

173. It is a fundamental rule that no work shall be begun unless a properly detailed design and estimate have been sanctioned, allotment of funds made, and orders to begin issued by competent authority. Provision in the budget conveys no authority for outlay. The exceptions are petty works (see Paragraph 108), repairs of the nature described in Paragraphs 10(u) and 147 and cases of real emergency which must be reported immediately to the authorities competent to accord administrative approval and technical sanction. Similarly, the sanction of a design and estimate by any authority, whatever, conveys no permission to start expenditure unless funds have been provided for the expenditure by a competent authority.

Further, no liability may be incurred, and no officer may accept a contract for and work, until an assurance has been received from the authority competent to provide funds that such funds will be allotted before the liability matures.

Note :— The officers in charge of divisions in Agency tracts shall have powers to grant bonuses to gang mazdoors who complete a certain work entrusted to them within a fixed time upto a limit of Rs.50 or 5 percent of the total wages ordinarily paid to them for that work, whichever is less.