

GOVERNMENT OF SIKKIM

ROADS AND BRIDGES DEPARTMENT







SIKKIM PUBLIC WORKS CODE 2009

PREFACE

The Public Works Code and Manual was first published in Sikkim in 1983. Since then, no revision or amendment to the Code and Manual has been undertaken, inspite of the fact that large number of changes have been incorporated in Government procedures regarding withdrawal of money from the Government accounts. Payment procedures have been decentralized and located in the respective District Headquarters. The system of payment to contractors/ suppliers of the Works Departmental level have been done away with. Accordingly, revision and amendment of the existing Public Works Code and Manual has been felt to be long overdue that required an overhauling to synchronize with the changed scenario of decentralized process of the State Government.

The revised Code and Manual is applicable to all the Works Departments where the Government has approved establishment of Civil Engineering Cells / Wings. Other Government Departments / Agencies and Private Sector Undertakings are also expected to adhere to the provisions included in this Code and Manual.

Provisions in the Code and Manual have been revised and amended to encompass higher quantum and varied areas of works that the State Government Departments are being called upon to execute. A Committee of Technical Officers, belonging to various Works Department of the State Government has been involved in the drafting. The Code and Manual from the other States of the country have also been studied and consulted. Efforts have been made to delete all irrelevant provisions in the earlier Code and Manual and incorporate only those provisions that are relevant to our State in the decentralized method of accounting. The State's Financial Rules have also been consulted and all relevant Office Memoranda, Circulars etc. have also been referred to.

I am grateful to Shri Dup Tshering Lepcha, Principal Chief Engineer cum Secretary,

Buildings and Housing Department, Government of Sikkim, for his valuable inputs and

suggestions. Thanks are also due to Shri P. Shrestha, Chief Engineer, Shri Govind Pd.

Kaushik, Additional Director, Accounts and Shri Hari S. Sharma, Divisional Engineer,

Roads and Bridges Department for their tireless efforts in bringing out this Code and

Manual. I am sincerely grateful to Shri K.K. Kafley, Additional Secretary, Commerce and

Industries Department and Shri N. Jaiswal, who has done a commendable job in sharing

his valuable experience and knowledge for the preparation of this document. Thanks are

also due to the Finance, Revenue and Expenditure Department as well as the Law

Department of the State for their scrutiny and vetting of the draft.

It needs to be admitted that there has been a slight delay in bringing out this amended

Code and Manual. However, a work of this significance and magnitude, requiring quasi-

legal scrutiny, cannot be rushed. Nevertheless, some errors may have inadvertently crept

into the text. It is requested that such errors, if any, be brought to the notice of the

undersigned for immediate rectifications.

The procedures prescribed in this Manual are supplementary to the relevant provisions

made in the Sikkim Financial Rules 1979.

It is hoped that all Works Departments scrupulously follow the provisions in this Code and

Manual for the betterment of the Engineering Service in the State.

Place: Gangtok

Dated 20th May, 2009.

Sd/-

Govind P. Sharma Principal Chief Engineer cum Secretary

Roads and Bridges Department

SIKKIM PUBLIC WORKS CODE 2009

TABLE OF CONTENTS

CHAPTER - I		Page No.		
1	Extent of application	1		
CHAPTER - II				
2	Definition	1-7		
СНАР	TER - III			
3	General outlines and system of accounts	7 - 12		
СНАР	TER - IV			
4	Relation with Audit	12 - 17		
CHAPTER - V				
5	Appropriation and control of expenditure	17 - 22		
СНАР	TER - VI			
6	Withdrawal of money from Government account	22 - 32		
CHAPTER - VII				
7	Stores	32 - 46		
CHAPTER - VIII				
8	Transfer entries	46 - 48		
CHAPTER -IX				
9	Receipt of Money	48 - 52		
СНАР	TER - X			
10	Works accounts	52 - 68		
СНАР	TER - XI			
11	Stock suspense accounts	69		
СНАР	TER - XII			
12	Workshop account	69		
CHAPTER - XIII				
13	Deposits	69 - 77		
CHAPTER - XIV				

14	Transactions with other Division / Department	77 - 78	
CHAPTER - XV			
15	Contingent charges	78 - 78	
CHAPTER - XVI			
16	Accounts to be maintained by Sub-Division	79 - 82	
СНАР	TER - XVII		
17	Accounts of Circle / District Office	82 - 88	
CHAPTER - XVIII			
18	Miscellaneous	88 - 94	

REGISTERS & FORMS					
SI No	Contents		Page No.		
1	Register of re-appropriation		95		
2	Bill Register		95		
3	Register of Muster Roll form		95		
4	Register of undisbursed pay and allowances		96		
5	Travelling Allowances register		96		
6	Deposit of payment order and voucher		96		
7	Purchase / Supply order register		97		
8	Hire charge register		97		
9	Advance Register		97		
10	Imprest Cash Account	FORM 3	98		
11	Register of Indent	FORM 7A	98		
12	Summary of stock receipt	FORM 9	98		
13	Summary of stock issue	FORM 10	99		
14	Register of Bin Card	FORM 12A	99		
15	Tools and Plant Register	FORM 13	99		
16	Indent for Machinery or Tools & Plant	FORM 14	100		
17	Tools and Plant Ledger (Part - I)	FORM 15	100		
18	Tools and Plant Ledger (Part - II)	FORM 15	100		
19	Tools and Plant Ledger (Part - III)	FORM 15	101		

20	Report of survey of stores which has become unserviceable	FORM 18	101
21	Sale account	FORM 19	101
22	Register of unpaid wages	FORM 20	102
23	Muster Roll	FORM 21	102
24	Measurement Book	FORM 23	103
25	Work Bill Form	FORM 24	103 - 104
26	Hand receipt Form	FORM 28	105
27	Contractors Ledger	FORM 43	105
28	Deviation Statement	FORM 44	106
29	Register of revenue realized	FORM 46	106
30	Schedule of i) Revenue realized, ii) Refund of revenue and iii) Receipt and recoveries on capital account	FORM 46A	106
31	Register of rent of Building and Land etc.	FORM 49	107
32	Salary Audit Register of W/C Establishment	FORM 58	107
33	Schedule of Deposit works	FROM 65	107
34	Register of stock Suspense / Deposit / Purchase	FORM 67	108
35	Stock Accounts	FROM 73	108
36	Schedule of Deposit	FORM 79	108
37	Register of Interest Bearing Securities	FORM 85	109
38	Accounts of Interest Bearing Securities	FORM 86	109
39	Register of miscellaneous recoveries	FORM 95	109
40	Register of destruction of records	FORM 97	110