

## CHAPTER XI

### WORKS

**139.** The execution of works by the Sikkim Public Works, Irrigation, Power, Rural Development and Forest Departments shall be regulated by the specific rules and procedure applicable to them with such modifications as may be approved by Government from time to time. The following general principles shall, however, apply to the execution of all works.

**140. General rules** - (1) Except as provided in sub-rule (2) of this rule or in cases covered by any special rules or orders of Government, no work shall be commenced or liability incurred in connection with it until-

- (i) administrative approval had been obtained from the authority appropriate in each case;
- (ii) Sanction to incur expenditure has been obtained from the competent authority;
- (iii) a properly detailed design and estimate has been sanctioned; and
- (iv) funds to cover the charge during the year have been provided by competent authority.

(2) If, in any case, whether on grounds of urgency or otherwise, an executive officer is required by superior authority to carry out a work or incur a liability which involves an infringement of sub-rule (1) above, the orders of such authority shall be conveyed in writing. On receipt of such written order, or in cases of emergency, on his own responsibility, the officer may proceed to carry out the necessary work subject to the condition that he immediately intimates to the said superior authority the liability he is incurring stating approximately the amount of the liability which he is likely to incur and requesting for formal sanction of the competent authority.

**141.** For purpose of approval and sanctions, a group of works which forms one project, should be considered as one work, and the necessity for obtaining the approval or sanction of higher authority to a project which consists of such a group of works is not avoided by any fact that the cost of each particular work in the project is within the powers of approval or sanction of any authority subordinate thereto.

**142.** The sanction given to an estimate must on all occasions be looked upon as strictly limited by the precise objects for which the estimate was intended to provide. Accordingly, any anticipated or actual savings on a sanctioned estimate for a definite project should not, without special authority, be applied to carry out additional work not contemplated in the original project or fairly contingent on its actual execution.

**143.** Any development of a project thought necessary while a work is in progress, which is not fairly contingent on the proper execution of the work as first sanctioned, should be covered by a supplementary estimate.

**144.** To facilitate the preparation of estimates, as also serve as a guide in settling rates in connection with contract agreements, a schedule of rates for each kind of work commonly executed should be maintained for each locality and kept up to date. The rates entered in the estimates should generally agree with the schedule rates, but where, for any cause, these are considered insufficient or in excess, a detailed statement must be given in the report accompanying the estimate, showing the manner in which the rates used in the estimate are arrived at.

**145.** When works are given out on contract, the general principles laid down in rule 27 shall be carefully borne in mind.

**146.** When works allotted to a civil department other than the Sikkim Public Works Department are executed departmentally, whether direct or through contractors, the form and procedure relating to expenditure on such works shall be prescribed by departmental regulations in consultation with the Finance Department and the Accountant General, generally on the principles underlying the financial and accounting rules prescribed for similar works carried out by the Sikkim Public Works Department. The guiding principles to be followed in such cases are —

- (i) for every work there should be a duly sanctioned detailed estimate; copies of sanctions to estimate should be communicated to the Accountant general and the Chief Pay and Accounts Officer by the sanctioning authority as soon as a sanction is accorded; and
- (ii) payments for all works done by contract or materials purchased should be made on the basis of measurements recorded in Measurement Books kept for the purpose.

**147. Advances to contractors** - As a general rule, and subject to such exceptions as may be authorised by Government, no payment can be made to a contractor, except for work actually done or supplies actually received. Subject to such general or special orders as may be issued by Government in this behalf, advances, if any, made to contractors during the execution of a work shall invariably be recovered from their bills for the value of work done or supplies made before final payment is made, which must in no case be permitted without detailed measurement.

However it may become necessary to make some advance payment to original manufacturers of equipments, firms holding maintenance contracts with the Government for servicing of office equipment or part payment to be made to suppliers depending on the terms & conditions incorporated in a supply order. In such cases, advance payment may be permitted not exceeding the following limits:-

(i) Thirty percent of the total value of the supply order to original manufacturer of equipments. (ii) Fifty percent of the total value of the supply order to a State or Central Government Agency or a Public Sector Undertaking. (iii) Fifty percent of the total value of the Annual Maintenance Contract for maintenance of Office Equipment.