

WORKS ACCOUNTS MANUAL

Form WAM 6

BHARAT HEAVY ELECTRICALS LIMITED
DIVISION
Running Account Bill
(Para 4.3.1 of Works Accounts Manual)

Name of the Contractor: _____
 Name of the Work: _____
 Sanctioned Estimate: _____
 Code No.: _____
 Contract Agreement No.: _____

Departmental Bill No. _____
 Date: _____
 Sub-Division: _____
 Period of work covered in this bill: _____

Division: _____
 Date of written order to commence the Work: _____
 Date of commencement of work: _____
 Due date of completion as per agreement: _____
 Date of approval of Competent Authority for time extension as applicable (copy to be enclosed): _____

Dated: _____

I. ACCOUNT OF WORK EXECUTED

| Adhoc payment for work not previously measured ** | | Total upto date | Item No. of work | Description of work | Quantity as per agreement | Quantity executed upto date | Rate | Unit | Payment on the basis of actual measurement upto date | Quantity executed since last RA bill | Payment on the basis of actual measurement since last running account bill | Remarks |
|---|---------------------------------|-----------------|------------------|---------------------|---------------------------|-----------------------------|------|------|--|--------------------------------------|--|---------|
| Total as per last running account bill | Since last running account bill | | | | | | | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |

** 1. Whenever payment is made on adhoc basis without actual measurements the amount in whole rupees should be entered in columns 1 to 3 only and not in columns 7 to 12
 2. Whenever there is an entry in column 12 on the basis of actual measurement, the whole of the amount previously paid without detailed measurement should be adjusted by a minus entry in column 2 equivalent to the amount shown in column 1, so that the total upto date in column 3 may become nil.

Total value of work done upto date (A) -----
 Deduct value of work shown on the last Running Account Bill (B) -----
 Net value of work done since last Running Account Bill (C) -----

Rupees (in words) Only

Note :
 Whenever adhoc payments to contractors against running bills are made in accordance with the extant Works Policy, the amount so paid shall be adjusted.

Form WAM 6 (Contd.)

WORKS ACCOUNTS MANUAL

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II. MEMORANDUM OF PAYMENTS

| | I | II |
|---|-----|-------|
| 1. Total value of work actually measured as per Account No. I, Column 10 | (A) | |
| 2. Total upto date adhoc payment for work covered by approximate or plan measurements as per Account I, Col. 3 | (B) | ..... |
| 4. Total upto date payments [(A)+(B)] | (C) | ..... |
| 5. Total amount of payments already made as per entry (D) of last Running Account Bill No. dated forwarded to the Accounts Department on | (D) | ..... |
| 6. Balance [(C) - (D)] |  | ..... |
| 7. Payments now to be made: |  | ..... |
| a) by cash / cheque |  | ..... |
| b) by deduction for value of materials supplied by BHEL vide Annexure A attached |  | ..... |
| c) by deduction for hire of tools and plant vide Annexure B attached |  | ..... |
| d) by deduction for other charges vide Annexure C attached |  | ..... |
| e) by deduction on account of security deposit |  | ..... |
| f) by deduction on account of Income Tax |  | ..... |

Note: Amounts relating to items 4 to 6 above should be entered in column II and those relating to item 7 in column I. The amount shown against item 6 and the total of item 7 should agree with each other.

III. CERTIFICATE OF THE ENGINEER IN CHARGE

| | |
|---|--|
| 1 | "The measurements on which the entries in column 7 to 12 of Part I of this Bill (Account of work executed) are based were made by (Name and Designation) of Measurement Book No. and are recorded at pages |
| 2 | Certified that the methods of measurement are correct and the work has been carried out in accordance with the terms and conditions, schedules, specifications and drawings etc. forming part of the contract agreement, subject to deviations included in the deviation statement (Annexure D) |
| 3 | Certified that in addition to and quite apart from the quantities of work actually executed as shown in column 10 of Part I, some work has actually been done in connection with several items and the value of the such work is, in no case, less than the adhoc payments as per column 3 of Part I, made or proposed to be made, for the convenience of the contractor in anticipation of, and subject to the results of, detailed measurement which will be made as soon as possible. |
| 4 | Certified that measurements by Engineer-in-charge and test check of prescribed percentage of measurements by the concerned superior authorities has been carried out. |
| 5 | Certified that there are no pending recoveries from the contractor on account of chargeable items (e.g T&P, consumables, material, etc.) issued either by BHEL or by the customer and other recoveries like power, water, quarter, tax liability towards declaration forms etc. |
| 6 | Certified that with regard to the free issues, regular reconciliation is being done, completed upto and there are no recoveries pending from the contractor on account of such issues in excess of requirement for execution of work as per contract. |
| 7 | Certified that there is no pending recovery for damaged material issued free of cost. |
| 8 | Certified that the contractor has fulfilled all the requirements as per contract with reference to statutory obligations (PF, ESI, Minimum Wages, BOCW, Insurance etc.), support services such as service manpower, computers system, T&P etc |

Signature of Contractor

Signature of Engineer in Charge

Date:

Designation:

Date:

Form WAM 6 (Contd.)

WORKS ACCOUNTS MANUAL

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IV. CERTIFICATE OF THE SENIOR ENGINEER

| | |
|---|--|
| 1 | "Certified that the measurements have been check measured to the prescribed extent by at site and also by the undersigned and the relevant entries have been initiated in the Measurement Book. (vide pages)" (Name and Designation) |
| 2 | Certified that all the measurements recorded in the measurement book have been correctly billed for |
| 3 | Certified that all recoverable amounts in respect of materials tools and plant etc. and other charges have been correctly made vide annexures A to C attached. |

Certified for payment * of Rs. (Rupees only)

* Here specify the net amount payable.

Date:

Signature of Senior Engineer

V. ENTRIES TO BE MADE IN THE FINANCE DEPARTMENT

| | | | | |
|---|------------------|-------------------|-------------------|--------------|
| Accounts Bill No. | dated | Code No.: | | |
| Entered in Journal Book vide entry No. | dated | | ALLOCATION | |
| Passed for | Rs. | Estimate No.: | Debit | Credit |
| | | Name of Work: | (Gross amount) | (Deductions) |
| Less Deductions | Rs. | Account code head | | |
| Net amount payable | Rs. | | | |
| (Rupees | only) | | | |
| Payable to Shri / M/s. | by cheque / cash | | | |
| Entered in Contractors ledger No. | Page | Total | | |

Assistant
Date:

Accountant
Date:

Finance Executive
Date:

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WORKS ACCOUNTS MANUAL

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ANNEXURE A

Statement showing details of materials issued to the contractor Shri / M/s..... in respect of Contract Agreement / Work Order No..... Dated..... and covered by the agreement

| Sl.No. | Stores Issue Voucher No. and date | Issue voucher No. and date allotted by stores to the SIV | Description of material issued to the contractor | Quantity issued | | Quantity actually incorporated in the work | Balance quantity with contractor | | if recoverable from the contractor | | | | Remarks |
|--------------|-----------------------------------|--|--|-----------------|------------|--|----------------------------------|------------|------------------------------------|--------------------|-------------------------------------|-----------------------|---------|
| | | | | Free | Chargeable | | Free | Chargeable | Rate at which recoverable | Amount recoverable | Amount recovered upto previous bill | Balance now recovered | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| Total | | | | | | | | | | | | | |

Certified that (balance quantity of free issue material as per Col. 8 above) is physically available with the Contractor.

Signature of Contractor

Date:

Signature of Engineer in Charge

Date:

Signature of Senior Engineer

Date:

ANNEXURE B

Statement showing tools and plant issued to the contractor Shri/M/s..... in respect of Contract Agreement No..... Dated.....

| Sl. No. | Description of Tools and Plant issued | Period for which issued | Rate at which recovery is to be made | Amount recoverable | Amount recovered upto previous bill | Balance Recovered now | Remarks |
|--------------|---------------------------------------|-------------------------|--------------------------------------|--------------------|-------------------------------------|-----------------------|---------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Total | | | | | | | |

Signature of Contractor

Date:

Signature of Engineer in Charge

Date:

Signature of Senior Engineer

Date:

Form WAM 6 (Contd.)

WORKS ACCOUNTS MANUAL

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ANNEXURE C

Statement showing details of other recoveries to be made from the contractor Shri/M/s.in respect of contract Agreement No.Dated

| S. No. | Particulars | Unit | Quantity | Rate | Amount recoverable | Amount recovered up to previous bill | Amount now recovered | Remarks |
|--------|--|------|----------|------|--------------------|--------------------------------------|----------------------|---------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 1. | Water charges | | | | | | | |
| 2. | Electricity charges | | | | | | | |
| 3. | Seignorage charges | | | | | | | |
| 4. | Medical charges | | | | | | | |
| 5. | Cost of empty gunny bags and empty containers not returned | | | | | | | |
| 6. | | | | | | | | |
| 7. | | | | | | | | |
| 8. | | | | | | | | |

Total

Signature of Contractor

Date:

Signature of Engineer in Charge

Date:

Signature of Senior Engineer

Date:

ANNEXURE D DEVIATION STATEMENT

Name of the Contractor:

Name of Work:

Contract Agreement No

Date:

| S. No. | Description of Item | Unit | Quantity as per agreement | Quantity as executed | Quantity further anticipated | Total quantity anticipated on completion | Rate as per agreement | Rate as executed | Amount as per agreement | Amount as executed | Amount further anticipated | Total Amount anticipated on completion | Difference | | Reason for deviation with authority, if any |
|--------|---------------------|------|---------------------------|----------------------|------------------------------|--|-----------------------|------------------|-------------------------|--------------------|----------------------------|--|------------|---------|---|
| | | | | | | | | | | | | | Excess | Savings | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |

Signature of Engineer in Charge

Date :

Signature of Senior Engineer

Date:

WORKS ACCOUNTS MANUAL

Form WAM 7

BHARAT HEAVY ELECTRICALS LIMITED
DIVISION
.....And Final Bill
(Para 4.3.2 of Works Accounts Manual)

Departmental Bill No: _____ Sub-Division: _____
 Date: _____ Division: _____
 Name of the Contractor: _____ Date of Written order to commence the work: _____
 Name of the Work: _____
 Sanctioned Estimate: _____ Date of commencement of the Work: _____
 Contract Agreement/ Work Order No: _____ Dated: _____
 Date of actual completion of the work: _____ Due date of completion as per Agreement: _____

I. ACCOUNT OF WORK EXECUTED

| Adhoc payment for work not previously measured ** | | Item no. of the agreement / work order | Description of work | Quantity as per agreement | Quantity executed upto date | Rate | Unit | Payment on the basis of actual measurement upto date | Quantity since last running account bill | Payment on the basis of actual measurement since last running account bill | Remarks | |
|---|---------------------------------|--|---------------------|---------------------------|-----------------------------|------|------|--|--|--|---------|----|
| Total as per last running account bill | Since last running account bill | | | | | | | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |

** Whenever there is an entry in column 12 on the basis of actual measurement, the whole of the amount previously paid without detailed measurement should be adjusted by a minus entry in column 2 equivalent to the amount shown in column 1, so that the total upto date in column 3 may become nil.

| | |
|---|-----------|
| Total value of work done upto date | (A) |
| Deduct value of work shown on the last Running Account Bill | (B) |
| Net value of work done since last Running Account Bill | (C) |

Form WAM 7 (Contd.)

WORKS ACCOUNTS MANUAL

(Contd.) Form WAM 7

II. MEMORANDUM OF PAYMENTS

| | | | |
|---|---|-----|------|
| 1 | Total value of work actually measured as per Account No. I column 10 | (A) | |
| 2 | Deduct amount of payments already made as per last running account bill No. dated | (B) | |
| 3 | Payment now to be made [(A) - (B)] | (C) | |
| 4 | Deduct amounts recoverable from the contractor on account of : a) Materials supplied by BHEL vide Annexure A attached b) Hire of tools and plant vide Annexure B attached c) Other charges vide Annexure C attached d) Income Tax | | |
| | Total Deductions | | |
| 5 | Balance | | |
| 6 | Refunds of Security Deposit | | |
| 7 | Net amount to be paid to the contractor | | |
| | Net value Rupees (in words) | | Only |

I/ We hereby certify that I/We have performed the work as per the terms and conditions of Contract Agreement/Work Order No.....Dated.....for which payment is claimed as above and that I/We have no further claim under this agreement/work order.

Signature of the Contractor
Date:

III CERTIFICATE OF THE ENGINEER IN CHARGE

"1. The measurements based on which the entries in columns 7 to 11 of Part I of this bill (Account of work executed) were made by
(Name and Designation)
and are recorded at pagesof measurement book No.

2. A statement showing the quantities of stores issued to the contractor (whether free or on recovery basis) and their disposal is attached."

Date:

Signature of Engineer incharge
Designation:

Form WAM 7 (Contd.)

WORKS ACCOUNTS MANUAL

(Contd.) Form WAM 7

IV CERTIFICATE OF THE SENIOR ENGINEER

"1. Certified that I have personally inspected the work and that the work has been physically completed on the due date in accordance with the terms and conditions, schedules, specifications and drawings etc., forming part of the contract agreement, subject to the deviations noted in Deviation Statement (Annexure D).

2. Certified that the measurements have been checked measured to the prescribed extent by and by the undersigned at site and the relevant entries have been initiated in the measurement book (vide pages (Name and Designation))

3. Certified that the methods of measurement are correct.

4. Certified that the measurements have been technically checked with reference to contract drawings, deviations etc.

5. Certified that the measurements recorded in the measurement book have been correctly billed for at the contract rates or approved rates.

6. Certified that all recoverable amounts in respect of stores, tools and plant, water, electricity charges etc. have been correctly made vide Annexures A to C and that there are no other demands outstanding against the contractor on this contract.

7. Certified that the issues of all stores as per statement attached (whether charged to the contractor or direct to the work) have been technically checked and represent fair and reasonable issues for the items of work executed vide Annexure E.

8. Certified that all statutory requirements including PF, ESI, Minimum wages, Insurance, GST, BOCW, etc. are complied with by the Contractor. This should be duly backed by the relevant documents."

Certified for payment of * Rs. (Rupees.....only).

***Here specify the net amount payable**

Signature of Senior Engineer
Date

IV ENTRIES TO BE MADE IN THE FINANCE DEPARTMENT

Passed for.....Rs.....

Less Deductions.....Rs.....

Net Amount Payable.....Rs.....

(Rupees.....only)

Assistant
Date:

Accountant
Date:

| Account code head | Debit | Credit |
|-------------------|----------------|--------------|
| | (Gross Amount) | (Deductions) |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| TOTAL | | |

Finance Executive
Date:

Form WAM 7 (Contd.)

WORKS ACCOUNTS MANUAL

(Contd.) Form WAM 7

ANNEXURE A Part I

Statement showing details of materials issued to the contractor Shri / M/S..... in respect of Contract Agreement / Work Order No..... Dated..... and covered by the agreement

| Sl. No. | Stores Issue Voucher No. and date | Issue voucher No. and date allotted by stores to the SIV | Description of material issued to the contractor | Quantity issued | Quantity actually incorporated in the work | Whether recoverable from the contractor or supplied free | If recoverable from the Contractor | | | | Remarks | |
|--------------|-----------------------------------|--|--|-----------------|--|--|------------------------------------|--------------------|-------------------------------------|-----------------------|---------|--|
| | | | | | | | Rate at which recoverable | Amount recoverable | Amount recovered upto previous bill | Balance now recovered | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | |
| Total | | | | | | | | | | | | |

Signature of Contractor

Date:

Signature of Engineer in Charge

Date:

Signature of Senior Engineer

Date:

ANNEXURE A Part II

Statement showing details of materials issued to the contractor Shri / M/S..... in respect of Contract Agreement / Work Order No..... Dated..... and not covered by the agreement

| Sl. No. | Stores Issue Voucher No. and date | Issue voucher No. and date allotted by stores to the SIV | Description of material issued to the contractor | Quantity issued | Quantity actually incorporated in the work | Issue Rate | Amount recoverable | Amount recovered upto previous bill | Balance now recovered | Remarks |
|-------------------------------|-----------------------------------|--|--|-----------------|--|------------|--------------------|-------------------------------------|-----------------------|---------|
| | | | | | | | | | | |
| TOTAL | | | | | | | | | | |
| Add Departmental Charges | | | | | | | | | | |
| Add GST (Wherever applicable) | | | | | | | | | | |
| GRAND TOTAL | | | | | | | | | | |

Signature of Contractor

Date:

Signature of Engineer in Charge

Date:

Signature of Senior Engineer

Date:

Note: Cost of materials recovered in this bill should be shown against item 4 (a) of the memorandum of payments. The amounts of taxes and departmental charges recovered in this bill should be incorporated in Annexure C.

Form WAM 7 (Contd.)

WORKS ACCOUNTS MANUAL

(Contd.) Form WAM 7

ANNEXURE B

Statement showing tools and plant issued to the contractor Shri /M/S.....in respect of contract Agreement / Work Order No.....Dated.....

| Sl. No. | Description of Tools and Plant Issued | Period for which issued | Rate at which recovery is to be made | Amount recoverable | Amount recovered upto previous bill | Balance now recovered | Remarks |
|---------|---------------------------------------|-------------------------|--------------------------------------|--------------------|-------------------------------------|-----------------------|---------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | TOTAL | | | | |

Signature of Contractor
Date:

Signature of Engineer in Charge
Date:

Signature of Senior Engineer
Date:

ANNEXURE C

Statement showing details of other recoveries to be made from the contractor Shri/M/s..... in respect of Contract Agreement / Work Order No.....Dated.....

| Sl. No. | Particulars | Unit | Quantity | Rate | Amount recoverable | Amount recovered upto previous bill | Amount now recovered | Remarks |
|---------|--|------|----------|-------|--------------------|-------------------------------------|----------------------|---------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 1 | Water charges | | | | | | | |
| 2 | Electricity charges | | | | | | | |
| 3 | Medical charges | | | | | | | |
| 4 | Cost of empty gunny bags and empty containers not returned | | | | | | | |
| 5 | | | | | | | | |
| 6 | | | | | | | | |
| 7 | | | | | | | | |
| | | | | TOTAL | | | | |

Signature of Contractor
Date:

Signature of Engineer in Charge
Date:

Signature of Senior Engineer
Date:

Form WAM 7 (Contd.)

WORKS ACCOUNTS MANUAL

(Contd.) Form WAM 7

ANNEXURE D DEVIATION STATEMENT

Contract Agreement/Work Order No.

Name of the Contractor:

Name of the Work: Date:

| SL. No. | Description of Item | Unit | Quantity as per agreement | Quantity as executed | Rate as per agreement | Rate as executed | Amount as per agreement | Amount as executed | Difference | | Reason for the deviation with authority, if any |
|---------|---------------------|------|---------------------------|----------------------|-----------------------|------------------|-------------------------|--------------------|------------|---------|---|
| | | | | | | | | | Excess | Savings | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | TOTAL | | | | | | |

Signature of Engineer in Charge

Signature of Senior Engineer

Date:

Date:

ANNEXURE E

Statement showing the consumption of materials issued to the contractor Shri/M/s. in respect of Contract Agreement / Work Order No. Dated.

Name of the Work:

ON RECOVERY BASIS

| SL. No. | Description of material | Unit | Quantity actually issued | Quantity actually incorporated in the work | Balance | Particulars of disposal of balance | Quantity to be issued as per approved data for work actually done | Variation in consumption (difference between column 5 & 8) | | | Rate chargeable for excess/short consumption, if any | Amount Recoverable for excess/short consumption, including materials not returned, if any | Remarks |
|---------|-------------------------|------|--------------------------|--|---------|------------------------------------|---|--|------|----|--|---|---------|
| | | | | | | | | More | Less | 10 | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | |
| 1 | Cement | | | | | | | | | | | | |
| 2 | Bricks | | | | | | | | | | | | |
| 3 | Wood | | | | | | | | | | | | |
| 4 | Asbestos Sheet | | | | | | | | | | | | |
| 5 | Iron Material | | | | | | | | | | | | |
| 6 | | | | | | | | | | | | | |
| 7 | | | | | | | | | | | | | |

Signature of Contractor

Signature of Engineer in Charge

Signature of Senior Engineer

Date:

Date:

Date:

Note:

1. The quantities shown in columns 4 and 5 above should tally with those shown in columns 5 & 6 respectively of Annexure A (Part I and II)
2. Data statement of theoretical consumption should be attached in support of quantity specified in column 8.

Form WAM 7 (Contd.)

WORKS ACCOUNTS MANUAL

(Contd.) Form WAM 7

ANNEXURE F

Statement showing details of materials issued to the contractor Shri/M/s..... in respect of Contract Agreement / Work Order No.....dated.....

Name of the Work:

FREE OF COST

| Sl. No. | Stores Issue Voucher No. | Description of material | Unit | Quantity issued | Quantity required as per data | Quantity consumed in the work | Balance (if any) | Nature of disposal for the balance | Rate chargeable for material not returned | Amount recoverable for material not returned | Remarks |
|---------|--------------------------|-------------------------|------|-----------------|-------------------------------|-------------------------------|------------------|------------------------------------|---|--|---------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |

Signature of Contractor
Date:

Signature of Engineer in Charge
Date:

Signature of Senior Engineer
Date:

Form WAM 7 (Contd.)

ANNEXURE G**QUESTIONNAIRE TO BE ANSWERED BY THE ENGINEER IN CHARGE AND SENIOR ENGINEER****(Correct particulars and answers to be recorded)**

1. Name of the Work:
2. Name of the Contractor:
3. Date of commencement of the Work:
4. Contract agreement/Work Order No. and date:
5. Reference to the supplementary Agreement No. if any:
6. Whether administrative approval and technical sanction has been accorded by the competent authority? If so, cite reference?
7. Whether sanction of the competent authority and financial concurrence of the Finance Department for award of the work has been accorded? If so, cite reference.
8. Whether the work has been completed in time? If not whether penalty has been levied or sanction of the competent authority for extension of time granted and communicated to the Finance Department with reasons for grant of extension? (Due and actual date of completion of the work and reference to letter No. and date granting the extension of time should be given).
9. (a) Whether the rates allowed in the bill have been checked with the contract agreement?
(b) Whether the rates for extra/supplemental items have been approved by the competent authority and the sanction communicated to the Finance Department together with rate analysis? If so, cite reference
10. Whether deviations have been approved by the competent authority? If yes, give reference to the approval; if not, give reasons.
11. Whether the rates of recovery of stores issued to the contractor which are not provided for in the contract agreement have been settled in consultation with Finance?
12. Whether discrepancies pointed out by the Finance department in the stores statement have been reconciled and accepted by the Finance Department?
13. Whether materials issued to the contractor in excess of the theoretical requirements have been returned to the Stores department and the No. and date of such returned stores vouchers have been shown in Stores statement? If not, whether the cost of such excess materials has been recovered at the prescribed rate? Whether consumption statements in respect of materials chargeable to the work have been attached to the bill?
14. Whether consumption of materials shown has been technically checked by Senior Engineer?
15. Whether materials issued and used in the work is not less than that required for consumption in work according to our specifications? If consumption is less, whether necessary recovery has been made in the bill?
16. Whether measurements have been checked by the Engineer Incharge and Senior Engineer to the extent required and certificates of check recorded in the measurement books?
17. Whether contractor has signed the bill and the measurement books without reservations? If not, whether reasons have been intimated to the Finance Department?
18. Whether arithmetical calculations have been checked and certificate recorded in the measurement books by a person other than the one who calculated initially?
19. Whether any work was done at the risk and cost of the contractor and whether such cost has been recovered from him? Give particulars.
20. Whether all advance payments on running accounts have been recovered?
21. Whether all the recoveries due for services given to the contractor like rent of accommodation, water charges, electricity charges have been recovered and whether payments made by the company on behalf of the contractor have been adjusted?
22. Whether the files containing abstracts from measurement books/standard measurement books have been completed/updated?
23. Whether hire charges for tools & plant have been recovered and the statement of hire charges with full details attached?
24. Whether the certificate of workmanship and completion of work according to specifications, drawings etc. is recorded by Engineer Incharge/ Senior Engineer and whether recoveries have been made for defective works, if any?
25. Whether all corrections in the bill/measurement books etc. have been neatly made and attested and there are no overwriting?
26. Whether final measurements have been taken as soon as possible after completion of the work and the certificate of completion issued? If not, whether reasons for delay have been recorded and communicated to finance department?
27. In respect of quantities reduced in the final bill as compared to the running payment, whether adequate reasons have been recorded and communicated to finance department?
28. Whether the expenditure has been classified correctly according to heads of account recorded in the sanctioned estimate?
29. Whether the work has been completed within the estimated cost? If not, what is the percentage of excess over the sanctioned estimate/administrative approval? In case the excess is beyond the competency of the Senior Engineer, what action has been taken for obtaining the approval of the authority competent to sanction the excess?
30. (a) If the contractor has furnished bank guarantee in lieu of cash security deposit towards proper execution of works and guarantee against defects during the maintenance period, whether the period of currency of the bank guarantee covers the entire maintenance period?
(b) If not whether security deposit has been proposed to be recovered from the final bill?
31. Whether all the previous audit objections raised on running account bills have been settled? If so, cite references.

Signature of Engineer in Charge

Date:

Signature of Senior Engineer

Date:



WORKS ACCOUNTS MANUAL

Form WAM 10

**BHARAT HEAVY ELECTRICALS LIMITED
DIVISION
Claim for Refund of Security Deposit
(Para 4.7.4 of Works Accounts Manual)**

Ref No.:

Date:

- 1 Name and address of the contractor
- 2 Contract Agreement/Work Order No.
- 3 Date of contract agreement/work order
- 4 Name of the work undertaken
- 5 Date of commencement of the work
- 6 Date of completion of the work
- 7 Period of Maintenance
- 8 Date on which the final bill was paid
- 9 Last date of making good the defect, if any, during maintenance period
- 10 Expenditure incurred by BHEL during maintenance period, if any, recoverable
- 11 Date on which security deposit refund falls due as per contract
- 12 Amount deposited/recovered

| Details | Mode | Amount |
|---------|------|--------|
| | | |
| | | |
| | | |

- 13 LESS amounts recoverable (with details)
 - (i) Amount spent by BHEL on maintenance:
 - (ii) Payments made on behalf of contractor :
 - (iii) Court dues / penalties / compensation :
 - (iv) Other recoveries for services etc. :
 - (v) Security deposit released with final bill (%):
- 14 Net amount recommended for release (12-13):

| Details | Mode | Amount |
|---------|------|--------|
| | | |
| | | |
| | | |

Date:

Signature of Engineer in Charge

Form WAM 10 (Contd.)



WORKS ACCOUNTS MANUAL

(Contd.) Form WAM 10

CERTIFICATE TO BE FURNISHED BY THE CONTRACTOR

I/We have no claim or demand outstanding against BHELfor the work done or for labor or material supplied or any other account arising out of or connected with the contract agreement/work order (No.....dated) and the payment of this bill shall be in full and final

Date:

Signature of Contractor

CERTIFICATE TO BE FURNISHED BY SENIOR ENGINEER

Certified that

- The payment recommended for release is in order and there are no demands other than those included in the claim outstanding from the contractor;
- The maintenance period as per the contract agreement is over and the contractor has carried out the works required to be carried out by him during the period of maintenance to our satisfaction, and all expenses incurred by the company on carrying out such works have been included for adjustment;
- All the objections raised so far have been settled;
- A note of refund of security deposit has been made in the measurement book and contract agreement/work order.

Date:

Signature of Senior Engineer

FOR USE IN FINANCE DEPARTMENT

Passed for

Rs.....(Rupees.....
.....only)

Accountant

Accounts Officer



WORKS ACCOUNTS MANUAL

Form WAM 22

PROFORMA OF BANK GUARANTEE (in lieu of SECURITY DEPOSIT) (Para 4.7.6 of Works Accounts Manual)

In consideration of Bharat Heavy Electricals Limited (hereinafter referred to as the 'Employer' which expression shall unless repugnant to the context or meaning thereof, include its successors and permitted assigns) incorporated under the Companies Act, 1956 and having its registered office at _____¹ through its Unit at.....(name of the Unit) having agreed to exempt (Name of the Vendor / Contractor / Supplier) with its registered office at _____² (hereinafter called the said "Contractor" which term includes supplier), from demand under the terms and conditions of the Contract reference No. _____ dated _____³ valued at Rs.⁴ (Rupees -)⁴ (hereinafter called the said Contract), of Security Deposit for the due fulfilment by the said Contractor of the terms and conditions contained in the said Contract, on production of a Bank Guarantee for Rs. _____⁵ (Rupees _____ only),

We _____ (indicate the name and address of the Bank) having its Head Office at _____ (address of the head Office) (hereinafter referred to as the Bank), at the request of _____ [Contractor(s)], being the Guarantor under this Guarantee, do hereby irrevocably and unconditionally undertake to forthwith and immediately pay to the Employer, an amount not exceeding Rs. _____ without any demur, immediately on demand from the Employer and without any reservation, protest, and recourse and without the Employer needing to prove or demonstrate reasons for its such demand

Any such demand made on the bank, shall be conclusive as regards the amount due and payable by the Bank under this guarantee. However, our liability under this guarantee shall be restricted to an amount not exceeding Rs. _____.

We undertake to pay to the Employer any money so demanded notwithstanding any dispute or disputes raised by the Contractor(s) in any suit or proceeding pending before any Court or Tribunal or Arbitrator or any other authority, our liability under this present being absolute and unequivocal.

The payment so made by us under this guarantee shall be a valid discharge of our liability for payment hereunder and the Contractor(s) shall have no claim against us for making such payment.

We, further agree that the guarantee herein contained shall remain in full force and effect during the period that would be taken for the performance of the said Contract and that it shall continue to be enforceable till all the dues of the Employer under or by virtue of the said Contract have been fully paid and its claims satisfied & the Employer certifies that the terms and conditions of the said Contract have been fully and properly carried out by the said contractor(s) or acceptance of the final bill or discharge of this guarantee by the Employer, whichever is earlier. This guarantee shall initially remain in force upto and including _____⁶ and shall be extended from time to time for such period as may be desired by the Employer. Unless a demand or claim under this guarantee is made on us in writing on or before the _____⁷, we shall be discharged from all the liability under this guarantee thereafter.

We, _____ (indicate the name of the Bank) further agree with the Employer that the Employer shall have the fullest liberty without our consent and without affecting in any manner our obligations hereunder to vary any of the terms and conditions of the said Contract or to extend time of performance by the said contractor(s) from time to time or to postpone for any time or from time to time any of the powers exercisable by the Employer against the said contractor(s) and to forbear or enforce any of the terms and conditions relating to the said Contract and we shall not be relieved from our liability by any reason of any such variation or extension being granted to the said contractor(s) or for any forbearance, act or omission on the part of the Employer or any indulgence by the Employer to the said contractor(s) or by any such matter or thing whatsoever which under the law relating to sureties would but for this provision have effect of so relieving us.

The Bank also agrees that the Employer at its option shall be entitled to enforce this Guarantee against the Bank as a principal debtor, in the first instance without proceeding against the Contractor and notwithstanding any security or other guarantee that the Employer may have in relation to the Contractor's liabilities.

This Guarantee shall not be determined or affected by liquidation or winding up, dissolution or change of constitution or insolvency of the Contractor but shall in all respects and for all purposes be binding and operative until payment of all money payable to the Employer in terms thereof. This guarantee will not be discharged due to the change in the constitution of the Bank or the Contractor(s).

We, BANK lastly undertake not to revoke this guarantee during its currency except with the previous consent of the Employer in writing.

Notwithstanding anything to the contrary contained hereinabove:

- a) The liability of the Bank under this Guarantee shall not exceed⁵
- b) This Guarantee shall be valid up to⁶
- c) Unless the Bank is served a written claim or demand on or before _____⁷ all rights under this guarantee shall be forfeited and the Bank

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WORKS ACCOUNTS MANUAL

(Contd.) Form WAM 22

shall be relieved and discharged from all liabilities under this guarantee irrespective of whether or not the original bank guarantee is returned to the Bank.

We, _____ Bank, have power to issue this Guarantee under law and the undersigned as a duly authorized person has full powers to sign this Guarantee on behalf of the Bank.

Date _____ Day of _____

for _____ (indicate the name of the Bank) _____

(Signature of Authorised signatory)

- ¹ ADDRESS OF THE EMPLOYER. I.e Bharat Heavy Electricals Limited
- ² ADDRESS OF THE VENDOR /CONTRACTOR / SUPPLIER.
- ³ DETAILS ABOUT THE NOTICE OF AWARD/CONTRACT REFERENCE
- ⁴ CONTRACT VALUE
- ⁵ BG AMOUNT IN FIGURES AND WORDS
- ⁶ VALIDITY DATE
- ⁷ DATE OF EXPIRY OF CLAIM PERIOD

Note:

1. Units are advised that expiry of claim period may be kept 3-6 months after validity date. It may be ensured that the same is in line with the agreement/ contract entered with the Vendor.
2. The BG should be on Non-Judicial Stamp paper/e-stamp paper of appropriate value as per Stamp Act prevailing in the State(s) where the BG is submitted or is to be acted upon or the rate prevailing in the State where the BG was executed, whichever is higher. The Stamp Paper/e-stamp paper shall be purchased in the name of Vendor/Contractor/Supplier/Bank issuing the guarantee.
3. In line with the GCC, SCC or contractual terms, Unit may carry out minor modifications in the Standard BG Formats. If required, such modifications may be carried out after taking up appropriately with the Unit/Region's Law Deptt.

4. In Case of Bank Guarantees submitted by Foreign Vendors-

- a. **From Nationalized/Public Sector / Private Sector/ Foreign Banks (BG issued by Branches in India)** can be accepted subject to the condition that the Bank Guarantee should be enforceable in the town/city or at nearest branch where the Unit is located i.e. Demand can be presented at the Branch located in the town/city or at nearest branch where the Unit is located.
- b. **From Foreign Banks (wherein Foreign Vendors intend to provide BG from local branch of the Vendor country's Bank)**
 - b.1 In such cases, in the Tender Enquiry/ Contract itself, it may be clearly specified that Bank Guarantee issued by **any of the Consortium Banks only** will be accepted by BHEL. As such, Foreign Vendor needs to make necessary arrangements for issuance of Counter- Guarantee by Foreign Bank in favour of the Indian Bank's (BHEL's Consortium Bank) branch in India. It is advisable that all charges for issuance of Bank Guarantee/ counter- Guarantee should be borne by the Foreign Vendor. The tender stipulation should clearly specify these requirements.
 - b.2 In case, Foreign Vendors intend to provide BG from Overseas Branch of our Consortium Bank (e.g. if a BG is to be issued by SBI Frankfurt), the same is acceptable. However, the procedure at **sl.no. b.1** will be required to be followed.
 - b.3 The BG issued may preferably be subject to Uniform Rules for Demand Guarantees (URDG) 758 (as amended from time to time). The BG Format provided to them should clearly specify the same.