

PW-DEPARTMENT CODES

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P.W.ACCOUNTS CODE

Important Guidelines on Execution of Works:

- The AEE/AE being the initial recording officer shall record the work done on day to day basis in the form of measurements in the M Book directly.
- The signature of contractor shall be taken in the MBook page where measurements recoded by AEE of the day duly mentioning as “Accepted the measurements” above his signature.
- The measurement of an item shall be recorded only for finished item of work as per specifications and standard data.
- Measurements shall be recorded in the order of their actual execution.
- Full description of every item should be recorded as found in the Schedule A of agreement for every set of measurements recorded on the day.
- Measurements generally include L, B, and D and arrive quantity by their multiplication.
- For earth work items, the measurements shall be taken by taking levels, initially by Pre-levels and work done levels from time to time and recorded in Level Field Book (LF Book).
- Duly plotting levels in the Graph sheets, cross sectional areas be arrived and to arrive quantity, the length between cross section interval be multiplied to brought forward in to M Book.

- LF Books, Cross sectional sheets, shall be authenticated initially by AEE and the contract to sign in having accepted the measurements.
- The initial recording LF Books shall be different from the LF Book used for check measurement by DEE/EE/SE.
- The LF Books and M Books shall be issued by EE from Division office duly entering in A Register meant for the same.
- The next step will be preparation of bill by AEE as per Agreement rates to arrive at the part bill amount and necessary certificates including Quality control certificate by separate QC-AEE/DEE/EE/SE be appended to the work bill by AEE.
- The Sub-divisional officer (DEE) after due counter signed will be recommended to EE for passing the Bill to forward to Pay and Accounts Officer (PAO).
- Divisional Accounts Officer (DAO) working under EE of State Finance Dept. scrutinise the Bill and submit to EE for pass order.
- The PAO of Finance Department at District level after scrutiny arranges payment to contractor by Cheque or online payment of Bank Transaction

Measurement Books (M Books):

- **M Book** is the basic record for all payments made by Dept and it will be machine numbered.
- Under Para 294 of A-Code, AEE/AE record measurements and check measurement will be done by DEE/EE/SE.
- Nothing prevents the DEE to record measurements in extra-ordinary circumstances.
- Entries in MB are made in Ink or inedible pencil.
- Date of measurement shall be noted for every set of measurements recorded on the day.
- The details such as name of work, Estimate Amount (sanctioned No.), Agreement No., Date of handing over site, agreement period, Contractor's name and supplemental Agmt. if any thing be mentioned in M Book.
- If any correction warranted, it shall be attested by check measuring office with dated initials against such set of measurements only but not erasing fluid be used under any such circumstances and barred.
- Similar procedure is followed in case of cancelled measurements in M Book.
- Only Metric system shall be followed in writing M Book.
- Always over all measurements be recorded and the difference present over all and previous over all measurements constitute running bill quantity for arranging payment.
- It shall be ensured that there is no overlapping of measurements that may result in excess payment under any circumstances.
- To avoid this contingency, previous paid quantity be shown in M Book while preferring present over all measurements in right side page of M Book.

Procedure for Preparation of Work Bills:

- As a matter of fact, the Contractor has prefer a bill by himself and submit to Dept. which thoroughly scrutinises authenticate measurements to proceed further.
- But it becomes a set practice since a long time that the AEE/AE is preparing bills.
- The DEE thoroughly satisfies doubly ensuring that the agreement is in force and otherwise Extension of Time (EOT) shall be applied by Contractor to the EE.
- Such EOT shall be in currency at the time submitting bill.
- All items of works in bill shall appear in agreement and any new items executed as per site requirement, such items shall be covered in Supplemental Agreement or approved deviations by work slip.
- The statutory recoveries (IT, VAT, Seignorage charges) and recovery of advances paid to Contractor, retention amount withholding till final completion of work be reflected in the running account bill.
- The liquidated damages for slow progress and deviation of Milestones and amount required for rectification of any item of work if suggested by QC officials are ensured to safe guard financial interest of Govt.

Authorised forms of Bills to be used:

- **First and Final Bill-----Form 24(PWD VI-69).**
- **Running Account Bill--Form 27 (PWD VI-74).**
- **Lump sum Contract Bill--Form 27-A and 27-B.**
- **Hand Receipt Form (HR Form) -- Form-28.**

Certificates for LS Agreements:

- **Release and Discharge Certificate. (By DEE).**
- **Correctness of Levels and quantities from cross section sheets. (By EE)**
- **Check measurement by Officers:**

Paras 293-297 and 309 of APPW'A' Code.

Procedures for Tools and Plants (T&P) Accounts and Register:

- They are general or Ordinary T&P and Spl T&P meant for specific work.
- As and when the materials under T&P are purchased, a consolidated account of the receipts, issues and balances of T&P should be maintained in the sub divisional office in Form No.15 (PWD-9) register of Tools and Plants.
- The Register should be closed by 30th September of each financial year duly keeping them in 3 parts.
- Part-I: - Articles on Hand.
- Part-II: - Articles temporarily lent or sent out (to other units).
- Part-II: - Shortages awaiting adjustment

- **GOVERNMENT OF ANDHRA PRADESH**
 - **ABSTRACT**

Irrigation & CAD Dept. – Guidelines of EPC system through Appendix to the relevant codes of APPW “D” Code, APPW “A” Code, A.P. Financial Code vol.I, APDSS and PWD Codes for executing public works in all Engineering/Public works Department and other organisations – Orders – Issued.

IRRIGATION & CAD (PW-REFORMS) DEPARTMENT

G.O.MS.No.50 Dated:02-03-2009 Read the following:-

- 1) G.O. Rt. No. 1652 Gen. Administration (GPM&AR) Dept. Dt: 7.4. 04.
- 2) D.O. Lr. NO. 69984/KPS/GPM&AR/04-9 from Spl. CS to Govt. Gen. Admn. (GPM&AR) Dept. Dt: 18.10.2004.
- 3) D.O. Lr. NO. 60445/KPS/GPM&AR/05-1, From Spl. CS to Govt. Coordination, GPM & AR. (GAD) Dt: 17.05.05.
- 4) D.O. Lr. No. 11252/Reforms/2004-9 I & CAD (PW Reforms) Dt: 04.2.06.
- 5) D.O. Lr. No. CGG/EPC-Turnkey/2006, from Director General CGG Dt: 27.5.06.
- 6) U.O. Note No. 5292/R.I(2)/05-3, Dt: 27.5.06. From Prl. Secy to Govt. Transport, Roads & Buil. Dept.
- 7) D.O. Lr. No. 1405/F3(2)/2006-3, from Dy. Fin. Advisor to Govt., fin. W&P) Dt: 11.8.2006.
- 8) D.O. Lr. No. 11252/Reforms/2004, I&CAD (Reforms) Dt: 14.11.2006.
- 9) Lr. No. 14571/T4/EG/2006 from Eng. Chief (Public Health) Dt: 8.12.2006.
- 10) Lr. No. 231206/AEE1/DEE2/ MC/2006 from The E-in-C, R&B Admn&Roads, Dt: 30.12.2006.
- 11) Lr. No. ENC(I)/DCE.I/OT. 8/EPC/2006 From The E-in-C (Irr) Dt: 7.3.2007.
- 12) Memo No. 11252/Reforms/2004, I & CAD Dept. Dt: 05.10.2007.
- 13) Memo No. 11252/Reforms/2004, I & CAD Dept. Dt: 07.02.2009.

- **ORDER:**

- Government, keeping in view the available human resources in the Irrigation & CAD Dept. as well as complex technical nature of works in terms of design and introduction of latest technology, took a decision to introduce internationally recognized and proven EPC methodology for execution of projects of such large size and technical complexities. Further Government of India and other organisations have been successfully executing projects through EPC methodology in various sectors such as National Highways, Power etc. Including sardar sarovar projects in Gujrat. The adoption of EPC methodology is likely to ensure involvement of major construction companies /firms with latest technical know how. In view of the introduction of EPC System for executing works, the need to append relevant rules governing EPC Procedure for Procurement to the existing Codes arose.
- 2. The Government. Vide G.O. Rt. No. 1652 GA (GMR &AR) Dept. dt. 7-4-2004, have constituted a High Power Committee, to examine among other issues, the recommendations of Centre for Good Governance on “The Accountability in Public Works”. The Committee has recommended to introduce fresh chapter in the APPWD Code at its first meeting held on 14-06-2004 and the work entrusted to the centre for Good Governanace(CGG)Hyderabad for woking out details.
- 3. The Centre for Good Governance has taken up the introduction of relevant chapters in the APPW “D” code by conducting number of consultative workshops with the Engineer-in-Chiefs of the respective Engineering Departments and the Board of Chief Engineers have given their consent to the Revised Draft of the APPW “D” Code. Similarly, the CGG has taken up the revision of APPW”A” Code and revised the Draft Accounts Code duly incorporating the remarks and contributions made by the Director of Accounts, and duly obtaining the concurrence of Board of Chief Engineers. The revision incorporated the provisions available in various orders issued by the Govt. on works and also relevant provisions available in AP Financial Code, AP Accounts Code, AP Fundamental Rules, CPWD Code, CPW “A” Code and Govt. of India Accounting Rules 1990. The issue has also been discussed with all the works department viz, R&B, MA & UD, PR & RD etc. and the Finance Department.

- 4. The Finance (W&P) Dept. accepted the recommendations in pursuance of the discussions held in wrap up Workshop on 19-8-2006 and 22-1-2007 in the Dr. MCR HRD Institute involving representatives of all the works departments, Finance, A.G., T and R&B, MA & UD, PR & RD etc., on the proposed additions to the PWD Codes i.e., (1) AP Detailed Standard Specifications;(2) APPW “D” Code (3) A.P Financial Code Volume-1 (4) APPW Accounts Code .
- 5. After detailed deliberations and discussion on the above issue, the Government accept the recommendations of the High Level Committee, Board of Chief Engineers and the Finance Department and accordingly issue the orders for appending to the existing relevant codes the Guidelines on EPC contract system applicable in all Engineering/Public Works Department and other organisations . The following four parts as Appendix to the relevant Codes related to EPC System of procurement are enclosed herewith in Annexure I, II, III and IV as indicated below.
 - 1. Code for EPC Works (Appendix to A.P. Detailed Standard Specifications) -- Annexure-I
 - 2. Code for EPC Works (Appendix to “D” Code) – Annexure-II
 - 3. Code for EPC Works (Appendix to Financial Code Vol.I) – Annexure-III
 - 4. Code for EPC Works (Appendix to A.P. Public Works Accounts Code) – Annexure IV.
- These are appended to the relevant codes to accommodate EPC Procedure of Procurement while leaving the original provisions in the code as they are.
- 6. This order issues with the concurrence of Finance (W&P) Department vide their U.O No. 3347/F3 (2)/2007-1, dated 13-4-2007.
- (BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)
- RAJIV RANJAN MISHRA
- SECRETARY TO GOVERNMENT
- To
- All the Engineer-in-Chief of Irrigation & CAD Department.
- All the Chief Engineers of Irrigation & CAD Department

DEPARTMENT CODE (D-CODE)

Preparation of Estimates for Works:

- There are two categories of Works such as Original Works and Repair/ Maintenance Works (**Para 88 of D-Code**).
- **Repair and Maintenance works sub-divided in to Pure Maintenance (Para 91 & 133 of D Code) and Spl repairs (para 134 of D Code).**
- **The ordinary Repairs estimates lapses by last day of Financial year (Para 137 of D-Code).**
- **Spl repair works continue up to 5 years (Para 139 & 186 of D-Code).**
- **No original work should be started with out” Administrative Approval and Technical Sanction “of the estimate by competent authority.**
- **Administrative Approval-para 99 of D-code & Art 185 of Financial Code.**
- **Technical sanction governs by Para 99 of D- Code and Art 185 of Financial Code.**
- **On receipt of administrative approval, detailed estimate to be prepared with necessary plans and designs (para-102), followed by Technical sanction (para-112-121).**
- **Administrative approval not required for maintenance & Ordinary Repair works (para 142) and original works & Spl. repair works require such sanction (para-89 & 89).**

- Budgetary allocation of funds is required for executing works as above.
- Estimates shall accompany 1. Report Accompanying, 2. Abstract Estimate, 3. Detailed Estimate, 4. Data Sheet.
- As per G.O M.S. No.94, I&CAD (PW. Code) Dept. Dt.01-07-2003, Inspection by sanctioning Authority is must before such technical sanctions. EE-Rs.50lakhs, SE-Rs.500lakhs, ENC/ CE-above Rs. 500lakhs.
- POWERS OF TECHNICAL SANCTION: EE-Rs.10Lakhs; SE-Rs.50lakhs, ENC/CE-up to Admn Sanction value (GOMS.No.94. Dt.1-7-2003).
- Revised Estimates Sanction: Govt only can sanction. But EE competent to pass up to 5% excess; SE-10% and ENC/CE-15% excess---Para 214"D" code read with GOMS.No.242PWD, dt.11-02-1996. & TR&B GOMS.No.292 Dt.08-09-1980.

Nomination powers without Tenders

(Para 154 D Code read with GOMS.No1007 TR&B(C-1) Dept. Dt.5-11-1976):

- EE-Rs.20,000/-;
- SE-Rs.50,000/-;
- ENC/CE-Rs.1,00,000/-

***TENDERS*:**

- **14 days minimum time for receipt of tenders shall be followed for first call and for subsequent calls 7 days notice is sufficient.**
- **EE can conclude agreements up to Rs.10 lakhs on acceptance lowest bidder.**
- **SE can accept tenders upto Rs.50 lakhs and conclude all agreements above Rs.10 lakhs above without upper limit.**
- **Technical sanctioning Authority got powers to accept tenders within their competency. (Para-154 of D Code).**
- **As per D-code 177 and Art170 of Financial Code, in case of emergency such as floods and cyclones requiring Breach closing, advance can be initiated by EE/SE to entrust the work on nomination at estimate rates by formal agreement, pending necessary sanction by competent authority duly intimating damages in Form-20. A final agreement shall be concluded either K2 contract or LS format at the earliest opportunity and detailed estimate has been sanctioned by Sanctioning authority and said written order forms part of formal agreement so concluded.**

FINANCIAL CODE

- **Article 1:** Deals with all financial matters (Receipts & Disbursements).
- **Article 2:** Every Govt. Servant entrusted with responsibility duty of collecting revenues should assess the demands carefully and collect the revenues promptly and similar responsibility lies in respect of loans and advances sanctioned by Govt.
- **Article 3:** Expenditure incurrence must be subject to sanction by competent authority.
- Necessary funds should have been provided in the or by way of re-appropriation by competent authority.
- **Article 4: Accounts-** Every Govt. Servant should maintain proper account of all financial transaction with which he is concerned and render accounts accurately and promptly the Accountant General or competent Departmental authorities. He will be personally responsible for any loss caused due neglect of duties.

- **Rules for Sores and Purchases: Article 120 of Finance Code:**
Following Order of preference to be followed:
- Raw material & manufacture be within country.
- Raw material within country, production outside country;
- Production anywhere in the world, but stock available in the country.
- Production anywhere in the world & stock anywhere in the world.
- **Purchase of Cement:** enquiry by three quotations is to be obtained and lowest quotation can accepted if other parameters are the same. Validity of quotation is also important for placing order to supply safe guarding financial interest of State.
- **Article 91:**Contingent charges- The term contingence charges or contingencies' is applied to the "incidental expenditure" which is necessarily incurred in running an office

- **PERMANENT ADVANCE** (Article 94): Amount kept with officers (AEEs/EEs/EEs) to meet unforeseen expenses in an emergency. The average monthly contingencies in a financial year will be given as permanent Advance to operate by subordinate. This ceiling amount will be reviewed once in every 6 months for enhancement or reduce. The Permanent advance shall be rendered every month to the EE which will be reimbursed after settling previous advance.
- **Article 102 of Financial Code: Classification of Contingencies:**
- Two categories viz. counter signed and Non counter-signed (DDOs pays without scrutiny).
- Ex: Tour advances, vehicle maintenance of fuel charges etc.
- **Article 103: Contingent Register-** Every item of contingent expenditure, whether counter signed or not should be recorded to be maintained in a office separately for countersigned or non counter signed contingent expenditures.

- **Article 147 of F-Code: Process of Works:** Two categories viz. Original works and maintenance or repair works. Repair works are again of two types viz. Ordinary repairs and Spl repairs.
- **Article 157 -Preparation of estimates:** The Nomination powers to EEs-Rs.20,000/-:SEs-Rs.50000/-; CEs/ENCs-Rs.1,00,000/-(GOMS NO.1007, 1978).
- Maintenance estimates includes Taxes, Current bills and general maintenance charges.
- **Article 163-Methods of execution of Works:**
 - Departmental execution.
 - Piece work or K2 contract.
 - Lump sum contract Method.
 - Scheduled rate of Contract.

- **Tender notice: Normally 14 days for first call and 7 days for subsequent calls.**
- **For K2 Contract no measurements and time period.**
- **LS Contract is normally followed by Depts:** It is time bound in nature. Period of contract is important and it is govern by bill of quantities. There will penalties for delay and deviations by supplemental agreement are possible.
- **Article 162-Supplementary Estimate:** Authorised extras willed be paid and authorised deletions/omissions will reduce scope of work. A supplementary estimate is needed when original estimate exceeds with deviation as per site conditions during execution. The EE got power to accept deviation upto 5%, SE-10%; and CE/ENC-15%.
- **Article 170:** Starting works on emergency: During floods and Cyclones there will be emergency to restore breaches, damage repairs, ill afford to wait till formal sanctions. Then EE can give a word order on a piece of paper to go ahead of execution duly reporting damages in FORM-20 to Accountant general and Government under intimation to SE/CE. At the earliest possible time necessary sanctions obtained to conclude LS agreement making the earlier work order as part of agreement.
- **Article 174 deals with Measurement Books of LS contract.**
- **Article 213 deals with Discretionary powers to be exercised by District Collector/Governor at state level to sanction for social needs and extra-ordinary events.**

Loans and advances to govt. Servants: article 219-260 of Financial Code:

- **Two Types of advances: 1. Interest bearing 2. Non-interest bearing.**
- **Interest Bearing Advances: House Building Advance, Motor Vehicles Marriage Advance.**
- **Non-Interest bearing Advances include Festival advance; Education Advance; spl Festival Advance; Pay advance; Tour advance.**
 - **Article 262: Civil deposits:**
 - **Civil court deposits.**
 - **Criminal Court deposits.**
 - **Charity Court deposits.**
 - **Unclaimed GPF Funds.**
 - **Revenue Deposits.**
 - **Deposits of Other department.**
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Articles 273-275: Loss of Public Money:

- **Loss while drawn money from Bank subject to theft.**
- **Embezzlement of money by Government servant.**
- **Articles 276-293: Forms of Receipt of Deposits : Cash; Promissory note; Post office savings; NSC-bonds; Nation defence certificate(NDC); treasury issuing certificates; Scheduled Bank DDs and Fixed deposits.**

Article 326: Destruction of Records-

- **Provision of this article to be followed.(Para 84 of D- Code and para 590 of A- Code).**

THANK YOU

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