

**306.** Before the bill of a contractor is prepared, the entries in the measurement book relating to the description and quantities of work or supplies should be scrutinized by the Sub-divisional Officer and the calculations of “contents or area” should be checked arithmetically under his supervision. He need not work out personally all “contents” or “area” but he is responsible for the correctness of those entries. The rates allowed should be entered by the Sub-divisional Officer in the abstract of measurements, vide paragraph 294(c). The bill should then be prepared, from the measurement entries, in one of the forms prescribed in paragraphs 298 to 305 applicable to the case. Full rates as per agreement, catalogue, indent or other order should be allowed only if the quality of work done or supplies made is up to stipulated specification. When the work or supplies fall short of that standard, and under the agreement, it is permissible to make a final payment if the contract is determined, or on an account payment if the contract is to run on only such a fraction of the full rate should be allowed as is considered reasonable, with due regard to the work remaining to be done and the general terms of the agreement.

(1) By a general or special order in writing, the Sub-divisional Officer may permit an executive subordinate, who has already been authorized to record measurements [paragraph 294(a)], to enter, in the abstract of measurements or directly in the bill itself the rates at which he recommends the payment for work done to be made provided-(a) that the use of this permission is confined to those works in charge of the subordinate himself, the contract rates for which have already been approved by a competent authority;

(b) that no increase in an authorized rate is suggested without the prior sanction in writing of the competent authority;

(c) that when the authorized rate has not been fully earned, a suitable reduction is made therein and the reasons thereof are recorded briefly for the consideration of the Sub-divisional Officer; and

(d) that it is made widely known to contractors that all entries of rates made by subordinates in the abstracts of measurements and bills are subject to the approval of the proper disbursing officer.

(2) The contract agreement or written order in the case of petty works should always specify the rates to be paid for the several classes of work or supply and should not refer to the estimated rates. The fact that a revised estimate has been sanctioned is no authority whatever for the payment of rates other than those provided in approved agreements.

(3) Unforeseen items of work provided for by a lumpsum provision in an estimate, should be paid for only after actual measurement. The agreement should have a clause to this effect.

(4) The revision of rates after work is carried out is entirely inadmissible.

(5) As a general rule, payment for supplies is not permissible until stores have been received and surveyed, and provision for the observance of this rule should be made in all contracts for the supply of goods. In cases in which the operation of this rule might result in hardship, as for example, when costly stores are ordered from a distant firm and delay in payment is anticipated, an advance not exceeding 75 per cent of the value of the consignment despatched may be paid to the firm on receipt of the railway receipt of despatch, provided the firm is one approved by the Government and it is distinctly made clear in the agreement or otherwise that the payment is only of the nature of an advance. The amount should be debited to "Miscellaneous advances" and the Audit Officer will place it under objection pending receipt of a bill based on actual measurements, adjusting the amount advanced.

*Note (1) :—* Advance payment may be made against the Railway Receipt at 90% of the cost of iron and steel materials supplied for Irrigation projects from non-subsidized imports and at 100% for materials supplied from subsidized imports.

(G.O.Ms.No. 1704, PWD, Dt. 22-11-1968)

*Note (2) : — Advance payment may be made against the Railway Receipt at such percentage of the cost of material that is stipulated in the rate contract in respect of materials purchased under D.G.S. & D. Rate contract by the direct demanding officer.*

*(G.O.Ms.No. 1704, PWD, Dt. 22-11-1968)*

*Note (3) : — In respect of stores indented from firms of repute, outside the D.G.S & D. rate contract, advance payment not exceeding 90% of the value of the despatch documents may be made to the firms on the strength of the despatch documents which include test certificates and inspection notes, if any, prescribed under the terms and conditions of the tender or purchase order. In cases where the despatch documents are sent through a Bank, advance payment not exceeding 90% of the value of the stores covered by the despatch documents may be made to the Bank and the despatch document got released, the Bank charges being borne by the firm. In both the cases, the firm should furnish the following undertaking before the advance payment is made.*

*“We undertake, in the event of any payment being made in advance of delivery, to deliver the material in accordance with the terms of the contract and in the event of its not being so delivered for any cases whatsoever or the material delivered by us not conforming to the specifications mentioned in the tender/purchase order, we will at option of the Government, refund the amount so paid in advance of delivery.*

*The Government also direct that the advance payments should be made for complete assemblies or materials only which have a specific unit-rate in the purchase order”.*

*(G.O. Ms. No. P.W. (Y), Dt. 13-9-1972)*

*(6) In special cases, however, where the Executive Engineers consider that the exigencies of service require it, store-keepers may be required to prepare petty bills connected with stores, such as bills for bandy hire, bills for coolies for handling stores, stock, etc., bills for repairs to tents, office furniture and the like and in these cases the bills or the nominal*

muster rolls should invariably be checked by either the Sub-divisional Officer or the Executive Engineer before payment is made on them. In no case should disbursements of public money be entrusted to store-keepers and store—clerks except with the special sanction of Government.

The Store-keeper of the Krishna Central division is permitted to make payments, from an imprest given to him by the Executive Engineer, on nominal muster roll below Rs. 25 passed by the Sub- divisional Officer or the Executive Engineer and on petty bills for conveyance of materials, etc., below the same amount and to pay railway freight charges below Rs. 10.

The Store-keeper of the Godavari Head works division is permitted to purchase petty articles and make payments therefor without pre-audit to the extent of Rs. 15(fifteen) a month from an imprest given to him by the Executive Engineer.

In special cases of distance over 10 miles where replenishment of petrol or diesel oil enroute cannot be avoided, the Executive Engineer concerned may authorize the opening of a suitable temporary imprest with the drivers of the lorries or other vehicles as the case may be and permit them enroute to purchase petrol or diesel oil to the extent required in each case.