Society's account with the appointed bank and shall not be withdrawn except through a cheque, bill note, other negotiable instruments or through electronic banking (e-banking) procedures signed / electronically authorised by such authorities of the Society Secretariat as may be determined by the Executive Committee.
 - The Society shall switch over to e-Banking procedures as and when the Ministry of Rural Development, Government of India directs the Society to do so as the principal donor to the society.
 - Receive, manage (including disbursement to / implementing agencies) and account for the funds received from the Ministry of Rural Development, Government of India.
- b. For performing the above task, the Society shall:
- Establish and carry out the administrative and management of the Society's Secretariat, which will serve as the implementation arm of the Society.
 - Create administrative, technical and other posts in the Secretariat of the Society as deemed necessary after taking due approval of Government.
 - Establishing its own compensation package to employee and retain or dismiss personnel as required with the approval of Executive Committee and Governing Body.
 - Establish own procurement procedures and employ the same for procurement of goods and services in accordance with prevailing Govt. norms and practice.
 - Make rules and bye-laws for the conduct of the activities or vary them from time to time, as deemed necessary with due approval of Governing Body of the Society.

1.4 Financial Independence:

The state allocation of 0.5% of total annual expenditure under MGNREGS (1/12 part of administrative cost) or as prescribed by MoRD will be received directly from the Ministry to the bank account of the Social Audit Unit of the State.

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1.5 Special Financial Assistance:

The Ministry had decided to meet the costs of recruiting minimum core staff of the Social Audit Unit at the State and District Level through a Special Financial Assistance (applicable up till 2020), that is over and above the allocation of 0.5% of the total annual expenditure under Mahatma Gandhi NREGA for meeting the cost of conducting social audit of Mahatma Gandhi NREGA works. This financial assistance will continue to be over and above the 0.5 percent allocation from the total annual expenditure of the state MGNREGA expenditure in one financial year.

The norms for the costs of recruiting minimum core staff under the revised Special Financial Assistance shall be as per the norms prescribed by MoRD, Govt. of India.



CHAPTER-2

2. Accounting:**2.1. Accounting Concepts**

The books and accounts of the society shall be maintained and financial reports shall be prepared based on the following accounting concepts and applicable *Accounting Standards* issued by the Institute of Chartered Accountants of India.

2.1.1 Double Entry System

Double entry is an accounting technique, which records each transaction both as a credit and a debit. Credit entries represent the sources of financing, while the debit entries represent the uses of that financing. Each credit may have one or more corresponding debits. Similarly multiple credits may have one corresponding debit. Thus the system of double entry bookkeeping always leads to a set of balanced ledgers with credit and debit accounts. Selected entries from these ledger balances are then used to prepare the Income and Expenditure account, Receipts and Payment account and Balance Sheet. The Accounting system should be both in soft copy i.e. in computer accounting and hard copy i.e. maintenance of ledger.

2.1.2 Accrual Concept

The 12th Finance Commission of India had recommended transition to accrual accounting for both Central and State governments. Central government has accepted this in principle. Expenses incurred for a particular accounting period shall be considered in the same period, irrespective of whether such expenses have been paid in cash/cheque or not in that year. Meaning, transactions are entered in the books of accounts, when they become due. Transactions are recognised as soon as a confirmation to receive revenue and/or an obligation to pay a liability is acknowledged/ accepted. Expenses are recognised when the resources are consumed and incomes are booked when they are earned. Grants received for a specific accounting period are considered as incomes of the same period, even if same is received next financial year.

2.1.3 Rule of Propriety: (Rule-9 of OGFR followed)

Every officer incurring or authorizing expenditure from public moneys or stores should be guided by high standards of financial propriety. Among the principles on which emphasis is generally laid are the following.

- I. Every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money.
- II. The expenditure should not be prima facie more than the occasion demands.

- III. No authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage.
- IV. Public moneys should not be utilized for the benefit of a particular person or sanction of the community unless-
 - 1. The amount of expenditure involved is insignificant, or
 - 2. A claim for the amount could be enforced in a court of law, or
 - 3. The expenditure is in pursuance of a recognised policy or custom.
- V. The amount of allowances granted to meet expenditure of a particular type should be so regulated that the allowances are not on the whole a source of profit to the recipients.



CHAPTER-3

3. Authority Structure**3.1. Roles and Responsibility of Accounting Personnel:**

As there is no provision of Accountant in the staff structure, one of the Social Audit Experts may be designated as Accounting Personnel/ Social Audit Expert (Accounts) through office order until one accountant in regular or contractual basis will be engaged in OSSAAT. The roles and responsibility of accounting personnel/Social Audit Expert (Accounts) of OSSAAT will be supervised by Director, OSSAAT & Accounts Officer, OSSAAT and Accounting Personnel will take responsibility of OSSAAT account affairs related the following activity, which shall be followed strictly. The person holding the post shall be accountable for non-performance of the responsibilities assigned to him. In no case accountability can be delegated. Disciplinary actions as per provision of the manual or as per the office order shall be taken against the delinquent official.

3.2. Responsibility of Accounting Personnel for Management of Society Accounts:

- (a) Responsible for management of OSSAAT accounts.
 - i. Preparation of receipt and payment voucher on daily basis without any delay.
 - ii. The date of the voucher, the amount in words and figure, heads of accounts, debit/credit, the name of the party/supplier, narration of the transaction, cheque no and bank account no and other details as required shall be written on the face of the voucher.
- (b) Sign of the voucher (referred above) at the appropriate place.
- (c) All the necessary supporting documents such as bills/invoices, purchase order, statement of accounts, office order, stock receipt note, or bank advice etc. in respect of receipt of materials for society's store, shall be duly enclosed with the voucher.
- (d) Preparation of Journal vouchers on daily basis without any delay. The date of the voucher, the amount in words and figure, heads of accounts, debit/credit, the name of the party/supplier, narration of the transaction and other details as required shall be written on the face of the voucher and signed over the voucher.
- (e) Submit the voucher prepared by the Accounting Personnel/SAE Accounts to Accounts Officer for verification.
- (f) Make entries of the approved vouchers in the books of account/accounting software on daily basis without delay.
- (g) Shall print, verify and keep the day book up-to-date on daily basis.
- (h) Maintain Society's fund receipt register (Format-V), SFA uses Register (Format-VI) Society's fund uses register (Format-VII), Bills Payable Register (Format-VIII), Society's

- fixed deposit Register (Format-IX), Security deposit received register (format-X(a)), EMD register (Format-X(b)), Fixed asset Register (Format-XI), EFMS and Tally. Hard copies of the same will be retained in the office with signature of competent authority.
- (i) Shall keep all the vouchers, TDS returns in safe custody in an arch file and bound them periodically.
 - (j) Obtain the bank statement of society's bank account on a weekly basis.
 - (k) Preparation of the bank reconciliation statement every month for verification of Accounts Officer and approval of Director.
 - (l) Preparation of return of TDS and submission of the same to higher authority for verification.
 - (m) Produce the books of accounts to the inspecting officials including auditors
 - (n) Fund Release to District for conduct of Social Audit.
 - (o) Ensure Financial Audit of District on the expenditure incurred for conduct of Social Audit.
 - (p) Collect UC & SoE from District and submit to higher authority for verification after consolidation.
 - (q) Shall obtain the Utilisation Certificates of fund for conduct of Social Audit in the field from district authorities and pass necessary entries.
 - (r) Shall maintain Utilisation certificate register and prepare periodic statement of pending UCs in the format given.(Format XIV and XV)
 - (s) Produce the books of accounts to the inspecting officials including auditors.
 - (t) Cheque book shall be kept in safe custody under proper lock and key with the Accounting Personnel/ SAE Accounts other than the Accounts Officer and Director, OSSAAT.
 - (u) All confidential records shall be kept by the Accounting Personnel/SAE Accounts in safe custody in the iron safe or lockers.
 - (v) Maintain EMD received and Security deposit received Register on a regular basis to have readymade information to the management.
 - (w) Maintenance of log book for the use of own vehicles, telephone, Xerox machine and others of the society.
 - (x) Maintenance of attendance records and preparation of pay bill and salary slips (format-XVIII and XIX)

3.3. Activities under Contingency

Accounting Personnel/SAE Accounts shall be responsible for the following activities:

- (a) Shall make annual Budget for OSSAAT to conduct of Social Audit in the State.
- (b) Shall prepare Separate Budget for State Share Contingency.
- (c) Shall monitor the expenditure incurred from contingency at district level.
- (d) Shall ensure fund release from district.
- (e) Shall obtain all the necessary supporting documents contingency accounts.
- (f) Shall produce the books of accounts to the inspecting officials including auditors.
- (g) Any other assignment given by Authorities.

3.4. Activities under Stock & Store

One of the Social Audit Expert who is dealing with establishment of OSSAAT (other than the Accounting Personnel/SAE Accounts) shall be designated as "SAE stock & Store" through office order until one regular or contractual staff will be appointed and will be responsible for the following activities:

- (a) Shall make entries of the fixed asset and other consumable items purchased by the society in the purchase register.
- (b) Update Daily Stock & store as well as Fixed Asset register.
- (c) Manage Inventories
- (d) Coordinate for Physical Verification
- (e) Produce the books of accounts to the inspecting officials including auditors.
- (f) Any other assignment given by Authorities.

3.5. Accounts Officer

Accounts officer shall be responsible for verification & Supervision of the entire accounts of the society and particularly

- (a) Shall verify and approve the receipt, payment and journal voucher as submitted to him/her on daily basis. Shall put the date and her/his initial on the voucher in token of her/his approval, above 'approved by'.
- (b) Shall sign the cheque as one of the authorized signatories at the first instance so as to take the responsibility of cheque being issued to the right person and for the right amount and at right time.



- (c) Shall approve the payment as per her/his approval power limit. She/he shall submit before the competent authority for approval of the payment beyond his limit.
- (d) Shall verify the bank reconciliation statement and accounts day book on weekly basis.
- (e) Supervise the work of the staffs of accounts section regularly.
- (f) Shall sign the pay roll of the employees of the society, prepared by the accounts section before release of payment to them.
- (g) Shall be responsible for timely preparation and approval of budget of the society. Shall verify the draft budget and submit to the Director, OSSAAT for finalisation and get it approved as per the rules of the Society.
- (h) Shall get the annual accounts of the society adopted in the executive committee and Governing body meeting of the society and get it audited before 31st May of the following year.
- (i) Shall select officials of the society for the physical verification of the assets of the society and conduct the verification every year preferably on 31st March before audit.
- (j) Accounts officer is empowered to deduct the advance amount in case of delay by the staff in settling the advance taken by him in due time.
- (k) Shall responsible for timely submission/deposit of statutory return.

3.6. Director, OSSAAT:

- i. Director, OSSAAT shall be responsible for proper administration of the affairs of the Society and implementation of various activities of the society.
- ii. He shall be exercising the financial powers keeping in view the advice of the Accounts Officer.
- iii. Shall approve the payment as per his/her approval power limit.
- iv. The Director shall ensure that,
 - a. Funds allotted have been expended in furtherance of objectives of the society and on items for which provision has been made and approved.
 - b. His responsibility extends not only to monitoring of activities and submission of monthly and other periodical financial and physical performance reports but also timely preparation and submission of such other reports as are required by Govt. of India and Govt. of Odisha.



- v. Director is the overall supervising and approving authority of all accounts related matters of the Society.

3.7. Administrative Section

The state MGNREGA cell, PR & DW Department, Govt. of Odisha will be the Administrative section of OSSAAT and shall be responsible for the following jobs:

- (a) Procurement of consumables, printing and stationery, books and periodicals, laptops, furniture and other materials and fixed assets.
- (b) Recruitment/ hiring of services of consultants, faculty, and resource persons etc. Hiring of vehicles.
- (c) Engaging constructors of civil works and other activities.
- (d) Maintaining the records of stock register and procurement related activities.
- (e) Issuing purchase/service orders to the parties with a copy to accounts section of OSSAAT.
- (f) Physical inventory control of the stocks of consumable and other materials.

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CHAPTER-4

4. Internal Control

Internal control is a series of procedures followed to promote sound management practices, both in general and financial transactions which shall not allow any irregularity in the functioning of the society.

4.1. Fund flow mechanism:

OSSAAT will receive funds in its Bank Account by e-transfer or cheque or by cash to be deposited directly in the account. The salary/remuneration of the staffs and resource persons will be directly credited to the accounts of staffs from OSSAAT account through e-transfer/ cheque/DD. Training, workshop and contingency expenditures at state level will be made through cheque or e-transfer to the accounts of the concerned agency or party. Besides, for training, workshop and other contingency expenditure at District and Block level, the funds can be channelized to districts and blocks through accounts of PD, DRDA and BDO respectively.

4.2. Supervision and Reporting

Work done by Accounting Personnel/SAE Accounts and SAE stock & Store must be supervised by Accounts Officer and work of Accounts Officer must be supervised by Director, OSSAAT. Director, OSSAAT is also accountable to Chairperson of the Executive Committee of the society. The senior official will put her/his initial on the document in token of such supervision. In case of any irregularity with respect to accounting principle or concept or any procedure the matter shall be reported to the higher authority. Under any circumstances, no transaction shall be effected by any single personnel. Supervision of work is applicable to work of any personnel.

4.3. Control of Advance

No advance shall be given without approval of appropriate authority as prescribed in financial delegation of powers. Advance can be given for defraying the expenses of travel, lodging and boarding as per TA rule, for procurement of goods or services, against salary or for making other payments. Recipient of such advance shall settle the advance within seven days of the receipt of the advance. In case the advance is taken for defraying the expenses of travelling, it shall be settled within seven days of arrival from the tour. In case, advance amount is not spent by him within seven days the amount shall be refunded to the accounts section forthwith. Advance drawn against salary as festival advance or otherwise shall be repaid by the advance on instalment as recommended in the approval of the advance. Advance for petty purchase not exceeding Rs.1000/- may be given as per provision of manual. The amount shall not be more than the requirement. The staffs are obliged to settle the advance by way

of submitting the bill within seven days. No advance to a staff shall be given unless he has settled his earlier dues/advance.

4.4. Safe Custody of Password, Cheque Book and Confidential Records

Cheque book shall be kept in safe custody under proper lock and key with the Accounting Personnel/ SAE Accounts other than the Accounts Officer and Director, OSSAAT. All confidential records shall be kept by the Accounting Personnel/SAE Accounts in safe custody in the iron safe or lockers. The Accounting Personnel can use the password of computer for entering accounting data. Passwords used for entering the accounting data shall not be disclosed to others by the person using the password. The password may be changed by the system administration on a weekly basis for ensuring better security.

4.5. Physical Verification of Cash and Fixed Assets

For physical verification of Cash and fixed assets,

- (a) In case there is an environment of holding physical cash by the society, physical verification of cash shall be made at the end of every month by the Accounts Officer and Director, OSSAAT. They shall sign the cash verification register in token of the verification of cash. The detail of numbers of currencies/coins and their denomination shall be recorded in the prescribed register.
- (b) There shall not be holding of any Liquid Cash. No Cash payment is allowed.
- (c) Physical verification of Fixed Assets shall be undertaken by Director, OSSAAT every year preferably during the month of March. The book balance of the furniture, fixtures, computers, Xerox machines, office equipment and others shall be verified with the physical existence and its function. The SAE Stock & Store shall identify the assets according to the embossed unique fixed asset code on every asset, count and report the status to the Accounts officer in the prescribed format duly signed.
- (d) The records of physical verification shall be preserved in the file for future reference and for audit purpose.
- (e) In case of any discrepancies necessary disciplinary action shall be taken by the Accounts officer/ the management of the society.

4.6. Training and Capacity Development

Training of support staffs and officials shall be conducted periodically. Training on necessary topics shall be arranged in discussion with Administrative Department (MGNREGS Cell, PR & DW Dept.) Such trainings will be taken up to enable the staff members to do their present job more efficiently and prepare them for future assignments.

CHAPTER-5

5. Accounting Policy and Procedure**5.1. Book Keeping**

The Books of Accounts and all other memoranda and records, which support in any way the entries therein, shall be maintained in such manner as to disclose full information relating to any account. The entries in each account shall be supported by such detailed information as will render certain identification and verification of recorded facts. All books and records shall be maintained on daily basis and all day-to-day transactions shall be recorded in such books & records on every day. All books and records shall be preserved for a period of 15 years and filed in such a manner as to readily permit examination and Audit thereof by the Auditors appointed by the Society and A.G., Odisha, Internal Auditor from Govt. and such other agency, whenever desired by appropriate authority.

5.1.1 Accounting Records

- (a) The Accounts of the Society will be prepared on accrual basis under Double Entry System of Accounting following the accounting standards as prescribed by the Institute of Chartered Accountants of India.
- (b) The accounts of the Society shall be maintained on software like PRIASoft/ Tally.
- (c) The Accounting software shall have a robust back-up and security system.
- (d) The financial year of the OSSAAT shall be from 1st April to 31st March
- (e) The maintenance of records shall be in such a way as to comply with requirement of Statutory Acts such as the Income Tax Act, 1961, PF Acts etc.

5.1.2 Classification and Codification of Income, Expenditure, Assets and Liabilities.

- (a) Chart of Accounts provides the structure for recording and reporting financial transactions in a uniform manner so as to facilitate comparison of income expenditure asset or liability from year to year.
- (b) A unique code either mnemonic or numeric shall be given to each type of accounts. For this purpose every type of receipts and payments to be classified suitably. The classification shall be income/ expenditure/ asset / liability. Codification of each type of accounts shall be made to represent unique identity. This account code shall be used consistently. Cost centre code/location code shall be given to each type of expenses accounts.

Table 2: Sample Accounts Mentioning Type of A/C, A/C Group and A/C Head and sub-account head

Type of A/C (1 digit)	Type of Group (1 digit)	Account Head (2 digit)		Sub account head (2 digit)		Account code (6 digit)
X	X	X	X	X	X	XXXXXX

Accounts code structure is given in Table-2 above.

- i. **Cost centre code:** In order to know the efficiency of each department/cell/location of the society over a period of time, different cost centre can be created on the basis of location (state, districts) or and on the basis of department/cell (accounts, programme implementation, administration etc.). Cost centre code can be tagged to the expenditure (by putting the cost centre code on the voucher and entering it in the books of accounts) for generating reports of expenditure in respect of each cost centre for evaluation purpose.
- ii. **Location Code:** The code of the location where grant has been provided or expenditure has been carried out. The location code will have 4 digits. The following table provides the codes for all locations till the block level. This code can be used as cost centre code for expenses and incomes of the society.
 - o **State Society:** 01
 - o **District:** 01 – 30
 - o **Block:** 01 – 26
- iii. **Type of department/cell:** The code of the cell shall be of 2 digits. This can be used as cost centre code for income and expenditure of the society. For example 01 can be for administration, 02 for program implementation.

Table 1: Sample District Accounts showing use of Location Codes

Name of District	Code of district	Name of Block	Code of block	Location code
ANUGUL	01			0100
		Block 1	01	0101
		Block 2	02	0102

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		Block 3	03	0103
		Block 4	04	0104
		Block 5	05	0105
		Block 6	06	0106

5.1.3 Recording of Transaction

Every transaction that has a bearing on the financial status of the society is to be recorded in the books through an "entry". An entry must have certain essential characteristics in order to maintain a proper accounting system. These are:

- (a) The date of transaction;
- (b) Voucher Number i.e. the document reference number of the transaction;
- (c) The account heads/code debited and credited;
- (d) The amounts for each such debit and credit head;
- (e) The narration i.e. an explanation of the nature of the transaction;
- (f) All supporting documents evidencing the transaction;
- (g) Signatures of the person prepared the voucher, verify the voucher and passed/approved the voucher on the face of the voucher as a token of preparation, verification and approval of the said transaction respectively.

Posting of the amount to the debit and credit of heads accounts as mentioned in the approved voucher.

Entries of all transactions during the day shall be made in the Books on the same day. A printout of the day's transactions (Daybook) shall be taken after such entries. The Accounts Officer shall verify all the entries there in and preserve the same in a proper file.

No entries shall be allowed to be modified/ rectified after the same is entered into the computer system of the society. Accounting software shall not have the facility of changing an entry. In case of requirement, necessary journal entries with due approval from the Accounts officer is to be entered to effect the rectification.

5.1.3.1 Receipt

All funds received on behalf of the Society through any mean i.e. Cash, Negotiable Instrument, Internet Banking should be acknowledged by a receipt. The receipt may be either in pre-numbered printed form or generated through computer software in case of e-receipt/e-transfer. (Refer Format-XXI)

All receipt vouchers shall be serially numbered verified and passed by authorized official and entries are to be made in the accounting software on daily basis.

Necessary evidence of receipt i.e. copy of cheque, acknowledged bank advice shall be enclosed with the receipt voucher.

The voucher shall be duly verified with respect to the account to which it is to be credited.

5.1.3.2 Payment

All the payment shall be made in account payee cheque or through e-transfer. There shall be no cash payment.

The payment voucher (format-XXII) shall be self-contained in all respects and shall be printed/prepared in the prescribed format. The bills attached to the voucher shall be in original. All other supporting documents pertaining to a particular voucher shall be tagged together with the voucher only. To the extent possible it shall be ensured that the attachments to the voucher do not have over writings and corrections of any kind. Once payment is made for a particular bill, 'Paid' rubber stamp along with the date of payment shall be affixed on the vouchers as well as on all the supporting documents.

The following shall be checked before passing a voucher for payment.

- (a) Whether the expense is allowable i.e. eligible under the Program and within budget allocation
- (b) Whether prior administrative and financial approval has been obtained from competent authority, as per approved delegation of powers.
- (c) Whether the approving authority is authorized through the internal delegation of powers to decide on the same.
- (d) Whether all the necessary supporting documents are available with the voucher.
- (e) Whether all the terms of the purchase order/work order/contract have been satisfied.
- (f) Whether the receipt of the material has been properly entered in the stock Register.
- (g) Whether the purchases, if any, made are in accordance with the approved procurement guidelines.
- (h) Whether sufficient funds are available in the bank account.
- (i) Whether TDS etc. have been duly deducted from the bill.
- (j) Application of the Funds of the society shall be restricted to the activities of the Society as enumerated in its memorandum of association.

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5.1.4 Books of Accounts (System Generated)

5.1.4.1 Cash book

A Cash-cum-Bank Book (refer Format-I) is a primary book of entry that records all transactions in which all bank receipts and payments are involved. All the Bank receipts shall be entered in the debit side mentioning from whom and for which purpose the cash/bank/cheque was received and all payments either by cheque or through e-transfer should be entered in the credit side mentioning to whom and for which purpose it has been paid. One bank book is required to be maintained for every bank account.

5.1.4.2 Journal Book

It is also a primary book of entry that records all transaction of inter-personal nature, depreciation, adjustment entries and rectification entries. (Refer Format II)

5.1.4.3 Ledger

The General Ledger (Refer Format-III) is an important register in which all transactions recorded in the bank book or journal, are classified under different heads of accounts as codified. Bank book folio reference is given against each entry. It is used to sort basic financial information. Each page or series of pages are dedicated for each heads of accounts. It is the basis for the Trial Balance and the starting point for preparation of financial statements.

5.1.4.4 Non- fixed asset Stock Register

Stock register (refer Format-XII) shows the receipt and use of stocks of consumable items and fixed assets. Each page of the register is dedicated for one item of stocks. Bank book folio reference is given against each entry. This is to be maintained by the Administrative section of the society.

5.1.4.5 Supplier/Party ledger

Supplier/party ledger is in a register in which all transactions recorded in the bank book or journal, in respect of supplier/party are recorded with bank book or journal book folio reference. It shows all debit and credit entries with respect to each such party in one or more series of folios (in one place) with balance outstanding at any point of time. This helps in monitoring and control of the account.

5.1.4.6 Advance Ledger

Advance Ledger is a subsidiary ledger which is like party ledger and relates to the accounts of persons/agency i.e. staffs and institutions who takes advances. The purpose for

which advance is taken should be maintained in the advance ledger. It acts as a monitoring and controlling tool for the accounts cell.

5.1.4.7 Fixed Asset Register

Fixed Asset Register (Format – XI) is a register which gives detail of all fixed assets such as computers, laptops, Xerox machine, fax machine, Air conditioner, fans, chairs, tables, TV, projector, building, land, vehicles etc. of the society.

The Register shall show the detail description of the asset, the unique identification code (embossed on the asset), the cost of the asset, the location of the asset where it lies, the custodian of the asset, the rate of depreciation, folio no of stock register, the date of physical verification and findings thereof, Physical status of the asset, the date of disposal with order no and date followed by initials.

5.1.5 Other Records

5.1.5.1 Cheque Receipt Register

It will show the date of receipt of cheque, the amount of cheque, the party from whom the cheque has been received, the number and date of cheque, and name of drawer bank and branch. (Format-IV and Format VI)

5.1.5.2 Cheque Issue Register

It will show the date of issue of cheque, the amount of cheque, the party to whom the cheque has been issued, the number and date of cheque, and name of drawer bank and branch. (Format-VI and Format VII).

5.1.5.3 Utilisation Certificate receipt register and UCs register

It will show the Utilisation Certificates received from DRDA, other implementing agencies and pending UCs against each such authority. (Refer format XIV and XV)

5.1.5.4 Pay bill register for employees of society and for staff on deputation

The register shall be prepared with required confidentiality and kept and maintained under the supervision of the administrative section and accounts section. (Refer format XVIII and XIX)

5.1.5.5 Fixed deposit registers

The register shall contain the details of the fixed deposits made by the society out of the funds of Society/SFA and details of maturity value, name of bank, date of maturity etc. (Format IX)

5.1.5.6 EMD received and Security deposit received Register

EMD received and Security deposit received Register shall contain the details of EMD received and refund thereof. It shall be maintained by the Accounting Personnel/SAE Accounts on a regular basis to have readymade information to the management. (Format X (a) and X (b))

5.1.5.7 Audit objection Register

The register shall contain the details of audit objection raised by the auditors and compliance thereof and can be used as tool to settle the audit objection in time (format XX).

5.1.5.8 Log book for vehicle

A log book shall be maintained in the prescribed format for each vehicle either hired or owned by the Society. As regards the maintenance of Logbooks relating to the vehicles the following aspects are to be observed:

- (a) The driver in charge of the vehicle should make entries every day in the book as per the columns provided for and obtain attestation of the Officer concerned for use of the vehicle.
- (b) The entries should be legible and written in ink. Overwriting should be avoided; corrections if any should be attested.
- (c) The driver should record correct quantities of petrol, Diesel, Lubricating Oil etc., received with stock received Note No. or bill No. Date, Name of the Office from which received.
- (d) The driver should also record the details of periodical servicing/repairs carried out and spares fitted to the vehicle in the appropriate pages provided for the purpose.
- (e) After completion of each month the monthly abstract as provided should be prepared by the driver to obtain the signature of the concerned officer.
- (f) The log book should always be with the vehicle and should be produced before the inspecting officer, when called for.
- (g) Excess consumption of POL if any, should immediately be brought to the notice of the Officer concerned, to get the consumption's tested and seek further instructions from the officer concerned.
- (h) Loss of tools, accessories etc., should immediately be brought to the notice of the Officer concerned.

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5.2. Banking Operations:

5.2.2 Opening of Bank Account

The Society shall open an account in its name in a scheduled Commercial Bank approved by the Executive Committee or Chairman of the Executive Committee, OSSAAT. The bank accounts so opened shall be operated jointly by Director, OSSAAT and Accounts Officer, OSSAAT. SMS alert on mobile and view facility on the system may be provided to Director, OSSAAT for the Bank accounts.

The Bank Account should be in the name of OSSAAT (Odisha Society for Social Audit, Accountability and Transparency) has been opened for:

- (a) e-receipt of the amounts from the government of Odisha and Government of India,
- (b) e-receipt of the amount from others,
- (c) E-payment of the amount to the account of different agencies for conduct of Social Audit and payment of salaries of staff of Social Audit Unit.
- (d) The Society shall switch over to e-Banking procedure as and when the Ministry of Rural Development, GoI direct the society to do so as the Principal Donor of the Society.
- (e) Any other receipts.

5.2.3 Operating the Bank Account

- (a) All the funds received from the Government of India and Government of Odisha shall be kept in one Bank account opened in a scheduled commercial bank in the name of OSSAAT.
- (b) The account should be operated jointly by Director OSSAAT and Accounts officer.
- (c) The funds received in Cash and Negotiable Instruments should be deposited in the bank account on the same day. In case the next day is a holiday then the deposit will be made in the next working day.
- (d) Any payment shall be either made through e-transfer or through account payee cheque.
- (e) No payment shall be released unless duly authorized by competent authority. Competent authority means respective authority as per financial delegation of powers of the OSSAAT (refer annexure-I).

5.2.4 Use of Cheque Books

- (a) Cheque books shall be kept in safe custody



- (b) Before the use of last 5 folios of cheque book, requisition shall be made to the bank and new cheque book shall be obtained.
- (c) The details of the issue of cheque folio shall be entered in the Fund usage register (refer format-VI, VII).
- (d) Cheque shall be dated and signed by the authorized signatories only.
- (e) In case of loss of cheque book or any unused cheque leave, it shall be immediately reported to the Accounts officer and also the concerned bank with a request for 'stop payment'.

5.3. Statutory Compliance

5.3.1 TDS return

Tax shall be deducted from sources (salary, rents, fees, due of contractors etc.) and deposited into the CBDT account as per the provision of Income Tax Act, 1961. And necessary returns of income tax to be filed with the income tax authority well within the time as per the provision of income tax law.

5.3.2 PF Return

Employer's and employee's contribution to the provident funds shall be deducted from the respective accounts and shall be deposited to the respective PF account of the employees and necessary returns shall be filed with the provident fund authority in time as prescribed by MoRD.

5.3.3 Income Tax Return

The Income tax return of the society shall be prepared and filed with the income tax authority within the due time.

5.3.4 Other Statutory Return

Professional tax/ GST to be deducted as per law and deposited with the authority concerned in time.

5.3.5 Staff Entitlements

5.3.5.1. Provident Fund (PF), ESI and House Rent Allowance (HRA)

EPF and ESI will be applicable for the staff as per the norms of MoRD, Govt. of India. HRA shall not be applicable to the contractual staff and outsourced staff.

5.3.5.2 Group Insurance

Group Term Insurance and Group Health Insurance may be provisioned for only contractual staff as per discretion of the Executive Committee of OSSAAT.

5.3.5.3 Provision for TA & DA

TA / DA rules are mentioned under Financial Manual in Annexure- 2 and are subject to the approval of the Governing body of Society.

5.4 Reporting

5.5.1 Utilization Certificate

- (a) The Society shall obtain the utilization certificate of the amount spent for Social Audit under MGNREGA on a monthly basis. Utilisation certificate for the amount drawn from the bank during previous month shall be submitted latest by the end of following month.
- (b) The format of Utilization Certificate is as per the formats prescribed by Gol or Odisha General Financial Rule (7A) as the case may be.
- (c) Accounts Officer of the society shall be responsible for obtaining the same. All the heads of said institutions shall equally be responsible for sending the utilization certificate in due time.

5.5.2 Receipt & Payment Account

- (a) This is summary of cash and bank transaction over a period of time. Total of all receipts and total of all payments against each heads of accounts over the period for which the Receipt and Payment Account is to be prepared are shown in the Receipt and Payment Account.
- (b) The Receipts and Payments Account shall be prepared at the end of each month for management of information and for internal audit.

5.5.3 Income and Expenditure Account

- (a) A financial statement is a statement that measures the Society's financial performance over a specific period. All revenue expenditure and income of the Society for a period is shown with net surplus or deficit in this account.
- (b) All incomes and all expenses incurred whether it is paid or otherwise shall be considered while preparing this account.

5.5.4 Balance Sheet

It is a statement of assets and liabilities of the Society at a particular date. At the end of each accounting period for statutory audit and at any date, the Society shall prepare a Balance

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Sheet to show its financial position. The Corpus fund, other funds and creditors will be recorded in the liability side whereas the fixed and current assets to be entered in the asset side.

5.5.5 Cash Flow Statement

Cash flow statement as per the Accounting Standard AS-3 issued by the Institute of Chartered Accountants of India shall be prepared annually and as and when required.

5.5.6 Others

Other financial report shall be prepared as and when required.

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CHAPTER-6

6. Procurement of Goods and Services:

Every authority delegated with the financial powers of procuring goods in public interest shall have the responsibility and accountability to bring efficiency, economy, and transparency in matters relating to public procurement and for fair and equitable treatment of suppliers and promotion of competition in public procurement.

The procedure to be followed in making public procurement must conform to the following yardsticks:-

- (i) The specifications in terms of quality, type etc, as also quantity of goods to be procured, should be clearly spelt out keeping in view the specific needs of the procuring organisations. The specifications so worked out should meet the basic needs of the organisation without including superfluous and non-essential features, which may result in unwarranted expenditure. Care should also be taken to avoid purchasing quantities in excess of requirement to avoid inventory carrying costs;
- (ii) Offers should be invited following a fair, transparent and reasonable procedure;
- (iii) The procuring authority should be satisfied that the selected offer adequately meets the requirement in all respects;
- (iv) The procuring authority should satisfy itself that the price of the selected offer is reasonable and consistent with the quality required;
- (v) At each stage of procurement the concerned procuring authority must place on record, in precise terms, the considerations which weighed with it while taking the procurement decision.
- (vi) Purchases must be made in accordance with the definite requirements of the public service. Periodical indents should be prepared and the goods/ articles as needed as per the Procurement Plan obtained by means of such indents. Simultaneously, care should be taken not to make unnecessary purchase of goods much in advance of actual requirements, if such purchase is likely to be unprofitable to Government, coupled with unwarranted inventory carrying cost. Where sales, consumption or usage limits of goods have been laid down by competent authority, the officer ordering a supply should also certify on the purchase order that the prescribed scales or limits are not exceeded.

6.1. Procurement through rate contract system: In respect of goods for which rate contract has been entered into by the Director of Export Promotion and Marketing, purchases of such goods; by all Departments of Government, Quasi-Government agency and State owned corporations should be only from sources with whom such rate contracts have been entered into, by placing order in accordance with the procedure outlined for the purpose by Industries Department.

6.2. Registration of Suppliers with Departments requiring Bulk supply of goods: Administrative Departments requiring bulk supply of goods may prepare and maintain item wise list of eligible and capable suppliers. Such approved suppliers will be known as 'Registered Supplier'.

(i) Other Administrative Departments/Heads of Departments/Agencies may utilise these lists as and when necessary. Such registered suppliers are also prima facie eligible for consideration for procure-

ment of goods through Limited Tender Enquiry. Further, they are ordinarily exempted from furnishing bid security along with their bids. If necessary, a Head of Department, with the approval of Government, may also prepare and maintain list(s) of registered suppliers of goods which are specifically required by that Head of Department.

(ii) Credentials, manufacturing capability, quality control systems, past performance, after-sales service facilities, financial background etc. of the supplier (s) should be carefully verified before registration.

(iii) The supplier (s) will be registered for a fixed period (between 1 to 3 years) depending on the nature of the goods. At the end of this period, the registered supplier (s) willing to continue with registration are to apply afresh for renewal of registration. New supplier (s) may also be considered for registration at any time, provided they fulfil all the required conditions.

(iv) Performance and conduct of every registered supplier is to be watched by the concerned Department. The registered supplier(s) are liable to be removed from the list of approved suppliers, if they fail to abide by the terms and conditions of the registration or fail to supply the goods on time or supply substandard goods or make any false declaration to any Government agency or for any ground which, in the opinion of the Government, is not in public interest.

(V) Directorate General of Supplies & Disposal, Ministry of Commerce, Government of India, and New Delhi also prepares and maintain item-wise lists of registered suppliers for various types of common user items. Relevant details in this regard are available in DGS&D's website (<http://dgsnd.gov.in>). If necessary, a Department may also utilize such lists (as prepared by DGS&D).

6.3. Purchase of goods without quotation: (i) Purchase of goods up to the value of Rs. 15,000/- (Rupees fifteen thousand only) on each occasion may be made without inviting quotations or bids on the basis of a certificate to be recorded by the competent authority in the following format.

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

(ii) The Central Purchase Organisation and State Purchase Organisation, viz. DGS&D and Directorate of Export Promotion & Marketing of the State conclude rate contracts with the registered suppliers, for goods and items of standard types, which are identified as common user items and are needed on recurring basis by various Departments and Offices of the Central and State Government respectively. Procurement of goods from DGS&D and EPM rate contract holder shall be made without calling for tender.

(iii) In case a competent authority desires to procure directly the DGS&D rate contracted goods from suppliers, the prices to be paid for such goods shall not exceed those stipulated in the rate contract and the other salient terms and conditions of the purchase should be in line with those specified in the rate contract. The competent authority shall make its own arrangement for inspection and testing of such goods, where required.

6.4. Procurement of goods through Local Purchase Committee: Purchase of goods costing above Rs. 15,000/- (Rupees fifteen thousand only) and up to Rs.1,00,000/- (Rupees one lakh only) on

each occasion may be made on the recommendations of a duly constituted Local Purchase Committee consisting of three members of appropriate levels as decided by the Authorities Competent to Purchase Goods. The committee will survey the market to ascertain the reasonableness of rate, quality and specifications and identify the appropriate supplier for the required goods. Before recommending placement of the purchase order, the members of the committee will jointly record a certificate as under. "Certified that we members of the Local Purchase Committee are jointly and individually satisfied that the goods recommended for purchase are of the requisite specification and quality, priced at the prevailing market rate and the supplier recommended is reliable and competent to supply the goods in question."

6.5. Purchase from exclusive list: List of goods and services reserved for exclusive purchase from Micro & Small Enterprises (MSEs) located within the State of Odisha will be prepared from time-to-time and notified by the Directorate of Export Promotion & Marketing in terms of relevant provisions of Odisha MSME Development Policy. The Government Departments and Agencies under their control will have to procure their requirement of these items exclusively from such registered local MSEs with ISO/ ISI/ EPM certification for the items, by inviting quotations through Limited Tender Enquiry in terms of the relevant provisions of Odisha MSME Development Policy, 2009.

6.6. Splitting up of demand: A demand for goods should not be unnecessarily divided into small quantities to make piece meal purchases to avoid the necessity of obtaining the sanction of higher authority required with reference to the estimated value of the total demand.

6.7. Purchase of goods by obtaining bids: Departments shall procure goods under the powers referred above by following the standard method of obtaining bids through:

- (i) Advertised Tender Enquiry (ATE),
- (ii) Limited Tender Enquiry (LTE), and
- (iii) Single Tender Enquiry (STE).

6.8. Advertised Tender Enquiry:

- i. Subject to exceptions incorporated in Limited Tender Enquiry and Single Tender Enquiry invitation to tenders by advertisement should be used for procurement of goods of estimated value Rs. 5 lakh (Rupees five lakh) and above. A brief advertisement for such purchase should be given in at least in one local and one National newspaper having wide circulation asking for the offers by specified date and time etc and details made available in the web-site of the competent authority.
- ii. If the Department has its own website it should also publish all its advertised tender enquiries on the website. It should also give its website address in the advertisements in the newspaper.
- iii. Hardcopies of the bidding documents should be prepared for sale as per normal practice. In addition, if feasible, the Department should also post the complete bidding document in its website and permit prospective bidders to make use of the document downloaded from

the website. If such a downloaded bidding document is priced, there should be clear instructions for the bidder to pay the amount by demand draft etc. along with the bid.

- iv. Where the Department feels that the goods of the required quality, specifications etc. may not be available in the country and it is also necessary to look for suitable competitive offers from abroad, the Department may send copies of the tender notice to the Indian embassies abroad as well as to the foreign embassies in India through an appropriate forwarding letter. The selection of the embassies will depend on the possibility of availability of the required goods in such countries.
- v. Sufficient time should be allowed for obtaining the bids. Ordinarily, the minimum time to be allowed for submission of bids should be three weeks from the date of publication of the tender notice or availability of the bidding document for sale, whichever is later. Where the department also contemplates obtaining bids from abroad, the minimum period should be kept as four weeks for both domestic and foreign bidders.

6.9. Limited Tender Enquiry:

- i. This method may be adopted when estimated value of the goods to be procured is less than Rs. 5 lakh (Rupees five lakh). Copies of the bidding document should be sent directly by speed post/ registered post/ courier/ e-mail to the registered/ approved firms selected for this purpose from the list prepared in terms of the provisions of paragraph 6 and 9 above. The number of supplier firms to be approached for such Limited Tender Enquiry should be more than three. Wherever necessary, efforts should be made to identify a higher number of approved suppliers to obtain more responsive bids on competitive basis.
- ii. Sufficient time should be allowed for submission of bids in Limited Tender Enquiry cases.
- iii. Purchase through Limited Tender Enquiry may be adopted even where the estimated value of the procurement is Rs. 5 lakh (Rupees five lakh) and above, in the following circumstances.

(a) The competent authority in the Department/ agency certifies that the demand is urgent and any additional expenditure involved by not procuring through advertised tender enquiry is justified in view of urgency. The Department/ agency should also put on record the nature of the urgency and reasons why the procurement could not be anticipated.

(b) There are sufficient reasons, to be recorded in writing by the competent authority, indicating that it will not be in public interest to procure the goods through advertised tender enquiry.

(c) The sources of supply are definitely known and possibility of fresh source(s) beyond those being tapped is remote.

- iv. Wherever felt necessary (for example – number of approved suppliers is not sufficient and all the established sources of supply are not definitely known), Advertised Tender Enquiry may be issued, even if the estimated value of procurement is less than Rs. 5 lakh (Rupees five lakh) only.

6.10. Two bid system: For purchasing high value plant, machinery etc. of a complex and technical nature, bids may be obtained in two parts as under:

- i. Technical bid consisting of all technical details along with commercial terms and conditions; and
- ii. Financial bid indicating item-wise price for the items mentioned in the technical bid. The technical bid and the financial bid should be sealed by the bidder in separate covers duly super scribed and both these sealed covers are to be put in a bigger cover which should also be sealed and duly super scribed. The technical bids are to be opened by the purchasing competent authority at the first instance and evaluated by a competent committee or authority. At the second stage financial bids of only the technically acceptable offers should be opened for further evaluation and ranking before awarding the contract.

6.11. Late Bids: In the case of advertised tender enquiry or limited tender enquiry, late bids (i.e., bids received after the specified date and time for receipt of bids) should not be considered.

6.12. Number of Responsive Bids/ Lack of Competition: Sometimes, against advertised/ limited tender cases, the Department may not receive sufficient number of bids and/ or after analysing the bids, ends up with one responsive bid. In such situations, the Department is first to check whether, while floating/issuing the enquiry, all necessary requirements and formalities like standard conditions, industry friendly specification, wide publicity, sufficient time for bidding, etc. were fulfilled. If not, fresh enquiry is to be issued after rectifying the deficiencies. However, if after scrutiny it is found that all such aspects were fully taken care of and in spite of that the purchaser ends up with only one responsive bid, contract may be placed on that bidder provided the quoted price is reasonable. Approval of Government or next higher authority may be obtained for acceptance of the single responsive bid.

6.13. Single Tender Enquiry: Procurement from a single source may be resorted to in the following circumstances:

- i. It is in the knowledge of the user department that only a particular firm is the manufacturer of the required goods.
- ii. In a case of emergency, the required goods are necessarily to be purchased from a particular source and the reason for such decision is to be recorded and approval of Government or next higher authority obtained.
- iii. For standardisation of machinery or spare parts to be compatible to the existing sets of equipment (on the advice of a competent technical expert and approved by the Government or next higher authority), the required item is to be purchased only from a selected firm.

Note: Proprietary Article Certificate in line with the following form is to be provided by the competent authority before procuring the goods from a single source.

- i. The indented goods are manufactured by M/s.....
- ii. No other make or model is acceptable for the following reasons.....
- iii. Concurrence of Finance Wing to the proposal is available vide.....
- iv. Approval of the competent authority is available vide (Signature with date and designation of the procuring officer)

6.14. Quotation received from Dealers/ Agents for items not manufactured by them:

When a firm send quotation for an item manufactured by some different company, the firm is also required to attach in its quotation that manufacturer's authorisation certificate and also manufacturer's confirmation of extending the required warranty for that product (in addition to the tenderers' confirmation to required warranty). If the firm is an authorized agent/ dealer of that manufacturer, certified documentary evidence to this effect is to be attached along with the quotation. This is necessary to ensure quotation from a responsible party offering genuine product, also backed by warranty obligation from the concerned manufacturer.

6.15. Contents of Bidding Document: All the terms, conditions, stipulations and information to be incorporated in the bidding document are to be shown in the appropriate chapters. The structure of a sample format for this purpose is indicated below:

Chapter-1: Instructions to Bidders.

Chapter-2: Conditions of Contract.

Chapter-3: Schedule of Requirements.

Chapter-4: Specifications and allied Technical Details.

Chapter - 5: Price Schedule (*to be utilised by the bidders for quoting their prices*).

Chapter - 6: Contract Form.

Other standard forms, if any, as decided by the Department may be used with the approval of the competent authority.

6.16. Maintenance Contract: Depending on the cost and nature of the goods to be purchased, it may be necessary to enter into maintenance contract(s) of suitable period either with the supplier of the goods or with any other competent firm, not necessarily the supplier of the subject goods. It must be kept in mind that the ordered goods/ items are maintained free of charge by the supplier during its warranty period or such other extended periods as the contract terms may provide and the paid maintenance should commence only thereafter.

6.17. Bid Security: To safeguard against a bidder's withdrawing or altering its bid during the bid validity period in the case of advertised or limited tender enquiry, bid security (also known as earnest money) is to be obtained from the bidders except those who are exempted from paying bid security. Amount of bid security should generally be between two to five percent of the estimated value of the goods to be procured. The exact amount of bid security, as determined by the Department is to be indicated in the bidding documents. The bid security may be obtained in the form of account payee demand draft, fixed deposit receipt, banker's cheque, bank guarantee from any of the commercial banks in an acceptable form etc, safeguarding the purchaser's interest in all respects.

The bid security is normally to remain valid for a period of forty-five days beyond the final bid validity period. The Model Bank Guarantee Format for furnishing EMD is at Annexure-I

- (i) Bid securities of the unsuccessful bidders should be returned to them at the earliest after expiry of the final bid validity period and latest by the 30th day after the award of the contract.
- (ii) The local MSEs registered with respective DICs, Khadi, Village, Cottage & Handicraft Industries, OSIC and NSIC shall pay 25% of the prescribed security deposit while participating in tenders of Govt. Departments and Agencies under its control.

6.18. Performance Security:

- (i) To ensure due performance of the contract, performance security is to be obtained from the successful bidder awarded the contract. Performance security should be for an amount of five to ten per cent of the value of the contract. Performance security may be furnished in the form of an account payee demand draft, fixed deposit receipt from a commercial bank, bank guarantee from a commercial bank in an acceptable form etc safeguarding the purchaser's interest in all respects.
- (ii) Performance security should remain valid for a period of sixty days beyond the date of completion of all contractual obligations of the supplier including warranty obligations. In case of a contract of competitively small value and/ or for simpler stores, Department may decide to scale down the performance security by a suitable amount during the warranty period. If the department decides in this line, then suitable stipulation to this effect is to be incorporated in the bidding document itself.
- (iii) Bid security should be refunded to the successful bidder on receipt of performance security.

6.19. (1) Advance payment to supplier: Ordinarily, payments for services rendered or supplies made should be released only after the services have been rendered or supplies made. However, it may become necessary to make advance payments in the following types of cases:

- (i) Advance payment demanded by firms holding maintenance contracts for servicing of Air-conditioners, computers, other costly equipment, etc.
- (ii) Advance payment demanded by firms against fabrication contracts, turn-key contracts etc.
- (iii) 100% advance payment for procurement of arms and ammunitions from Ordnance Factories.
- (iv) Other security related procurement made by Home Department.

Such advance payments should not exceed the following limits except in case of procurement of arms and ammunitions from Ordnance Factories:

- (i) Thirty per cent of the contract value to private firms;
- (ii) Forty per cent of the contract value to a State or Central Government agency or a Public Sector Undertaking; or
- (iii) In case of maintenance contract, the amount should not exceed the amount payable for six months under the contract.

In exceptional cases, Administrative Departments may relax the ceilings mentioned above with prior concurrence of the Finance Department. While making any advance payment as above, adequate

safeguards in the form of bank guarantee etc. should be obtained from the firm. However, bank guarantee need not be insisted upon in case of procurement of arms and ammunitions from Ordnance Factories. Further, such advance payments should be generally interest bearing, suitable percentages for which are to be decided on case-to-case basis.

(2) Part payment to suppliers: Depending on the terms of delivery incorporated in a contract, part payment to the supplier may be released after it despatches the goods from its premises in terms of the contract.

6.20. Transparency, competition, fairness and elimination of arbitrariness in the procurement process: All government purchases should be made in a transparent, competitive and fair manner, to secure best value for money. This will also enable the prospective bidders to formulate and send their competitive bids with confidence. Some of the measures for ensuring the above are as follows:

- (i) The text of the bidding document should be self-contained and comprehensive without any ambiguity. All essential information, which a bidder needs for sending responsive bid, should be clearly spelt out in the bidding document in simple language. This will also enable the prospective bidders to formulate and send their competitive bids with confidence. The bidding document should *inter-alia* include:
 - (a) The criteria for eligibility and qualification to be met by the bidders. (The eligibility criteria should take care of the supplier's eligibility to receive such Government contract. The qualification criteria should take care of supplier's past performance, experience, technical competence and production capacity of the subject goods, financial strength to handle the contract successfully etc.);
 - (b) Eligibility criteria for goods indicating any legal restrictions or conditions about the origin of goods etc which may require to be met by the successful bidder;
 - (c) The procedure as well as date, time and place for sending the bids;
 - (d) Date, time and place for public opening of bids;
 - (e) Terms of delivery;
 - (f) Special terms affecting performance, if any.
 - (g) Criteria for determining responsiveness of bids, criteria as well as factors to be taken into account for evaluating the bids on a common platform and the criteria for awarding the contract to the responsive lowest bidder should be clearly indicated in the bidding documents.
 - (h) Suitable provision for settlement of disputes, if any, emanating from the resultant contract, should be kept in the bidding document.
 - (i) Suitable provisions for enabling a bidder to question the bidding conditions, bidding process and/ or rejection of its bid.
 - (j) Suitable clause mentioning that the resultant contract will be interpreted under Indian Laws.
- iii. Some important aspects to be kept in mind while making public purchase are:
 - (a) The specifications of the required goods should be clearly stated without any ambiguity so that the prospective bidders can send meaningful bids. In order to attract sufficient number of bidders, the specification should be broad based to the extent feasible. Efforts

should also be made to use standard specifications which are widely known to the industry. The specification of the required goods to be purchased should be precise. The essential technical functions required to be performed by the goods are to be indicated without including superfluous and non-essential features, which may result in unwarranted expenditure. While inviting competitive bids (i.e., other than Single Tender enquiry), brand name and/ or model number should not be mentioned in the specification and in case the same is unavoidable due to some specific reason, such brand name/ model number should be qualified with "or equivalent". Standard specifications, which are widely known to the industry, should be utilized to the maximum extent possible. Mandatory/ statutory regulations, if any, applicable for the goods in question should also be indicated.

(b) The bidders should be given reasonable time for sending their bids.

(c) The bids should be opened in public and authorised representatives of the bidders should be permitted to attend the bid opening.

(d) Late bids are not be considered.

(e) Pre-bid conference: In case of turn-key contract (s) or contract (s) of special nature for procurement of sophisticated and costly equipment, a suitable provision is to be kept in the bidding documents for a pre-bid conference for clarifying issues and clearing doubts, if any, about the specifications and other allied technical details of the plant, equipment and machinery projected in the bidding document. The date, time and place of pre-bid conference should be indicated in the bidding document. This date should be sufficiently ahead of bid opening date.

(f) Bids should be evaluated in terms of the conditions already incorporated by the Department in the bidding documents, which were issued/ sold to the bidders. No new condition, which was not incorporated in the bidding documents should be brought in for evaluation of the bids. Similarly, no condition, already incorporated in the bidding document should be ignored during the bid evaluation process. Determination of a bid's responsiveness should be based on the contents of the bid itself without recourse to extrinsic evidence.

(g) Bidders should not be permitted to alter or modify their bids after expiry of the deadline for receipt of bids.

(h) Negotiation with bidders after bid opening must be severely discouraged. However, in exceptional circumstances where price negotiation is necessary due to some unavoidable circumstances, the same may be resorted to only with the lowest evaluated responsive bidder.

(i) If a special situation arises, where the lowest evaluated responsive bidder is not in a position to supply the full quantity required, the remaining quantity, as far as possible, be ordered on the next higher responsive bidder (s) at the rate offered by the lowest evaluated responsive bidder, after obtaining specific approval from the competent authority on the specific recommendation of the respective purchase committee.

(j) The name of the successful bidder(s) receiving the contract should be mentioned in the Department's notice board and/or its bulletin and/or its website.

6.21. Efficiency, Economy and Accountability in Public Procurement System: Public procurement

procedure is also to ensure efficiency, economy and accountability in the system. To achieve the same, the following key areas should be addressed:

- (i) The Departments should ensure placement of contract within the original validity of the bids. Extension of bid validity must be discouraged and resorted to only in exceptional circumstances.
- (ii) To ensure achieve placement of contract within the original offer validity period, the required offer validity period (which must not be too long) for processing the case should be decided in the planning stage and the same is to be incorporated in the bidding document.
- (iii) Further, to avoid delay in procurement process, appropriate time frame for each stage of procurement (from bid opening to placement of contract) should be prescribed by the Department. Such a timeframe will also make the concerned purchase officials more alert.
- (iv) The State Purchase Organisation (e.g., Directorate of Export Promotion & Marketing) should bring into the rate contract system more and more common user items which are frequently needed in bulk by various Government departments. The State Purchase Organisation should also ensure that the rate contracts remain available without any break.

6.22. Buy-Back Offer: When it is decided to replace an existing old item(s) with a new/better version, the Department may trade the existing old item while purchasing the new one by issuing suitable bidding document for this purpose. The condition of the old item, its location and the mode of its handing over to the successful bidder are also to be incorporated in the bidding document. Further, the bidder should be asked to quote the prices for the item (to be offered by them) with rebate for the old item and also, without any rebate (in case they do not want to lift the old item). This will enable the Department either to trade or not to trade the old item while purchasing the new one.

6.23. E-Procurement:

(i) Government may from time-to-time, prescribe adoption of e-procurement for different stages of procurement and different types of procurement, and to the extent thereof, the procedure prescribed herein, shall be deemed to be modified for substituting written communication by e-communication in a manner that improves competition, efficiency and transparency without affecting the sanctity, security and recording of such communication and the information contained therein.

(ii) Government shall create one or more websites for posting all matters which are required to be brought to the attention of the public in accordance with prescribed procurement procedure viz. tender enquiries, corrigenda thereon and details of bid awards etc. The website(s) will provide an electronic platform for invitation, e-bidding and e-payment for all stages and types of procurement as well as an interface with all stakeholders. It will provide all services such as registration of vendors, accessing details of procurement made, tenders awarded, tenders advertised etc. It will function as an IT-enabled exchange linking the various Government agencies in need of procurement of goods and services on the one hand and the vendors/ service providers and the e-procurement service providers on the other. Operational Guidelines would be issued in this regard as soon as the Portal is ready to function.

N.B: These instructions shall be deemed to be a part of Orissa General Financial Rules & Delegation of Financial Power Rules.

6.24. Tender & Procurement Committee

A procurement committee will be formed consisting of the following members for finalising all purchase through Tender Process / Direct Procurement/ Rate Contract.

1. Director, OSSAAT
2. Officer from MGNREGS Cell, PR & DW Department
3. Accounts Officer, OSSAAT
4. Accounting Personnel, OSSAAT
5. Officer Stock & Store, OSSAAT
6. Any person authorised by Director, OSSAAT



CHAPTER – 7

7. Budgeting**7.1. Budget of Society**

OSSAAT shall prepare Budget estimates for each financial year and submit the same to the Chairman of Executive Committee ex-officio Secretary to Government, PR & DW Department for approval and Governing Body for final approval. In exigency of situation any modification of the approved budget amount can be made with the approval of the Chairman of Executive Committee which will subsequently be placed before Governing Body for Post-Facto approval. No expenditure shall be made in excess of the budgeted amount in normal situation. The accounts section of the Society shall be responsible to compare the budgeted amount and the actual expenditure incurred periodically to ensure better financial management.

7.2. The budget is regulated through the following Major Heads:-

- a) Resource fees/Remuneration/Honorarium
- b) Travelling expenses and DA
- c) Office expenses
- d) Capital expenditure
- e) Training, meeting, workshops and exposure visits
- f) Printing charges
- g) Social Audits expenditure at field level
- h) Any other heads as approved by the Executive Committee

7.3. List of inadmissible items in the budget as per the instruction of MoRD, Govt. of India file No. M13015/2/2012-MGNREGA-VII // Dated. 30-10-2017:-

- a) Purchase and maintenance of vehicles.
- b) Repair/construction/refurbishment of SAU accommodation.
- c) Provision of fuel / conveyance to any officials other than that of SAU.
- d) Purchase of Air Conditioner.
- e) Internship/ Research studies through other individuals and organizations.
- f) Purchase of computers/laptops for Block level Social Audit Units/office.
- g) Hiring of Agency on out sourcing basis for conducting, monitoring, developing contents and manuals for Social Audits.
- h) Salary/ honorarium to officials already employed by Government.
- i) Payment towards provident fund.
- j) Payment to Civil Society Organizations/NGO.
- k) Civil Works.



CHAPTER – 8

8. Expenditure/Payment**8.1. Electronic Fund Management System (EFMS):**

- OSSAAT shall adopt electronic fund management system (EFMS) and Fund Transfer Order (FTO) to the accounting system.
- All payment shall be made through EFMS.

8.2. Procedure of Payment through EFMS:

At OSSAAT headquarter/ State level, funds shall be drawn by generating FTOs which are approved at 2 levels by the Accounts Officer (level-1) (DDO) and the Director-OSSAAT (level-2) using respective digital signature keys. The Director OSSAAT shall enable EFMS to all Resource Persons accounts for payment of remunerations. In case online transfer is not feasible, funds shall be released by issue of cheques. The salary/remuneration of the staffs and resource persons will be directly credited to the accounts of staffs from OSSAAT account through e-transfer/ cheque/DD. Training, workshop and contingency expenditures at state level will be made through cheque or e-transfer to the accounts of the concerned agency or party. Besides, for training, workshop and other contingency expenditure at District and Block level, the funds may be channelized to districts and blocks through accounts of PD, DRDA and BDO respectively.



CHAPTER-9

9. Audits

9.1. Internal Audit

- The Society shall keep proper books of accounts at its registered office.
- The accounts of the society shall be audited by the auditor of the PR & DW Department; Govt. of Odisha.
- Every member of the Executive Committee & Governing Body shall have right for inspection of accounts and registers maintained by the Society and proceedings of the meetings of the society at any time during office hours.

9.2. Statutory Audit

The Accounts of the Society is also subjected to statutory audit as is done for a non-profit organization by a C&AG empanelled Chartered Accountant Firm other than the firm conducting internal audit for the current year or previous year.



CHAPTER: 10

10 .Disciplinary Actions

Every loss sustained by the Society through fraud, negligence and otherwise, pointed out by the audit or noticed through any other means shall be immediately reported to the Director, OSSAAT. The Director shall appoint an Enquiring Officer and get the matter investigated through him and fix the responsibility of the delinquent officer. All such cases should also be placed before the Executive Committee.

The Society will have the authority to recover any loss from the person held responsible. Director will fix the amount of recovery and method of recovery according to the recommendation of the Enquiring Officer.

A disciplinary committee of the society shall be formed taking Accounts Officer and one Social Audit Expert from OSSAAT.

Any matter which requires any disciplinary action to be taken shall be reported to the committee by the Director, OSSAAT.

Enquiring Officer shall make necessary enquiry and submit its report containing the action to be taken against delinquent personnel as per the provision of the HR manual to the Director.

Director, OSSAAT shall issue necessary orders on the recommendation of the Enquiring Officer.



Annexure-1: Delegation of Financial Powers

All the vouchers and payments shall be authorized by the competent authority as per the following delegation of financial powers already approved by Government¹

Sl No	Types of Power	Chairperson Governing Body	Chairperson of Executive Committee	Director, OS-SAAT	Accounts Officer, OS-SAAT
1.	Purchase of Furniture	Full Power	Full Power	Up to Rs.1,00,000/- at a time	Rs. 50,000/-
2.	To convey administrative approval of estimates of construction/repairs/tenders	Full Power	Full Power	Up to Rs. 20,000/-	Up to Rs. 10,000/- (in case of repairs)
3.	To sanction and incur expenditure on research studies	Full Power	Full Power	---	---
4.	Hiring of Consultants	More than 6 months	Up to 6 months	---	---
5.	To sanction honorarium to guest speakers and experts called as resource persons in workshops / meetings	Full Power	Full Power	Up to Rs.2,000/- per day in each individual case	Rs.1000/- per day in each individual cases.
6.	Execution of documents relating to contract for works and supplies	Full Power	Full Power	---	---
7.	To sanction rent and taxes	Full Power	Full Power	Rs.20,000/-	Rs.10,000/-
8.	To sanction and incur expenditure on mobilization activities such as campaigns & Programs for conduct of Social Audit.	Full Power	Full Power	Up to Rs.1.00 lakh at a time	Rs.50,000/-
9.	To sanction and incur training expenditure per training	Full Power	Full Power	Rs. 100,000/-	Up to Rs. 50,000/-
10.	To sanction and incur contingent office expenses	Full Power	Full Power	Rs.20,000/-	Up to Rs. 10,000/-
11.	To write off finally the irrecoverable values of stores & to declare articles of store /stock as surplus/ unserviceable or unusable and sale thereof	Full Power	Full Power	Upto Rs. 50,000/-	---
12.	To sanction expenditure for printing & purchase of training/teaching / learning materials / IEC materials	Full Power	Full Power	Rs. 100,000/-	Up to Rs.50,000/-
13.	Authority for signing of cheque in case of OSSAT funds	Full Power	Full Power	Full Power (Along with signature of Accounts Of-	---

Sl No	Types of Power	Chairperson Governing Body	Chairperson of Executive Committee	Director, OS-SAAT	Accounts Officer, OS-SAAT
				ficier or any of the Joint Account Holders)	
14	To sanction honorarium to employees as remuneration for work performed which is so laborious or of such special merit as to justify a special reward.	Full Power	Full Power	---	---
15	To sanction purchase of books and periodicals / magazines / journals / newspapers	Full Power	Full Power	Rs. 20,000/-	Up to Rs.10,000/-
16	To sanction hospitality funds for foreign delegates, officials from Govt and other States.	Full Power	Full Power	Rs. 30,000/-	Up to Rs.20,000/-
17	To sanction installation of telecommunication connections	Full Power	Full Power	Rs. 20,000/-	Up to Rs.10,000/-
18	Hiring of vehicles	Full Power	Full Power	Rs. 30,000/-	Up to Rs.20,000/-
19	Annual maintenance contract	Full Power	Full Power	Rs. 20,000/-	Rs. 10,000/-
20	To sanction post of Class-IV employees on daily wages whose pay is chargeable to contingency	Full Power	Full Power	---	---
21	Telephone / Internet bill payment/expenses on postage	Full Power	Full Power	Full Power	Up to Rs.10,000/-
22	Expenditure on Training Programme / Workshop /Seminar, etc.	Full Power	Full Power	Rs. 100,000/-	Up to Rs. 50,000/-
23	Approval of advertisement expenses	Full Power	Full Power	Rs. 20,000/-	Up to Rs. 10,000/-
24	To sanction the fee of any legal advisors and sanction of TA/DA for Non-official members	Full Power	Full Power	Rs. 20,000/-	Up to Rs. 10,000/-
25	Engagement of Staff of OSSAAT from Service Provider Agency	Full Power	Full Power	---	---
26	To sanction and make payment of remuneration and allowance including TA/DA of employee appointed under Society	Full Power	Full Power	Rs. 100,000/-	Up to Rs. 50,000/- (in case of TA/DA)
27	Power to engage contractual staff under society, renewal / termination of contract thereof	Full Power	Full Power	Engagement :- Full Power with due approval of Executive committee and Governing Body. Renewal Full Power (with the ap-	---

Sl No	Types of Power	Chairperson Governing Body	Chairperson of Executive Committee	Director, OS-SAAT	Accounts Officer, OS-SAAT
				proval of the Chairman of Executive Committee)	
28.	To sanction festival / other advances etc.	Full Power	Full Power	Full Power with due approval of Chairperson of Executive Committee	---
30.	Leave sanction / Journey to outside/inter State	Full Power	Full Power	Full Power (except for self)	----
31.	Miscellaneous items not mentioned above	Full Power	Full Power	---	---

Annexure-2: Rules for TA, DA etc.

Employees of the society shall reimburse travelling expenses as per the following rules.

Sl No	Particulars	Category- I (Director and Accounts Officer)	Category- II (Social Audit Experts and District Social Auditors)	Category - III (Block Social Auditors and Village Resource Persons)
1	Mode of Travel for tour outside the State	By Air (Economy Class) (subject to approval of Chairman of EC)/ 2 nd AC Train	By 3 rd AC Train	2 nd class sleeper train
2	Daily allowance Per diem outside State	Rs. 360/-PD	Rs. 330/-PD	Rs. 300/-PD
3	Daily allowance Per diem inside State	Rs. 150/-PD	Rs. 140/-PD	Rs. 110/-PD
4	Per diem for outside State accommodation	Rs1500/- subject to production of vouchers	Rs750/- subject to production of vouchers	Rs500/- subject to production of vouchers
5	Per diem for inside State accommodation	Rs1200/- subject to production of vouchers	Rs750/- subject to production of vouchers	Rs500/- subject to production of vouchers
6	Maximum local travel conveyance for tour within state against production of bill/ invoice (if conveyance not provided)	By 2 nd AC/ AC Bus	By 3 rd AC/AC Chair Car by Train /AC Bus	By 2 nd class sleeper by Train
7	Maximum local travel conveyance for tour outside state against production of bill/ invoice	Rs 400/- PD	Rs 400/- PD	Rs 200/- PD
8	Road Mileage Allowance for journey on tour by vehicle	Rs. 7/- per KM by own motor car, Rs. 3.60 per KM in own motor cycle and Rs. 1.80/- per KM in own moped	Rs. 7/- per KM by own motor car, Rs. 3.60 per KM in own motor cycle and Rs. 1.80/- per KM in own moped	Rs. 7/- per KM by own motor car, Rs. 3.60 per KM in own motor cycle and Rs. 1.80/- per KM in own moped

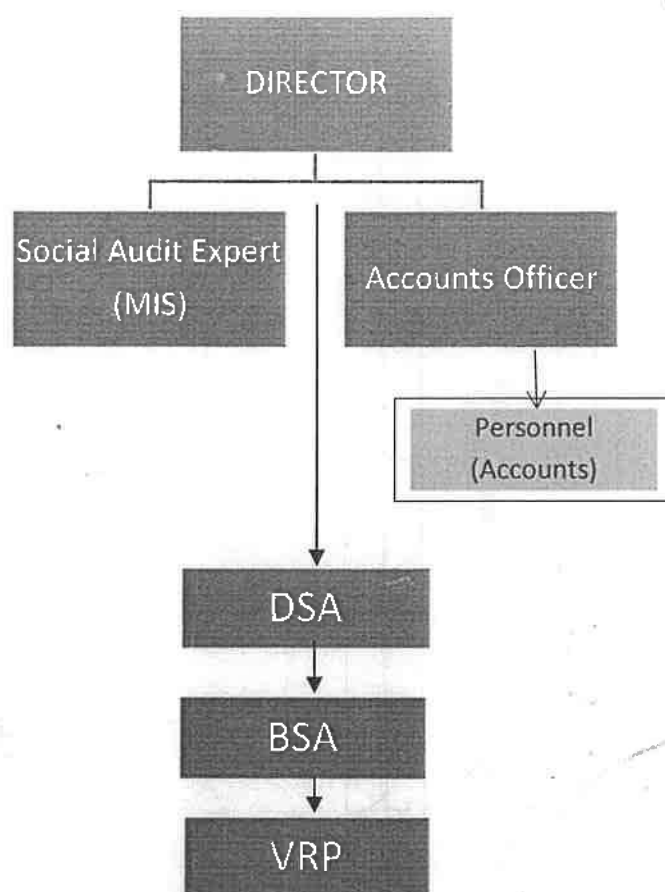
Regulation of DA when free boarding and lodging are provided:

- Reimbursement of the cost of hotel accommodation shall be based on the production of voucher, which shall be in addition to the rate of DA.
- When any Official of OSSAAT who performs tour either outside or inside State is allowed free boarding and lodging at expenses of the Central Govt. or State Govt. or an Autonomous industrial or Commercial undertaking or a local authority in which Govt. funds have been invested, he/she is entitled only 25% of the DA admissible to him at the station concerned.
- If only boarding and lodging is allowed free to the Official of OSSAAT, he/she is entitled 50% of the DA admissible rate.
- The Director and Social Audit Experts are allowed to move by hiring vehicle from District Head Quarters to Block and GP areas for monitoring of Social Audit process and providing Hand Holding support to field functionaries.

N.B:

1. Lunch/Dinner given by the Govt. on occasion of meeting/conference to officers participating in such meetings/conference shall not be treated as providing a free boarding.
2. If the journey is more than 12 hours 100% of DA is applicable.
3. If the journey is less than 12 hours and more than 6 hours 60% of DA is applicable.
4. If the journey is less than 6 hours 30% of DA is applicable.

Annexure- 3: Structure of Finance and IT-MIS Cells



BIL

Annexure-4: Formats

FORMAT – I
OSSAAT

Cash Book

RECEIPTS							PAYMENTS						
Sl. No.	Date	Vr. No.	Particulars	Ledger Folio	Cash Amount(Rs.)	Bank Column Amount(Rs.)	Date	Vr. No.	Particulars	Ledger Folio	Cash Amount (Rs.)	Bank Column Amount (Rs.)	

FORMAT – II
OSSAAT

Journal Book

Sl. No.	Date	Jv. No	Particulars	Ledger Folio	Debit	Credit

Annexure-4: Formats

FORMAT - I
OSSAAT

Cash Book

RECEIPTS													PAYMENTS						
Sl. No.	Date	Vr. No.	Particulars	Ledger Folio	Cash Amount(Rs.)	Bank Amount(Rs.)	Column	Bank Column Amount(Rs.)	Date	Vr. No.	Particulars	Ledger Folio	Cash Amount (Rs.)	Bank Column Amount (Rs.)					

FORMAT - II
OSSAAT

Journal Book

Sl. No.	Date	Jv. No	Particulars	Ledger Folio	Debit	Credit

FORMAT - III
OSSAAT

General Ledger

Sl. No.	Date	Vr. No.	Particulars	Folio	Debit(Rs.)	Credit(Rs.)

FORMAT -IV
OSSAAT

SFA Receipt Register

Sl. No.	Cheque/ Draft/ Transfer No.	Demand Online Reference No.	Name of the Bank	Date	Received From	Particulars	Date of Receipt	Signatory in the Cheque	Credit to Society Bank	Credit to Society Account No & Bank	Date of Credit to Society Account

810

FORMAT -V
OSSAAT Society
OSSAAT Fund Receipt Register

Sl. No.	Cheque / Demand Draft/ Online Transfer Reference No.	Name of the Bank	Date	Received From	Particulars	Date of Receipt	Signatory in the Cheque	Credit to Society Account No & Bank	Date of Credit to Society Account

FORMAT - VI
OSSAAT
SFA uses Register

Sl. No.	Cheque/ Demand Online Transfer Reference No.	Name of the Bank	Date	To Whom Issued	Particulars	Name of the Sanctioning Authority	Designation	Signature of the Issuing Authority	Designation

FORMAT – VII

OSSAAT

OSSAAT fund uses Register

Sl. No.	Cheque/ Demand Draft/ Online Transfer Refer- ence No.	Name of the Bank	Date	To Whom Is- sued	Particulars	Name of the Sanctioning Au- thority	Designa- tion	Signature of the Issu- ing Author- ity	Designa- tion

FORMAT – VIII

OSSAAT

Bills Payable Register

Sl. No.	Name of the Contractor/Institution/NGO/Others	Suppli- er	Name of the Work	Agree- ment/Supply order/Bill Ref.	Work Com- pletion Date	Invoice/ Submission Date	Amount

Format- IX
OSSAAT

Fixed Deposit Register

Sl. No.	Fixed Deposit Certificate No.	Date	Name of the Bank	Amount	Date of Maturity	Maturity Value	Name of the Sanctioning Authority	Earlier FD reference no

FORMAT - X(a)
OSSAAT

Security Deposit Received Register

Sl. No.	Name of the Supplier/ Contractor	Details of the Work/Supply	Estimated Cost of Work/ Supply	Demand Draft/ Bank Guarantee No.	Validity Period of the Bank Guarantee	Amount of Security Deposit	Period of Security Deposit	Date of Release	Manner of Release	Name of Authority Issuing Release Order of Security	Designation	Signature of the Receiver of Security

FORMAT - X(b)

OSSAAT

Earnest Money Deposit (EMD) Register

Sl. No.	Name of the Supplier/ Contractor	Details of the Work/Supply	Estimated Cost of Work/ Supply	Demand Draft/ Bank Guarantee No.	Validity Period of the Bank Guarantee	Amount of EMD	Period of Security Deposit	Date of Release	Manner of Release	Name of Authority Issuing Release Order of Security	Designation	Signature of the Receiver of Security

FORMAT - XI

OSSAAT

Fixed Asset register

Broad Classification of the Asset :

Sl. No.	Code of the Asset.	Name of the Asset	Name & Address of the Supplier	Brief description of the Asset	Bill No.	Date	Amount	Date of Installation	Location of the Asset	Signature of the Receiver	Rate of Depreciation	Date of Disposed Of	Depreciated Value at the Time of Disposal	Amount Realised

FORMAT – XII
OSSAAT

Non fixed asset Stock Register

Name of the Article

Sl. No.	Bill No.	Date	Name of the Supplier	Previous Stock	Receipt			Total Stock	Issue(Qty.)	To whom Issued	Date of Issue	Balance	Signature of the receiver
					Qty	Amount							

FORMAT – XIII
OSSAAT

Budgetary Control Register

Name of the Component :

Name of the Unit to which Fund Transferred:

Sl. No.	Budgetary Allocation for the FY 201 -1 (Amount in Rs.)	Month	Name of the Unit to which Fund Transferred:			Actual Expenditure reported till previous month	Deviations between Targeted expenditure and Reported Expenditure	Actual Expenditure till previous month
			Amount Released	Date of Release				

FORMAT – XIV
OSSAAT

UC receipt Register

Sl.No.	Date of receipt	DRDA from which UC received	Amount of the UC	Period of the UC	Initial of the official

FORMAT – XV
OSSAAT

Register of Pending UCs

Sl. No.	Name of the DRDA	Opening balance for which UC is pending UC	Funds disbursed	Date of Funds disbursed	Amount for which UC received	Date of UC received.	Closing balance for which UC is pending	Initial of official

FORMAT – XVII
OSSAAT

Monthly Expenditure Statement

Name of the District/ Block/ GP

Sl. No	Heads of Expenditure	Annual Work Plan & Budget		Progress Month		Upto Previous		Progress during the Month		Cumulative Progress Upto the Month	
		Physical	Financial	Physical	Financial	Physical	Financial	Physical	Financial	Physical	Financial

FORMAT - XVIII

OSSAAT

Pay bill register for Employees of society

Sl. No.	Name of the Incumbents	Designation	Number of working days (including holidays) treated as duty	Number of days for which leave sanctioned	Total Pay days in the month	Gross Pay		Deductions								Net Pay	Service Tax Payable as Applicable	Signature							
						Gross emoluments per month	Pay sanctioned for the current month	T A/ D A	Phone Allowances	Any other Allowances	Total Pay	EP F/C PF	Deduction of Installment of Loan	L I C	Deduction of Installment of Advances				Others if any	Prof. Tax	Income Tax	Total			

FORMAT – XIX
OSSAAT

Pay Bill Register for Staff on deputation and Government Pay Role

For	the	Month	of	Bill Number:	Date:	Signature		
Sl. No.	Name of the Incumbents	Number of working days (including holidays) treated as duty	Number of days for which leave sanctioned	Total Pay days in the month	Gross Pay	Deductions	Net Pay	Signature
					Basic Pay per Month Basic Pay sanctioned for the current month D.A. H R A Medical Allowance Others if any Total	GPF/ EPF/ CPF Deduction of Installment of Loan LI C Deduction of Installment of Advances Others if any Professional Tax Income Tax Total		

**FORMAT - XX
OSSAAT****Audit Objection Register**

Sl. No.	Name of the Audit :	Para No.	Period of Audit	Audited Period	Establishment	Project	Brief of Audit Objection	Financial Loss	Date of receipt of Audit report	Date of Disposal	Brief of Audit Compliance	Status of Recovery of Loss	File Reference

BIR

FORMAT-XXI

Voucher No:	
Date:	
Society Logo	
Odisha Society for Social Audit, Accountability and Transparency, (OSSAAT), Bhubaneswar	
Receipt Voucher	
Head of Account (with code)	Amount (Rs.)
Total	
Ref No.	
Amount in words (Rs.....) only	
Narration:	
Cheaque No.	
Verified by	

Prepared by

Approved by

FORMAT – XXIII

Society Logo		Voucher No:			
		Date:			
Odisha Society for Social Audit, Accountability and Transparency, (OSSAAT), Bhubaneswar					
Journal Voucher					
Head of Account with code	Cost centre code	Debit - Amount (Rs.)	Credit - Amount (Rs.)		
Total					
Ref No.					
Amount in words (Rs.....) only					
Narration:					
.....					
Prepared by		Verified by		Approved by	

