INTERNAL CONTROL MANUAL
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CHAPTER - I
INTRODUCTION

1. With a view to expedite and complete certain irrigation projects, the Government of Karnataka promoted Krishna Bhagya Jala Nigam Ltd. The Nigam was incorporated on 19th August, 1994 as a Public Limited Company under the Companies Act, 1956. The Nigam received the certificate for commencement of Business from Registrar of Companies, Bengaluru on 26th September, 1994. The Company (Nigam) is responsible to undertake planning, investigating, estimation, execution, operation and maintenance and works of Krishna CADA, UKP for field irrigation channels, Ayacut roads, construction of barrages and such other works across the river Krishna. The Company is also entrusted with the rehabilitation and resettlement of the people affected by the Project. The Company is authorised to borrow or raise required resources through issue of shares or debentures or any other securities. The Company has been empowered to levy and collect water charges from individual and group of farmers including CADA, Town and City Municipalities and industries to earn revenues for its operations.

2. Main Objects of the Company: The main objects of the company are as enshrined in the Memorandum of Association of the Company.

3. Present business of the Company: Brief details of Irrigation projects being implemented by the company and their present status can be found on the Nigam’s website www.kbjnl.com. The company is being funded by Government of Karnataka through Budgetary resources by way of grants, and also Market borrowings (Bonds/ Term Loans) with the support of guarantees issued by the GOK under IEBR.

4. The entire share capital of the Company is subscribed by the Government of Karnataka and Karnataka State Financial Corporation. The Managing Director heads the Company. He reports to the Board of Directors of the Company. He is assisted in the day to day affairs of the Company by the Executive Director Finance, the General Manager (Administration), the Company Secretary at the Registered Office and by the Chief Engineers, Principal Chief Accounts Officer and Chief Accounts Officers at the zones.
5. The Main objective of the Company (Nigam) is to execute the Upper Krishna multipurpose irrigation project in Krishna river basin, and any additional projects handed to it by the Government of Karnataka from time to time.

6. The business interests of the Company is spread over a large geographical area and complex technical and managerial aspects.

7. The necessity of internal controls cannot be over emphasised in any organization and more so in a Company of the size and complexity of operations like Krishna Bhagya Jala Nigam Ltd. System of internal controls though existed, with the advent of modified listing agreement with the stock exchanges, and the onus of laying down proper inter control measures commensurate with the size and operations of the Company is now the responsibility of the Company. It is, therefore expedient to compile and lay down the internal controls prevailing in the organisation and as also to evaluate it from time to time and strengthen the weakness in the system.

8. Having indicated the internal controls, its evaluation is a continuous process both by the management and by the statutory auditors.

9. The Nigam proposes to get the internal controls evaluated on a continuous basis. As such, the continuous monitoring and evaluation of the internal controls have been made as a part of the scope of Internal Audit assignment given to the firms of Chartered Accountants. Based on the report of the internal audit and by virtue of their own verification, the Statutory Auditors will form their opinion on the adequacy or otherwise of the internal controls on the various activities of the Nigam.

10. As a part of the management efforts, the evaluation of internal controls brings out areas of weaknesses in the operating systems and procedures, which, have to be addressed by the management to initiate remedial action to prevent leakage of revenue, loss of assets, by fraudulent or other means.
11. The Institute of Chartered Accountants of India, recognizes the following as the characteristics of a good system of internal control:

a) Proper allocation of functional responsibilities within the organization;

b) Proper operating and accounting procedures to ensure the accuracy and reliability of accounting data, efficiency in operation and safeguarding of assets;

c) Quality of personnel commensurate with their responsibilities and duties;

d) The review of the work of one individual by another whereby the possibility of fraud or error in the absence of collusion is minimized.

12. It is expected that the internal controls as suggested would stand the scrutiny of the various audit agencies, and in minimizing frauds and irregularities to a greater extent.

13. The field officers are expected to benchmark the existing internal controls with the controls proposed now from time to time and upgrade the same for effective evaluation of the existing controls.

14. Unless stated to the contrary, the guidelines/rules/procedures as laid down in the Karnataka Public Works Departmental Code, Karnataka Finance Code and the Karnataka River Valley Accounting Manual shall deem to be a part and parcel of this Internal Control Manual.
CHAPTER - II
ORGANISATIONAL STRUCTURE AND CONTROLS

1. The Board of Directors who are appointed by the Government of Karnataka, and are specialized in various fields manages the Company. All important issues, which are beyond the delegated powers of the Managing Director, are discussed and decisions on these issues are taken in the Board. Further, the Government of Karnataka issues directions from time to time for certain issues through notifications, circulars etc., to be followed by the Nigam.

2. The Managing Director is the full-time Director and is the Chief Executive Officer of the company and functions from the Registered Office at Bengaluru, which is the Head Office. The Project activities are carried out through the field offices which are the offices of the Chief Engineers at the Zonal level, with Superintending Engineer under them at the Circle Offices, overseeing the Executive Engineers at Division level, who are assisted by the Assistant Executive Engineers at the Sub-Divisional level.

3. The Nigam has published a compendium under the Right to Information Act which contains inter-alia details of:
   i) The manner in which the Nigam functions
   ii) Organisation charts at the corporate and the subordinate offices
   iii) Duties of Officers
   iv) Delegation of Powers
   v) Procedure followed in the decision making process including channels of supervision and accountability
   vi) Norms set for discharge of various functions
   vii) Rules and Regulations to be followed by the employees in discharge of their duties.

4. This compendium is published on the company's website [www.kbjnl.com](http://www.kbjnl.com). However, the organisation structure is discussed below in detail.
5. Organization Chart of the Nigam is placed at Annexure-I, showing clear definition of the organizational hierarchy and allocation of duties and responsibilities of officers.

6. Accounting controls:

6.1 The accounts are computerized and maintained at zonal levels and at the Registered Office, Bengaluru. Financial Statements for the Company as a whole are consolidated at the Registered Office, Bengaluru.

6.2 The data entry in respect of accounts is online, and there should not be any delay in compilation of periodical financial statements.

6.3 Trial Balance of each month shall be prepared and the print-out of the books of accounts shall be taken on a monthly basis.

6.4 Bank Reconciliation Statement shall be prepared on a monthly basis and rectification entries shall be passed on a monthly basis.

6.5 Since the accounts are prepared on a computerised system, there is no necessity to reconcile the subsidiary registers with the control accounts in the general ledger.

7. **Budgetary Control**: The Nigam has a budget control system comprising of all aspects of KBJNL’s business. The budgetary control envisaged is enumerated in the subsequent chapter.

8. Internal Management Reporting System:

8.1 This is in the form of reports sent by each zone for the monthly multi-level review reports.

8.2 The report should indicate the physical and financial progress vis-à-vis the programs.

8.3 The report should indicate shortfall in achievement, reasons for shortfall.

8.4 Action plan to make good the short fall shall also be indicated in the report.

8.5 Any other important aspects of the operation of the Company shall be indicated.

9. Monitoring progress of individual works:

9.1 The progress of individual works is monitored through the respective divisional heads, where the progress of each canal, distributary, etc. is reviewed.

9.2 The MMR reports are reviewed at the project level by the Chief Engineers and by the Managing Director at corporate level and thereafter at the government level with the
Managing Directors by the Principal Secretary, Water Resources Department with special emphasis on adverse situation and remedial measures required.

10. Internal Audit system:

10.1 There is a system of internal audit commensurate with the size of operations of the Company. The internal audit has been out-sourced to firms of Chartered Accountants. The internal auditors should not be entrusted with any accounting or treasury functions to avoid conflict of interest.

10.2 The internal auditors will carry out the internal audit as per a written program keeping in view the scope of audit approved by the Audit Committee from time to time.

10.3 The Internal Auditors will submit the quarterly reports to the management.

10.4 The scope and extent of the internal audit coverage is determined each year by the audit committee of the board in consultation with the statutory auditors for that year, before commencement of the internal audit assignment for the year.

10.5 The report so received is sent to the Chief Engineers and the concerned Chief Accounts Officers.

10.6 The CE and the divisional officers would rectify the anomalies and attend to the adverse observations.

10.7 The head of the finance department/CFO shall examine the defects, pointed out by the internal auditor and take proper follow up action.

10.8 Compliance report is to be submitted to the head of the finance department of the Nigam, who in turn will review the replies and compliance and place a report to the managing director for information.

10.9 Major lacunae in internal controls, major audit observations, and action taken on observation are placed before of the audit committee for discussions.

a) The directions of the audit committee will have to be complied and compliance reports submitted to the audit committee for its review.

b) The Internal Auditors and Statutory Auditors shall be invited to attend the meeting of the audit committee.
CHAPTER - III
ACTIVITIES AT VARIOUS OFFICES

The organisation structure of the Nigam with regard to Registered Office, Zonal, Circles, Divisional and Sub-Divisional offices are as indicated in Annexure-II.

a) Registered Office

The Registered office of the Company is situated at Bengaluru. The Managing Director’s Office, the Corporate Finance Department, the Company Secretaries Office, are situated at the Registered Office at Bengaluru. All the policy decision-making process is centralised at the Registered Office as the Board and Board sub-committees, via, Technical, Financial and Audit Committees sit at Bengaluru. The Registered Office exercises full control on the Resource mobilization of KBJNL and Expenditures of the divisional and sub-divisional offices through budgetary control as explained in Chapter XXVI. Technical and Financial proposals and Policy issues referred to the Managing Director are scrutinized and processed by the respective sections before they are put up for the approval of Managing Director / Technical Sub-Committee / Finance Committee / Board / Government.

1. Technical Section:

   The Technical Section directly reports to the Managing Director. The Technical Section looks after all matters relating to the technical aspects of the projects entrusted to the company coming under the purview of the Managing Director/TSC/Board including approvals/clearances to be obtained from GOK/GOI for implementation of projects, and issues concerning the tender process.

2. Finance Section:

   The Finance Section is headed by the Director (Finance) / Executive Director (Finance) / CFO and is assisted by the Assistant General Manager, Manager, Deputy Manager, Assistant Manager and Accounts Assistants. The Finance section looks after all matters relating to Resource Mobilisation, Budget, Fund management, Corporate Accounts, Audit, Taxation and other finance related issues. The Manager Finance oversees the outsourced internal audit functions. The finance department coordinates replies from field offices to the AG audit paras, COPU, PAC and other AG audit related matters.
3. **Secretarial Section:**
The Secretarial Section is headed by the Company Secretary and is assisted by the Assistant Company Secretary, Secretarial Officer and Law Officer and looks after all matters relating to corporate issues including coordination in the decision making process, Secretarial including the Board and its sub committees, legal matters, and matters referred by the Managing Director from time to time.

4. **Administration and HRD Section:**
The administration section is headed by the General Manager (Administration) and is assisted by the Registrar stationed at the Corporate Office, Almatti. He looks after all matters relating to administration and HRD.

**b) Corporate Office:**
The Corporate Office is situated at Almatti Dam site. This acts mainly as a project coordinating office.

c) **Zonal, Circle, Divisional and Sub-Divisional offices**

1. **Zonal Offices:**
The Chief Engineers head the zonal office. The Chief Engineer is the officer who is responsible and accountable for all the activities of the respective zone. The duties and responsibility of the Chief Engineer are laid down in Chapter II of the D-code of the PWD Manual, which is given at Annexure- III, along with the duties and responsibilities of other officers.

2. **Circle Offices:**
Under each zone, there will be one or more circles. A Superintending Engineer heads each circle office.

3. **Divisional Offices:**
Under each circle, there will be more than one divisional office. An Executive Engineer heads each divisional office.

4. **Sub-Divisional Offices:**
Under each divisional office, there are several sub-divisional offices. An Assistant Executive Engineer heads the sub-divisional offices.
d) The activities at the Zonal, Circle, Divisional & sub-divisional offices and the duties and responsibilities of officers are very clearly laid down. (Annexure-III)

e) Financial powers have been delegated to the officers up to the level of the Assistant Executive Engineers. These officers cannot exercise powers beyond their delegated financial powers (Annexure-IV).

f) **Accounting levels**: The Nigam’s accounting has been designed with the hierarchy as indicated in the chart below-

![ACCOUNTING LEVELS Chart](image)

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ACCOUNTING LEVELS

Registered Office & Consolidation

Canal Zone
Zone I: Bheemarayananagudi
Zone II: Rampur

Dam Zone: Almatti
O&M Zone: Narayanpur
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g) Accounts of various divisions and sub-divisions under a particular zone are accounted only at the relevant zonal office. No accounts are compiled at the divisional offices or sub-divisional offices even though sub-divisional offices and the divisional offices maintain certain records as laid down under the PWD Codal rules applicable to the Nigam.

i) The registered office exercises full control on the expenditure of the divisional and sub-divisional offices through budgetary control as explained in Chapter – XVI: "Formation of Capital Assets”.

ii) Any capital work has to be taken up only with administrative approval of the Nigam/Government.

iii) With regard to operation and maintenance expenditure on dams, canals and other irrigation structures completed, the registered office, at the beginning of each year fixes certain financial limits, within which the works are to be restricted.
iv) All such repairs and maintenance expenditure is taken up as per a pre-approved annual program of works.

v) Collection of cash at divisional/sub-divisional offices is restricted to only for water rates from farmers. The guidelines regarding collection of water rates, issuance of receipts and banking of the collection proceeds have been issued separately in Annexure-V. These accounts are non-operational except to the extent of periodical transfer to the ESCROW account.

vi) Inter-Unit reconciliation:

   a) Reconciliation of zonal inter-unit accounts are conducted on a quarterly basis. Reconciliation between zones and registered office, is also conducted quarterly. Corrections required are to be passed by way of journal entries only.

   b) The items in the reconciliation are to be reviewed and followed up promptly by the office of the Chief Accounts Officer of each zone and DM (Finance) in registered office.
CHAPTER - IV
GUIDELINES AND INSTRUCTIONS FOR CONDUCT OF BUSINESS

The guidelines and instructions contained in the following documents, subject to modifications, if any, authorised from time to time in various circulars and guidelines by KBJNL, shall be strictly adhered to in every transaction concerning the business of the Nigam:

I. PWD ‘A’ CODE
II. PWD ‘D’ CODE
III. Karnataka River Valley Accounting Manual
IV. The Karnataka Civil Services Review Manual
V. Irrigation Hand Book
VI. Design Manual
VII. Quality Control Hand Book
VIII. The Karnataka Financial Code
IX. Store Manual
X. The Karnataka Civil Services Rules
XI. The Karnataka Medical Attendance Rules in respect of employees on deputation from the government and the KBJNL Medical Rules in respect of Nigam employees.
XII. The Karnataka Civil Services (Transfers, Controls and Appeals) Rules
XIII. Office Hand Book.

2. The Circulars/Official Memorandums/Notifications issued by the Government through its various departments and by the Managing Director and other competent authorities of the Company concerning any aspect of the functioning of the company shall also be strictly adhered to.

In addition to the above, the following additional controls shall be strictly adhered to in dealing with the business operations/day to day functioning of the Company.
1. The Company is using Tally ERP Accounting Package Software for maintenance of books of accounts at the Project Level: in the offices of PCAO-Almatti, CAO-Bheemarayanagudi and Registered Office-Bengaluru. The transaction pertaining to Divisional / Sub-Divisional Offices will be entered in the respective Project Office only (PCAO / CAO). The Accounts Officers at the Project Level and the Deputy General Manager (Finance) are in charge of the accounting aspects.

2. 1After the bill is approved by the Audit Officer, JV should be made instead of accounting the same just before payment time. JV's should be approved by Accounts Officer before it goes to Cash Section for payment. The JV’s shall be serially numbered with date. After the cheque is signed by PCAO, it should go to Computer Section for Payment Voucher, approval by Audit Officer should be taken, and then should go to Cash Section for submission to third party. The JE Number should be noted on the respective bill / voucher.

3. The JE Number should be noted in the source registers / records maintained manually in the offices of Divisions / Sub-Divisions.

4. There should be periodical reconciliation of balance as per subsidiary registers / records maintained in offices of Divisions / Sub-Divisions with balance in corresponding accounts in Tally maintained in the office of the PCAO / CAO (such accounts are to be listed).

5. The Head of Accounts created should be on uniform basis and to be reviewed yearly.

6. The Tally Accounting Package shall be controlled and activated using secured used-ID and password. The security levels is to be activated at all times in Tally.

7. The Accounting Standards should be complied in all respects.

8. Work Bill provision should be done at least on a half yearly basis.

9. Interest accrual should be done at least on a half yearly basis.

10. Maintenance expenditure reimbursement should be done at least on a half yearly basis.

11. Service Tax Liability to be assessed correctly in respect of all applicable amounts and must be accounted and remitted within the stipulated due date.

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12. The records that are to be maintained as per the PWD Codal Rules, including major works register, contracts register, fixed deposit register, EMD register, etc. shall be maintained by the divisional and sub-divisional offices, and the same shall be reconciled with the books of accounts maintained under Tally ERP accounting software.

**COMPONENT-BASED ACCOUNTING FOR DEPRECIATION:**

1. As per note 4 of Schedule II - “Useful life specified in Part C of the Schedule is for whole of the asset. Where cost of a part of the asset is significant to total cost of the asset and useful life of that part is different from the useful life of the remaining asset, useful life of that significant part shall be determined separately.” As per the amendment dated August 29, 2014 notified by the MCA, the said requirement shall be voluntary in respect for the financial year commencing on or after the April 1, 2014 and mandatory for financial statements in respect of financial years commencing on or after April 1, 2015.

2. The above requirement is commonly known as ‘component accounting’. Companies will need to identify and depreciate significant components with different useful lives separately. The component approach is already allowed in paragraph 8.3 of the current AS 10. Under AS 10, there seems to be a choice in this matter; however, Schedule II requires application of component accounting mandatorily. The determination as to whether a part of an asset is significant requires a careful assessment of the facts and circumstances. This assessment would include at a minimum:
   a) Determine the threshold value to determine which asset requires componentization
   b) Threshold value in percentage of cost of component to the total cost of the asset
   c) Proportion of useful life of that part as compared to the useful life of the asset
   d) Potential impact on the total depreciation expenditure.

3. Component accounting requires a company to identify and depreciate significant components with different useful lives separately. The application of component accounting is likely to cause significant change in the measurement of depreciation and accounting for replacement costs. Currently, companies need to expense replacement costs in the year of incurrence. Under component accounting, companies will capitalise these costs as a separate component of the asset and decapitalise the carrying amount of previously recognised component. When it is not practicable to determine the carrying
amount of the replaced part, the cost of the replacement may be used as an indication of what the cost of the replaced part was at the time it was acquired or constructed.

4. As component accounting was hitherto not mandatory in India, it is possible that the separate cost of each significant component of an asset is not available in the books of account. For the purpose of determining the cost of such component, the following criteria can be used in the order given below:
   a) Break-up cost provided by the vendor;
   b) Cost break-up given by internal/external technical expert;
   c) Fair values of various components; or
   d) Current replacement cost of component of the related asset and applying the same basis on the historical cost of asset.

5. A company is required to apply component accounting (if appropriate) for all depreciable fixed assets (existing or newly acquired) as at April 1, 2014 if a company opts to follow it voluntarily and as at April 1, 2015 mandatorily. However, if the carrying amount of any asset is lower than or equal to the estimated residual value of the asset(s), company is not required to apply component accounting for such asset(s).

6. The guidance related to providing depreciation on fixed assets as provided in the Guidance Note from paragraph 12 onwards will apply mutatis mutandis to component accounting, where applicable, as well.

7. Further, under component accounting, an issue arises whether the transitional provision under Note 7 of Schedule II will be available to company on April 1, 2015, with respect to componentisation, though it adopted the other provisions (useful life) of Schedule II as on April 1, 2014. This Guidance Note clarifies that if a company determines the life of a component which is different from the remaining asset and such useful life happens to be nil as on the date of transition to Schedule II either on voluntary basis or on mandatory basis as the case may be, the carrying amount of such component may be transferred directly to the retained earnings. In other words, the transitional provisions of Schedule II may be applied mutatis mutandis w.r.t. component accounting. Further, if the company opts to adjust the carrying amount of the components to the retained earnings in accordance with the transitional provisions of Schedule II, the tax effect of the same has
also to be adjusted directly against the retained earnings in accordance with the Announcement issued by the Institute of Chartered Accountants of India, “Tax effect of expenses/income adjusted directly against the reserves and/or Securities Premium Account”.

8. Schedule II requires separate depreciation only for parts of an item of tangible fixed asset having:
   i) Significant cost, and
   ii) Different useful lives from remaining parts of the asset.
1. FRESH WORKS UNDER ONGOING SCHEMES:
   1.1 Any fresh work to be considered under any ongoing scheme should have been included in the approved program of works.
   1.2 Splitting of estimates or conversion of single works into smaller packages for the purpose of bringing it under the delegated powers should be strictly avoided. Such proposals will invite adverse review about the Officers.
   1.3 No work shall be grounded unless adequate budgetary provision, at least to the extent of those years (balance period of the year), anticipated realistic expenditure is available in the approved program of works for the year. In rare cases of exigencies, the approval of the Managing Director shall be obtained indicating the savings available from which the requisite amount can be re-appropriated.

2. NEW SCHEMES:
   2.1 Only schemes administratively approved by the Government of Karnataka can be taken up for implementation.
   2.2 Care should be taken to include the works to be taken up during the year in the approved list of program of works with adequate budgetary provision equivalent to at least the expected expenditure to be realistically incurred during the year.
   2.3 Care should be taken to carry forward the spill-over portion of the work expenditure to the next financial year and include the same in the program of works for the year indicating adequate budgetary provision as indicated above.

3. PREPARATION OF ESTIMATES:
   3.1 It shall be the responsibility of the concerned Executive Engineer to prepare the estimates for placing before the Estimate Review Committees at various levels.
   3.2 The estimates so placed before the Scrutiny Committee should have been prepared after detailed survey investigation and considering most economic technically feasible alignment.
3.3 The rates adopted for the preparation of the estimates shall be based on the current SR and the provision contained in the foot note to the approved Schedule of Rates, and updated to the current market rates as issued by the concerned Superintending Engineer.

3.4 The rate analysis as well as the estimate shall be examined by the Superintending Engineer of the concerned circle and shall be approved by him. He shall be responsible for the correctness of the rate analysis adopted for the purpose of preparation of the estimates.

3.5 Detailed guidelines issued earlier for preparation of estimates shall be strictly adhered to (as per Annexure – XIV).

3.6 In the Zonal ERC\(^2\),
   A. Two experts should be appointed and their post should not remain vacant at any point of time.
   B. At least one expert should be mandatorily present and should be a part of quorum of meeting.
   C. Quality Control-SE should be appointed in place of Quality Control-EE, as he will have knowledge of all the works.

   The ERC and TSC at the Apex level shall function as per the below-mentioned GO.

3.7 Estimate should be forwarded to Office of the PCAO / CAO, for obtaining Financial Concurrence.

3.8 Sub-Divisional Offices should report the Divisional Office about the Special Repair Works required noticed during Rabi Season and documentation should be done before the works are taken up and accorded technical sanction, etc.

3.10 For the number of CD works and the type of CD works proposed in the package estimate, the CE should ensure that there will not be any requirement of additional structures arising during the execution of work leading to EFI. A certificate jointly signed by the EE, SE and CE for compliance with this clause and attached to the estimate submitted for the approval.

3.11 In respect of SCP-TSP works, proper estimation should be made and time-frame shall be fixed for completion of such works\(^3\).

\(^2\) As per GO No. WRD/253/KBN/2013 dt. 28.10.2013

\(^3\) As per GO No. WRD/253/KBN/2013 dt. 28.10.2013
3.12 For the verification of detailed Design aspects, Cost Estimates, Bid Documents etc., in respect of Narayanpur Left Bank Canal System – Extension, Renovation & Modernisation Project (NLBC-ERM), the Committee shall be constituted as mandated in MD Order No. MD/KBJNL/NLBC-ERM/TECH/2013-14/611 dt. 28.09.2013 r/w Addendum to MD Order vide No. MD/KBJNL/NLBC-ERM/TECH/2013-14/ dt. 11.11.2013.

4. **PREPARATION OF DRAFT TENDER PAPERS:**

   4.1 The DTP shall be in the standard format laid down by the Nigam.

   4.2 The standard Tender format shall not be changed unless approved by the competent authority, i.e. the Managing Director.

   4.3 Care shall be taken to avoid conflicting clauses which will lead to litigations during implementation.

   4.4 Care should be taken to incorporate all modifications in the DRPs suggested in circulars issued by the Registered Office / Government from time to time.

   4.5 Report with reasons & justifications recorded in writing by SE/CE for EFI approved by competent authority is to be mandatorily attached with bills.

   4.6 As per Clause 44 of Price Adjustment:

      (iii)/(iii)/(vi) – Price adjustment for increase or decrease in the cost of cement/steel/plant & machinery spares component procured by the contractor shall be incorporated in the tender document and payments shall be regulated accordingly. The exact class and nature of material to be chosen from the index should be included in the PV clause.

   4.7 Site hand-over certificate should be produced, to arrive at the work commencement date and due date of completion.

   4.8 "An additional condition of contract in tender "regarding establishing of QC field laboratories at site on their own cost" needs to be incorporated in the tender forms, especially for turnkey works.

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3 Vide Circular No. MD/KBJNL/59/SCP-TSP/2014-15/731 dt. 11.11.2014

4 Vide Circular No. KBJNL/CEA/AE-2/Circular/2014-15/7302 dt. 27.02.2015

MANIAN & RAO, CHARTERED ACCOUNTANTS 22
4.9 Exemption of EMD & Other Benefits to SSI regd. with the NSSICL:
1. Exemption of EMD while participating in any Govt. Tender.
2. 15% price preference over the quotation of large scale industries / non SME industry.
3. Tender forms free of cost.
The same should be informed to the bidders before calling for tender by the divisional / sub-divisional offices in the notice inviting tender.

4.10 Grant of Benefits to SSI:
1. Exemption of EMD while participating in any Govt. Tender.
2. 15% price preference over the quotation of large scale industries / non-SME industry.
3. Tender forms free of cost.
4. Waiver of Security Deposit upto the Monetary Limit for which the unit is registered.
5. 358 items are to be reserved for exclusive purchase from SSI sector.
The same should be informed to the bidders before calling for tender, by including it in the Brief Tender Notification, from the CE Office.

4.11 KW 1/2/3/4 needs to be implemented for the preparation of tender documents.

4.12 The date of commencement of work should be the date of handing-over of site to the contractor. Hence, the tender clause needs modification to this extent.

4.13 The tender conditions should include a clause for maintenance period, for all classes of civil works exceeding ₹50 lakhs of amount put to tender.

4.14 No Security Deposits are to be released before passing the final bill and completion of mandatory defect liability period. Hence, the tender clause no. 1(e): “Refund of Security Deposits” shall be suitably modified.

4.15 As per Clause 8, the divisions should ensure that work is completed in all respects and final bills are submitted in time.

4.16 As per Clause 8, wherever royalty is sought to be recovered for materials brought into the Project Area from outside, the EE shall certify that the material has been brought from outside on production of transit permit of the Mines and Geology Department.
4.17  Levy & Refund of penalty under clause 2(d) of the tender agreement:
On directions of the Audit Committee, it is observed that the CE continued to levy nominal penalty without considering clause 2 in its entirety. For any violation of the directions of the Audit Committee in respect of contractual clauses, the CE would be personally accountable.

4.18  The tender conditions for SCP - TSP works should not allow for EFI / time-extension.

4.19  With regards to EMD received through e-procurement portal, after the completion of tender evaluation, Tender Evaluation Report should be uploaded in the e-procurement portal and the EMD of the successful bidder shall be transferred to the KBNL Account, promptly.

4.20  To have proper check on the quality of materials as per relevant standards, it is felt essential to introduce suitable condition under additional conditions of contract in the bid document "Invoices to be enclosed to the accompanying bills for any material procured for execution and completion of work." The construction division / sub-division shall comply with the same.

5.  VALUE OF THE PACKAGES:
While determining the value of the packages, care should be taken not to split the work to avoid the provisions of Karnataka Transparency Public Procurement Act / to avoid it’s coming before higher authority.

6.  APPROVAL OF TENDERS:
6.1  The Chief Engineers have been empowered to approve the tenders upto ₹2.5 crore. Proper care shall be taken at the time of according approvals to the tenders.

6.2  Delays in according approval shall be avoided. After the technical evaluation is completed, the technical evaluation report shall be placed before the Tender Scrutiny Committee and approval shall be taken within 4 working days, after which only, the financial bids of the technically responsive tenders can be opened.

6.3  Single responsive tenders shall not be opened and the work shall be re-tendered immediately, with short tender period to avoid delays. If even after 2nd call, single

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5 Vide F. No. 22(1)/2003/EP&M dt. 29.07.2003
6 Vide Circular No. KBJNL/FD/RES/87(ii)/2007-08/1885 dt. 18.02.2008
7 Vide Circular No. KBJNL/SCP-TSP/TECH/2014-15/954 dt. 08.01.2015
tender is only received, the same shall be referred to the competent authority.

6.4 FDR / CDR should be in the custody of the Office of the PCAO / CAO as in the present system, there is conflict of interest as the EE in whose custody, the FDRs are left is also the in-charge of the concerned work.

7. **AWARDING OF WORK CONTRACTS:**

7.1 Proper minutes of the Estimate Scrutiny and Approval Committee, DTP scrutiny and approval, and tender evaluation and approval committees shall be drawn up chronologically and maintained.

7.2 Copies of the minutes shall be forwarded to the office of the Managing Director,

7.3 The decision of the committee shall be communicated to the concerned Executive Engineer for awarding the work.

7.4 The Executive Engineer shall maintain a register of all such approved works,

7.5 The work order shall be issued within one week of the receipt of the communication of the approval of the tender and agreement with the contractor entered within 15 days from the date of receipt of such communication. The same shall be ensured by the Executive Engineer of the concerned division.

7.6 If the contractor fails to enter into agreement within the stipulated time after furnishing the additional performance security, the tender shall be cancelled forthwith, and the EMD shall be forfeited and action to blacklist the contractor shall be initiated after issuing due-notice to the contractor.

7.7 The letter in writing by the contractor, stating his request for time-extension should be properly documented and checked whether the same is received one month before the expiry of the contract, before granting time-extension. If the letter is not received before one month, EE should ascertain the reasons and levy penalty.

7.8 Completion Certificates should be issued mentioning the date of completion and as soon as the work is satisfactorily completed, on a timely basis.

8. **BILLS PREPARATION AND PAYMENT:**

8.1 In respect of Works Contracts of value more than `25 lakhs, the Contractors shall be made responsible for submitting bills duly supported by hard copy of detailed measurements of work using electronic spreadsheets and making computations

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8 Vide Circular No. KBJNL/CEA/DC/Circular/2013-14/5547 dt. 10.01.2014
9 As per GO No. FD 56 PWD Cell 2004, Bangalore dt. 18.01.2005
thereof. The contractor shall submit diskette / CD-ROM in addition to the hard copy.

8.2 The checklist format for payment purposes should contain a column for the budget allocated for the respective work.

8.3 i. In respect of closure-period works, if the bills are submitted to the PCAO/CAO after a pre-decided date, the same will not be entertained and admitted for payment unless specifically exempted by the competent authority. 10.

ii. The PCAO/CAO Office shall correlate the inter-zonal random verification report with the bills before effecting payments11.

8.4 12There should not be delay in depositing the FDR cheques and submitting challan accounts to PCAO's Office, to avoid financial loss/ security.

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10 Vide Order No. KBJNL/CEA/AE-1/CR&SR works/2015-16 dt. 13.08.2015
11 Vide Order No. MD/KBJNL/232/TECH/2015-16/18 dt. 10.04.2015
12 Vide Circular No. KBJNL/PCAO/AO-I/2009-10/2263 dt. 11.03.2010
1. At the time of collecting the materials at the site, a certificate should be obtained with the signature of the contractor and a representative from the Construction subdivisional office along with a photo as a proof that collection of materials has taken place. The samples should be properly tagged indicating the location of taking the samples and entered in a register with a pre-devised code number indicating the name-of work, the location of the sample, and the serial number of the sample. The test results of the particular sample shall be recorded in writing and authenticated by the EE in-charge of the QC Division. The test reports shall be serially numbered and acknowledgment of the concerned engineer in-charge of the work.

2. For receiving the materials at the QC division, a receipt should be given as acknowledgment from the Inward Section. If the contractor does not deliver the material samples collected by the QC Division, the cost of transportation should be recovered from the contractor in the work bills. Wherever a third-party QC agencies have been appointed, similar procedures as mentioned above shall be followed.

3. As per the Quality Control Manual for Construction Works, “Before commencement of work, the corresponding certified copy of the agreement has to be sent to QC Office to facilitate to acquaint with the specification, drawings, borrow area, etc., and the corresponding requisition shall be submitted to AEE, QC Division well in advance.”
CHAPTER - VIII
CASH AND BANK RECEIPTS

The incidences of the Nigam offices including divisional and sub-divisional offices receiving cheques/drafts by mail are very rare.

However, the following internal control measures are in vogue:

1. The inward clerk who is not connected either with handling cash or the accounts department opens the inward mail.
2. The inward mail is stamped with date and all the mail received is entered in a register assigning a serial number to each mail received.
3. Any uncrossed cheques shall be crossed immediately on receipt.
4. The inward clerk prepares a list of all such cheques received and hands over the same to the head of the accounts division of such office.
5. The head of the accounts division of the office on receipt of the cheques shall immediately arrange to prepare bank deposit challans and get the instrument deposited in the bank on the same day.
6. The counterfoils of challans should be handed over to the main cashier who will prepare receipts subject to realisation of cheques ensuring that all the cheques received have in fact been deposited with the bank by comparing the challan counterfoils with the list of cheques received.
7. Receipts are given for over-the-counter collections of water rates and other petty collections. The procedure for issuance of receipts in respect of cash paid at the irrigation officer's counters and their banking with the designated bank accounts has been laid down as per Circular No.: KBJNI/Water Rates/2004/129 dated: 11.10.2004. The guidelines issued are as per Annexure-V.
8. Each divisional office and sub-divisional office should send a report of such banking along with the original paid challans bearing the date stamp of the bank at the end of each month. The office of the CAO/PCAO shall reconcile such accounts with the paid challans and follow up items outstanding in reconciliation.
9. 
   a) The receipts to be issued must be in the format laid down in the guidelines referred to above, and serially machine numbered.
   b) The printed books shall be kept in the safe custody of a responsible officer.
   c) A record must be kept of the number of books printed, number of books issued, the person to whom it is issued etc.
   d) The head of the office shall periodically inspect the register, the unused stocks etc. to avoid mis-utilisation of the receipt books.
   e) In respect of receipt books in use, care shall be taken to retain both original duplicates of cancelled receipts.
   f) Partially used books not intended to be used again are properly stamped across as cancelled.

10. The authority to open the Bank accounts and operating them has been delegated to the Managing Director as per delegation of financial powers approved by the Board.

11. The Nigam’s accounts are computerised. The receipt side of the entries in the accounts is created from the receipts issued.

12. All funds released by the Government to the Nigam are through the Government Orders.

13. 
   i) Based on the government orders, payees’ receipts are prepared and after that, they are counter-signed by the authorised government officer in the Finance Department, lodged with the District Treasury, Vijayapur, along with challan in triplicate. The treasury will acknowledge the lodging of the GO and the payees’ receipt in the duplicate copy of the challan.
   
   ii) In the PCAO’s office, an omnibus cash book is maintained. The receipt side of this cash book is written up from the counterfoil of the treasury challan. The bank deposit challans received from divisions/sub-divisions are accounted on the receipt side.

   iii) In the head office books, the entries for the receipt of cash in the PD account is through confirmation of the entry by the PCAO’s office.
iv) For operational efficiency, the money released by the treasury through a treasury cheque, is collected at the SBI branch, Vijayapur, and immediately transferred to the ESCROW account with the State Bank of India, Cauvery Bhavan Branch, Bengaluru. The transfer entry is passed based on the transfer confirmation by the SBI.

14. The DDs received towards sale of tender forms, in the Inward Section shall be recorded in a register with the DD No., Date, Amount and the name of the persons sending the DD, the bank particulars, etc. and authenticated on a daily basis by the officer in-charge of the Cash Section in the concerned office. The DD should be deposited on the same day if received within the banking hours or the next immediate working day, as the case may be. The PCAO/CAO are to monitor adherence to the above. A Priced-Stock Register for the receipt and issue of tender forms shall be maintained and the closing balance value is to be brought to the books of accounts at the year-end.

15. **Sale of Trees:**

At the time of acquisition of land for submergence, canals and rehabilitation centers, the number of standing trees shall be jointly inspected with the LAQ Authorities and the number of standing trees shall be inventoried. If the trees are to be cut for the purpose of utilisation of land on which they are standing, such trees cut are to be disposed off through public auction and the proceeds so realised are to be deposited with the KBJNL Account.
The Companies’ policy in relation to cash and bank payments is as follows:

1. A direct disbursement from any cash received is prohibited. Any cash received shall invariably be deposited in the bank account.

2. All disbursements except of a petty nature are to be made by cheques.

3. The levels of operation of bank accounts and limits upto, which the cheque signing powers are to be operated, are clearly laid down in the delegation of powers approved by the Board.

4. All cheque leaves shall be stamped as “account payee” on receipt and the word “bearer” shall be cancelled. All cheques should be made payable “to order” and crossed “Account Payee only” except cheques for imprest petty cash.

5. Unused cheques should be kept under physical control of the cashier/person-in-charge of writing cheques. Loss of cheque leaves and cheque books should immediately be reported to the bank and a stop payment order has to be issued immediately.

6. Cancelled cheques should be so stamped and two diagonal lines should be drawn across the cheque with the inscription "cancelled".

7. No blank cheque shall be signed.

8. All payment should be made only against original invoices or equivalent documents.

9. When cheques are presented for signature, they should be accompanied by relevant supporting documents.

10. The person signing cheques and person authorising the payment should examine the documents/vouchers before authorising or signing the cheque.

11. All supporting documents should be stamped as accounted and paid at the time of signing the cheque and the cheque number shall be recorded on the voucher.

12. The cheques drawn should be disbursed immediately.

13. Remittances to inter-units shall be made by way of yourselves cheques issued in favour of the transferor banks and not by oral or written instructions alone.
14. When "stop-payment" instructions are issued, the original entries shall be reversed by way of journal entry immediately.

15. There should be schedule of dates in each month for the recurring payments such as P.F., Tax Deducted at Source, Telephone bills, Electricity bills, KGID contributions in respect of employees on deputations, VAT, Works Contracts Tax, royalty recoveries, contractor’s benevolent fund, LIC premium recovered, etc.

16. With regards to TDS on payments other than Salaries, the same is to be made at the time of credit or actual disbursement, whichever is earlier.

17. Before releasing payment to the contract agencies for services availed, proof for payment of ESI and PF shall be obtained and verified by the concerned case-worker.

18. In respect of bills received at the CAO/PCAO’s office for payment, the internal controls are as follows:

   a) The bills received with Form No. 7, in duplicate for payment will be entered in the bills receipt register with the initials of the Chief Accounts Officer on day to day basis, sorted and issued to the auditor for pre-audit.

   b) The bill number as per the bills register and the date of receipt of the bill shall be recorded on the face of the bill.

   c) The bills shall be sent to the Chief Accounts Officer along with the bill register.

   d) All bills are verified with reference to the original agreements, estimates, K-PWD 'A' code and ‘D’ code, delegation of powers and circular instructions issued from registered office from time to time.

   e) The method for verification and passing the bills for payment is defined in Annexure-VI.

   f) The JV should be passed and approved by the case-worker, Audit Officer, Accounts Officer and PCAO, only when the pre-audit is completed and the bills are ready for payment / at the time of payment. That amount should be taken as the Final amount and no alteration should be allowed in that entry. The same should be paid except in special circumstances.
1. There are two streams of employees:
   i) Employee on deputation from the government and
   ii) The employees directly recruited by the Company.

   Both the cadres of employees are given approved scales of pay. The Company has a separate cadre rules in respect of its own recruited employees.

2. The employees recruited by the Nigam are governed by the KBJNL Employees Cadre Rules, Annexure - VII. They are covered under the employees provident fund scheme, gratuity scheme, and reimbursement of medical expenses as per the Company’s medical rules, HTC & LTC.

3. The employees on deputation from government are governed by KCSR and they are eligible for benefits as per government rules and deputation terms.

4. Copies of all letters of appointment are communicated to Accounts Department.

5. The following are to be done only by an authorised official as per the delegation of powers approved by the Board/competent authority:

   a) Granting of increment in the normal course
   b) Leave availed & Leave encashment
   c) Reimbursement of medical and other expenses in accordance with the Company’s scheme.
   d) Gratuity and terminal payments.

6. Permanent records are to be kept for each employee showing particulars of:

   a) Employment
   b) Retirement or dismissal
   c) Pay scales
   d) Increments and promotions
   e) Leave availed/encashed
   f) Benefits availed under various schemes
   g) Specimen signatures.
7. An employee should not have access to his own personal records. It should be in the physical custody of an authorised official.

8. The following internal controls should be in place with regard to pay roll administration:

8.1) Preparation of bill:

   a) In respect of divisions and sub-divisions, the payrolls are prepared at the sub division and are checked independently by the staff of the CAO/PCAO’s office and the payment is authorised by the PCAO.

   b) In respect of registered office, the payroll and pay slip is prepared by the establishment/administration section, which is independently checked by the Deputy Manager (Finance) before the payments are authorised by the Asst. General Manager (Finance).

   c) TDS on salaries is to be computed at the beginning of the financial year and is to be made uniformly over 12 months. The same is to be reviewed in the month of March of every year for the purpose of arriving at the actual TDS to be deducted for the year, after receiving the actual declarations from the employees.

8.2) Checking of pay bill:

   In respect of registered office pay bill, the Deputy Manager (Finance) and in respect of the project offices, the PCAO/CAO shall check:

   a) Original attendance and leave availed against eligibility

   b) The basic, HRA, CCA, dearness allowance and other allowance and perquisites.

   c) Correctness for totals, calculation of perquisites, deductions for PF contribution, LIC, KGID, installments of festival advance, TDS for income tax, professional tax, etc. and the net pay.

8.3) Release of pay bill:

   The officers authorised to release the pay bill, based on which the cheques are drawn should ensure the following while authorising the release:

   a) The gross pay for each wage period is reconciled with the corresponding amount for the preceding wage period.

   b) That a single cheque is drawn on the salary disbursing bank for the net amount of the salary bill and authorising the bank to credit the individual amounts to the
employees’ accounts.

c) That each employee is provided with a salary slip signed by an authorised officer advising them their gross pay, deductions and net pay.

9. No salary shall be released in cash even in division and sub-division offices:

   a) For the purpose of crediting salary, the divisional offices should open a bank account into which the CAO’s office will credit the net salary bill amount.

   b) The employees should open a SB account in the same bank for the purpose of release of salary amount. A written authorisation shall be taken from each employee to credit the salary to the SB account with the concerned bank.

   c) Along with the remittance to the bank account, the CAO shall enclose a list of employees with the net amount against individual name requesting the bank to credit the amounts to the respective employees’ account.

   d) A statement of accounts shall be received at the end of each month and reconciled.

10. The deductions from salaries like TDS, PF contribution etc. are to be paid to the concerned authorities within the time prescribed for each such recovery and the relevant returns in respect of each such department should be filed with the department in time.

11. A list of all periodical returns is to be filed with the authorities like Provident Fund. The disbursing officers shall maintain Income Tax etc. and the filing of returns shall be monitored for compliance.

12. The PCAO/CAO/DMF will file a monthly return with the AGM (Finance) before 15th of each month confirming the compliance with all statutory remittances as per Annexure – VIII.

13. The bio-metric system shall be mandatorily used by all the employees for attendance purposes, and the same shall be used as a source document for payroll purposes.

14. The Nigam Employees are required to update their attendance and in case of staff not working from the Registered Office, an attendance dairy approved by a competent authority shall be submitted and the same shall be verified before payment of salaries.
15. Access to the Masters should not be given to the person preparing salary. It should be restricted with a higher authority along with password protection. HRM Package of Government shall be adopted for the government employees and the contributions should be remitted on a monthly basis.

16. A customized software for payroll should be implemented in the zonal / circle / divisional / sub-divisional / accounts offices and HRMS shall be updated too.
1. The Nigam does not purchase cement and steel or any other construction material in a big way. Small purchases like tools and equipment are purchased locally after obtaining quotations as required under the provisions of the PWD Codal Rules.

2. The powers delegated to the individual officers are as per the KBJNL delegation of financial powers. (Annexure-IV)

3. The purchase shall be done only after calling for quotations or tenders as per financial implications. Tendering as per the provisions of the KTPP Act is to be adhered to wherever required.

4. The purchase proposals are to be approved by the Zonal Purchase Committees, except in case of registered/corporate office, which is headed by the Chief Engineer of respective Zones.

5. The Principal Chief Accounts Officer of the Zone shall be a member of the Purchase Committee.

6. All purchases except petty purchases across the counter shall be done only through written purchase order, and the purchase order shall contain the following minimum information:
   a) Name of supplier
   b) Delivery terms
   c) Quantity
   d) Price, taxes and duties
   e) Freight terms
   f) Payment terms
   g) Other terms and conditions as agreed.

7. All bills received for payment at the Chief Accounts Officer's office for payment shall be accompanied by the comparative statement duly signed by the Executive Engineer, and accompanied by the minutes of the Purchase Committee in which the purchase is approved. A copy of the purchase sanction order by the competent authority as per
delegated financial powers shall also be enclosed.

8. The stores in-charge shall immediately after receipt of the goods at the stores arrange for the inspection of the goods for the quality etc., and shall arrange to take them on the stores receipt register as required under para 105B, Note-2 of para 145A of A-code Volume-I.

9. He shall issue a goods received memo either by recording the same on the reverse of the invoice or by way of a separate GRM.

10. The CAO on receipt of the bill at his office shall enter the same in a bills inward register giving a running serial number.

11. The serial number of the bill and the date of receipt shall be entered on the face of the bill or invoice.

12. The CAO will get the bill subjected to verification with reference to the following:
   a) Whether the purchase order is based on valid purchase requisitions duly signed by persons authorized in this behalf.
   b) Capital goods are purchased only when competent authority has approved such purchases as per delegated financial powers.
   c) Purchases are based on competitive quotations from two or more supplies or tenders as required.
   d) That comparative quotation analysis sheet have been drawn up and duly signed by the head of the office or the authorized person before purchases are authorized and such comparative statements are attached to bills sent for payment.
   e) That invariably only lowest quotation is accepted, and wherever LQ is not accepted, the reasons recorded for purchasing the goods from a costlier source are justifiable and approved by a competent authority.

13. The person signing the purchase order should be authorized to do so.
14. All materials, supplies etc. are to be received only in the following manner:
   i) If they are received directly at the work site, the concerned engineer in-charge shall issue a certificate of receipt of the goods at site, and enter the same in the M-Books of the concerned works.
   ii) The serial numbers and date of the supplies is to be checked by CAO.
   iii) Where there is more than one supply from the same supplier, the CAO should check the genuineness of the bills and that splitting of bills has not been resorted, to avoid taking approval of higher ups as per delegation of power.

15. Duplicate invoice received shall not be processed, and they should be marked as duplicate to avoid double accounting of payment. All payments should be made only on original invoice.

15. All advance payment is to be duly authorized as per the contractual conditions and a competent authority.

16. A list of pending advances is made at least every quarter and properly followed up.

17. All purchases should be from VAT registered firms. Such purchases shall be from original manufacturers or their authorised dealers in respect of all purchase in excess of `25,000/- individually.

18. All the above procedures to the extent applicable shall be followed for the purchase of assets like machinery, vehicles, computers, office equipments, electricals, furniture & fittings etc. at registered/corporate offices also.

19. Purchase of stationery at project level should not be procured on adhoc basis from suppliers, resulting in paying more price for the materials. The following are the guidelines, issued for streamlining system to procure quality stationery at economic prices:

   a. The requirement of stationery for the year at various divisions and sub-divisions shall be consolidated at the CE’s level.
b. Rates shall be fixed for a period of one year by calling for tender as per KTPP Act.

c. After issuing the rate contract which shall be valid for one year, purchase orders shall be issued for quantities actually required for one quarter.

d. At the end of the each quarter, the stock available shall be ascertained and fresh purchase for the next quarter shall be issued depending on stock position and further requirement for next quarter.

e. The stocks shall be indented directly by the sub-divisional office based on the rate contract.

f. Payment terms be stipulated at the time of calling of tender.

20. Purchase of stationery under work charge expenditure:

a. Officers working in KBJNL should exercise only delegated financial powers of KBJNL and not Government delegated powers.

b. Printing and Stationery should be consolidated instead of issuing several purchase orders for the same item of stationery on a single day.

c. The practice of purchasing stationery and other office requirements under heads “chargeable to works” should not be practiced in Nigam. Whenever such purchases are made, they should be accounted under “printing and stationery” and not under “work charge expenditure”.

21. Stores Purchases\textsuperscript{14}:

a. Estimate of quantity of materials required should be prepared in the month of April every year.

b. Concerned divisions should collect the estimate from the Sub-Divisions concerned.

c. In the cases of emergent purchases, if the quantity is not yet estimated, then a recommendation should be obtained from the Purchases Committee and approval shall be taken from the Chief Engineer. The Chief Engineer should intimate the same to Government of Karnataka.

\textsuperscript{13} Vide Circular No. KBJNL/MD/DF/AM/2004-05/C-1194 dt. 03.03.2005

\textsuperscript{14} Vide Principal Secretary Letter No. WR 26 MBI 2000, dated 23.03.2000
d. Stock-inspection should be conducted by CE and SE, as and when purchased. If the same is not done, they will be held responsible for any deficiencies.
CHAPTER – XII
PROCEDURE FOR HIRING

A. HIRING OF VEHICLES -

1. DEFINITIONS AND APPLICABILITY:
   1.1 Hiring of Vehicles mean and includes Vehicles hired by KBJNL for official purpose.
   1.2 These guidelines are applicable for Hiring of Vehicles by KBJNL which includes all Project Offices and Registered Office coming under KBJNL.
   1.3 These guidelines are not applicable to the Vehicles hired by officers of KBJNL while travelling outside Bengaluru and shall form part of their travelling expenses.

2. PROCEDURES FOR HIRING OF VEHICLES:
   2.1 While appointing Travel agencies for Hiring of Vehicles, the procedure as laid down in Karnataka Transparency in Public Procurements Act, 2000 along with further amendments, if any, shall be followed wherever the hire charges exceeds `1 lakh in a year.
   2.2 The Vehicle Hiring Charges shall be regulated as per the Government Order No. CASU 95 Shivani 2012, Bengaluru dt, 23/08/2012, and further amendments to above Government Order which may be notified by Government of Karnataka from time to time.

3. COMPETENT AUTHORITY FOR HIRING OF VEHICLES:
   The Hiring of Vehicles should be approved by Competent Authority as per the Delegation of Financial Powers of KBJNL.

4. MONITORING AND PAYMENT:
   While making payment of bills towards Vehicle Hiring charges, following documents shall be annexed:
   a) Duly approved copy of competent authority for hiring of vehicles.
   b) Duly authenticated Invoice of the Travel Agency.
   c) Certification by the officer who has utilized the vehicle.
B. HIRING / APPOINTMENT OF SECURITY PERSONNEL, MANPOWER SUPPLY AGENCY, CONSULTANTS ETC.-

The services of above shall be hired through tendering process as per the KTPP Act, 2000 and the rules framed thereunder. The manpower agencies shall be approved by the Labour Department, they should have a valid license and PF Registration. At the time of making payments, a Compliance Certificate of Labour Laws and payment of PF & ESI Contributions shall be attached to each of the bills submitted for payment.
1. The Company being a Government of Karnataka Company, the entire share capital is issued in favor of the Governor of Karnataka or its nominee. All the monies infused into the Nigam by the government are in the form of equity share capital. Generally, the Government releases the money to the Nigam towards meeting the debt obligation of the Nigam and for meeting the capital expenditure for the project. The following internal control is envisaged:

   a) In the beginning of the year, an estimate of the funds required by the Nigam during the year both for capital expenditure and for debt servicing is estimated on a realistic basis.
   b) The estimated funds requirement is intimated to the government well in advance so that the government can make adequate provision in the state budget.
   c) As per actual requirement, the funds are requisitioned from the government from time to time.
   d) The government first issues a GO for the release of the Money to the PD account of the Nigam in the Vijayapur treasury.
   e) The GO and a payee's receipt after the same is countersigned by the authorized official of the finance department in the government and is lodged with the treasury and a token is obtained, based on which the treasury issues a credit advice.
   f) The amount so credited is accounted first to the debit of the deposit with treasury account and to the credit of advance against share capital account.
   g) The share capital together with the advance against share capital should not exceed the authorized capital of the Nigam at any given point of time.
   h) The amount from the treasury would be released to the Nigam only with the specific approval of the government in finance department.
   i) The Nigam will issue the share certificate to the government only after the money is actually received by the Nigam, by passing necessary resolution by the board to this effect.
   j) All the share certificates are to be signed manually by all the persons authorized to sign them.
k) There should be a record of:
   i. Duplicate share certificates issued
   ii. Split share certificates issued
   iii. Certified transfer deeds issued
   iv. New share certificates issued in lieu of damaged certificates
   v. The old share certificates are to be marked "cancelled" after new or split certificates are issued.

2. Transfer and transmission of shares:
   a) A register for share transfer/transmissions lodged is to be maintained.
   b) Transfer deeds are to be individually numbered on receipt.
   c) The transfer deeds are to be entered in the Register immediately on receipt.
   d) Transfer is to be noticed immediately on receipt of the transfer deeds.
   e) The share transfer/transmission Register are to be verified by an authorized officer, before the share transfer/transmissions are placed before the Board/Committee for approval.
   f) The share transfer/transmission Register is to be signed by the Chairman of the Committee/Board, in token of approval of the transfer/transmissions.

3. The entries in the share ledgers are to be initialed by the Company Secretary.

4. Share certificates:
   a) The printing of share certificates is to be authorized by the Board.
   b) The share certificates are to be pre-numbered at the time of printing.
   c) Unused share certificates are to be kept in safe custody by an authorized officer.
   d) Record is to be kept for stock of unused share certificates.
   e) The stocks of such unused share certificates verified by an authorised officer and tallied with the stock Register.
Krishna Bhagya Jala Nigam Limited has been empowered by its Memorandum and Articles of Association to execute the irrigation projects entrusted to it for execution by borrowed funds. For this purpose, the Nigam has been raising money from the market by:

i) Issue of bonds/ debentures, both by way of public issue and private placement.

ii) Term loans from banks and financial institutions.

The following internal controls are essential in respect borrowings:

**General:**

1. There must be a sanctioned IEBR for the year.

2. Every borrowing must be done with the specific authority of the Board/the authorized sub-committee i.e., the Finance Committee of the Board as per the IEBR sanctioned by the Government.

3. The Board/committee should pass a resolution authorizing the following:
   a) The limits up to which monies may be borrowed.
   b) The persons authorized to borrow.
   c) The security that can be offered against the borrowings.
   d) The tenure of the borrowings.
   e) The rates of interest.

4. **Borrowing by issue of Bonds:**

   i) While issue of bonds or debentures, the Company should prepare an information memorandum incorporating the entire disclosure requirement as required under the relevant provision on the SEBI regulations as amended from time to time.

   a) The Nigam has to avail the service of only SEBI approved category-I merchant bankers as arrangers for the issue.

   b) The interest rate of the bonds shall be determined by means of bidding process on a two-cover system as per KTPP Act.
c) The first cover shall contain only the pre-qualification documents and the EMD.

d) The second cover shall contain the financial bids i.e. the coupon rate and the fee for the services.

e) The fee and the interest quoted shall be evaluated based on total cash outflow to the Company.

f) The coupon and the fee payable as quoted by the lowest responsive bid shall be placed before the Finance Committee of the board for its approval.

g) Approval of the Government shall be available for the amount to be borrowed and the guarantee order must be in position before the issue is opened for subscription.

h) The appointment of other issue intermediaries like debenture trustees, rating agencies, Registrar and transfer agents, printers, advertising agency etc. shall be done by following the provisions of KTPP Act and SEBI guidelines.

ii) Appointment of Collection Bankers:

For the purpose of receiving the collection as soon as the issue is opened for subscription, collecting bankers are to be appointed. The following are the internal controls envisaged:

a) Well in advance of the opening of the issue, the Nigam shall invite quotations for the appointment of collection banks from various banks having the basic infrastructure to take up such works.

b) The banks should fulfill the criteria laid down in the KSBPE guidelines on investment of funds (Annexure-XIII).

c) The scope of the assignment must be defined in clear terms.

d) Other things being common, a bank, which offers the highest rate of interest, amongst pre-qualified banks as per KSBPE guidelines shall be appointed as the collecting bank.

e) The bank shall convert the receipts into fixed deposits from the date of credit of the amounts into the collection account to the actual date of allotment.

iii) Allotment of Debentures:

a) The money in the collection account shall be withdrawn only after the issue is closed and the allotment procedure is completed.

b) The allotment committee will complete the allotment of Bonds.

c) The register and transfer agent appointed for the issue shall reconcile the collection account and prepare list of applicants.
d) The Allotment Committee shall consider the subscription list as prepared by the register and transfer agents for allotment of bonds / debentures.

e) Care is to be taken to see that allotment shall be restricted to the issue size and the green-shoe option specified in the offer document.

f) The allotment letters shall be pre-numbered. They should be printed in approved security press.

g) Numerical control shall be maintained for the number of allotment letters printed, dispatched and blank letters on hand.

h) The unused allotment letter shall be kept in safe custody of the registrar and transfer agents.

i) The allotment letters can be exchanged for debenture certificates after the Nigam creates security for the bonds / debentures.

j) The allotment of bonds and debentures shall be in demat form.

iv) Transfers:

i) Transfer Deeds received in respect of Debentures shall be:
   a) Numbered on receipt
   b) Entered in a Transfer Register

ii) An authorized official shall verify the Transfer Register before it is submitted for approval.

iii) The transfers shall be consolidated for each fortnight and placed before the Transfer Committee and all members of the Committee shall sign the minutes of the Transfer Committee.

iv) The Company Secretary in token of approval shall thereafter sign the Transfer register.

The Registrar and transfer agents appointed shall be responsible for maintaining the following records with reference to each issue of bond series:

a) Duplicate certificates issued.

b) New certificates issued in lieu of damaged certificates.

c) Old certificates shall be marked as "Cancelled" after new certificates are issued.

d) Payment of principal and interest.
i. A Schedule of repayments is to be maintained.

ii. A list of due dates for payment of interest is to be maintained.

iii. A list of interest warrants payable should be prepared and reconciled with the total interest payable.

iv. A separate bank account shall be opened for each payment of interest and redemption of bonds series-wise at the time of funding for payment.

v. The paid interest warrants are to be returned by the bank.

vi. A schedule of unpaid interest warrants is to be taken and tallied with the balance in the bank account.

vii. In case of pre-signed interest warrants, a certificate is to be obtained from the printing press regarding the number of warrants printed.

viii. Reconciliation is to be prepared for the number of used and unused warrants.

ix. Reconciliation of issue related bank accounts: Issue related bank accounts have to be reconciled periodically and reconciliation statement along with unpaid list is to be provided with bank confirmation of the balance at the end of each quarter for passing related entries.

x. Standing instructions are to be issued to the registrar and transfer agents to ensure that unused warrants are not used without proper authorization.

xi. Fresh cheques are not to be issued in lieu of stale interest warrants surrendered but an authorized official of the Nigam shall do an endorsement for revalidation.

xii. Debenture certificates are to be surrendered to the Company on maturity unless specific approval of the Stock Exchange and the Board has been taken for redemption without surrendering the bond certificate.
    a. Discharged by the Debenture Holder/Deposit Holder.
    b. Cancelled after payment.
xiii. At the end of year, the Company should obtain a certificate from the registrar and transfer agents as to the adequacy of the control in force.

5. Loans from Banks and Financial Institutions:
1. The Nigam is empowered to borrow monies from the capital market and by raising loans from the banks and financial institutions.
2. The government decides the extent of IEBR to be raised by the Nigam for the year.
3. The Finance Committee is to decide the quantum and the tenure of the loan. The following internal controls are envisaged:
   a) Prevailing interest rate is collected from banks.
   b) The lowest rate is worked out balancing the availability of sanctions and requirement of funds.
   c) The committee decides fixed and floating interest after ensuring the market study of rising interest or falling interest.
   d) The Guarantee from Government of Karnataka is always to be ensured.
   e) It is also to be ensured at all times that amount is borrowed at the lowest interest rate.
   f) The loans shall be drawn only based on actual requirement of funds.

- The funds borrowed shall be strictly used for the purpose/objects indicated in the Bond Disclosure Document/Offer Letter and Loan Sanction Letter and the same shall be monitored periodically.
- The provisions of Companies Act, 2013 as well as the Rules made thereunder and the provisions relating to IEPF, are to be complied strictly.
1. The budget for capital expenditure is to be approved by the Board.

2. The Chief Engineers prepare the Annual program of works based on the budget allocation indicated. These program of works are to be examined at the registered office of the Nigam keeping in view the following parameters:
   
a) The basic requirement before taking up of any scheme is after a proper survey or master plan. The approval of the Government shall be in position before taking up the scheme for implementation.

b) Project reports indicating the technical feasibility of the Project, the financial parameters like ROI, cost-benefit ratio shall be examined in detail while preparing the Project report.

c) In respect of UKP Stage-I and UKP Stage-II, all approvals as may be necessary have been obtained. In respect of additional project (UKP Stage-III & Others) assigned by the Government, administrative approval of the Government is necessary for implementation.

d) If the project feasibility studies have been done based on the line estimates, detailed survey and estimates will have to be prepared before preparing the tender papers.

e) No tenders shall be called without a detailed estimate.

f) The competent authority as per delegation of financial powers shall approve the estimates and the draft tender papers.

g) The agency to execute the works shall be fixed only by a tendering system as per procedures laid down in the Karnataka Transparency in Public Procurement Act, and rules thereof. The relevant provisions are in Annexure-IX.

h) All works, which are to be commenced, should have been administratively approved and technically sanctioned by the competent authority as per delegation of powers approved by the Board.

i) While preparing the detailed estimates, proper schedule of rates as issued by Water Resource Department should be adopted.

j) Proper rate analysis approved by the Superintending Engineer of the concerned circle shall be enclosed to the detailed estimates.
k) The derived rates used for the estimates shall be arrived at after proper examination of the components of the materials and additionalities as proposed in the approved schedule of rates.

l) While arriving at the derived rates, adopting market rates have to be determined by a competitive quotation basis, and not on a single quotation basis.

m) In case of structures and canal, competent authority has to approve the drawings and cutoff statement, and foundation levels are to be approved by the competent authority.

n) In respect of all works that are beyond the powers of the field engineers, the competent authority should have approved the estimates.

o) The draft tender approved by the technical sub-committee of the Board is essential in respect of all works costing above `100 lakhs individually.

p) The tender notification shall be issued by the authorized officers in the tender bulletin issued by the DC of the district for works costing less than `100 lakhs. In respect of works costing more than `100 lakhs individually, in the state tender bulletin as prescribed under the KTPP Act.

q) Notwithstanding anything contained herein, no estimates shall be split so as to avoid the estimate going in for approval of higher authority.

r) The draft tender paper shall be in the standard format laid down with the approval of the Technical Sub-Committee both for main tenders and FICs.

s) The general terms and conditions of the contract shall be as per the standard tender documents for general contracts and FICs.

t) All works shall be commenced only when there is a subsisting agreement with the contractors.

u) The EMD shall be as laid down in the tender document.

v) The Bank Guarantees shall be in the standard format enclosed to the tender document.

w) All estimates should have been approved as per the delegation of financial powers.

x) The contractor should have produced the consent of landowners before work is awarded.

y) The contract shall be awarded to the lowest responsive bidder in writing. In the event the competent authority feels that the prices quoted by the LRB are not on par with the prevailing norms as per Circular (Refer Annexure-IX), negotiations should be held to further reduce the quoted rates.

z) In case the lowest bidder does not formalise the agreement within the stipulated time, notice shall be issued to the contractor giving reasonable time for completing the
agreement. If there is no positive response, the award of the work shall be cancelled after forfeiting the EMD and black listing the contractor. Immediate action shall be taken to re-tender such works.

aa) An agreement shall be entered into with the contractor, and the draft tender papers accepted shall form a part of the agreement.

bb) The original agreements and tenders shall be in the custody of the competent officers as per Circular enclosed at Annexure-X.

c) The work done is to be measured periodically as laid down in tender conditions and shall be entered in the M-Book. The M-Book shall be in the custody of the Engineer in-charge of the work, and the same shall be check-measured by the Executive Engineer.

d) The bill of quantities shall be as per the M-Books.

e) Quality Control checks should be as per the Quality Control Manual, and the quality control report shall be annexed to the bills.

3. Payments of bills:
The following internal control is in vogue for scrutiny and payment of bills:

a) The bills received at the Executive Engineer’s office will be entered in the bills received register, and a serial number shall be assigned to each such bills received in the office of the Executive Engineer.

b) The bills after scrutiny shall be sent for payment to the Chief Accounts Officer’s office.

c) The bills received at the PCAO/CAO’s office will be entered chronologically in register called the bills received register.

d) Under no circumstance, the amount of bills paid for a work shall exceed the agreement value, unless the competent authority up to their delegated financial powers approves the work slip.

e) The revised estimates, if any, shall be got approved by the competent authority.

f) When quantities in excess of 125% of the agreed quantities are executed, the valuation of excess quantity shall be as per amended clause 13(b) of the agreement.

g) No bills shall be paid unless all contractual stipulations and requirement of codal provisions have been followed.

h) The detailed guidelines with reference to checks to be exercised at the time of passing of bills is given in Annexure – VI.

4. For allocating quarters to their employees/officers, a Committee should be formed and
Deputy Commissioner should be appointed as Member of the Committee\textsuperscript{15}.

\textsuperscript{15} Vide OM No. KBJNL/PY-ADM/Quarters Allocation/2014-15/809 dt. 25.10.2014
Every year in the month of February, the Chief Engineers are requested to prepare a detailed program of works keeping in view the ongoing works, fresh works to be taken up during the year, establishment expenditure etc., and arrive at the funding requirements. The registered office will also prepare the requirement of funds keeping in view the debt obligation on account of interest and principal repayments. Projections are made for retirement of any high cost debts also. Based on the requirement of funds and the availability of funds as approved in the state budget, allocation is made to the individual zones. The following are the controls regarding the capital budgeting:

a) The program of works so drawn up by the CEs are scrutinized in the office of the Managing Director, and approved. While approving the annual program of works, certain parameters are kept in mind. The parameters are as indicated in the Annexure - XI.

b) The approved program of works is to be returned to the CE along with a copy to the jurisdictional Chief Accounts Officer.

c) The allocation of budgetary grants is made as per the financial projection and expected availability of funds each year.

d) The CE on receipt of the approved program of works will communicate the division-wise program of works to the concerned Executive Engineers. A copy of the approved program of works shall be communicated in writing to the following:

   i) Superintending Engineer of the circle
   ii) Concerned Chief Accounts Officer.

e) All capital expenditure has to be based on the budget provisions.

f) Supplementary budget approvals are necessary for excess expenditures over the budget or for re-appropriation from one division to other.
g) The Accounts Officer in-charge of the compilation of accounts shall be responsible for ensuring that allocation of expenditure between capital and revenue and capitalization of assets is in accordance with the Company’s accounting policies as adopted from the Accounting Standards issued by the Institute of Chartered Accountants of India.

h) As soon as 85% of the work is completed and the asset is put to use, the Engineer-in-charge should inform the same to the Registered Office, within a suitable time-frame (to be fixed by the EDF / CFO), so that the capitalisation can be done in the books before the accounts are produced to the Statutory Auditors. Any additions to the existing assets should be routed through CWIP and finally to be transferred to Fixed Assets at the end of the year.

i) In respect of ERM Works, the expenditure is to be capitalized directly as and when the expenditures is incurred.

j) Asset capitalization should be done at least on a half yearly basis. The EE in-charge of the works will issue a certificate when 85% of the potential is created and the value of the work will be capitalised as per the Point No. 7 of the KBJNL accounting policy.

k) The assets of dams/LIS/gates etc. are to be covered under insurance, wherever necessary. Wherever heavy equipments are being installed, it shall be insured that the contractor have covered the machinery under third-party indemnity and erection insurance as per contractual obligations.
CHAPTER - XVII
PURCHASE & DISPOSAL OF FIXED ASSETS

i)

1. No Land and Buildings shall be disposed off by sales unless specifically approved by the Board/Government.
2. In respect of sale/renting of such buildings/lands, the fixation of the lease shall be as per the provisions of the PWD Codal Rules.
3. No such leases shall be considered unless the same is for a government/quasi government institution.
4. Written approval of the competent authority is required for:
   - Scrapping fixed assets
   - Selling replacing fixed assets.

5. The authority to permit scrapping/selling replacing of fixed assets is restricted to specified officials as per Clause 2.16 of the delegation of financial powers at Annexure-IV.

ii) Maintenance of Fixed Assets Register:

a) The following information is to be made available in the register:
   i. Supplier's name
   ii. Date of purchase
   iii. Cost (including additions, improvements, exchange rate adjustments, etc.)
   iv. Location and identification number
   v. Rate of depreciation and estimated life
   vi. Accumulated depreciation
   vii. Written Down Value
   viii. Estimated salvage value
   ix. Disposal date
   x. Value
   xi. Party to whom disposed of.
b) The Fixed Assets Register shall be periodically tallied with the financial accounts.

c) A list of title deeds for the landed properties and buildings shall be maintained at the respective divisions and a consolidated list by the General Manager (Administration).

d) The title deeds of properties shall be kept in safe place and in the custody of the Executive Engineer of the respective Zone.

e) The Fixed Assets Register for each asset, shall be maintained, with details as indicated in the CARO, 2015. The entries in the register shall be updated each year, from the audited financial statements.

At the divisional level, in addition to the fixed assets register, the T&P Register shall be maintained and the results of the physical verification shall be incorporated in the T&P Register. Items which are damaged/unusable shall be struck-off from the register under the authentication of the Head of Office.

iii) Physical Verification of Assets (including Hard Rock):

a) The fixed assets should be verified periodically as per the procedural guidelines issued by the Finance Department of the Nigam.

b) A physical verification report shall be prepared on such verification as per the guidelines laid down in the circular issued for the purpose.

c) The report shall indicate damaged / obsolete items of fixed assets. Discrepancies disclosed by such reports shall be investigated.

d) The damaged/obsolete items disclosed by such reports shall be removed from the records and financial accounts with proper authority only.

iv) Guidelines for disposal of hard rock:

a) As and when the excavation of hard rock arises, the same shall be dealt with as per Clause No. 80(c) ii Chapter -III of the PWD Stores Manual.

b) The quantities of hard rock so measured should be taken to MAS Accounts of the concerned Section Officers. It shall be ascertained whether this excavated hard rock is usable in the adjoining reaches of canal works in which Case such quantities are to be issued at values arrived in Schedule-A of the tender agreement.

c) Any excess quantities that are not required for the use of the KBJNL for any of its works shall be disposed off by Public Auction to the best advantage of the Nigam.
1. The Nigam has certain instance of temporary surplus funds that can be invested to earn some short-term revenue, till such funds are put to use. The possible avenues for investment are:
   a) Investments in mutual funds
   b) Investments in short-term deposits of the scheduled commercial Banks.

2. The Nigam as a policy has suspended investments in the mutual funds.

3. Otherwise, the investment policy of the Nigam is as per the guidelines issued by the Karnataka Bureau of Public Enterprises as given in Annexure-XIII.

4. The Nigam has laid down the following internal controls as regards fixed/term deposits:
   a) A term deposit register shall be kept showing the following information:
      i. The amount of fixed deposit,
      ii. The Name of the Bank and its branch where the deposit is kept,
      iii. Certificate numbers,
      iv. Amount deposited,
      v. Interest rate,
      vi. Period of investment,
      vii. Date of maturity,
      viii. Maturity amount,
      ix. Due dates for receipt of interest.
      x. Interest earned & TDS thereon
      xi. TDS Certificates whether received or not
      xii. Renewal of Deposit

   b) At the time of each investment/ deposit and withdrawal, an authorised official of the Nigam shall initial the entries.

   c) The fixed deposit receipts shall be kept in the safe custody with adequate security arrangements.

16 Vide Circular No. KBJNL/EDF/C&AG/2008-09 dt. 20.08.2010
d) Deployment of temporary surplus funds shall be done only with the approval of the Investment Committee or a person to whom powers have been delegated.

e) The finance department shall analyse the requirement of funds as and when received from the Government or any other source and ascertain the period within which the funds would be spent.

f) Any money, which is not required for a minimum period of seven days, shall be proposed for investment.

g) While preparing the investment proposal, the quotes shall be obtained for the pre-qualified banks.

h) The criteria to be evaluated for pre-qualification are as per Annexure-XIII.

i) Quotes will be invited from such pre-qualified banks by Fax.

j) The quote shall be tabulated for the various maturity period required for placing the funds.

k) The bank, which offers the highest rate of interest, is selected for investing the funds.

l) Care should be taken to see that the exposure in each bank does not exceed 5% of the net worth of the Bank at any given point of time.

m) The proposal so prepared will be placed before the Investment Committee for a decision.

n) The minutes of the Investment Committee shall be serially numbered and filed separately.

o) The minutes of the investment committee shall be placed before the Finance committee of the Nigam for information and approval of the action taken.

p) Physical verification of FD receipts is to be done on weekly basis and the same should be in the custody of Cashier in the Cash Chest maintained by him, approved by the next higher competent.

q) Investments should be made with large scheduled Commercial Banks, excluding private sector banks and outstation branches of public sector/nationalised banks.

r) The TDS deducted on Interest earned from Deposits shall be reconciled with Form 26AS of the Income Tax Department on quarterly basis.
1. The Nigam has dispensed with the practice of issue of store item including cement and steel from the divisional stores and the responsibility of purchasing these items has now been shifted to contractors, who have to make their own arrangements for these items.

2. Adequate control over other minor stock items at divisional and sub-divisional stores are exercised through periodical stock verification, reconciliation with book figures etc. at half-yearly intervals.

3. Guidelines regarding the methodology of half-yearly stock verification have been laid down.

4. Control over inter-branch transfers of stocks is achieved through half-yearly and annual returns as provided in PWD D-code. The entries in the books of accounts are passed based on these returns after reconciliation of inter-unit accounts.

5. Stocks are to be stored in assigned areas with sufficient controls to protect them from theft and pilferage.

6. The access to the stores should be limited to authorised officials only.

7. There should be a periodical physical verification of these stocks and a report of the shortages/excesses shall be submitted to the concerned EE for action and the variances should be investigated.

8. These differences are to be adjusted in the stock records and in the financial accounts.

9. Written approvals shall be obtained from responsible officer to adjust these differences.

10. Norms for stock levels to be held are to be fixed and monitored. A periodic reporting system shall be there in respect of:
    a) Slow moving items.
    b) Damaged items.
    c) Obsolete items.
    d) Over-stocked items.

11. Written procedure for inventory count has been laid down as per circular.

12. Stocks should be physically verified at least once in a year.
13. Stock verification is normally done by inter-divisional teams.

14. Written instructions are prepared for guidance of employees engaged in physical stocks.

15. Finance division should be updated as when the assets are disposed off.

16. The materials to be scrapped can be sent to stores as and when removed and also intimated to Finance Division, as per Clause 2.09.

17. The option of scrapping the assets on reverse-auction basis needs to be adopted.

18. Stock-Register should be sent by the office concerned to the Office of the PCAO / CAO monthly.

19. Scrap Disposal Committee should be formed.

20. Centralised system of scrapping shall be adopted.

21. If there are significant variations between the actual stocks and book stocks:
   
   a) They should be investigated.
   
   b) A recount is to be made wherever necessary to ascertain the correct physical stock.
   
   c) Stock book should not be corrected without proper authority.
1. The Bank reconciliation statement is to be drawn by a person independent of cash receipt and disbursement function.

2. While reconciling each item, the deposit and withdrawal columns of the bank statement shall be compared with amount deposited or withdrawn as shown by the cash records both as regards date and amount.

3. There should be a periodic (quarterly) follow-up of old:
   a) Outstanding deposits.
   b) Outstanding payments.
   c) Outstanding stop-payment advices.

4. Upon completion of monthly reconciliation, the items under reconciliation are to be reviewed by a responsible official promptly.

5. Confirmations of balances are to be obtained periodically in respect of all bank balances and compared with the bank statements.

6. The Bank Reconciliation shall be prepared every month and report is to be sent to Registered Office and the unidentified debits/credits should be cleared by deputing the concerned staff to the Sub-Divisional / Divisional Offices and the Banks to ascertain the details and account the same in the books of accounts properly.

7. All cheques not presented for payment beyond 90 days shall be reversed in the books and the same shall be cancelled visibly. A Register indicating the cheque number, amount, date of cancellation and date of re-issue shall be maintained.

In order to ensure the genuineness of the BG's issued by Banks, it is requested to exercise the following precautions:

1. The BG/covering letter should contain a para reading that confirmation of this Bank Guarantee is available at ______________ (with address mentioned therein).

2. The beneficiary in their own interest should obtain confirmation from the concerned authority of the Bank (HO/RO, as the case may be) for the BGs accepted. Confirmation of the BG issued may be sought from the mentioned Office/Authority before accepting the same.

3. The BG confirming office shall always be either the Regional Office or the Head Office of the Bank, as mentioned in the BG/covering letter.

4. The BG issued Branch is not authorised to confirm the BG issued by it.

5. The Bank Guarantee should be signed by two authorised signatories of the issuing branch. If any BG bearing single signature is produced, authenticity of the same shall be got confirmed as above, before acting on such Guarantees.

6. Issue date of the Bank Guarantee cannot be prior to the date of purchase of the related Stamp paper.

7. In case the name and address of the BG confirming authority is not mentioned in the BG, then the confirmation for such BGs should be sought from Head Office in writing by sending a copy of the BG.

8. Discrepancies, if any, noticed in the Bank Guarantees, may please be brought to notice of the Head Office.

9. The Bank Guarantees issued by M/s. Karnataka Bank Ltd., so far and outstanding should be checked for compliance with the above security features. In case any discrepancies are noticed, same may be taken up with the concerned Contractors and M/s. Karnataka Bank Ltd., with intimation to the undersigned.

10. The concerned EE shall send notice to the contractor and the Banker for renewal of BGs at least 3 months prior to the expiry date marking a copy to the MD and the concerned CE.

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1. **APPLICABILITY:**

**Security Deposits** shall mean and include the following as per Clause 1 of General Conditions of Contract:

1.1 Security Deposits obtained may be in form of Bank Guarantee, Fixed Deposits, Cash or in any other form.

1.2 Security Deposits shall include Earnest Money Deposit and Further Security Deposit.

1.3 Release of Security Deposit means and shall include release of Earnest Money Deposit and Further Security Deposit as per Clause 1(e), Further Security Deposit in lieu of Bank Guarantee as per Clause 1(c) of General Conditions of Contract, release of any payment to Contractor in lieu of Bank Guarantee etc.

2. **PROCEDURE FOR FORWARDING PROPOSAL:**

2.1 Duly filled in and authenticated, by concerned Executive Engineer, Superintending Engineer, Chief Engineer and PCAO/CAO, checklist, as per the format prescribed, should be submitted for release of Security Deposits along with following other documents:

A) Copy of the completion certificate in case of release of EMD/FSD.

B) Separate “No Due Certificate” along with details of final bill payment, pending AG para, details of recovery to be made by concerned PCAO/CAO.

C) Statement providing the details of Security Deposits duly certified by the concerned Executive Engineer.

D) Details of pending legal cases and AG observations/para with a clear indication as to whether any monetary recoveries would arise from the Contractor depending upon the outcome of the Court Case/AG para.

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3. COMPETENT AUTHORITY FOR APPROVAL:

a) Given below are the financial powers delegated to various Officers of the Company for release of Security Deposits:

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Designation</th>
<th>Financial Limit (Amount in `)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Managing Director</td>
<td>25 lakhs and above</td>
</tr>
<tr>
<td>2</td>
<td>Director Finance / Executive Director Finance/CFO</td>
<td>15 lakhs to 24.99 lakhs</td>
</tr>
<tr>
<td>3</td>
<td>Chief Engineer</td>
<td>5 lakhs to 14.99 lakhs</td>
</tr>
<tr>
<td>4</td>
<td>Superintending Engineer</td>
<td>2 lakhs to 4.99 lakhs</td>
</tr>
<tr>
<td>5</td>
<td>Executive Engineer</td>
<td>Less than 2 lakhs</td>
</tr>
</tbody>
</table>

4. ANY OTHER CONDITIONS:

a) No Security Deposit shall be released in case the data of such Security Deposits are not available in the Data Base maintained in Registered Office, till the same reconfirmed.

b) It shall be the responsibility of the concerned Executive Engineers to forward Data Base of Security Deposits to Registered Office, with full details on a monthly basis.

5. MONITORING AND REVIEW:

a) A report on Security Deposits released at the Project level which are less than `15 lakhs should be sent to Managing Director on a monthly basis as per the proforma prescribed.

b) The concerned Executive Engineer should forward data of Security Deposits on or before 15th of every month for the previous month as per the proforma prescribed.

c) As per the directions of the Audit Committee, it shall be the responsibility of the concerned Executive Engineer to monitor the validity and adequacy of the Security Deposits till the completion of work and the maintenance period as per the Tender conditions.

d) The concerned Executive Engineer shall send notice to the contractor and the
Banker for renewal of Bank Guarantees at least three months prior to the expiry date, marking a copy to the Managing Director and the concerned Chief Engineer.

e) In case of any violation of the directions issued in this Chapter, concerned Executive Engineer and Chief Engineer shall be held responsible and the necessary disciplinary action will be taken against the defaulting Officer/staff.

f) All Project Offices where Security Deposits are maintained shall produce the necessary records to the Internal Auditors and the Internal Auditors should report the status of the Security Deposits, its validly and adequacy in their quarterly report separately.

g) Before releasing funds/payment to Contractors, for release of Security Deposits, concerned PCAO/CAO shall examine and ensure the adherence to above guidelines.
1. LOANS:

The Nigam does not sanction any loans. However, in extraordinary circumstances, if any loans are made to sister concerns, the Board resolution authorising the loans shall specify the following:

a) The total amount upto which loans may be made.

b) The purposes for which loans may be made.

c) Maximum amount of loans, which may be made for each, such purpose in individual cases.

d) The terms on which such loans may be granted.

e) The persons who are empowered to make loans.

f) Where security is taken against the loans, whether a responsible official reviews the form and adequacy of security is to be ensured.

g) It should be ensured that installments/interest are received on the due dates. Outstanding balances on loans/advances are to be reviewed with General Ledger periodically.

h) Confirmation of balances is to be obtained atleast once in a year.

2. ADVANCES:

2.1 To employees:

A) Under any scheme, competent authority shall duly approve advance.

B) It should be ensured that advances for travel and other expenses are cleared within 15 days from the date of completion of the journey or the same be settled in the next salary of the employee. The same should be followed-up.

C) No second advance would be given when a prior advance is yet to be settled. Whenever second-advances are sought, account in respect of the previous advance should have been settled.

D) The vouchers for expenses incurred shall be authenticated by officers as per the DOP (Finance).

E) Journeys are to be undertaken as per the written orders of the competent authority. Travel by a class higher than the eligible class shall be approved by the competent
Transfer Travel Advance has to be adjusted within 15 days from the date of availing. The claim for Transport Allowance in respect of Transfer Travel shall be restricted as per the KCSR.

2.2 **Advances to contractors and suppliers:**

   A) These shall be only as per contractual obligations.

   B) No advances shall be released to contractor as mobilisation advances, except in exceptional case, if provided in the tender conditions.

   C) Wherever mobilization advances are given as per contractual conditions, recoveries shall be watched to ensure that the advances so paid are recovered with interest.

2.3 **Prepaid Expenses:**

   The balances in prepaid expenses accounts are to be reviewed to ensure that they are properly chargeable to future accounting periods.

2.4 **Refundable Deposit:**

   a) In the case of refundable deposits, the original receipts are to be kept in safe custody for production at the time of refund.

   b) The deposits that are due for refund are to be followed up.

   c) The Deposit Register should be tallied with the General Ledger every quarter.

   d) Periodic confirmations for deposits shall be obtained annually.

**Note:** All the Advances outstanding as on the date of the Balance Sheet shall be got confirmed.
The Nigam is empowered to levy and collect water rates from farmers, as per the provisions of the Irrigation Act and Rules. The Superintending Engineer is the Irrigation Officer empowered to raise demands on the farmers. Under him at the sub-divisional level, the Assistant Executive Engineer will raise demand for water rates, collect dues and monitor the collection of water rates. The following internal controls have been laid down for the above activity:

1. Each Work Assistant visits the fields allocated to him on daily basis. He should maintain an appropriate document to note the crop-pattern of each farmer in hectares and mainly check what type of crop and the quantity in hectares covered for the crops. This exercise is done by just giving a bird’s eye view on the area and approximately allocating the same.

2. Demands will be raised twice a year, once for Khariff and another for Rabi crops against each farmer or water users society, as the case may be, as per the provisions of the Karnataka Irrigation Act and Rules as amended from time to time. The demand-cum-challan shall be as per Appendix-1.

3. The Water Users Societies shall make payment either in cash at the cash counter of the sub-division or in the collection bank account.

4. The designated official i.e. the First Division Accounts Assistant/Cashier in the Sub-Division Office should receive the cash and issue a receipt for having received the amount under the seal and signature of the Assistant Executive Engineer. The receipt should be in triplicate as per proforma suggested in Appendix-2.

5. The concerned Section Officers are also authorised to collect water rates within their respective jurisdictions. Where the cash is accepted by the Section Officer, the original receipt should be handed over to the user/society, the duplicate copy sent to the Sub-Divisional office along with cash positively on the next working day of the receipts drawn. The triplicate copy will remain with the Section Officer.
6. The Users/Societies can also remit the water rates in the collection bank accounts opened for this purpose.

7. The challans should be in quadruplicate (Appendix-1). The original copy will be returned to the remitter, the duplicate and triplicate copy will be sent to the concerned Sub-Divisional Officer, and the quadruplicate copy will be retained in the bank. It is the responsibility of the remitter to furnish the details of remittances made in the bank to the Sub-Divisional Officer and get the entries made in the Demand, Collection and Balance Register of the sub-division.

8. On receipt of cash and duplicate receipt from the Section Officers, the amount will be taken to the Sub-Divisional Cash Book (Appendix-3) and promptly remitted to the collection Bank account on the same day if the money is received within the banking hours or on immediate next working day.

9. The Sub-Divisional Officer, for remittance of water rates collected, shall maintain a separate remittance register (Appendix-4). The other remittances of the Sub—Division may be kept separately.

10. No amount will remain either with the Section Officer or with the Assistant Executive Engineer without remittance for more than 3 days.

11. The Section Officer shall maintain a day book (Appendix-5) wherein, he shall record all the details of receipts.

12. The Section Officer shall send an extract of day book at the end of each month, to the Sub-Divisional Office, to enable him to monitor the receipt of Water Rate against the demand raised.

13. A detailed statement showing receipt and remittance of the Sub-Division during the month shall be prepared by the Sub-Divisional Officer on or before 5th of succeeding month and submit the same to the Executive Engineer. The responsibility of bank reconciliation is vested with the Assistant Executive Engineer.
14. Based on the Extract of Day Book received from each Section Officer, D.C.B. Register should be maintained in the Sub-Division Office.

15. Against the total demand, the water rate collected during the month along with original challans shall be submitted to the Executive Engineer before 5th of succeeding month.

16. The levy and collection of water rates will be monitored at Divisional level, headed by the Executive Engineer. The statement of receipts and remittances made during the month, received from the Sub-Divisional Officers, will be verified and consolidated and the accounts will be rendered along with monthly accounts to the Chief Accounts Officer for incorporation in the monthly accounts.

17. The original challans shall be in the custody of the AEE, as is being presently followed.

18. Copies of the canal-wise statement of receipt and remittances shall be sent to the Irrigation Officer, i.e. the Superintending Engineer by the concerned division with a copy to the PCAO/CAO.

19. The PCAO/CAO shall send a consolidated statement to the Executive Director (Finance), Krishna Bhagya Jala Nigam Limited, Bengaluru by 10th of each month.

20. A report regarding the collections made during the month shall be made available to the Irrigation Officer, i.e. Superintending Engineer by the concerned Divisional Officers.

21. Printing and control of receipt books:

   a) The Superintending Engineer shall make necessary arrangements to supply the printed serially numbered receipt books to the Executive Engineers.

   b) He will also kept a record of "Register of Receipt and Issue" of receipt books in his Office.

   c) Both the Divisional and Sub-Divisional Officers shall also maintain a receipt and issue register of receipt books.
d) The Sub—Divisional Officer shall return the used receipt books to the Divisional Office at the end of each irrigation season for verification and record in the Divisional Office.

e) The receipts books requisitioned by the Section Officers will be made available by the Sub Divisional Officer.

f) It is the responsibility of the Section Officer to keep the receipt books in his safe custody and prevent mis-use of the receipt books.

g) The Chief Accounts Officer shall incorporate the receipts and remittances reported by the Divisional Officer in the monthly accounts of the Nigam.

h) The CAO will also take necessary action for reconciliation with the bank account and results intimated to the Superintending Engineer and the Executive Director (Finance), Krishna Bhagya Jala Nigam Ltd., Bengaluru on a monthly basis.

i) The Divisional Officer will take necessary action for inspection and audit of receipt and remittance at regular intervals (at least once in each irrigation season).

j) The observations on such inspection shall be reported to Irrigation Officer under intimation to the Chief Accounts Officer.

22. Opening and operation of collection accounts:

   a) No collection bank accounts will be opened except with the specific approval of the ED(F) / CFO / MD.

   b) The collection account shall be a non-operative account.

   c) The water rate collected shall not be appropriated at any cost and it should go to the collection Bank account only.

   d) Once in a month, reconciliation shall be done for the amount collected in the Collection Accounts with S.B.I. Cauvery Bhavan Branch, “Bengaluru”.

23. Water allocated to Industries shall be measured at the drawal point and billed to the Industries at the prevailing rates as per the Karnataka Irrigation Act.
CHAPTER - XXV
LEVY AND COLLECTION OF GARDEN CHARGES

1. The entrance charges needs to be periodically reviewed and increased\(^\text{21}\). The Managing Director shall be the authority for increasing the entrance charges from time to time.

2. The tickets shall be issued by hand-held systems. There shall be no manual issuing / printing of tickets.

3. To have a fool-proof check that the number of people visiting the garden matches with the number of tickets issued on a given day, Head-Count Machine needs to be installed.

4. A checker (i.e. a person other than a person issuing the ticket at the ticket counter) should be appointed for conducting a random-check, to ensure that the visitors are having a ticket and a certificate should be issued by him for having conducted a random check and deficiencies observed. He should also be assigned recovery powers.

5. \(^\text{22}\)A suitable fidelity Guarantee insurance cover may be taken against the employees handling the money from a nationalised insurance company. The extent and coverage may be decided based on the average daily collections during the peak period.

6. Instead of depositing the garden incomes into FD, the same should be deposited into the separate bank account and transferred to Registered Office.

\(^{21}\) Garden Entrance Charges collected as per the Office Note No. MD/KBJNL/WDA/Garden Inspection/2012-13/1877 dt. 11.01.2013

\(^{22}\) As per Circular No. KBJNL/FD/RES/MF/FR/IA-89/2009-10/1148 dt. 06.02.2010, issued by ED(F)
For efficient control of expenditures, it is necessary that the Nigam has a proper budgetary control system. The budgetary control system in the Nigam comprises of the following controls:

a) The total cost of the project handled by the Nigam is ascertained at the end of each year keeping in view the important changes as SR, changes in scope of work, addition of fresh schemes etc. Efforts are made to identify the expenditure that could be included during a financial year and that year’s expenditure programme is fixed, keeping in view the availability of funds through government grants, market borrowing, central assistance etc.

b) After freezing the size of the allocation of funds for the year, a tentative allocation is made to each of the zones, and the CE’s are asked to prepare a detailed programme of works for that year.

c) Care is to be taken to make full provision for potential oriented works. Allocation shall be made first to the spillover components of the work, so that ongoing works do not suffer for want of funds.

d) The programme of work prepared is scrutinized by the SE and CE’s office and the list of proposed programme work is sent to the MD’s office for approval.

e) The programme of works as proposed by the CEs are examined by the technical cell in registered office. The proposal is then whetted by Finance Department specifically with regard to importance given to potential oriented works, and minimization of wasteful expenditure.

f) The final list of works proposed to be taken up is then submitted to MD for approval.

g) The approved programme of works is then returned back to the CE to communicate the same to the divisional offices, SE and CAO.
h) The CAOs have no power to admit any bills for works not included in the approved programme of works.

i) The financial budget shall include month-wise breakup of estimated expenditure on the approved programme.

j) While requisitioning for release of funds for payment of bills, the CAOs’ shall monitor the expenditure as against the list of approved programme of works and also the budgetary grants available.

k) In case expenditure excludes the budgetary provision for the year, then the bills in excess of the budgetary provision shall be paid only with the concurrence of ED(F) / CFO and approval of MD.

l) Routine re-appropriation of savings is strictly prohibited.

m) Unutilised grants shall be reviewed by the end of December each year and the CE should inform the ED(F) / CFO and MD regarding inability to spend the full budgetary provision and surrender the excess which can be re-appropriated with MD’s approval to other needy zones.

n) Budget Allocation for the concerned financial year needs to be done at the earliest.

o) No fresh works shall be included in the Annual Program of Works if at least 1/3rd of the grants are available for that work, as per the Budget allocation for that year.
A. REHABILITATION AND RESETTLEMENT:

The rehabilitation and resettlement expenditure incurred should be strictly as per the provisions of the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013 and the rules framed there under by the State Government from time to time.

B. BAGALKOT TOWN DEVELOPMENT AUTHORITY:

1. A third-party agency shall be appointed, as per the provisions of the KTPP Act and Rules for inspection of the work bills admitted for payment.

2. All bills for payments shall be first sent to the office of the CAO, who shall verify the bills for adherence with contract clauses, rates adopted as per the tendered rates. Thereafter, the CAO will prepare funds requisition indent and submit the same to the Registered Office, Bengaluru for release of funds.

3. Estimate should be forwarded to Office of the CAO, for obtaining Financial Concurrence, before according technical sanction.

4. In the Award copy, detailed estimate for valuation of structures should be provided to CAO Office for verification.

5. The Cash Book shall be updated on a day-to-day basis and the entries are to be authenticated by the Chief Accounts Officer.

6. The Bank Reconciliation is to be carried out at monthly intervals and submitted to the Registered Office, KBJNL.
1. The Company Secretary shall be the Nodal Officer for all legal matters of the Nigam except legal issues concerning the inter-state water dispute which is dealt by the technical section at Registered Office. The Nigam has appointed legal advisors and panel of advocates at Bengaluru and also advocates to appear on behalf of Nigam in the Courts within the jurisdiction of divisional offices.

2. The Executive Engineers in-charge of divisional offices under the supervision of the Superintending Engineer/Chief Engineer shall be responsible for conduct of all litigation launched by and against the company pertaining to the activities of their respective divisions through Nigam’s advocates, in consultation with the Company Secretary wherever high stakes are involved. In respect of land acquisition cases, the Executive Engineer shall act in coordination with the Chief Administrative Officer and the Special Land Acquisition Officer. The Company Secretary shall be responsible for the conduct of litigation in the High Court & Supreme Court and shall exercise general supervision over all legal matters pertaining to the Nigam. He shall also render assistance sought by the divisions in prosecuting/defending the Nigam's cases.

3. The Company Secretary at Registered Office and Executive Engineers at the divisional offices should maintain the status of the cases with appropriate details for submission of periodical reports.

4. The authority to fix the schedule of legal fees to be paid to the advocates rests with the Managing Director, KBJNL.

5. A register shall be maintained incorporating details of the case number, name of the Court, date of judgement for which deposit is made, amount of deposit, date of final settlement and adjustment entries passed in the books accounts and should be approved by the concerned Chief Accounts Officer.
6. The Company Secretary shall maintain a separate register recording the details of the Court cases and their ultimate disposal. A quarterly report shall be placed before the Court for its perusal.

7. With respect to the Court cases, the provisions shall be recognized and the contingent liabilities shall be disclosed in the financial statements, as per AS-29.
ANNEXURE - I
ORGANISATION CHART

As updated from time to time in www.kbjnl.com.
ANNEXURE - II
ORGANISATION STRUCTURE

BOARD OF DIRECTORS

REGISTERED OFFICE, BENGALURU
- TECHNICAL
- FINANCE
- SECRETARIAL
- ADMIN.

CORPORATE OFFICE, ALMATTI
- DAM ZONE, ALMATTI
- O&M ZONE, NARAYANPUR
- CANAL ZONE -I, B’GUDI
- CANAL ZONE -II, KEMBHAVI

- CIRCLE OFFICES
- CIRCLE OFFICES
- CIRCLE OFFICES
- CIRCLE OFFICES

- DIVISIONAL OFFICES
- DIVISIONAL OFFICES
- DIVISIONAL OFFICES
- DIVISIONAL OFFICES

- SUB-DIVISIONS
- SUB-DIVISIONS
- SUB-DIVISIONS
- SUB-DIVISIONS
ANNEXURE - III

DUTIES AND FINANCIAL RESPONSIBILITIES OF THE OFFICERS

(a) Managing Director:

The Managing Director is the Chief Executive Officer of the Company. He derives his powers from the Board and his responsibilities shall be as defined in the provisions of the Companies Act, 2013. He shall be responsible to the Board in relation to achieving the objects of the Company as per the MoA.

(b) Executive Director – Finance (ED-F):

The ED-F is the Head of the Finance Section and is also the CFO of the Company. He looks after all matters relating to Resource Mobilisation, Budget, Fund management, Corporate Accounts, Audit, Taxation and other finance related issues. He oversees the outsourced internal audit functions. He coordinates replies from field offices to the AG audit paras, COPU, PAC and other AG audit related matters.

(c) Chief Engineers:

1. The Chief Engineer is the administrative and professional head of the department in respect of the charge held by him, for the efficient working of which he is responsible to MD, KBJNL. He is the responsible professional adviser of KBJNL in all matters, relating to existing works, or projected schemes to be undertaken within his charge.

2. The responsibility for all important structural design under execution rests on the Chief Engineer, who should exercise careful control over the work of the designing and technical sections even though he may take the help of external consultants for the same, as per the directions of the Managing Director.

   a. The responsibility for investigating the excesses over the sub-heads with a view to decide whether or not a revised estimate will be required for that work will also vest with the Chief Engineer, when a work-slip is submitted to him by the Divisional Officer with such explanation as will enable the Chief Engineer to pass suitable orders on the case. When a revised estimate is required, it will also devolve on the Chief Engineer to see that it is submitted in due time to the sanctioning authority. A revised estimate is necessary whenever the total expenditure from any cause is likely to exceed by more
than 5% of the total of the original estimate including the provision for contingencies as provided under paragraph-259 of PWD D-code Vol.-I.

b. Before according sanction to the revised estimate or work slip or before submitting them to KBJNL for sanction, the Chief Engineer should inspect the work, if it is an important major work, and satisfy himself thoroughly that the excess has been reasonably incurred, and could not have been foreseen, at the time of preparation of the original estimate.

3. In case of heavy damages sustained by the department due to natural calamities like flood, rain, etc., the Chief Engineer should at the earliest opportunity, inspect the spot of the damage and form an idea of extent of damage, as well as investigate the causes thereof. At the same time, he should submit a detailed report to KBJNL wherever necessary, as required by Article-373 of the Karnataka Financial Code.

4. He will exercise control over the duties of the officers of the department, in rendering accounts and give legitimate support to the MD, KBJNL in enforcing strict attention to the rules concerning the disbursement of money, the custody of stores, and submission of accounts. If in exercising this control, any financial irregularity is discovered, it should be considered whether it is so serious as to require disciplinary action.

5. Although the Nigam has a system of internal audit, statutory audit by independent firms of Chartered Accountants and propriety audit by the Accountant General, it will be the responsibility of the Chief Engineer of the zone for the maintenance of proper records as laid down from time to time.

6. It will be the duty of the Chief Engineer to examine the registers of works, so as to keep a vigilant watch over rates of work, and when he considers it necessary, he may require a Divisional Officer to report to him monthly or at longer intervals, on a work-slip, the total expenditure till date under each Sub-Head of a work in contrast with the sanctioned estimate.

7. He should see that the Budget allocated to his zone are fully expended in so far as is consistent with general economy and the prevention of large expenditure in closing months of the year.
8. (a) He should be responsible for ensuring that, any money which is not likely to be needed during the year, is promptly surrendered, so as to allow its appropriation for other purpose by the proper authority.

(b) It shall be the duty of the Chief Engineer to watch the progress of expenditure on all heads of charges under him so that, the sanctioned grants are not exceeded. If an excess is, for unforeseen reasons, unavoidable, prompt action is taken for applying for a supplementary grant as soon as possible after the probability of an excess is foreseen.

(c) The Chief Engineer will be responsible to see that, the allotments of the year are as far as possible, fully expended and a special report explaining short outlay is being submitted at the end of the year. This rule is not intended to encourage expenditure, which it might otherwise be desirable to postpone, simply for the sake of working up the budget estimates. It should be impressed on all disbursing officers that it is preferable to surrender grants, which cannot be profitably utilised than to spend large sums in February and March merely to avoid large lapse of grants. All that is required is that, a careful forecast of the operations of the year may be made, so as to minimise the difference between the actuals and estimates to the utmost extent. Any money, which is likely to be needed during the year, should be promptly surrendered, so as to allow the proper authority to appropriate it to other purposes.

(d) The general supervision and control of the assessment of such revenues, and its levy and collection by the irrigation officers as notified under the Irrigation Act and working under him will also be the responsibility of the Chief Engineer.

(e) As per Section 134(f) of the Companies Act 2013, “the Directors’ Responsibility Statement shall state that the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively”. To comply with the same, it shall be the responsibility of the Chief Engineers, administrative heads and departmental heads, to furnish a Certificate (in the format as per the Appendix) to the Company Secretary, who in turn shall submit it to the Board of Directors for their noting.
(d) Superintending Engineers:

1. The administrative unit of the department is the circle, which is headed by the Superintending Engineer, who is responsible to the Chief Engineer for the administration and general professional control of all public works in charge of the officers in the Nigam in his circle.

2. The SE should inspect the important works in his circle and satisfy himself that the system of management is efficient and economical. That the regulation with regard to work, stock and accounts are strictly observed and that the executive and administrative work of the circle is satisfactorily performed.

3. The SE is responsible for watching and control the rates paid for work. He should also ensure that the staff employed is actually necessary and adequate.

4. The SE should inspect each divisional office in his circle at least once a year and send a report to the Chief Engineer informing the results of his examination of the accounts of stocks, tools and plants, other registers and records agreements, contractors ledger estimates etc.

5. The SE is empowered to inspect the vehicles and other plant and machinery, and ascertain the surplus and irreparable assets and arrange for scrapping such old and irreparable assets and arrange for their disposal through the MD’s office.

6. The irrigation Act empowers the SE to levy and collect the water rates. In relation to this, his responsibilities are as laid down in the Karnataka Irrigation Act and Rules.

7. The SE will be responsible for the engineering features of all designs, the calculations for the same and the accuracy of the rates in the projects submitted from his office. When submitting any report, designs or estimates to the Chief Engineer, he will invariably state his own recommendations and opinion.

8. He should examine at least twice a year each divisional office, to ensure that the division has conducted physical verification of stocks and assets at the end of each half year and that the excess and shortages have been investigated to fix responsibility for shortages and that there is no accumulation of stocks.
9. He should see that there is no unusual delay allowed to occur in submission of revised estimate or work-slip, wherever necessary including completion reports.

(e) Executive Engineers:

1. Executive Engineer is the Division in-charge, who is responsible to the SE for the execution and management of all sorts of works within the divisional superiors, the head of the administration or other Civil Officers duly authorised.

2. He is responsible that proper measures are taken to preserve all buildings and works in his division and to prevent encroachment on KBJNL lands/buildings in his charge. He should keep accurate plans of all KBJNL lands borne on departmental Registers and supply tracings therefrom to his subordinates, when it is necessary to acquaint them with the boundaries.

3. It is the duty of the Executive Engineer, immediately to report to the Chief Engineer, through the Superintending Engineer and to the Deputy Commissioner of the District, any serious damage to or loss of immovable property caused by any accident or unusual occurrences.

4. He is responsible for the surveying and whether mathematical instruments in his division are properly cared for and will report on their condition to the Superintending Engineer at the end of each working season. Any damage to the instruments done, due to neglect or carelessness should be made good at the expense of the persons responsible for the same.

5. He is held responsible for the correct assessment of such items of revenue as are collected through the Public Works Department and should maintain the necessary records and account for the purpose in the register of the revenue etc.

6. The Executive Engineer in addition to his other duties will consider himself to be ex-officio to the professional advisor of all departments of his charge and it is his duty to perform this action in a useful manner without allowing undue formalities to interfere with it.
7. It is incumbent on the Executive Engineer that sufficient precautions are taken by the officers concerned to prevent accidents due to traffic at the spot of works or repairs and to take precautionary measures to prevent chances of accidents to labour, officials and passersby in the vicinity of the blasting operations.

8. It is the duty of the Executive Engineer periodically to inspect all major dams, canal works, road works, bridges, buildings etc., and see that they are maintained in an efficient condition. He should also see that the distribution of water is adequate and economical and that there is no leakage or waste. The Divisional Officer should not commence the construction of any work or spend public funds without the sanction of competent authority.

9. He should close the account immediately after the work is finished and prepare the completion report in the prescribed form.

10. He should take necessary steps to obtain funds for the works under his control and keep his accounts, and submit them punctually to the audit office, as per rules in force.

11. He should exercise a thorough and efficient control and check over his divisional accountant, and carefully examine the books, returns and papers from which the monthly accounts are compiled.

12. He is responsible for the correctness in all respects of the original records of cash and stores, receipts and expenditure and for seeing that complete vouchers are obtained.

13. He should watch the progress of expenditure under each sub-head of work in contract with the sanctioned estimate. He should see that a revised estimate is prepared directly, when necessary and submitted to the sanctioning authority through proper channel.

14. He should examine at least once a year, the books of his subordinates to see that the primary accounts fairly represent the progress of each work and that the
accounts are personally attended to by the Sub-Divisional Officers.

15. The Divisional Officer is primarily responsible for affording information in cases of probability of excess of actual over estimated cost of work and is expected not to allow any delay to occur in reporting to the Superintending Engineer, any such probability. In such cases, as well as those relating to irregularities in the rates or cost of a sub-head which are beyond the powers of the Divisional Officer to sanction, work-slips should be submitted for orders. All-important liabilities not brought to account should also be noted in the work-slip.

16. In framing contracts of any description, the Divisional Officer should take care to reserve to KBJNL, the right to supply materials of any description or to approve of the firm from which the materials should be brought, and of the materials purchased.

(f) Sub-Divisional Officers:

1. Assistant Executive Engineers or Sub-Divisional Officers, are responsible to the Executive Engineer in-charge of the Division for the efficient management and satisfactory execution of all original works and repairs, and the collection of materials and for the correct maintenance of the accounts pertaining to them. No sub-division can be constituted without the sanction of MD, KBJNL.

2. The Sub-Divisional Officer is held personally responsible for correctness of all initial cash and stock accounts required to be maintained in the Sub-Divisional Office. He should examine the transactions relating to all such accounts and other important records and see that they are correct, and conform to the rules in force, in all aspects. It is his responsibility to see that all cash and stock accounts including all the important records are maintained up to date and their extracts wherever necessary, submitted to the Divisional Office, on due dates.

3. It is incumbent on the Sub-Divisional Officer to ensure that all subordinates, working under him are well posted in the work, correctly maintaining their primary accounts of works, i.e. Muster Rolls, Measurement Books, Material-At-Site Accounts, Tools and Plant Account and the progress report of all Works in their
charges.

4. It is the duty of the sub-divisional Officer, to inspect periodically all irrigation works in his charge and ensure their proper maintenance. He should also inspect all other road works, bridges and buildings works in his charge and see that they are also well maintained.

5. It is incumbent on him to see that all revenues due in his charge are assessed and collected and that, auction sales of all old and surplus materials and other revenue-yielding property is conducted under orders of competent authority, well in time.

**G** Divisional Accountant:

To assist the Divisional Officers in the discharge of their responsibilities regarding accounts, a Divisional Accountant is posted to each Divisional Office. He is treated as a sender member of the office/establishment. His functions are described in the Karnataka Public Works Account Code.
To,
Board of Directors
KBJNL,
Bengaluru.

Sirs,

Sub: Certificate of compliance with various applicable laws.

I, .................................. , working as, ......................................................... in KBJNL, hereby declare that I am entrusted with responsibility of ensuring compliance with various laws applicable to the company in the Technical/Administrative/Financial/Legal areas of business and affairs of the company.

After having examined and considered all relevant information and based on the information furnished by the concerned officers, I, do hereby certify that the Technical/Administrative/Financial/Legal department of KBJNL for the period April’20XX to March’20XX (FY 20XX-XX), has in the conduct of business:

1. complied with all applicable laws, enactments, orders, rules, regulations and other statutory requirements of the Central, State and other Statutory and local authorities concerning the business and affairs of the Company;
2. paid all applicable statutory dues on the dates;
3. maintained proper registers, records, documents and books and filed proper returns, forms and statements and furnished necessary particulars to the relevant authorities; and
4. not done or committed any act or entered into any transactions in violation of any statutory provisions.

Dated:
Place:

(Name of the designated officer)
(Designation)
KBJNL
ANNEXURE – IV
DELEGATION OF POWERS

As amended from time to time and updated in the handbook for “DELEGATION OF POWERS”.

Notes:

1. Delegation Of Powers (DOP) should be followed and the competent authority should use the full powers allowed to them.

2. Authority to approve the estimate and DTP shall be governed by the Government Order. And the same shall be incorporated in the DOP of KBJNL.

3. DOP should specify clearly, powers to accord technical sanction to the estimate prepared for annual maintenance & repairs of canals.

4. DOP should specify clearly, powers to invite and evaluate tenders for annual maintenance & repairs of canals.

5. The DOP should not be exceeded. Any such violation of DOP shall be reported to the Audit Committee.

6. DOP for Approval of Designs of Structures should be incorporated in DOP.
1. As per the amendment of 1997, the Rule 4-B of the Karnataka Irrigation (Levy of water rates) Rules 1997 lays down the following modalities for levying the water rates as per Rule 4-A in respect of each crop of the revenue year:

   a) An officer authorized by the Nigam in this behalf shall notify in the village chavadi and inform through tom-tom, the date on which statement regarding the water used for irrigation and crop raised therein shall be prepared.

   b) He shall inform the land holders or their agents to be present and prepare a statement of each survey number, to which water was supplied or made available or used for irrigation and the crops raised therein.

   c) The statement shall be prepared in the presence of the land holder or his agent duly authorised and the signature of the land holder obtained. Based on the statement prepared entries shall be made in the pass book issued to the land holders.

   d) The Assistant Executive Engineer in-charge of the command (the sub-divisional officer) shall issue a notice of demand to the person liable to pay the water rate and cause such notice to be served on such person or his agent if any.

   e) If he or his agent cannot be found, the notice shall be tendered or delivered to an adult member of his family residing with him, or by affixing a copy thereof on his place of residence.

2. Collection procedure: Based on the above, instructions are issued to follow the following procedure for collection:

   a) The land holder should pay the water rates in the sub-divisional offices. The land holders can directly pay the water rates to the designated bank account already opened for this purpose by using a challan issued by the irrigation officer, (Appendix-1). If no such bank account has been opened, the sub-divisional officers are hereby empowered to open the bank account in any scheduled bank operating in the taluk.

   b) If the landholder prefers to pay the rates in cash, they may do so at the Cash counter in the sub-divisional office. The receipt shall be issued in the format as prescribed in Appendix-2.

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c) The sub-divisional officer will be responsible to remit the cash so collected to the designated bank account for the day, on the next working day. The sub-divisional officer will be responsible for the safe custody of the cash reconciliation of the amounts collected and banked.

d) At the end of each month, the sub-divisional officer should report the amount of water rates collected and banked along with original challan to the jurisdictional Chief Accounts Officer.

e) The CAO shall inspect the demand and collection register once in a month and report the consolidated figures to the Managing Director through the head of the finance department of the Nigam within one week of the succeeding month.

3. Methodology for collection of water rates from water users cooperatives:

a) The demand shall be raised on the society wherever one time repairs have been carried out and agreements handing over the Management have been entered into with them.

b) The water shall be billed on volumetric basis.

c) The sub-divisional officer shall determine and recover the water rates in accordance with the provisions of the agreement entered into with the WUCS.

d) In an area coming under a WUCS with whom no agreement has been entered into, the sub-divisional officer shall raise the demand on individual land holders.

4. Failure to pay the tax: If upon serving the demand, the land holders fail to pay the water rates for khariff season before the stipulated date, the demand may be sent to the revenue authorities for collection as arrears of land revenue, and the same shall be followed up frequently with the revenue authorities.

5. The Superintending Engineers of various KBJNL Circles are the empowered officers as per Section 3 of the Karnataka Irrigation Act, 1965. The Karnataka Irrigation Act, 1965 and rules thereon empower the Irrigation Officers to levy and collect water rates from the farmers. The Chief Engineers are expected to closely monitor the implementation of statutory responsibilities by empowered Irrigation Officers.

6. From time to time, the necessity to levy and collect water rates has also been stressed as it had been observed that the collection record of the water rates was very poor. Necessary
action to levy the water rates have to be taken within the time stipulated in the act by the empowered officers.

7. As per the Irrigation Act, for Khariff, the demand should be raised on the farmers by 30th September of each year and the money should be realized before 15th November of each year. Similarly, for Rabi, demand should be raised by 31st January of each year, and the money should be collected by the farmers by 15th March each year.

8. The irrigation officers should take action well in time to raise the demands within the stipulated dates in respect of farmers who have availed water for irrigation.

9. A periodical report shall be submitted preferably on a monthly basis consolidated for each zone regarding the quantum of demand raised and collected as per format enclosed in Appendix-3.

10. The Demand/Collection/Balance Register shall be maintained and reconciled with Tally on a periodical basis and the correction entries should be passed based on the reconciliation.
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ಮಾರ್ಗಾರ್ಡ್ ವಿದ್ವಾನರು ಸಹಭಾಗೀರಾಜರು

ನಂಜು ಜಾನ್ಯಾವರಾ ಆಧ್ಯಾತ್ಮ:                                     ರಿಜೋಣೆಗೆ ಹುಟ್ಟು ನೊ.  

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ಯಾರು ಆರೋಗ್ಯ ವೈದ್ಯಿಕಗಳು ವಿಜಯ ಸಂಪ್ರದಾಯ:                      

ಅಂಶಗಾರಗಳು (ಅಭ್ಯರ್ಥಿಯು)                                      ಡಿ.______________

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APPENDIX - 3

Cash Book of ........................................ for the month of ..............................

<table>
<thead>
<tr>
<th>Date of Receipt</th>
<th>No. of Voucher of Receipt</th>
<th>From whom received etc.,</th>
<th>Amount (Cash)</th>
<th>Rabi/Kharif</th>
<th>Date of Remittance to Bank</th>
<th>No. of Vouchers</th>
<th>Bank to which paid</th>
<th>Closing Balance of Cash</th>
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# APPENDIX – 4

## BANK REMITTANCE REGISTER

<table>
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<tr>
<th>Date of Remittance</th>
<th>Amount in words</th>
<th>Bank and Account No. in which amount is credited</th>
<th>Amount in figures \ N.P.</th>
<th>Signature of the authorized officer</th>
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### Day Book of water rates received

<table>
<thead>
<tr>
<th>Date</th>
<th>Demand cum Challan</th>
<th>Name of Farmer</th>
<th>Survey No. / Village</th>
<th>Extent of land irrigated</th>
<th>Demand paid</th>
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ANNEXURE – VI
METHOD FOR VERIFICATION AND PASSING OF BILLS

The following points are to be observed before admitting the payments:

I. BUDGET / GRANT:
1) Zone-wise budget for capital and revenue expenditure including establishment as approved by the Managing Director / Board shall form the basis for budget allocation for the zone.
2) The annual programme of works of their respective zones based on the budget allocation prepared by the CEs and approved by the MD shall form the basis for admitting bills. A copy of the approved programme of works shall be made available to PCAO/CAO of each zone. The program of works should indicate the capital works, revenue works, spill-over and fresh works with establishment expenditure.
3) The expenditure should not exceed the budget allocation indicated. However, the Registered Office shall have the discretion to release the funds in excess of the allocated budget depending on the progress of work achieved. Also, at the end of the year, a statement showing the excess over the Budget and the savings Zone-wise shall be prepared and got approved by the Managing Director.
4) On the basis of actual expenditure incurred upto the month of December + probable expenditure for the remaining months, FRA proposal is to be submitted by the concerned Chief Engineers for approval of the Managing Director. The surrender and supplementary of grants are taken care in the process.

II. ESTIMATES:
1) The competent authority, as per Delegation of Financial Powers, (Annexure - IV) shall sanction the estimates for the works, which are approved in the program of works.
2) While preparing the estimates, proper Schedule of Rates as issued by WRDO or concerned SR is to be adopted. The detailed rate analysis is to be enclosed with the estimate. The Audit Officer in the office of the Executive Engineer should check each estimate and certify the correctness of the rate analysis adopted.
3) The proper data analysis should be approved by the concerned Superintending Engineer, for the items which do not appear in the various Schedules of Rates. The Audit Officer should
4) In case of structures and canals, the competent authority has to approve the drawings and cut-off statements.

5) Before sanctioning the estimates, the concerned sanctioning authorities should follow the provisions made under para-115 to 164 of KPWD Code (Chapter – III).

6) The detailed estimate should comprise of the following documents:
   a. Brief report of the work
   b. Item-wise abstract of estimate
   c. Detailed estimate with measurement sheet of various items
   d. Rate analysis with detailed break-up
   e. Data Rates approved by the SE where the items are not appearing in the SR
   f. Quarry Chart along with Lead Chart
   g. Cost of Rubble, if deducted in the estimate should be clearly mentioned in the rate analysis as per SR.
   h. Drawing of the work.

III. REVISED ESTIMATES:

   The estimate is to be revised when the expenditure is more than 15% of the sanctioned estimate, as per KBJNL Delegation of Financial Powers. The revised estimates should be sanctioned by the competent authority, within the stipulated period as per para-259 of the KPWD Code.

IV. TENDERS:

1) The tenders should invariably be invited by adopting procedures defined in the KTPP Act and Rules for all works which are required to be executed

2) Before inviting the tenders, the draft tender papers should be approved by the competent authority.

3) After receipt of the tenders from the various contractors, an evaluation report should be prepared and got approved from the competent authority as per Delegation of Financial Powers and KTPP Act.

4) An agreement shall be entered into by the contractor, duly obtaining the required additional performance guarantee, wherever necessary.
5) The original agreement and documents shall be in the safe custody of the Executive Engineer only. Only certified true copies shall be made available to the CAO etc.

6) When any of the tenders received with too high rates or the tender being conditional in the interest of the Project, negotiations should be conducted for reducing the rates in accordance with para-182 of KPWD Code and Government Circular No. PWD/1359/SO/FC/2001 (P-2), dt. 03/12/2002. The negotiations should be conducted by the competent authority with the first lowest, so as to secure the best possible advantage to the Government, both in cost as well as in the matter of satisfactory and timely execution of the work.

7) The contract documents should include the complete set of drawings showing the general dimensions of the proposed works and so far as necessary, details of the various parts:
   a. The complete specifications to be done and the materials to be used/some standard specifications;
   b. The schedule of quantities of various items;
   c. Schedule-‘A’: Details of the materials to be supplied to the contractors and the rates to be charged, should be clearly indicated;
   d. Schedule-‘C’: Details of machinery/(ies) to be given on hire basis to contractors and rates of hire charges to be levied, should also be specified in clear terms.

8) Royalty: As per contractual terms, the royalty should be recovered as per Government Order issued from time to time by the Commerce and Industries Department. The concerned schedules should be enclosed with the tender documents.

9) EMD/FSD: The EMD should be recovered as per Clause 9.1 Page 6 of KW1, Page 7 of KW2/3, and Clause 13.1 Page 8 KW4. The FSD should be recovered as per Clause-1(a) of PWG-65 and Clause-18 of PWG-66 or as specified in the agreement. The Bank Guarantee should be in the standard format enclosed with the tender documents.

V. EXECUTION OF WORKS:

1) As soon as the tender is accepted, an intimation letter of acceptance to the successful bidder is to be sent.

2) Agreement: An agreement shall be entered into by the contractor or his authorized legal representative.

3) Measurements: The detailed measurements should be recorded by the executive subordinates in-charge of the work as per para-209 of ‘A’-Code and should be certified by the AEE and EE.
4) Payment of Bills: Before the bill of the contractor is prepared, the entries in the MBs relating to the description and quantities of work/supplies should be scrutinized by the Section Officer/executive sub-ordinates, to see that quantities entered in the contents or area column are correct. Rates should be paid as per contract agreement. The full rates should be allowed, only if the quality of work done or supplies is upto the stipulated specifications. The bill should be drawn in quadruplicate - 3 copies for PCAO’s Office and one copy for Division Office. The bills should be prepared in the prescribed form.

5) The receipt of bills should be entered in the sub-division Bill Register and in the EE’s Office, entered in the division Bill Register and a serial number shall be assigned to each of the bills received in the division office.

6) Scrutiny of Bills: Subject to the terms and conditions of contract and some subsidiary instruction, additional conditions laid down by the competent authority at the time of acceptance of the tender and agreed upon by the contractor are looked into, to ensure that the works are executed in accordance with the prescribed specifications, plan and drawings. Instructions as laid down in para-317 & 318 of KPWD Code should be followed while making payment. The bill should be scrutinized by the Accounts Staff in the division office in accordance with the following norms:

a. Measurements recorded in the M-Book should be arithmetically checked cent-percent. The specifications of the items as recorded in the M-Book shall be compared with the agreement.
b. The quantities claimed in the work bills should be verified with reference to M-Book and sanctioned estimate.
c. The rates claimed in the work bills should be checked with reference to accepted tender/rates in case of work-slip and EIRL approved, scheduled rate or data rate as approved by competent authority.
d. The correctness of total claim under each item should be checked.
e. All the required certificates should be recorded under the signature of the concerned Officers. Deviations from the sanctioned estimates need approval of the competent authority. The recovery of all dues from the contractor, royalty, hire-charges etc. should have been correctly calculated and recovered.

7) Deductions for settlement of shrinkage for earth work embankment should also be made as per the agreement.

8) The quality control test reports should be enclosed with the bills before paying the full rate for the concerned items.
9) When quantities executed are in excess of 125% of the tender quantity, the payment should be regulated as per Clause-13 (b) of contract agreement with approval of the competent authority.

10) Check-Measurements: Check-Measurements should be exercised as per Appendix-VII (Note-3 below para-301 of ‘D’ Code): AEE – 100% and EE- 25%. Check-Measurement Register should be maintained in the division office.

11) A periodical review of the execution of the works vis-à-vis the Milestones stipulated in the Agreement shall be conducted by the Executive Engineer and Chief Engineer.

VI. SCRUTINY OF BILLS IN PCAO/CAO’S OFFICE:

1) The bills received in PCAO/CAO’s Office should be entered in the BR Register on seniority basis, chronologically. PCAO/CAO Office should exercise cent-percent check of bills.

2) A Control Register shall be maintained for the Running Bills received but awaiting approval.

3) A separate Control Register shall be maintained for claims by contractors for price variation, escalation, extra work, weightage, time-extension, etc. indicating amongst others, date of receipt of claim and date of approval.

4) A Control Register for monitoring of works completed pending finalization of bills, awaiting recording in MBs, approval etc. shall be maintained in the office of the Executive Engineer.

5) The payments should be in accordance with rules and orders issued by the competent authority.

6) Payment for any expenditure which is irregular is to be withheld and the PCAO/CAO should bring such irregularities to the notice of the EDF / CFO / MD.

7) The PCAO/CAO should bring to the notice of the Managing Director, the probable excess or savings against the provisions of the estimates and timely warnings to the concerned authorities for the probable excess.
DETAILS AND RESPONSIBILITIES OF PCAO/CAO

1) The PCAO/CAO will act as the final accounting authority, Internal Auditor and financial advisor to the Chief Engineers.

2) The accounts for the whole project under suitable head of accounts shall be consolidated by the PCAO/CAO for the respective zone. The PCAO/CAO will consolidate the accounts for the respective Zone for the purpose of reporting the monthly financial program and progress in the MMR format and report the same to EDF / CFO / MD.

3) He should watch the application of the rules, circular instructions, and orders bearing on the financial transaction of the Nigam.

4) He should subject the accounts for audit and compliance of the internal statutory and AG audit.

5) The PCAO/CAO shall be responsible for maintaining proper books of accounts as indicated below:

I. Establishment Registers
   a) Scale Registers
   b) TA
   c) Contingent Register
   d) Register of special charges
   e) Issue of pay-slip to Gazetted Officers

II. Works Register
   a) Cash Book
   b) Suspense Registers
      • MPWA Register
      • Deposit Register
      • Temporary Advance Register
      • CSSA Register
   c) Special Recovery Register
   d) TEO Register
   e) Works Register
   f) Bank Reconciliation Statement Register
g) Remittance Register  
h) Filing of Income Tax / VAT / Royalty Register  
i) TDS Issue Register  
j) Assets Register  
k) Mobilization / Secured Advance Register  
l) Watch Register of Bank Guarantees  
m) Zone-wise accounting records as required under Schedule III of the Companies Act, 2015.

6) Others :-

I. Opinion of the PCAO/CAO is to be taken for extra financial implications and purchases.
II. He should maintain records for collection and proper remittances of water rates of the Zone.
III. He should keep the passed original bills containing the payee’s discharge and these vouchers will be attached to the scheduled docket and kept in the record room. Duplicate passed bills are to be sent to the Division Office along with Form No. RVP-9.

7) Requirement of Funds :-

I. After scrutinising the bills, the requirement of funds for the clear bills only is indented to fund releasing authority, periodically.
II. After the receipt of the funds, the indented bills are paid, accordingly.
ANNEXURE - VII
CADRE & RECRUITMENT RULES

As the Rules and Schedules were amended in the year 2014-15 and uploaded in www.kbjnl.com, along with schedule the same can therefore be referred from the concerned section in the website or the handbook issued by KBJNL for the above purpose.

ANNEXURE – I

As the works of Krishna Bhagya Jala Nigam Limited are still under progress, the Cadre and Categories of posts shall determined after the completion of the Project.

SCHEDULE

As per the powers delegated by the Board of KBJNL.
FORM OF AGREEMENT

The agreement made this ........ day of ............ two thousand two by Shri .................................................................aged ........ years, son of Shri ................................................................. permanently residing at ........................................................ survivor (hereinafter referred to as “the employee” which expression where the context so admits shall include his heirs and assigns) and Shri .......................................................... aged ........ years, son of Shri .......................................................... permanently residing at * ........................................................ (hereinafter referred to as “the surety” which expression shall include his heirs and legal representatives) of the first part and the KRISHNA BHAGYA JALA NIGAM LIMITED (hereinafter referred to as “the Nigam” which term where the context so admits shall include its successors and assigns) address ................... ........................................................ survivor of the second part.

Whereas the employee of his free will and consent has agreed to get himself employed as ........................................................ survivor subject to the terms and conditions of this agreement with the Nigam.

Now it is hereby agreed as follows:

1. The employee shall:

1.1 be on probation for a period of one year from ........ extendable at the discretion of the Nigam, depending on work and conduct of the employee. The period of probation is exclusive of period of absence for whatever reasons except to the extent of earned leave and other leave and holidays as per the rules of the Nigam.

1.2 Observe and abide by all rules, regulations, instructions and standing orders of the Nigam as in force from time to time in regard to leave, discipline, conduct, dress etc.,

1.3 Serve the Nigam for a minimum period of five years on contract from the date of appointment on probation.

2. The Nigam shall:

2.1 Pay ` ....................... (Rupees .................................................. only) per month in the scale of ` ........................................................ with the admissible allowances during probation.

2.2 On satisfactory completion of probation, fix his pay at the next stage in that scale with admissible allowance.

Incremental and other benefits unless with held or postponed by the Nigam.
Note: * If the surety is an official his office address also to be furnished.

3. The employee shall not apply for any appointment / scholarship elsewhere without written permission of the Nigam. If he has already applied, he shall withdraw his application under intimation to the Nigam.

4. The employee shall be prepared to be posted anywhere in Karnataka State particularly in the project areas and to reside in the Nigam’s quarters on payment of a license fee to be prescribed if required to do so in the exigencies of service. The quarters allotted shall be vacated by him immediately, in case of termination of services with the Nigam.

5. The employee shall carry out the duties assigned to him efficiently and diligently and to the best of his ability and shall devote his whole time to the duties of his service and shall not engage directly or indirectly in any trade, business or occupation while in service of the Nigam.

6. The employee shall not absent himself from his duties without obtaining permission from the authority under whom he is posted to work, except in case of accident or sickness. In cases the employee absents himself unauthorisedly continuously for a period of over seven days, he shall be deemed to have abandoned / deserted services of the Nigam.

7. During probation, services of the employees shall become terminable without notice and without assigning reasons or giving any compensation.

8. The services of the employee shall become terminable before the expiry of the contract period subject to three months, notice or payment of total emoluments in lieu thereof by the employee or by the Nigam in the event of abolition of post / termination of vacancy or any other reason. His services shall also become terminable for negligence, misconduct, inefficiency, breach of any provision of this agreement on the part of the employee or on medical grounds etc., as per the rules in force in the Nigam.

9.1 The employees for the due performance of the terms of the agreement shall furnish a security which shall be equivalent to three months total emoluments of the employee concerned in any one single or combined modes as stated hereunder :-

a) Deposit entire cash security in a lumpsum:

b) Deposit a portion of the security in cash and the balance of the security amount shall be deducted in twelve equal monthly installments from the monthly wages of the employee:

c) Deposit the entire security amount in twelve equal monthly installments and such installments shall be deducted from the monthly wages of the employee:

d) Pledges in favour of the Nigam any approved Government security to the extend of the security amount and

e) Deposit receipt from a scheduled Bank to the extent of the security amount.

9.2 Where the employee has furnished cash security as per clause 9.1 (a), (b) and (c)
Interest will be calculated from the date when the security amount is fully deposited with the Nigam and such interest will be paid annually.

9.3 If the employee commits breach of any of the terms of this agreement the security deposit is liable to be forfeited / realised / recovered by the Nigam.

10.1 If the employee contrary to the terms of this agreement leaves his services under the Nigam before the expiry of the contract period or during the period of probation by resignation or by desertion or before the issue of three months' notice under clause 8 supra or before the security deposit is fully realised as per proviso to clause 9(1) supra on for any other reason, the employee and the surety shall be jointly and severally bound and liable to pay the Nigam a sum of equivalent to three month's total emoluments of the employee and the balance of the security deposit if any due by the employee.

10.2 The Nigam reserves the right to proceed either against the employee or against the surety or against both. It shall not be necessary to proceed against the employee first, before proceeding against the surety.

11. The conditions contained in the letter of appointment of the employee save as expressly modified hereby shall remain unaffected and continue to be binding on the parties.

12. Any extension of time granted or indulgence shown to the employee or any relaxation from any of the aforesaid terms of rules shall not release the surety from obligation under this agreement or impair his liability in any manner.

13. In case of any dispute / difference or opinion as to the interpretation of any of the Clauses of this agreement or otherwise arising out of or in connection with this agreement, the decision of the Managing Director of the Nigam thereon shall be final.

14. Any suit or proceedings arising out of this agreement shall be instituted in Law Courts or Tribunals at Bengaluru.

It witness whereof the parties above named have set their hands this .......... Day of ................ two thousand ........
DIRECTIONS TO BE FOLLOWED IN EXECUTING THE AGREEMENT:

1. The agreement should be typed neatly and without mistakes.

2. The surety should be:
   
a) A Gazetted Officer or
   
b) A person who is solvent to the extent of amount payable under clause 9 to be provided by solvency certificate or documentary evidence to the satisfaction of the Nigam or
   
c) A person who is drawing a minimum monthly salary of ` Five thousand or above in Government, Semi-Government or Major industrial / Commercial Undertaking subject to production of sufficient documentary proof to the satisfaction of the Nigam.

3. The names and addresses of witnesses should mentioned clearly.
MEDICAL CERTIFICATE

I, hereby certify that, I have examined Sri/Smt ................................, a candidate for employment in the KRISHNA BHAGYA JALA NIGAM LIMITED and cannot discover that he / she has any disease (Communicable or otherwise), constitutional weakness or bodily infirmity except ............................................. I do not consider this disqualification for employment.
ANNEXURE – I

KRISHNA BHAGYA JALA NIGAM LIMITED (CADRE & RECRUITMENT RULES), 2012

SCHEDULE

As the Rules and Schedules were amended in the year 2012 and uploaded in www.kbjnl.com, the same can therefore be referred from the concerned section in the website or the handbook issued by KBJNL for the above purpose.
ANNEXURE – VIII
CHECKLIST FOR MONITORING STATUTORY REMITTANCES

With effect from financial year ended 31st March, 2015, a large number of compliances have become obligatory in the light of the onerous responsibility cast on the Board of Directors of the Company who have to declare in the Directors’ Report of the Company that the Directors of the Company had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively. In this context, proper understanding of the requirements under the various Acts and Rules thereon and the schedule of the dates within which the requirements are to be complied with is essential. A matrix has been developed indicating the due dates for compliance with various statutory and regulatory obligations in respect of financial aspects, as given in the Appendix.

The concerned officers would maintain a register of compliance indicating the due dates of compliance and the actual date of compliance indicating reasons for delay if any. A web page has also been designed on www.kbjnl.com on which each of the Officers would update the compliance particulars on each compliance date. The Assistant Manager (Finance) in the Registered Office, Bengaluru would be Central Nodal Officer, who shall collate the compliances including that of the Registered Office and submit a report to the EDF/CFO on any delays one day after the due date if compliance has not been done.

As regards compliance with labour laws, including Contract Labour Regulation and Abolition Act, the GM (Admin) may please nominate an Officer from the Administration Department to monitor and submit a monthly report to the Nodal officer.

CS I/C will develop a checklist regarding compliance with listing requirements and MCA requirement and submit a monthly report to the Central Nodal Officer.

The SE (Registered Office) will nominate a TA, as also develop a matrix for compliance with statutory requirement in respect of MOEF and submit a monthly return to the Nodal Officer.

The consolidated report shall be prepared by the Central Nodal Officer and submitted to the CFO/MD and a Board Note be prepared to apprise the Board in each meeting.

The concerned Officers are warned that any delays/non-compliance would result in defaults entailing payment of fines and interest on delayed remittance of the statutory dues and non-compliance with statutory requirement. In such an event, the concerned Officers would be responsible and accountable for the same. Any loss suffered by the Company on account of non-compliance would be recovered from the Officers, besides their being liable for disciplinary action.

24 Vide Circular No. KBJNL/EDF/Circular/09/2015-16/467 dt. 28.09.2015
# APPENDIX-1

**Office:**

**Statement showing recovery & remittance of TDS & filing of returns for the month of ……….**

<table>
<thead>
<tr>
<th>MONTH</th>
<th>DEDUCTION AND REMITTANCE</th>
<th>FILING OF RETURN</th>
<th>ISSUE TDS CERTIFICATE - FORM 16A / 16</th>
<th>FILING OF I.T. RETURN</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>DUE DATE FOR PAYMENT</td>
<td>ACTUAL DATE OF PAYMENT</td>
<td>DUE DATE</td>
<td>ACTUAL DATE</td>
</tr>
<tr>
<td>APRIL</td>
<td>7TH MAY</td>
<td></td>
<td>15TH JULY</td>
<td></td>
</tr>
<tr>
<td>MAY</td>
<td>7TH JUNE</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>JUNE</td>
<td>7TH JULY</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>JULY</td>
<td>7TH AUGUST</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>AUGUST</td>
<td>7TH SEPTEMBER</td>
<td></td>
<td>15TH OCTOBER</td>
<td></td>
</tr>
<tr>
<td>SEPTEMBER</td>
<td>7TH OCTOBER</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>OCTOBER</td>
<td>7TH NOVEMBER</td>
<td></td>
<td>15TH JANUARY</td>
<td></td>
</tr>
<tr>
<td>NOVEMBER</td>
<td>7TH DECEMBER</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>DECEMBER</td>
<td>7TH JANUARY</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>JANUARY</td>
<td>7TH FEBRUARY</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>FEBRUARY</td>
<td>7TH MARCH</td>
<td></td>
<td>15TH MAY</td>
<td></td>
</tr>
<tr>
<td>MARCH</td>
<td>7TH / 30TH APRIL</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

30TH SEPTEMBER ALONG WITH TAX AUDIT REPORT
Office:
Statement showing recovery & remittance of Service-Tax & filing of returns for the month of ........

<table>
<thead>
<tr>
<th>MONTH</th>
<th>DATE FOR PAYING SERVICE TAX BY CHEQUE / ELECTRONIC PAYMENT</th>
<th>ACTUAL DATE OF PAYMENT</th>
<th>SERVICE TAX RETURN (ST-3)</th>
<th>ACTUAL DATE OF FILING</th>
<th>REASONS FOR DELAY</th>
</tr>
</thead>
<tbody>
<tr>
<td>APRIL</td>
<td>5(^{th}) / 6(^{th}) MAY</td>
<td></td>
<td>25(^{th}) OCTOBER</td>
<td></td>
<td></td>
</tr>
<tr>
<td>MAY</td>
<td>5(^{th}) / 6(^{th}) JUNE</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>JUNE</td>
<td>5(^{th}) / 6(^{th}) JULY</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>JULY</td>
<td>5(^{th}) / 6(^{th}) AUGUST</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>AUGUST</td>
<td>5(^{th}) / 6(^{th}) SEPTEMBER</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>SEPTEMBER</td>
<td>5(^{th}) / 6(^{th}) OCTOBER</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>OCTOBER</td>
<td>5(^{th}) / 6(^{th}) NOVEMBER</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>NOVEMBER</td>
<td>5(^{th}) / 6(^{th}) DECEMBER</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>DECEMBER</td>
<td>5(^{th}) / 6(^{th}) JANUARY</td>
<td></td>
<td></td>
<td>25(^{th}) APRIL</td>
<td></td>
</tr>
<tr>
<td>JANUARY</td>
<td>5(^{th}) / 6(^{th}) FEBRUARY</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>FEBRUARY</td>
<td>5(^{th}) / 6(^{th}) MARCH</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>MARCH</td>
<td>31(^{st}) March</td>
<td></td>
<td></td>
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</tr>
</tbody>
</table>
### APPENDIX-3

**Office:**

**Statement showing recovery & remittance of PF & filing of returns for the month of ..........**

<table>
<thead>
<tr>
<th>MONTH</th>
<th>MONTHLY PAYMENT</th>
<th>FILING OF MONTHLY RETURN</th>
<th>REASONS FOR DELAY</th>
</tr>
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<tbody>
<tr>
<td></td>
<td>DUE DATE</td>
<td>PAID DATE</td>
<td>DUE DATE</td>
</tr>
<tr>
<td>APRIL</td>
<td>15TH MAY</td>
<td>25TH MAY</td>
<td></td>
</tr>
<tr>
<td>MAY</td>
<td>15TH JUNE</td>
<td>25TH JUNE</td>
<td></td>
</tr>
<tr>
<td>JUNE</td>
<td>15TH JULY</td>
<td>25TH JULY</td>
<td></td>
</tr>
<tr>
<td>JULY</td>
<td>15TH AUGUST</td>
<td>25TH AUGUST</td>
<td></td>
</tr>
<tr>
<td>AUGUST</td>
<td>15TH SEPTEMBER</td>
<td>25TH SEPTEMBER</td>
<td></td>
</tr>
<tr>
<td>SEPTEMBER</td>
<td>15TH OCTOBER</td>
<td>25TH OCTOBER</td>
<td></td>
</tr>
<tr>
<td>OCTOBER</td>
<td>15TH NOVEMBER</td>
<td>25TH NOVEMBER</td>
<td></td>
</tr>
<tr>
<td>NOVEMBER</td>
<td>15TH DECEMBER</td>
<td>25TH DECEMBER</td>
<td></td>
</tr>
<tr>
<td>DECEMBER</td>
<td>15TH JANUARY</td>
<td>25TH JANUARY</td>
<td></td>
</tr>
<tr>
<td>JANUARY</td>
<td>15TH FEBRUARY</td>
<td>25TH FEBRUARY</td>
<td></td>
</tr>
<tr>
<td>FEBRUARY</td>
<td>15TH MARCH</td>
<td>25TH MARCH</td>
<td></td>
</tr>
<tr>
<td>MARCH</td>
<td>15TH APRIL</td>
<td>25TH APRIL</td>
<td></td>
</tr>
</tbody>
</table>
## Compliance regarding outsourced personnel taken -
Certificate to be obtained from the outsourced agency at the time of release of each payment:

### STATUTORY COMPLIANCE DOCUMENTS as per the Contract Labour Regulation Act / EPF Act and Minimum Wages Act:

<table>
<thead>
<tr>
<th>1</th>
<th><strong>Contract Labour Act</strong></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>License No. and validity / date of renewal</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Muster Roll - XVII</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Register of Wages - XVII</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Register of Deductions - XX</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Register of Fines</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Register of Advances - XXII</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Register of OT - XXIII</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Wage Slips - XIX</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Register of persons employed - XIII</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Employment Card - XIV</td>
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</tr>
<tr>
<td></td>
<td>Service Certificate - XV</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Half Yearly Return - XXIV</td>
<td>Date of filing</td>
</tr>
<tr>
<td></td>
<td>Notice of Commencement / completion of contract (FORM – VIA)</td>
<td>Date of submission</td>
</tr>
<tr>
<td></td>
<td>Whether e-payment in presence of Rep. Principal Employer &amp; attested?</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>2</th>
<th><strong>E.P.F. ACT</strong></th>
<th></th>
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</thead>
<tbody>
<tr>
<td></td>
<td>PF Code Number</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Whether contract employee is enrolled as member of the fund soon after his reporting for duty?</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Whether nomination Form No. 2 is collected?</td>
<td></td>
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<tr>
<td></td>
<td>Details of PF contribution &amp; Remittances made for the last six months</td>
<td></td>
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<tr>
<td></td>
<td>Details regarding monthly submission of FORM 5, FORM 10 &amp; FORM 12A</td>
<td>Date of submission</td>
</tr>
<tr>
<td></td>
<td>Whether Annual Returns submitted?</td>
<td>Date of submission</td>
</tr>
<tr>
<td></td>
<td>Whether Inspection Book maintained?</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>3</th>
<th><strong>Minimum Wages Act</strong></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Whether Minimum wages paid?</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Whether OT working is there? If Yes, Rate of payment of OT</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>-----------------------------------------------------------------</td>
<td>-----------------------------------------------------------------</td>
<td></td>
</tr>
<tr>
<td>Register of Wages FORM - V maintained</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Muster Roll - VII</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Register of Deduction FORM - II maintained</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Register of Fines FORM - I maintained</td>
<td></td>
<td></td>
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<tr>
<td>Combined Annual return in FORM III sent?</td>
<td></td>
<td></td>
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<tr>
<td>Register OT FORM - IV maintained</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Wage Slip FORM - VI maintained</td>
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<td></td>
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</tbody>
</table>

**4 Payment of Wages Act**

<table>
<thead>
<tr>
<th>Question</th>
<th>Answer</th>
</tr>
</thead>
<tbody>
<tr>
<td>Whether Register of Fines FORM - I maintained?</td>
<td></td>
</tr>
<tr>
<td>Whether Register of Deduction FORM - II maintained?</td>
<td></td>
</tr>
<tr>
<td>Whether Register of wages FORM - III maintained?</td>
<td></td>
</tr>
<tr>
<td>Whether Annual Return submitted in FORM – IV?</td>
<td>Date of submission</td>
</tr>
<tr>
<td>Whether Abstract of the Act in FORM - V displayed on the Notice Board?</td>
<td></td>
</tr>
</tbody>
</table>

Certified that we have complied with all the provisions of the applicable laws as above.

Date:       (Contractor)
ANNEXURE - IX
NORMS FOR ACCEPTANCE OF TENDERS

All the Chief Engineers and project authorities are informed that the norms prescribed in the KTPP Act, 2000 and the Rules framed thereunder should be kept in mind in evaluation of the tenders received, before accepting the tenders at their levels or recommending the same to higher offices.
ANNEXURE – X
GUIDELINES REGARDING CUSTODY OF ACCEPTED TENDERS AND CONTRACT AGREEMENTS

As per the PWD Code para 181, Executive Engineer is responsible for safe custody of accepted tenders and original contract agreements. Executive Engineers of all the divisions are hereby directed to keep the accepted tenders and original contract agreements in their safe custody.

Further, he is authorized to issue certified copied of tenders and agreements to sub-divisional officers and contractors for reference on payment of fees prescribed in PWD Code para-327 and while doing so, he should verify if the copies are correctly transcribed from the original and sign the copies himself.

The concerned Chief Engineer shall monitor the adherence of the same and take necessary actions in case above provisions are not complied with. The Chief Engineers should also inspect compliance with the above orders, while inspecting Division Offices in their jurisdiction.
ANNEXURE - XI
PARAMETERS FOR PREPARING PROGRAM OF WORKS

1. The potential oriented works as per prioritization shall be given full importance at the time of allocating the grants for the zone for a year.

2. All maintenance of canals and structures except special repairs or emergent repairs shall be estimated in advance and taken up during closure period only as per prevailing guidelines as per the subsequent annexure.

3. Case to case approval should be obtained from MD’s office for taking up non potential nature works such as maintenance of Buildings, Roads and other colony maintenance work. The PCAO/CAO should not make payments unless he ensures that, administrative approval to the estimates have been obtained from the M.D as required under PWD Code, Volume 104-108, 195 & 196.

4. The AME with respect to Building, Roads and Machinery, all revenue expenditure shall be projected only on essentiality-cum-realistic basis.

5. The capital account, the revenue account should be maintained as per PWD Accounts code. For all works specific Administrative approval of the MD, KBJNL, Almatti/Bengaluru through Director-Finance/Executive Director Finance should be obtained.

6. Economy and Cannons of financial property to be kept in view while approving the works.

7. The expenditure should not exceed the Budget provision made.

8. The road works, which are assets of Nigam, are only to be included in the programme of works for the year. And administrative approvals should be obtained from competent authority.

9. The circular instructions issued vide EDF, Bengaluru Letter No.: 3947 dt. 31/12/1999 may be followed for release of funds (final bills, retention money etc.) for post world bank works.

10. While taking up any work, the procedure laid down under Karnataka Transparency in purchase of goods and services Act should be strictly followed and wide
publication to tenders to be given and unless a certificate to that extent is appended to the bill by the concerned EE/SE/CE as the case may be, no payments shall be made by the PCAO/CAO.

11. As far as possible estimates to be clubbed, so as to avoid technical sanction at Lower levels and only package tenders to be called by clubbing similar nature of works.

12. CE should certify that maintenance of any Road building is not repeated/taken up every year.

13. AME of vehicles should be ensured that they are exclusive of vehicles proposed for disposal and RTO tax. Infrastructure of all vehicles to be updated/clearance of RTO to be obtained in this regard.

14. For Ayacut roads case to case approval to be taken from MD, Almatti / Bengaluru and CE to inspect each and certify the necessity of taking up the work and submit for case to case approval along with the estimate and detailed inspection report.

ANNEXURE - XII

GUIDELINES FOR MAINTENANCE WORKS DURING CLOSURE-PERIOD

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While finalizing the budget for closure period works, it should be ensured that adequate time is available for identifying, tendering and award of works etc.

1. Funds have to be made available for proper maintenance of canal, branch canal, distributaries, sub-distributaries, major laterals which are above outlet leading to society areas, for maintenance. Considering all aspects, sufficient grants at pre-determined level are to be allocated to different zones and divisions in proportion to the notified area for taking up maintenance works during closure period exclusively for closure period works. The grants for emergent repair works and special repair works are to be considered separately as per the instructions vide paras (6) and (7) below.

2. The Chief Engineers are authorized to accord approval to the list of essential closure period repair works division wise in accordance with the following norms / procedure.

   i) The list of essential closure period works shall be prepared by the concerned Executive Engineer after detailed inspection of canal networks under their jurisdiction, considering on merits any proposals/representations given by farmers, villagers and public representatives for any repair works to be taken up. They shall prioritize the same, limit to the grants allocated and submit the same to the SE / CE.

   ii) It should be ensured that the repair works proposed should not include the reaches below the outlet to WUCSs.

   iii) The closure period works shall include only silt removal, jungle clearance, repairs to small CD works, scour filling of embankments etc. of minor nature. The overall cost of each repair works shall be in the range of `50,000/- to `2,00,000/- . As far as practicable, smaller works shall be clubbed together and estimate prepared as single work. However, splitting of works in the same reach shall be strictly avoided.

3. In order to ensure satisfactory completion of closure period works, the following guidelines / conditions shall be strictly followed:

   i. Under no circumstances, the closure period works are be taken up on piece work, task works or hand receipt basis. All works have to be taken up on short-term tender basis in terms of provisions of KTPP Act.
ii. The closure period works shall include only the works of silt removal, jungle clearance, scour filling of embankments, minor repairs to CD / lining works and repairs to SR and IP.

iii. Under any circumstances, the cost of repair work shall not exceed the tendered cost.

iv. The photographs of closure period works before commencement and after completion of works be taken up for record and reference. One copy of the same shall be enclosed to the bills submitted for payment.

v. Under no circumstances, the running bills are to be paid. Only first and final bill is to be recorded.

vi. Time is the essence of the closure period works. All works shall be completed satisfactorily and check measured and bills finalized before 30th June of the year. No bills are to be recorded and raised for the works which have not been completed satisfactorily as per technical specification requirement. The concerned SE and EE shall conduct joint inspection of completed works and certify the satisfactory completion of works and certified copy of joint inspection shall be enclosed to the bills.

vii. The QC authorities should ensure quality of execution of works and shall issue QC test results for the works. The same enclosed with the bills.

4. All the concerned EEs / AEs / AEEs and Section Officers should ensure strict compliance in execution of closure period works in accordance with the guidelines / conditions.

5. Emergent repair works are to be taken up only in cases of emergency such as breach of canal, distributaries, major damages to structures, damages due to heavy rains / floods, earthquake etc.

6. The Chief Engineers shall seek formal approval of this office through fax / phone message submitting the details of nature of emergency, probable cost of repair works to be taken up etc. Only after necessary clearance/approval of this office, the emergent work shall be taken up.

7. Repairs of slipped lining, big scours in embankments, collapsed CD works etc. entail high financial implications, and have to be undertaken strictly on priority basis. These have to be done in a phased manner since any delay bottleneck in execution may lead to denial of water to large areas. The Chief Engineer has to identify such reaches thorough joint inspection along with the SE and EE. Only those reaches where damages are causing immediate and serious problem only shall be taken up.
The surplus funds of Public Sector Enterprises form two distinct categories viz., unutilised amounts out of the funds released by Government and funds generated by the PSE itself. In respect of the former, they should be kept in a Government Treasury to the extent required as per instructions of Finance Department issued from time to time.

In respect of surplus funds other than the unutilised funds of the Government, (one mentioned above), the following guidelines shall be followed:

1. Every investment decision should be approved either by the Board of Directors or the Finance / Investment Committee constituted by the Board. The Director (Finance) or the Head of Finance Division by whatever name he is called, should process the proposals and place before the Board / appropriate Committee. Decision, if taken by a Committee constituted by the Board, should invariably be placed before the next meeting of the Board for information and due ratification.

2. There shall be no element of speculation on the yield in respect of the investment.

3. No investment shall be made in public and private mutual funds, where there are equity based operations and hence are inherently risky.

4. The PSEs should make their best estimates of the availability of surplus funds before taking any final decision regarding investment.

5. Normally, no investment shall be made on any instrument whose maturity period exceeds one year. The remaining period of maturity of any instrument of investment should not be exceeding one year from the date of investment, where the investment is made in an instrument already issued.

6. The PSE can, however, invest in Karnataka Government Securities and Karnataka Government backed bonds with maturity exceeding one year, in case the Board is satisfied that surplus funds will be available for the relevant period.

7. Investment may be made with any scheduled commercial bank (i.e. Bank incorporated in India and with net worth of at least `100 crores) fulfilling the capital adequacy norms of RBI

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25 Circular No. DPE 09 ARU 2009 dt. 25.11.2009, issued by Department of Public Enterprises, Government of Karnataka
from time to time.

8. Scheduled commercial Banks who make significant contribution to State Government scheme should be given preference in term deposits / other forms of Investment.

9. In so far as investment other than Term Deposits is concerned, PSE should invest only in instruments falling under Investment Grade rated by an established Credit Rating Agency.

10. Inter-Corporate borrowing can also be credit rated for investment of surpluses, so as to avoid instances of providing friendly support to other PSE on considerations other than safely.

11. Any past investment which is not in conformity with the present set of guidelines should be phased out without running the risk of capital loss, with due approval from the Board.

12. Administrative Departments are requested to advise the PSEs under their administrative control to strictly comply with these guidelines and also closely monitor the strict compliance of these guidelines.

13. I) The deposits should be made only in the scheduled Commercial Banks (includes both Public-Sector and Private-Sector Banks) that meet following financial parameters:-
   a) Net worth of `500 crores;
   b) Profitability track record of at least three years;
   c) Capital adequacy ratio of at least 10%;
   d) Net NPA level of less than 2%;
   e) They should invariably participate in the developmental programmes of Government.

   For RRBs, the net worth criteria may be set at `100 crores.

II) At least 60% of the surplus funds should be deposited in the public-sector banks.

III) Subject to above norms being met, the deposits should be in the bank(s) offering most competitive interest rate. GOI has suggested against inviting competitive bids, however, considering the audit issue, and to avoid subjective decision making the norm of most competitive rate is suggested.

14. These guidelines are issued with the approval of Finance Department in the File No. DPAR(BPE) 03 ARU 1997 and vide its U.O. Note dated 03.11.2009.
ANNEXURE - XIV
GUIDELINES FOR PREPARATION OF ERROR-FREE ESTIMATES

a) Package Estimates-

1. The report accompanying the package estimate should contain full details about the salient features of the laterals, hydraulic particulars, irrigable area, No. of structures etc.

2. The report in the package estimate should mention the details like approvals accorded for alignment, cut-off statement, hydraulic particulars of each lateral etc.

3. The approved cut-off statement, L-sections, approved lead statement, shall also be enclosed along with statement of weighted average rates.

4. In the estimate thickness of lining should be mentioned.

5. Wherever the bed width of canal is more than 1.2 m, invariably lining with paver only has to be provided.

6. For the number of CD works and type of CD works proposed in the package estimate the CE should ensure that there will not be any requirement of additional structures arising during execution of work leading to EFI. A certificate to this extent shall be jointly signed by EE, SE and CE and attached to the estimate submitted for approval.

7. The total quantity proposed in the package estimate shall be verified and confirmed with respect of the quantities of items in the individual KM-wise estimates.

8. KM-wise estimates have to be sanctioned by the CE. Based on these, an estimate of the package is to be prepared and also approved. The purpose of the package estimate is to be work out a weighted average rate.

9. Site specific approved drawings of all individual structures duly indicated with relevant hydraulic particulars, strata classification, levels etc. should be enclosed instead of typical drawings both to the package estimate.

b) Trial Pits-

1. As per Government Orders, trial pits have to be taken @ one for every 30m. Non-compliance means violation of Government Orders. TSC is aware of several instances in which proposals for approval of extra cost due to variation in strata classification is sought.
Justification for such excess cost has been attempted to be made by mentioning that during execution cross-sections are taken at every 5m., whereas during preparation of estimates, these were surveyed at larger interval. Interpolation of strata between two trial-pits which are not closed is going to be erroneous and the error may be plus or minus. Classification of strata interpolated between trial pits at large interval is not acceptable.

2. In the L-Section, the concerned SE and EE should certify the classification considered is as per the trial-pits / trial-bores taken. Also, the concerned officers shall indicate and certify the strata classification on the L-Section.

3. As per the GO, trial-pits have to be taken up to CBL or hard rock, whichever is earlier. This has to be followed. The last strata in the trial-pits of all KMs are shown as SRB/HR. Such classification is not acceptable. There has to be one classification only.

4. In the estimate and so also in the DTP, designs and drawings which are location specific duly indicating, levels, grade of concrete, strata classification for foundation, brief hydraulic particulars have to be prepared and enclosed.

5. Hydraulic particulars of the canal are to be furnished to understand the design capacity of the canal.

c) Structures-

1. In the estimates site-specific, estimates of individual structures are necessary. This requirement should be complied. Wherever the bed width is more than 1.2m, lining has to be done with pavers only.

2. Thickness of lining shall be as per IS guidelines only unless specifically required to be modified as per site conditions which shall be recorded specifically in the estimate with full justification.

3. CE has to ensure that the number of structures proposed in the estimate is as per actual site conditions / requirements and that he has to certify that there will be no need for additional structures during execution resulting in EFI.

4. For the foundation of the aqueduct, it is necessary to know the exact strata met with and decide the type of foundation.

5. The tendency to provide too many drops is to be avoided. The C-Plan map should be enclosed to verify the location of distributaries. By selecting the proper bed fall and location, drops can be avoided.

6. Tailing of water may be with gradual slope. This should be adopted for distributaries to reduce the cost.
7. The provision of SR and IP shall be restricted as far as possible. Only SR may be provided up to last outlet only.
8. If trial-bores have been taken, there should be a geological report and details of logs of bores. These should be enclosed to the estimates.
9. Site-specific structural and hydraulic design should be prepared and approved by CE and enclosed to estimates and tenders.
10. The report should explain in detail provisions made in the estimates.
11. The depth of cut should not be more than FSD+FB. The depth of cut is to be limited to FSD+FB.
12. For each individual structure, both structural and hydraulic designs it to be prepared and approved by CE, based on which the estimates have to be prepared. This should be done.
13. Under Part-B of structures in the specification of concrete items, it should be clearly mentioned for which component of structure the specification is proposed.
14. Wherever box-culvert structure is proposed, suitable nala training on D/S side must be approved.
15. Wherever structures are included in the estimates, design showing the structural stability of piers, abutments and deck slab are to be enclosed to the estimates. The designs have to be checked for critical load conditions, the stability has to be checked.
16. A statement showing the KM-wise cost of distributary including structures shall be enclosed to the package estimate and also to the DTP.
17. In the drawing of the typical cross-section of aqueduct enclosed to the estimate, the grade of concrete for various components of the structures has to be indicated.
18. Procedure for enclosing typical drawings of the structures should be stopped and individual drawings should be enclosed. The same should be scrupulously followed.
19. Basically for determining the parameters of the super-passage, hydraulic design is necessary. Width of waterway provided for the super-passage is to be designed and enclosed with drawing.
20. Wherever box-culvert structure is proposed, suitable nala training on D/S side must be ensured and provided.
21. The category of the road for which road-bridge is provided is to be mentioned. The carriage way width depends upon the category. The carriage way provided is to be mentioned and plotted.
22. Alternatives for aqueduct and also, economics of alternative alignment have to be examined.
23. The provision of SR and IP shall be restricted as far as possible. Only SR may be provided up to last outlet only.

24. The stress on the foundation of the piers and the abutments should be calculated and checked against the safe-bearing capacity.

d) Leads and Lifts-
1. For all items under schedule ‘B’, it is to be mentioned as “with all leads and lifts including for water and as directed by the engineer-in-charge”. Leads and lifts have to be correctly mentioned.
2. Wherever the Kilometer stones, boundary stones etc. are proposed in stone with long leads, these could be in concrete.
3. There may be excavated hard rock available at the jack-well constructed and the lead for metal may be considered from the said location.

e) Rates-
1. The rate analysis are to be approved by the SE. the estimates should contain a statement showing he leads of different construction materials. Lead statement is to be certified by the SE and enclosed. Cement will not be available at the site of work within initial lead. Lead charges have to be added. Errors in rate analysis will result in under estimating the cost and later financial implications. This should be avoided.
2. Under detailed technical specification, the rate of cement for variation in quantity is to be mentioned wherever necessary in the tender document.
3. The estimate should be updated for the present SR.
4. The brief report accompanying the estimate should mention the basis for the rates adopted. KM-wise estimates should contain a report for provisions made in the estimate are to be explained and justified.

f) Alignment of canals-
1. The alignment of canal if it is shifted to a lower contour, the depth of cut will get reduced, and the canal may run in FSD+FB depth of cut. Such shifting not only will reduce the cost, but reduces the cost of approaches to road bridges and CTC’s. This needs to be examined while fixing the alignment.
2. The L-Section should contain the survey plan. It is not possible to know whether the alignment is straight or there are apexes. If there are apexes, the curves are to be marked and the estimate is to be prepared along the curved lengths.
3. Along the alignment cross-sections have to be taken and plotted on the survey plan.
4. Wherever contour alignment involved longer length, economics has to be examined. Alternatives have to be examined before the final choice is made.

g) Trial pits-
1. With regard to the item of soft rock and hard rock excavations, CE has to confirm he same with respect to trial pit / trial bore results. Under no circumstances, this item is to be made as an extra item during the course of execution.
2. Strata in the trial pts has to be checked by EE for its correctness and certified as such.
3. In the trial pits in some KMs, major strata are shown as soft rock requiring blasting, this is a strata classified based on assumption, this should be avoided.
4. If no item of hard rock excavation is included in the estimate, the CE has to confirm the same with trial pit / trial bore results under no circumstances, this item should be made as an extra item, during the course of execution.
5. On L-Section enclosed the details of trial pit / trial bore results at regular intervals shall be marked and certified for its correctness by the SE and EE.
6. If trial bores have been taken, there should be a geological report and details of logs of bores. These details are to be enclosed to the estimate.

h) Blasting / Controlled blasting-
1. Where there is provision for hard rock with Controlled Blasting coming within 300m. radius, as per the Government Circular guidelines on controlled blasting, the CE has to certify limit of controlled blasting on the L-Section, ground reality and indicating the vicinity of human habitation and actual safe distance.
2. As per GO, CE has to record a certificate about the necessity of controlled blasting.
3. If there is an item of soft rock with and without blasting and hard rock excavations in the estimate, the CE has to confirm the correctness of the quantities with respect to trial pit / trial bore results.
4. CE should also confirm that whether there is any necessity of resorting to any controlled blasting for excavation of HR and under no circumstances, this item is to be made as an extra item during the course of execution.
i) Embankment-

1. Depth of cut and height of embankment should be mentioned in the L-section. This is necessary for estimating the quantity of the embankment.
2. If the depth of bed filling is more, the section of embankment has to be designed by carrying out stability analysis. As the material available is BC Soil for the embankment for the purpose of stability, flat sloped may be required. Comparison of cost between a long aqueduct and a designed embankment is to be made and then a final choice has to be made.
3. As index map indicating the total length of branch distributary is to be enclosed. Drawings of structures prepared to scale is to be enclosed to the estimates submitted for approval.
4. It is to be borne in mind that embankments are vulnerable for damages and breaches. Particularly, large bed filling is highly vulnerable. Therefore, attempt should be to avoid such situation.
5. While providing semi-previous casing embankment from approved borrow areas, homogenous embankment with a provision of 0.60 m murrum for slope protection shall be considered.

j) Leads and Lifts-

1. Lead statement, lead chart and rate analysis for each item of work in KM-wise estimates shall be approved and certified by the SE.
2. Approved lead statement and lead chart shall be enclosed to the estimate towards justifying the leads considered for cement and steel in the estimates.
3. Excavated hard rock will be available at site, the same shall be considered for utilization without any lead charges.
4. The lead chart and lead statements should be certified and signed by the SE, EE and AEE, which are to be signed and certified.

The above are illustrative and not be considered to contain all the instances. Care shall be taken to ensure that the estimates prepared are error-free and would not result in extra financial implications at a later stage during execution.
KRISHNA BHAGYA JAL NIGAM LTD.
(A Government of Karnataka Undertaking)

DELEGATION OF POWERS
## DELEGATION OF POWERS

<table>
<thead>
<tr>
<th>Power No.</th>
<th>Description of the Power</th>
<th>Managing Director</th>
<th>Chief Engineer &amp; Equivalents</th>
<th>Superintending Engineer &amp; Equivalents</th>
<th>Executive Engineer &amp; Equivalents</th>
<th>Remarks</th>
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<tbody>
<tr>
<td>1.01</td>
<td>WORKS</td>
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<td></td>
<td>Authorisation of capital works included in the approved budget / project estimate.</td>
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<td></td>
<td>i) Upto Rs.100 lakhs, subject to increase not exceeding 25% of the budget allocation/sanctioned estimate.</td>
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<td>Rs.25 lakhs</td>
<td>Rs.5 lakhs</td>
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<td>ii) Without ceiling where expenditure does not exceed Rs.10 lakhs</td>
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<td>1.02</td>
<td>Authorisation of capital works not included in the budget / project estimate.</td>
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<td></td>
<td>i) Full powers upto Rs.50 lakhs</td>
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<td>ii) Rs.50 lakhs to Rs. One crore in consultation with Technical Committee</td>
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<td>1.03</td>
<td>To sanction excess over authorisation not involving material alteration in design / scope of the project</td>
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<td></td>
<td>i) Full powers for works where revised estimate does not exceed Rs.50 lakhs or 25% of the original estimate, whichever is lower.</td>
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<td>Upto 20% subject to total estimate not exceeding powers in 1.01 above.</td>
<td>Upto 15% subject to total estimate not exceeding powers in 1.01 above.</td>
<td>Upto 10% subject to total estimate not exceeding powers in 1.01 above.</td>
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<td>ii) Where revised estimate exceeds Rs.50 lakhs, upto 25% subject to total estimate not exceeding powers in 1.01 and 1.02 above.</td>
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<td>1.04</td>
<td>To accord Technical sanction to detailed estimates of works covered by authorisation.</td>
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<td>Full powers</td>
<td>Full powers</td>
<td>Full powers for works costing upto Rs.10 lakhs.</td>
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<td>1.05</td>
<td>To approve variation in quantity in accordance with the drawings approved by the Designs Wing.</td>
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<td>Full powers</td>
<td>Full powers</td>
<td>Full powers up to Rs.5 lakhs or 15% of the contract value, whichever is lower.</td>
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<td></td>
<td>i) Upto Rs.100 lakhs - Full powers up to 25% of the contract value or Rs.10 lakhs, whichever is higher</td>
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<td>Full powers up to Rs.25 lakhs or 20% of the contract value, whichever is lower.</td>
<td>Full powers up to Rs.5 lakhs or 15% of the contract value, whichever is lower.</td>
<td>Full powers up to Rs.2 lakhs or 10% of the contract value, whichever is lower</td>
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<td>ii) Above Rs.100 lakhs - Full powers in consultation with Technical Committee.</td>
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<td>1.06</td>
<td>Acceptance of tender for works when competitive tenders are invited and 1) more than one valid tender is received and follow-up negotiations are completed / not considered necessary</td>
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<td>(a) If the acceptable tender is the lowest</td>
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<td>For Electrical / Mechanica l works, the reference to sanctioned estimate / CSR would not apply.</td>
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<td>i) If the amount put to tender is less than Rs. One crore, and excess is not more than 15% of the sanctioned estimate as recast on the basis of CSR - Full powers; where excess is between 15% &amp; 25% - in consultation with the Technical Committee; where excess is above 25% - Board.</td>
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<td>Full powers for contracts upto Rs. One crore and the excess is not more than 15% of the sanctioned estimate recast on the basis of CSR.</td>
<td>Full powers for contracts upto Rs.10 lakhs and excess is not more than 12% of the sanctioned estimate recast on the basis of CSR.</td>
<td>Full powers for contracts upto Rs.2 lakhs and excess is not more than 10% of the sanctioned estimate recast on the basis of CSR.</td>
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<td>ii) If the amount put to tender is between Rs.1 crore and Rs.5 crores and for excess upto 25% - Full powers in consultation with the Technical Committee; for excess beyond 25% - Board.</td>
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<td>iii) If amount exceeds Rs.5 crores - approval of Board in consultation with Technical Committee.</td>
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<td>(b) If a tender other than the lowest is to be accepted (for reasons to be recorded) if necessary after conducting negotiation.</td>
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<td>Upto Rs.25 lakhs - full powers upto 25% above the sanctioned estimate.</td>
<td>Upto Rs.10 lakhs - Full powers upto 15% above the estimate.</td>
<td>Upto Rs.5 lakhs - Full powers upto 12% above the estimate.</td>
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<td>ii) If the tender is between Rs.25 lakhs and Rs. One crore, full power in consultation with the Technical Committee upto 25% above estimate.</td>
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<td>iii) Above Rs. One crore - approval of Board in consultation with the Technical Committee.</td>
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<td>2)</td>
<td>If only one tender is received and it is not considered necessary to reinvite tenders and follow-up negotiations are completed / not considered necessary.</td>
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<td>1.07</td>
<td>Awarding of contracts if tenders are not received after two calls</td>
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<tr>
<td>i) Upto Rs.10 lakhs - full powers upto 25% above estimate.</td>
<td>Upto Rs.5 lakhs - full powers upto 15% above estimate.</td>
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<tr>
<td>ii) If the tender is between Rs.10 lakhs and Rs.50 lakhs - Full powers in consultation with Technical Committee upto 25% above estimate.</td>
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<td>iii) If tender exceeds Rs.50 lakhs - approval of the Board in consultation with Technical Committee.</td>
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<tr>
<td>i) Upto Rs.10 lakhs after negotiations subject to excess, if any, not exceeding 25% of the sanctioned estimate, recast on the basis of CSR - Full powers.</td>
<td>Upto Rs.10 lakhs, after negotiation, subject to excess if any, not exceeding 15% of the sanctioned estimate on the basis of CSR - Full powers.</td>
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<td>ii) If cost is between Rs.10 lakhs &amp; Rs.50 lakhs - Full powers in consultation with Technical Committee upto 25% above the estimate.</td>
<td>Beyond Rs.10 lakhs and upto Rs.25 lakhs at CSR - in consultation with MD.</td>
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<td>iii) If cost exceeds Rs.50 lakhs - approval of Board.</td>
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<td>1.08</td>
<td>Giving of contracts without inviting tenders in case of emergency both original &amp; repair work for reasons to be recorded in writing.</td>
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<tr>
<td>i) Upto Rs.2 lakhs - Full powers</td>
<td>Upto Rs.1 lakh and upto 15% of CSR</td>
<td>Upto Rs.50,000 and upto 12% of CSR.</td>
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<tr>
<td>ii) Between Rs.2 lakhs &amp; Rs.10 lakhs at not more than 25% above the CSR in consultation with Technical Committee.</td>
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<td>1.09</td>
<td>Annual maintenance and repairs of buildings, roads, station, equipments, P&amp;M and other works:</td>
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<td></td>
<td>(A) Buildings</td>
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<tr>
<td></td>
<td>i) Buildings (residential and non-residential) Special repairs, additions &amp; alterations.</td>
<td>Full powers</td>
<td>Full powers not exceeding 25% and 10% of capital cost in respect of buildings constructed before &amp; after 1975 respectively.</td>
<td>Full powers not exceeding 15% &amp; 5% of capital cost in respect of buildings constructed before &amp; after 1975 respectively.</td>
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<td></td>
<td>ii) Ordinary repairs</td>
<td>Full powers</td>
<td>Full powers</td>
<td>Full powers upto 4% &amp; 2% of capital cost in respect of buildings constructed before &amp; after 1975 respectively.</td>
<td>Full powers upto 3% &amp; 1.5% of capital cost in respect of buildings constructed before and after 1975 respectively.</td>
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<td>(B) Roads &amp; other works</td>
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<tr>
<td></td>
<td>i) Annual repairs and maintenance</td>
<td>Full powers</td>
<td>Full powers</td>
<td>Upto Rs. One lakh</td>
<td>Upto Rs.50,000/-</td>
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<td></td>
<td>ii) Special repairs, additions &amp; alterations.</td>
<td>Full powers</td>
<td>Full powers</td>
<td>Upto Rs.5 lakhs for each work.</td>
<td>Upto Rs.2 lakhs for each work.</td>
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<td></td>
<td>(C) Maintenance, repairs, servicing of earth moving &amp; heavy haulage equipments including Tractors &amp; Bulldozers (inclusive of cost of spares)</td>
<td>Full powers</td>
<td>Full powers</td>
<td>Upto Rs.5,000/- in each case</td>
<td>Upto Rs.25,000/- in each case.</td>
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<td>(D) Maintenance &amp; repairs of Plant &amp; Machinery (exclusive of cost of spares &amp; replacement parts but inclusive of special / emergent repairs)</td>
<td>Full Powers</td>
<td>Full powers upto Rs.5 lakhs in each case</td>
<td>Full powers upto Rs.2 lakhs in each case.</td>
<td>Upto Rs.5,000/- in each case.</td>
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<td>1</td>
<td>E) Maintenance and repairs of tools survey/laboratory/scientific instruments &amp; motor vehicles</td>
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<td></td>
<td>I. Replacement of Parts</td>
<td>Full Powers</td>
<td>Full Powers upto Rs. 5 lakhs in each case</td>
<td>Full powers upto Rs. 50000/- in each case</td>
<td>Upto Rs. 5000/- in each case</td>
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<td></td>
<td>ii) Repairs in the ordinary course</td>
<td>Full Powers</td>
<td>- do -</td>
<td>- do -</td>
<td>- do -</td>
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<td>iii) Special/emergent repairs</td>
<td>Full Powers</td>
<td>- do -</td>
<td>Upto Rs. 50000/- in each case</td>
<td>Upto Rs. 10000/- in each case</td>
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<td></td>
<td>iv) Annual servicing contracts for equipments with the suppliers or authorised agencies</td>
<td>Full Powers</td>
<td>Full Powers</td>
<td></td>
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<tr>
<td>1.10</td>
<td>Grant of extension of time beyond stipulated period for execution of contract</td>
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<td></td>
<td>a) For reasons not attributable to contractor</td>
<td>Full Powers</td>
<td>Full Powers</td>
<td>Full powers for works approved by him and his subordinates</td>
<td>50% of the period for works accepted by him</td>
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<td>b) For any other reasons</td>
<td>Full Powers</td>
<td>Full Powers</td>
<td></td>
<td>Powers to be exercised only if no additional expenditure or loss is involved. Otherwise, matter to be referred to Head Office for a decision.</td>
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<tr>
<td>1.11</td>
<td>Condonation of delay in payment of initial security deposit or in execution of agreement as per condition of contract</td>
<td>Full Powers up to Six months</td>
<td>Full powers up to three months for works approved by him</td>
<td>Full powers up to three months for works approved by him</td>
<td>Full powers up to three months for works approved by him</td>
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<tr>
<td>1.12</td>
<td>Cancellation of contracts and sanction of refund/forfeiture of earnest money security deposit of contractors</td>
<td>Full powers</td>
<td>Upto Rs. 5 lakhs of contract value under report to MD</td>
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<tr>
<td>1.13</td>
<td>Giving contract on piece work at rates not more than the rates of the sanctioned estimate</td>
<td>Full Powers</td>
<td>Upto Rs. 5 lakhs for each work</td>
<td>Upto Rs. 1 lakh for each work</td>
<td>Upto Rs. 25000/- for each work</td>
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<td>1.14</td>
<td>To authorise utilisation of anticipated/actual savings on the sanctioned estimate for</td>
<td>Full Powers</td>
<td>Full powers in respect of</td>
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<td>works/components of works for additional works not contemplated in the project estimate</td>
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<td>works sanctioned by him</td>
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<td>of fairly contingent on its actual execution without material alteration in the</td>
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<td>1.15</td>
<td>To order postponents/suspension of any work for any reasons</td>
<td>Full Powers</td>
<td>Full powers for works</td>
<td>Full powers for works costing upto</td>
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<td>costing upto Rs. 50 lakhs</td>
<td>Rs. 50 lakhs in consultation with M.D.</td>
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<td>and beyond Rs. 50 lakhs</td>
<td>report to CE</td>
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<td>1.16</td>
<td>Appointment to work charge establishment against provision in the sanctioned estimate</td>
<td>Full Powers</td>
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<td>1.17</td>
<td>Awarding additional work of similar nature to the tendered contractor at the same or</td>
<td>Full powers upto</td>
<td>Upto Rs. 25 lakhs</td>
<td>Upto Rs. 5 lakhs</td>
<td>Upto Rs. 2 lakhs</td>
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<td>lower rates on the basis of negotiation in case of urgency where there is no time to</td>
<td>Rs. 50 lakh</td>
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<td>invite tender'</td>
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<td>1.18 (*)</td>
<td>Approval to extra or deviated items</td>
<td>Full powers upto</td>
<td>(*)Upto 15% of the contract</td>
<td>(*)Upto 12% of the contract</td>
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<td>subject to a maximum limit of Rs. 50 lakhs for any single item. Beyond 25% Board's</td>
<td>25% of the contract value or Rs. 2 lakhs, whichever is more.</td>
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<td>(*)Upto 8% of the contract value or Rs. 50000/-, whichever is more.</td>
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<td>approval after consulting Technical Sub-Committee</td>
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<td>1.19 (*)</td>
<td>Write off of in fructuous expenditure on construction</td>
<td>Full powers upto Rs. One Lakh</td>
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<td>(*) EFI on account of Workslip and EIRL should not exceed the powers as per Power No. 1.05</td>
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(*) EFI on account of Workslip and EIRL should not exceed the powers as per Power No. 1.05
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<tr>
<td>2.01</td>
<td>Stock &amp; Stores for works/O&amp;M To sanction purchase of i) Materials relevant to construction/operation</td>
<td>Full Powers</td>
<td>Full powers up to Rs. 15 lakh</td>
<td>Full Powers up to Rs. 10 lakhs</td>
<td>Full Powers up to Rs. One Lakh</td>
<td>It shall be the personal responsibility of the indentor to certify about the need for and non availability of the specific items</td>
</tr>
<tr>
<td>2.01</td>
<td>ii) (a) Plant &amp; Machinery (b) Vehicles &amp; Conveyance (c) Electrical equipments including Generator &amp; Accessories (d) Spare parts - plant &amp; machinery and Electrical equipment</td>
<td>Full powers up to Rs. 100 lakhs in each case if cost is more than Rs. 50 lakhs, in consultation with Technical committee</td>
<td>Full powers up to Rs. 10 lakhs</td>
<td>Full powers up to Rs. 5 lakhs</td>
<td>Full powers up to Rs. One lakh</td>
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<tr>
<td>2.01</td>
<td>v) Proprietary articles</td>
<td>Full powers up to Rs. 20 lakhs beyond Rs. 20 lakhs, in consultation with Technical Committee</td>
<td>Full powers up to Rs. 10 lakhs in each case</td>
<td>Full Powers up to Rs. 5 lakhs</td>
<td>Full powers up to Rs. One Lakh in each case</td>
<td>With regard to O &amp; M of power stations, Technical Director shall exercise the powers under 2.01 within the limits prescribed for MD</td>
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<tr>
<td>2.01</td>
<td>vi) Tools, scientific/Survey/ Laboratory equipments etc., vii) Other stores- perishable &amp; Non-perishable viii) Medicine &amp; Hospital stores</td>
<td>Full powers up to Rs. 50 lakhs</td>
<td>Full powers up to Rs. 10 lakhs</td>
<td>Full powers up to Rs. 5 lakhs</td>
<td>Full powers up to Rs. One Lakh</td>
<td>Full powers up to Rs. One Lakh</td>
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<td>2.01</td>
<td>Full powers up to Rs. 25 lakhs</td>
<td>Full powers up to Rs. 50000/- in each case</td>
<td>Full powers up to Rs. One Lakh in each case</td>
<td>Full powers up to Rs. One Lakh</td>
<td>Full powers up to Rs. One Lakh</td>
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<td>2.02</td>
<td>To sanction purchase based on SPD / DGS &amp;D/control rates-specific or calling rates approved by the Board without calling for tender</td>
<td>Full Powers</td>
<td>Rs. 10 Lakhs</td>
<td>Rs. 5 Lakhs</td>
<td>Rs. 1 Lakh</td>
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<td>2.03</td>
<td>Sanction of purchase of proprietary articles</td>
<td>See Under Power No. 2.01 (v)</td>
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<tr>
<td>2.04</td>
<td>1) Acceptance of tenders where more than one valid tender is received and follow up negotiations completed/not considered necessary</td>
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<td></td>
<td>a) If tenders the lowest</td>
<td>Full powers upto Rs. 5 Crores.</td>
<td>If cost exceeds Rs. 1 Crore in consultation with Technical Committee</td>
<td>Rs. 50 Lakhs</td>
<td>Rs. 5 Lakhs</td>
<td>Rs. 1 Lakh</td>
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<td>b) If a tender other than the lowest is to be accepted</td>
<td>Full powers upto Rs. 2 Crores.</td>
<td>If cost exceeds Rs. 20 lakhs in consultation with Technical Committee</td>
<td>Rs. 10 lakhs</td>
<td>Rs. 2 lakhs</td>
<td>Nil</td>
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<td></td>
<td>FOR STOCK &amp; STORES</td>
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<td>2) Whether there is only one tender and it is not considered necessary to negotiate reinvite tenders</td>
<td>Full powers upto Rs. 2 Crores.</td>
<td>If cost exceeds Rs. 20 lakhs in consultation with Technical Committee</td>
<td>Rs. 10 Lakhs</td>
<td>Rs. 2 Lakhs</td>
<td>Nil</td>
</tr>
<tr>
<td>2.05</td>
<td>To sanction purchase as per repeat order provided there is no downward trend in prices</td>
<td>Full powers</td>
<td>Rs. 10 Lakhs</td>
<td>Rs. 2 Lakhs</td>
<td>Nil</td>
<td></td>
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<tr>
<td>2.06</td>
<td>a) Emergent / casual purchase without calling for tenders (for reasons to be recorded)</td>
<td>Upto Rs.2 lakhs in each case.</td>
<td>Rs.50000/- in each case</td>
<td>Rs.25000/- in each case</td>
<td>Rs.10000/- in each case</td>
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<td></td>
<td>b) Short term lending / borrowing and emergent purchase of materials and equipments with Central / State Government &amp; Government controlled organisations.</td>
<td>Full powers</td>
<td>Rs. 50000/-</td>
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**MANIAN & RAO, CHARTERED ACCOUNTANTS**
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<tr>
<td>2.07</td>
<td>c) Issue of materials to contractors outside Schedule-‘A’. Condonation of delay / extension of time for completion of supply.</td>
<td>Full powers</td>
<td>Full powers</td>
<td>Upto 75% of stipulated time</td>
<td>Rs.1 lakh in each case</td>
<td>Rs.5000 in each case (NB: It has to be ensured that no additional expenditure to the Corporation is caused thereby).</td>
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<tr>
<td>2.08</td>
<td>Cancellation of orders/sanction of refund/forfeiture of EMD/SD.</td>
<td>Full powers</td>
<td>Rs.10 lakhs</td>
<td>Upto 75% of stipulated time</td>
<td>Rs.5 lakhs</td>
<td>Rs.1 lakh</td>
</tr>
<tr>
<td>2.09</td>
<td>1) To declare stores as surplus / unserviceable, to fix resale, reserve price for them and order disposal by public auction or otherwise at not less than book/estimated value. 2) do - for T&amp;P articles</td>
<td>Full powers</td>
<td>Rs.2 lakh</td>
<td>Upto 75% of stipulated time</td>
<td>Rs.1 lakh</td>
<td>Rs.50,000/- (NB: In regard to T&amp;P articles, the powers to be exercised only if they have served at least 50% of their normal life)</td>
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<tr>
<td>2.10</td>
<td>Fixing of maximum &amp; minimum levels of stock</td>
<td>Full powers</td>
<td>Full powers</td>
<td></td>
<td>Nil</td>
<td>Nil</td>
</tr>
<tr>
<td>2.11</td>
<td>To sanction expenditure on transport of material by the (i) cheapest mode / shortest route; (ii) other than the cheapest mode / shortest route for reasons to be recorded.</td>
<td>Full powers</td>
<td>i) Rs.10 lakhs</td>
<td></td>
<td>Rs.5 lakhs</td>
<td>Rs.1 lakh / Cheapest mode/shortest route Other than cheapest mode / shortest route</td>
</tr>
<tr>
<td>Power No.</td>
<td>Description of the Power</td>
<td>Managing Director</td>
<td>Chief Engineer &amp; Equivalents</td>
<td>Superintending Engineer &amp; Equivalents</td>
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<td>Remarks</td>
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</tr>
<tr>
<td>2.12</td>
<td>To award contract for loading, unloading, transport and handling of materials based on tenders.</td>
<td>Full powers</td>
<td>Full powers</td>
<td>Rs.2 lakhs</td>
<td>Rs.50,000/-</td>
<td></td>
</tr>
<tr>
<td>2.13</td>
<td>Sanction of advance payment to suppliers</td>
<td>Full powers</td>
<td>j) Upto 10% of the value of order (100% advance payment upto Rs.1 lakh, against proof of documents)</td>
<td>Nil</td>
<td>Nil</td>
<td></td>
</tr>
<tr>
<td>2.14</td>
<td>To sanction the waiver of centage charges on cost of unserviceable articles of tools and plant sold and on the tools and plant articles recovered on the articles lost.</td>
<td>Full powers</td>
<td>Full powers</td>
<td>Nil</td>
<td>Nil</td>
<td></td>
</tr>
<tr>
<td>2.15</td>
<td>Sanction of sale of stores other than tools and plant and controlled articles at issue rates plus storage, supervision and handling charges or at market rate whichever is higher without detriment to work.</td>
<td>Full powers</td>
<td>Full powers</td>
<td>Rs.50,000/-</td>
<td>Rs.10,000/-</td>
<td></td>
</tr>
<tr>
<td>2.16</td>
<td>To sanction sales of tools and plant including machinery at book value plus centage charges or at market rate whichever is higher, without detriment to work.</td>
<td>Full powers</td>
<td>Rs.1 lakh</td>
<td>Nil</td>
<td>Nil</td>
<td></td>
</tr>
<tr>
<td>3.00</td>
<td>FINANCE</td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>3.01</td>
<td>To open an account/s with Bank/s to operate on such account/s, to make sign, draw, accept, endorse or otherwise execute cheques, promissory notes, drafts, hundies, orders, bills of exchange, bills of lading and other negotiable instruments and to give receipts, release and other discharges for moneys payable to the Company &amp; for claims / demands of the Company.</td>
<td>Full powers</td>
<td>Nil</td>
<td>Full powers to FC-II</td>
<td>Nil</td>
<td></td>
</tr>
<tr>
<td>Power No.</td>
<td>Description of the Power</td>
<td>Managing Director</td>
<td>Chief Engineer &amp; Equivalents</td>
<td>Superintending Engineer &amp; Equivalents</td>
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<tr>
<td>3.02</td>
<td>To determine from time to time who shall be entitled to sign on Company’s behalf bills, notes, receipts, endorsements, cheques, dividend warrants, releases, contracts and documents / relating to financial arrangements and to give the necessary authority for such purpose.</td>
<td>Full powers</td>
<td>Nil</td>
<td>Full powers to FC-II</td>
<td>Nil</td>
<td></td>
</tr>
<tr>
<td>3.03</td>
<td>Sanction of re-appropriation between heads of expenditure within the sanctioned budget.</td>
<td>Full powers</td>
<td>Rs.5 lakhs</td>
<td>Nil</td>
<td>Nil</td>
<td></td>
</tr>
<tr>
<td>3.04</td>
<td>Sanction of compensation for damages to crops, cutting or valuable or fruit bearing trees, involved in construction works or laying of transmission lines.</td>
<td>Full powers</td>
<td>Full powers upto Rs.1 lakh on each occasion (NB: Compensation amount to be determined based on assessment by Revenue / Horticulture department authorities)</td>
<td>Full powers upto Rs.10,000/- on each occasion</td>
<td>Nil</td>
<td></td>
</tr>
<tr>
<td>3.05</td>
<td>To take on lease or otherwise required for the Company any property, rights or privileges.</td>
<td>Full powers</td>
<td>Rs.5,000/- per month in each case</td>
<td>Nil</td>
<td>Nil</td>
<td></td>
</tr>
<tr>
<td>3.06</td>
<td>To take over land, buildings.</td>
<td>Full powers</td>
<td>Full powers</td>
<td>Nil</td>
<td>Nil</td>
<td></td>
</tr>
<tr>
<td></td>
<td>1) When acquired through SLAO</td>
<td>Full powers</td>
<td>Full powers</td>
<td>Nil</td>
<td>Nil</td>
<td></td>
</tr>
<tr>
<td></td>
<td>2) Through negotiation</td>
<td>Full powers</td>
<td>Compensation amount not to exceed Rs. 5 lakhs</td>
<td>Nil</td>
<td>Nil</td>
<td></td>
</tr>
<tr>
<td>3.07</td>
<td>a) To make deposits/payments to Government / statutory / local bodies as per statutory requirements.</td>
<td>Full powers</td>
<td>Full powers</td>
<td>Upto Rs. 50,000/-</td>
<td>Upto Rs. 10,000/-</td>
<td></td>
</tr>
<tr>
<td></td>
<td>b) Other agencies</td>
<td>Full powers</td>
<td>Upto Rs. 10,000/-</td>
<td>Nil</td>
<td>Nil</td>
<td></td>
</tr>
<tr>
<td>3.08</td>
<td>To accept certificate of payment in lieu of missing vouchers.</td>
<td>Full powers</td>
<td>Full powers</td>
<td>Upto Rs. 1 lakh</td>
<td>Upto Rs. 25,000/-</td>
<td></td>
</tr>
<tr>
<td>No.</td>
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<td>Executive Engineer &amp; Equivalents</td>
<td>Remarks</td>
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<tr>
<td>3.09</td>
<td>Sanction of write-off of losses after due investigation.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>a) Due to obsolescence</td>
<td>Upto Rs.5 lakhs per annum Rs. 10,000/- in each case.</td>
<td>Upto Rs.1 lakh per annum Rs.5,000/- in each case.</td>
<td>Nil</td>
<td>Nil</td>
<td></td>
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<tr>
<td></td>
<td>b) Due to theft, fraud or negligence</td>
<td>Upto Rs.1 lakh per annum Rs. 10,000/- in each case.</td>
<td>Upto Rs.25,000/-</td>
<td>Nil</td>
<td>Nil</td>
<td></td>
</tr>
<tr>
<td></td>
<td>c) Due to irrecoverable rent / hire charges / debts / loans / advances.</td>
<td>Upto Rs.1 lakh per annum Rs. 10,000/- in each case.</td>
<td>- do -</td>
<td>Nil</td>
<td>Nil</td>
<td></td>
</tr>
<tr>
<td></td>
<td>d) Due to tools and plant / stock articles lost</td>
<td>Upto Rs.2 lakhs per annum Rs. 10,000/- in each case.</td>
<td>- do -</td>
<td>Nil</td>
<td>Nil</td>
<td></td>
</tr>
<tr>
<td></td>
<td>e) Any amount due to be Corporation such as bills receivable for supplies, services, rent, hospital dues, etc., becoming irrecoverable.</td>
<td>Upto Rs.2 lakhs per annum Rs. 10,000/- in each case.</td>
<td>Upto Rs.25,000/- Rs. 2,500/- in each case.</td>
<td>Nil</td>
<td>Nil</td>
<td></td>
</tr>
<tr>
<td></td>
<td>f) Irrecoverable amounts due from employees and ex-employees.</td>
<td>Upto Rs. 1 lakh per annum Rs. 10,000/- in each case.</td>
<td>Upto Rs.25,000/- Rs. 2,500/- in each case.</td>
<td>Nil</td>
<td>Nil</td>
<td></td>
</tr>
<tr>
<td></td>
<td>g) Small irrecoverable amounts including small irrecoverable amount in the accounts of contractors.</td>
<td>Upto Rs. 1,000/- in each case.</td>
<td>Upto Rs.500/- in each case.</td>
<td>Nil</td>
<td>Nil</td>
<td></td>
</tr>
<tr>
<td>3.10</td>
<td>Settlement of claims against the Corporation from any cause not specifically provided for in the powers delegated.</td>
<td>Full powers upto Rs.50,000/-</td>
<td>Nil</td>
<td>Nil</td>
<td>Nil</td>
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</tr>
<tr>
<td>4.01</td>
<td>Fixing Head Quarters of officers</td>
<td>Full powers</td>
<td>Full powers upto &amp; including AEEs and Equivalents</td>
<td>Nil</td>
<td>Nil</td>
<td></td>
</tr>
<tr>
<td>4.02</td>
<td>Declaring Officers as Controlling Officers</td>
<td>Full powers</td>
<td>Nil</td>
<td>Nil</td>
<td>Nil</td>
<td></td>
</tr>
<tr>
<td>4.03</td>
<td>Sanction of advance and imprest for Office/s</td>
<td>Full powers</td>
<td>i) Imprest-Upto Rs.5,000/-</td>
<td>i) Upto Rs. 3,000/-</td>
<td>i) Upto Rs. 2,000/-</td>
<td></td>
</tr>
<tr>
<td>4.04</td>
<td>Sanction of expenditure on ceremonial occasions.</td>
<td>Upto Rs. 1 lakh per annum</td>
<td>Rs.25,000/- per annum</td>
<td>Nil</td>
<td>Nil</td>
<td></td>
</tr>
<tr>
<td>4.05</td>
<td>Sanction of expenditure on tender notices / advertisements / publicity / photographs of</td>
<td>Full powers</td>
<td>i) Tender notices/Advertisement/Publicity Full powers</td>
<td>i) Rs. 10,000/- each case</td>
<td>i) Rs. 5,000/- each case</td>
<td></td>
</tr>
<tr>
<td>4.06</td>
<td>Fixing rent/hire charges for quarters land, business/residential premises/ furniture, tools &amp; plants, machines and equipments taken/given out on hire</td>
<td>Full powers</td>
<td>Full powers</td>
<td>Nil</td>
<td>Nil</td>
<td></td>
</tr>
<tr>
<td>4.07</td>
<td>Maintenance/repair of office and other equipments.</td>
<td>Full powers</td>
<td>Full powers</td>
<td>Rs.5,000/- each case</td>
<td>Rs.2,000/- each case</td>
<td></td>
</tr>
<tr>
<td>4.08</td>
<td>Sanction of postage, insurance, customs, freight, demurrage, wharfage, loading, unloading and other contingent charges.</td>
<td>Full powers</td>
<td>Full Powers but upto Rs.5,000/- in each case for demurrage/wharfage</td>
<td>Rs.10,000/- in each case except demurrage / wharfage</td>
<td>Rs.5,000/- in each case except demurrage / wharfage</td>
<td></td>
</tr>
<tr>
<td>4.09</td>
<td>Sanction of expenditure on immediate safety of employees, plant &amp; machinery.</td>
<td>Full powers</td>
<td>Full powers subject to report to MD.</td>
<td>Nil</td>
<td>Nil</td>
<td></td>
</tr>
<tr>
<td>4.10</td>
<td>Sanction of expenditure on Welfare/Welfare activities of employees.</td>
<td>Upto Rs. 5 lakhs per annum</td>
<td>Rs.5,000/- p.a. and upto Rs.500/- in each case.</td>
<td>Nil</td>
<td>Nil</td>
<td></td>
</tr>
</tbody>
</table>

**ADMINISTRATION:**

4.01 Fixing Head Quarters of officers
4.02 Declaring Officers as Controlling Officers
4.03 Sanction of advance and imprest for Office/s
4.04 Sanction of expenditure on ceremonial occasions.
4.05 Sanction of expenditure on tender notices / advertisements / publicity / photographs of
4.06 Fixing rent/hire charges for quarters land, business/residential premises/ furniture, tools & plants, machines and equipments taken/given out on hire.
4.07 Maintenance/repair of office and other equipments.
4.08 Sanction of postage, insurance, customs, freight, demurrage, wharfage, loading, unloading and other contingent charges.
4.09 Sanction of expenditure on immediate safety of employees, plant & machinery.
4.10 Sanction of expenditure on Welfare/Welfare activities of employees.

Guidelines/SR issued by How for specific areas.
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<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>4.18</td>
<td>To sub-delegate all or any of the powers, authority/discretion</td>
<td>Full Powers in respect of powers vested in him</td>
<td>Nil</td>
<td>Nil</td>
<td>Nil</td>
<td>Per annum</td>
</tr>
<tr>
<td>4.19</td>
<td>To sanction contribution / subsistence of expert / technical / professional personnel relevant to the activities of the Corporation</td>
<td>Full Powers</td>
<td>Upto Rs. 1 lakh in each case</td>
<td>Upto Rs. 10,000/- p.a.</td>
<td>Upto Rs. 50,000/- each case</td>
<td></td>
</tr>
<tr>
<td>4.20</td>
<td>To fix working hours / declare general holidays</td>
<td>Full powers</td>
<td>Nil</td>
<td>Nil</td>
<td>Nil</td>
<td></td>
</tr>
<tr>
<td>4.21</td>
<td>To book value or to demolish any civil works, buildings or structures: spl</td>
<td>Full powers</td>
<td>Nil</td>
<td>Nil</td>
<td>Nil</td>
<td></td>
</tr>
<tr>
<td>4.22</td>
<td>To invite / appoint Technical Consultants / Consult Experts / To execute / subscribe to Technical / powers vested in him</td>
<td>Full Powers</td>
<td>Rs. 50,000/- in each case</td>
<td>Full powers tender accepted by higher authorities</td>
<td>Nil</td>
<td>Full powers in respect of tender accepted by higher authorities</td>
</tr>
<tr>
<td>4.14</td>
<td>Purchase of clocks, time pieces, furniture and other articles of office equipment based on quotations wherever feasible</td>
<td>Full Powers</td>
<td>Nil</td>
<td>Nil</td>
<td>Nil</td>
<td></td>
</tr>
<tr>
<td>4.15</td>
<td>Purchase of books, periodicals, stationery and other sundry articles including photographic paper.</td>
<td>Full Powers</td>
<td>Nil</td>
<td>Nil</td>
<td>Nil</td>
<td></td>
</tr>
<tr>
<td>4.16</td>
<td>Sanction to purchase of articles and equipment for the Company Guest House</td>
<td>Full Powers</td>
<td>Nil</td>
<td>Nil</td>
<td>Nil</td>
<td></td>
</tr>
<tr>
<td>4.17</td>
<td>Sanction to spend for the purpose of participation in exhibition</td>
<td>Full Powers</td>
<td>Nil</td>
<td>Nil</td>
<td>Nil</td>
<td></td>
</tr>
<tr>
<td>4.23</td>
<td>To order the President, to conduct and defend any legal proceedings by or against the Company or its officers or otherwise concerning the officers of the Company and also to allow time for payment or satisfaction of any debts due and of any claim or demands by or against the Company and to sanction legal charges</td>
<td>Full Powers</td>
<td>Nil</td>
<td>Nil</td>
<td>Nil</td>
<td></td>
</tr>
</tbody>
</table>

**Remarks:**
- PO - Authorised to sign documents in respect of Personnel & Administrative matters.
- SEP - Full Powers in respect of personnel & administrative matters.
- DOP - Full Powers in respect of personnel & administrative matters.
- Chief Engineer & Equivalents.
- Executive Engineer & Equivalents.
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<th>Power</th>
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<th>Executive Engineers &amp; Equivalents</th>
<th>Remarks</th>
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</thead>
<tbody>
<tr>
<td>4.24</td>
<td>To sanction advances to employees to meet expenditure on medical attendance and treatment for themselves and for their family members.</td>
<td>Full Powers</td>
<td>In other cases, Rs. 1 lakh in each case, subject to provisions of Clause 28E (iii) of Chapter VII A of KTPP Rules.</td>
<td>CS - Full Powers on case to case basis</td>
<td>Nil</td>
<td>Nil</td>
<td></td>
</tr>
<tr>
<td>4.25</td>
<td>Retention of Quarters in the Project locations beyond the stipulated period in case of: (a) Transferred employee</td>
<td>Full powers</td>
<td>Full powers in respect of employees working under their jurisdiction till the end of the academic year.</td>
<td>Nil</td>
<td>Nil</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>(b) Deceased employee</td>
<td>Full powers</td>
<td>Full powers in respect of employees working under their jurisdiction normally for 3 months from the date of the death of the employee extendable to 6 months in exceptional cases</td>
<td>Nil</td>
<td>Nil</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5.01</td>
<td>PERSONNEL: Creation of posts on approved scales of pay and allowances and abolition thereof.</td>
<td>Upto and including the post equivalent to posts of the Executive Engineers.</td>
<td>Nil</td>
<td>Nil</td>
<td>Nil</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5.02</td>
<td>a) Appointment against sanctioned posts by recruitment/promotion</td>
<td>Upto and including the post of Superintending Engineers.</td>
<td>All categories of workmen in consultation with HO &amp; as per guidelines of HO</td>
<td>Nil</td>
<td>Nil</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>b) Fixation of pay on initial recruitment at a stage higher than the minimum</td>
<td>Upto 3 advance increments above the minimum of the scales or 2 advance increments over pay last drawn in Public Service.</td>
<td>Nil</td>
<td>Nil</td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>1</td>
<td>c) Extension of joining time beyond the stipulated time upto 4 months including the joining time indicated in the Appointment Order subject to scaling down in the seniority.</td>
<td>Full powers</td>
<td>CS-Full Powers</td>
<td>Nil</td>
<td>Nil</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5.03</td>
<td>Transfer of employee</td>
<td>Full powers</td>
<td>AEEs and equivalent within his jurisdiction</td>
<td>AEs &amp; equivalent within his jurisdiction</td>
<td>JEs &amp; equivalent within his jurisdiction</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5.04</td>
<td>Making in-charge arrangements</td>
<td>Full Powers</td>
<td>Upto &amp; including EEs &amp; Equivalents for a period upto 6 months Full powers upto &amp; including SE upto 90 days</td>
<td>Nil</td>
<td>Full powers upto &amp; including AEEs upto 90 days</td>
<td>Full powers upto &amp; including AEs upto 90 days</td>
<td></td>
</tr>
<tr>
<td>5.05</td>
<td>a) Approval of deputation on usual terms of employees from/to Government/Public Sector Undertakings b) Absorption of deputed employees in service of the Company and fixation of pay thereof</td>
<td>Full Powers Upto and including Superintending Engineers.</td>
<td>Nil</td>
<td>Nil</td>
<td>Nil</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>c) Appointments of contract</td>
<td>Full Powers Upto and including Superintending Engineers.</td>
<td>Nil</td>
<td>Nil</td>
<td>Nil</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>d) Absorption of Central/State Government employees on voluntary retirement in the services of the Corporation</td>
<td>Full powers Upto and including Superintending Engineers.</td>
<td>Nil</td>
<td>Nil</td>
<td>Nil</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>e) Fixation of pay for (c)&amp; (d) above. Upto and including Superintending Engineers.</td>
<td>Full powers</td>
<td>Nil</td>
<td>Nil</td>
<td>Nil</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5.06</td>
<td>Re-arrangement within the sanctioned strength of employees amongst administrative units including transfer of posts.</td>
<td>Full powers</td>
<td>Full powers upto &amp; including AEEs for period upto 6 months</td>
<td>Full powers upto &amp; including AEs for a period upto 6 months</td>
<td>Nil</td>
<td></td>
<td></td>
</tr>
<tr>
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<td>Managing Director</td>
<td>Chief Engineer &amp; Equivalents</td>
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</tr>
<tr>
<td>5.07</td>
<td>Sanction of leave and all matters relating thereto. a) Other than Casual Leave</td>
<td>Full Powers</td>
<td>Full powers upto &amp; including SE upto 90 days</td>
<td>Full Powers upto &amp; including AEEs upto 90 days</td>
<td>Full powers upto &amp; including AE up to 90 days</td>
<td>PO-will issue all leave clearance other than Casual leave to all the categories/cadres subject to approval by the Competent Authority AEE-to all employees reporting to him.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>b) Casual Leave</td>
<td>Full powers</td>
<td>To himself under intimation to MD - All others reporting to him</td>
<td>To himself &amp; all employees reporting to him</td>
<td>To all employees reporting to him</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5.08</td>
<td>Sanction of Advance increment</td>
<td>Full powers</td>
<td>Nil</td>
<td>Nil</td>
<td>Nil</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5.09</td>
<td>Deputation of specially skilled employees of regular maintenance establishment to construction works</td>
<td>Full powers</td>
<td>Full powers upto JE's within his Wing.</td>
<td>Nil</td>
<td>Nil</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5.10</td>
<td>To initiate/take disciplinary action under applicable rules, against employees involving fine, warning, censure, stoppage of increments / promotion, recovery of loss caused reduction or dismissal.</td>
<td>Full powers</td>
<td>Nil</td>
<td>Nil</td>
<td>Nil</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5.11</td>
<td>Sanction of compensation to workers as per requirement of law.</td>
<td>Full powers</td>
<td>Full powers</td>
<td>Nil</td>
<td>Nil</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5.12</td>
<td>Sanction of (a) Overtime wages to employees (b) Sanction of Extra Wages</td>
<td>Full Powers</td>
<td>Nil</td>
<td>Nil</td>
<td>Nil</td>
<td></td>
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<tr>
<td></td>
<td></td>
<td>Full Powers</td>
<td>Full Powers in respect of Workmen working under their jurisdiction CS-In addition, full Powers for Corporate Cadre employees</td>
<td>Nil</td>
<td>Nil</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Power No.</td>
<td>Description of the Power</td>
<td>Managing Director</td>
<td>Chief Engineer &amp; Equivalents</td>
<td>Superintending Engineer &amp; Equivalents</td>
<td>Executive Engineer &amp; Equivalents</td>
<td>Remarks</td>
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</tr>
<tr>
<td>5.13</td>
<td>Sanction of daily rates for specially skilled workers not specified under the Schedule of Rates</td>
<td>Full Powers</td>
<td>Nil</td>
<td>Nil</td>
<td>Nil</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5.14</td>
<td>To prescribe service bonds / agreements to be executed by employees on recruitment / promotion / deputation</td>
<td>Full Powers</td>
<td>Nil</td>
<td>Nil</td>
<td>Nil</td>
<td></td>
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</tr>
<tr>
<td>5.15</td>
<td>To fix the amount of security deposit and form of security bonds to be taken from employees in-charge of cash/stores</td>
<td>Full Powers</td>
<td>Nil</td>
<td>Nil</td>
<td>Nil</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5.16</td>
<td>Deputation of employees to training, seminar, and conferences for study, refresher courses within India and sanction of all expenses thereon</td>
<td>Full Powers</td>
<td>Nil</td>
<td>Nil</td>
<td>Nil</td>
<td></td>
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</tr>
<tr>
<td>5.17</td>
<td>To fix the date/mode of disbursement of salaries/allowance</td>
<td>Full Powers</td>
<td>Nil</td>
<td>Nil</td>
<td>Nil</td>
<td></td>
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</tr>
<tr>
<td>5.18</td>
<td>To sanction termination of service of employees for want of vacancies or on retirement/superannuation</td>
<td>Full Powers where he is the Appointing Authority</td>
<td>Full Powers where he is the Appointing Authority</td>
<td>Nil</td>
<td>Nil</td>
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</tr>
<tr>
<td>5.19</td>
<td>Sanction of acceptance by employees of awards &amp; fee, honorarium or other payment from other sources for service rendered outside working hours</td>
<td>Full Powers</td>
<td>Nil</td>
<td>Nil</td>
<td>Nil</td>
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</tr>
</tbody>
</table>
| 5.20 | (a) Sanction of travel on duty and all matters relating to travelling allowance subject to guidelines & Circulars issued on Economy Measures from time to time  
   i) Within the State  
   ii) Outside the State  
   (b) Approving Air Journeys of Officers | Full Powers | Self & subordinates Upto & including SEs  
   Self & SEs under their jurisdiction only in economy class | Self and subordinates Upto & including EEs  
   Nil | Upto & including AEEs  
   Nil  
   Nil |
| 5.21 | Sanction of advance of salaries to employees  
   i) On Transfer  
   ii) On leave | Full Powers  
   Full Powers | Full Powers for self and subordinates  
   Full powers for subordinates  
   Nil | Full powers for subordinates  
   Nil | Full powers for subordinates  
   Nil |
| 5.22 | Sanction of Advances-As per Schemes & Rules  
   i) Festival  
   ii) Provident Fund  
   iii) House Building / Purchase / Interest subsidy  
   iv) Purchase of Vehicles | Full Powers  
   Full Powers  
   Full Powers  
   Full Powers | Full Powers | Full Powers  
   Full powers for employees working under their jurisdiction  
   Full powers for employees working under their jurisdiction except Cars  
   Nil | Full powers for employees working under their jurisdiction for Bicycles |

Trust normally sanctions advances as per GPF/CPF Schemes
<table>
<thead>
<tr>
<th>Power No.</th>
<th>Description of the Power</th>
<th>Managing Director</th>
<th>Chief Engineer &amp; Equivalents</th>
<th>Superintending Engineer &amp; Equivalents</th>
<th>Executive Engineer &amp; Equivalents</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>5.23</td>
<td>To Fix instalments for recovery of over payment of pay and allowances</td>
<td>Full Powers</td>
<td>Full Powers</td>
<td>Nil</td>
<td>Nil</td>
<td></td>
</tr>
<tr>
<td>5.24</td>
<td>To sanction ex-gratia payment to employees in case of injury sustained while on duty</td>
<td>Upto Rs.5000/- per case excluding medical expenses</td>
<td>Upto Rs.1000/- for injury and Rs.2000/- for death, subject to a maximum of Rs.10000/- per annum</td>
<td>Nil</td>
<td>Nil</td>
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</tr>
<tr>
<td>5.25</td>
<td>a) Resignation of employees and regulation of recovery of dues</td>
<td>Full Powers</td>
<td>In respect of employees appointed by them CS-In respect of AEEs &amp; Equivalent &amp; below</td>
<td>Nil</td>
<td>Nil</td>
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<tr>
<td></td>
<td>b) Initiating/dropping of legal action in desertion cases on the advice of Legal Adviser and forfeiture of Security Deposit during the Contract Period</td>
<td>Full Powers</td>
<td>CS - Full Powers</td>
<td>Nil</td>
<td>Nil</td>
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</tr>
<tr>
<td>5.26</td>
<td>Approving</td>
<td>Full Powers</td>
<td>Full Powers up to and including SEs</td>
<td>Full Powers up to and including AEEs</td>
<td>Full Powers up to &amp; including AE s</td>
<td></td>
</tr>
<tr>
<td></td>
<td>a) Home Travel Concession (HTC)</td>
<td>Full Powers</td>
<td>Employees under their jurisdiction</td>
<td>Nil</td>
<td>Nil</td>
<td></td>
</tr>
<tr>
<td></td>
<td>b) Performance of HTC in employees own vehicle as per TA rules</td>
<td>Full Powers</td>
<td>In respect of employees appointed by them CS-In addition, for all employees</td>
<td>Nil</td>
<td>Nil</td>
<td></td>
</tr>
<tr>
<td></td>
<td>c) Change of Home town once in service</td>
<td>Full Powers</td>
<td></td>
<td>Nil</td>
<td>Nil</td>
<td></td>
</tr>
<tr>
<td>Ref. No. in DOP</td>
<td>Powers</td>
<td>GENERAL MANAGER TECHNICAL / SE</td>
<td>GENERAL MANAGER ADMINISTRATION</td>
<td>CHIEF FINANCE OFFICER</td>
<td>GENERAL MANAGER FINANCE</td>
<td>DEPUTY GENERAL MANAGER FINANCE</td>
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<tr>
<td>3.01</td>
<td>To open Accounts with Banks/ To operate such accounts and make inter bank transfers &amp; to close Bank Accounts (as per 74th Board meeting held on 09.05.2008)</td>
<td>NIL</td>
<td>NIL</td>
<td>Full Powers</td>
<td>NIL</td>
<td>To operate such accounts and make inter bank transfers up to a limit of Rs. 1.00 crore</td>
</tr>
<tr>
<td>3.02</td>
<td>To determine from time to time who shall operate the Bank Accounts, who shall be entitled to sign the bills, notes receipts, acceptances, endorsements cheques interest financial arrangements and give necessary authority for such purposes</td>
<td>NIL</td>
<td>NIL</td>
<td>Full Powers</td>
<td>NIL</td>
<td>NIL</td>
</tr>
<tr>
<td>3.03</td>
<td>Sanction of re-appropriation between Heads of Expenditure within the Sanctioned Budget.</td>
<td>NIL</td>
<td>NIL</td>
<td>Upto Rs. 1 lakhs in Regd. Office.</td>
<td>NIL</td>
<td>NIL</td>
</tr>
<tr>
<td>3.04</td>
<td>To make Deposits/Payments to Govt./Statutory/Local Bodies as per Statutory Requirement</td>
<td>NIL</td>
<td>NIL</td>
<td>Full Powers</td>
<td>Full Powers</td>
<td>Full Powers for rents, rates and taxes and Statutory Dues</td>
</tr>
<tr>
<td>Ref. No. in DOP</td>
<td>Powers</td>
<td>GENERAL MANAGER TECHNICAL/SE</td>
<td>GENERAL MANAGER ADMINISTRATION</td>
<td>CHIEF FINANCE OFFICER</td>
<td>GENERAL MANAGER FINANCE</td>
<td>DEPUTY GENERAL MANAGER FINANCE</td>
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<tr>
<td>4.03</td>
<td>Sanction of advances and imprest to Officer/staff for office expenses</td>
<td>NIL</td>
<td>Up to Rs. 50,000 in each case for Almatti Corporate Office and Regd. Office</td>
<td>Full Powers</td>
<td>Up to Rs. 50,000 in respect of Regd. Office only</td>
<td>Up to Rs. 15,000 in respect of Regd. Office only</td>
</tr>
<tr>
<td>4.05</td>
<td>Sanction of Expenditure on Advertisement and publicity</td>
<td>NIL</td>
<td>Up to Rs. 50,000 in each case for Regd. Office</td>
<td>Full Powers with respect to matters administratively approved by MD</td>
<td>NIL</td>
<td>NIL</td>
</tr>
<tr>
<td>4.07</td>
<td>Sanction of expenditure on Maintenance, repair of office, and other equipments like Computers, Furniture &amp; Fixtures, Electrical items etc.</td>
<td>NIL</td>
<td>Up to Rs. 50,000 in each case for Almatti Corporate Office and Regd. Office</td>
<td>Full Powers</td>
<td>Up to Rs. 50,000 in each case for Regd. Office</td>
<td>NIL</td>
</tr>
<tr>
<td>4.08</td>
<td>Sanction of Postage/Insurance/Courier charges</td>
<td>NIL</td>
<td>Up to Rs. 50,000 in each case for Almatti Corporate Office and Regd. Office</td>
<td>Full Powers in respect of Registered Office</td>
<td>Up to Rs. 10,000 in each case in respect of Registered Office</td>
<td>Up to Rs. 5,000/- in each case in respect of Registered Office</td>
</tr>
<tr>
<td>Ref. No. in Ref. No. in</td>
<td>Powers</td>
<td>Ref. No. in DOP</td>
<td>Powers</td>
<td>GENERAL MANAGER TECHNICAL / SE</td>
<td>GENERAL MANAGER ADMINISTRATION</td>
<td>CHIEF FINANCE OFFICER</td>
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<tr>
<td>4.11</td>
<td>Sanction of Expenditure on Meeting Expenses, Courtesy Expenses, Gift and Hospitality, Conveyance to Official Guests, VIP's etc.,</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
<tr>
<td></td>
<td>Up to Rs. 50,000 in each case in respect of, Technical Department Registered Office</td>
<td>4.11</td>
<td>Sanction of Expenditure on Meeting Expenses, Courtesy Expenses, Gift and Hospitality, Conveyance to Official Guests, VIP's etc.,</td>
<td>Up to Rs. 50,000 in each case for Almatti Corporate Office and Regd. Office</td>
<td>Up to Rs. 10,000 in each case in respect of Registered Office</td>
<td>Up to Rs. 5,000/- in each case in respect of Registered Office</td>
</tr>
<tr>
<td></td>
<td>Full Powers</td>
<td>4.14</td>
<td>Sanction of expenditure on Purchase of Fixtures, Office equipments, computers etc., based on quotations wherever feasible</td>
<td>NIL</td>
<td>Up to Rs. 50,000 in each case for Almatti Corporate Office and Regd. Office</td>
<td>NIL</td>
</tr>
<tr>
<td></td>
<td>Up to Rs. 50,000 in each case for Almatti Corporate Office and Regd. Office</td>
<td>4.15</td>
<td>Sanction of expenditure on Purchase of Books &amp; Periodicals for reference and for Library in the office</td>
<td>NIL</td>
<td>Up to Rs. 50,000 in each case for Almatti Corporate Office and Regd. Office</td>
<td>Up to Rs. 10,000 in each case in respect of Registered Office</td>
</tr>
<tr>
<td></td>
<td>Full Powers</td>
<td>4.22</td>
<td>Execution of Instruments, Deeds, Leases, Contracts etc., on behalf of the Company</td>
<td>NIL</td>
<td>NIL</td>
<td>Full Powers</td>
</tr>
<tr>
<td></td>
<td>Up to Rs. 1,00,000/- in each case for all the employees working in KBJNL</td>
<td>4.24</td>
<td>To sanction advances to employees to meet expenditure on medical attendance and treatment for themselves and their family members and reimbursement of Medical Expenses</td>
<td>NIL</td>
<td>Medical Advances Up to Rs. 1,00,000/- in each case for all the employees working in KBJNL</td>
<td>Full powers</td>
</tr>
<tr>
<td>Ref. No. in DOP</td>
<td>Powers</td>
<td>GENERAL MANAGER TECHNICAL / SE</td>
<td>GENERAL MANAGER ADMINISTRATION</td>
<td>CHIEF FINANCE OFFICER</td>
<td>GENERAL MANAGER FINANCE</td>
<td>DEPUTY GENERAL MANAGER FINANCE</td>
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</tr>
<tr>
<td>5.04</td>
<td>Making In-Charge arrangements</td>
<td>Full Powers in respect of Technical Department, Regd. Office</td>
<td>Full Powers in respect of Administration Department, Regd. Office &amp; Corporate Office, Almatti</td>
<td>Full Powers in respect of Finance Department</td>
<td>Full Powers in respect of Finance Department</td>
<td>NIL</td>
</tr>
<tr>
<td>5.07</td>
<td>Sanction to Leave and all matters relating there to</td>
<td>Full Powers in respect of Technical Department, Regd. Office</td>
<td>Full Powers in respect of Administration Department, Regd. Office &amp; Corporate Office, Almatti</td>
<td>Full Powers in respect of Finance Department</td>
<td>Full Powers in respect of Finance Department, Registered Office</td>
<td>Full Powers in respect of his / her staff</td>
</tr>
<tr>
<td>5.20</td>
<td>Sanction of travel on duty and all matters relating to travel on duty as per Company’s guidelines from time to time</td>
<td>Full Powers in respect of Technical Department, Regd. Office</td>
<td>Full Powers in respect of Administration Department, Regd. Office &amp; Corporate Office, Almatti</td>
<td>Full Powers in respect of Finance Department</td>
<td>Full Powers in respect of Finance Department</td>
<td>Full Powers in respect of his / her staff</td>
</tr>
<tr>
<td>5.21</td>
<td>Sanction of salary advances</td>
<td>NIL</td>
<td>NIL</td>
<td>Upto EDF, CS, SE, all officers and staff working in Regd. Office.</td>
<td>NIL</td>
<td>NIL</td>
</tr>
<tr>
<td>Not specified</td>
<td>Sanction of expenditure for participation in Exhibition</td>
<td>NIL</td>
<td>Full Powers up to Rs. 50,000/- in each case</td>
<td>Full Powers up to Rs. 50,000/- in each case</td>
<td>NIL</td>
<td>NIL</td>
</tr>
<tr>
<td>Not specified</td>
<td>Sanction of Expenditure on local Conveyance &amp; Transport</td>
<td>Full Powers in respect of his / her staff</td>
<td>Full Powers in respect of his / her staff</td>
<td>Full powers</td>
<td>Full Powers in respect of his / her staff</td>
<td>Full Powers in respect of his / her staff</td>
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<td>Ref. No. in DOP</td>
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<tr>
<td>Not specified</td>
<td>Sanction for Expenditure for Telephone Bills, Electricity Bills and Water Bills</td>
<td>1.09E</td>
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<tr>
<td></td>
<td>NIL</td>
<td>Sanction of Expenditure on Vehicle Maintenance (including Fuel Expenses)</td>
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<td></td>
<td>Up to Rs.50,000 in each case for Almatti Corporate Office and Regd. Office</td>
<td>NIL</td>
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<tr>
<td></td>
<td>Up to Rs.1,00,000/- in each case for Almatti Corporate Office and Regd. Office</td>
<td>NIL</td>
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<tr>
<td></td>
<td>Full powers</td>
<td>NIL</td>
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<td>Full powers</td>
<td>NIL</td>
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<td>To act as Disbursing Officer &amp; Pay Roll Administration</td>
<td>2.01 VII</td>
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<tr>
<td></td>
<td>NIL</td>
<td>Sanction of Expenditure on other stores</td>
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<tr>
<td></td>
<td>Up to Rs.25,000 in each case in respect of Technical Section, Registered Office</td>
<td>NIL</td>
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<td></td>
<td>Up to Rs.50,000 in each case for Almatti Corporate Office and Regd. Office</td>
<td>NIL</td>
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<tr>
<td></td>
<td>Full powers for Regd. Office only</td>
<td>Up to Rs. 10,000 in each case in respect of Registered Office</td>
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<td>Up to Rs. 50,000 in each case in respect of Registered Office</td>
<td>Up to Rs. 10,000 in each case in respect of Registered Office</td>
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<td>Up to Rs. 10,000 in each case in respect of Registered Office</td>
<td>Up to Rs. 1000/- in each case in respect of Registered Office</td>
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<tr>
<td></td>
<td>Full powers for Regd. Office Bangalore, PCAO Almatti Office and CAO B'gudi office</td>
<td>NIL</td>
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<td>Any other day to day expenses</td>
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<td></td>
<td>Up to Rs.25,000 in each case in respect Technical Section of Registered Office</td>
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<td>Up to Rs.50,000 in each case for Almatti Corporate Office and Regd. Office</td>
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<td>Full powers for Regd. Office only</td>
<td>Up to Rs. 10,000 in each case in respect of Registered Office</td>
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<td>Up to Rs. 50,000 in each case in respect of Registered Office</td>
<td>Up to Rs. 1000/- in each case in respect of Registered Office</td>
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<td>Up to Rs. 10,000 in each case in respect of Registered Office</td>
<td>Up to Rs. 1000/- in each case in respect of Registered Office</td>
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<td>Full powers for Regd. Office Bangalore, PCAO Almatti Office and CAO B'gudi office</td>
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### C. PERSONNEL MATTERS

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<th>Ref. No. in DOP</th>
<th>Powers</th>
<th>GENERAL MANAGER TECHNICAL / SE</th>
<th>GENERAL MANAGER ADMINISTRATION</th>
<th>CHIEF FINANCE OFFICER</th>
<th>GENERAL MANAGER FINANCE</th>
<th>DEPUTY GENERAL MANAGER FINANCE</th>
<th>ASSISTANT GENERAL MANAGER FINANCE</th>
<th>DEPUTY OR ASSISTANT MANAGER FINANCE</th>
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</table>

**Not Specified**

- Sanction of Annual Increment and Time bound Increment, Stagnation Increment

- Powers to issue reposting orders as per Government Orders

- Sanction of LTC and HTC

- Condonation of delay in submitting TA/TTA/HTC Bills upto the period of 3months

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### D. WORKS

<table>
<thead>
<tr>
<th>Ref. No. in DOP</th>
<th>Powers</th>
<th>Managing Director</th>
<th>Chief Engineers</th>
<th>Others</th>
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**1.04**

- To accord technical sanction to detailed estimates of works covered by authorization

- Upto Rs. 250 Lakhs and above Rs. 250 Lakhs after the approval of T.S.C.

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**1.06(A)**

- Approval of DTP

- Full Powers with the approval of T.S.C.

- Upto Rs. 250 Lakhs