

**GOVERNMENT OF PUDUCHERRY
LOCAL FUND ACCOUNTS
DIRECTORATE OF ACCOUNTS AND TREASURIES**

F.No.: DAT/LFA/Estt/A6/2025-26 

Dated 23/05/2025

CIRCULAR

Sub : LFA - Presentation of Contingent Bills and Work Bills by the Municipalities and Commune Panchayats - Strict adherence of GFR 2017 and CPWD Manual - Requested -Reg.

It is quite often noticed by this Directorate that the Contingent Bills / Work Bills / Other Bills presented to this Directorate by the Municipalities and Commune Panchayats do not conform with the laid down rules and regulations and standard procedures adopted in the GFR 2017 and CPWD manual.

2. In this connection, attention is drawn to para 4(a)&(b) of G.O.Ms.No.13 dated 03/09/2018 and G.O.Ms. No.14 dated 29-08-2018, wherein it has been specifically stated that all works including works sanctioned by the Government, grants-in-aid or loan and other schemes shall be executed strictly in accordance with the procedures laid down in CPWD Manual 2014 and all goods required for use in Municipality or Commune Panchayat for its own office and for Public Services shall be procured strictly in conformity with the procedures prescribed in the GFR 2017 applicable to Government Departments. Further, all orders, decisions and instructions issued by the Government from time to time under CPWD Manual 2014 and GFR 2017 shall mutatis mutandis be applicable to Municipalities and Commune Panchayats.

3. In this regard, it is stated that though the Commissioners of Municipalities/ Commune Panchayats are empowered with full powers financially or partially in certain cases for repair of vehicles through authorised dealers, it is mandatory to observe the procedures outlined in GFR 2017 before repairing the vehicle. In this case, the procedures implies obtaining NOC and RRC from Govt. Automobile Workshop and also obtaining Work Completion Satisfactory Certificate. Similarly, obtaining NOC from Department of Stationary and Printing for purchase of Xerox papers, etc., and obtaining minimum three quotations in respect of purchase of goods above Rs.25000/- and purchase under GeM to the applicable cases are all mandatory before making such purchases.

4. Further, regarding Work Bills, it is very often noticed that the bills are presented to this office in incomplete shape at the fag end of the month without enclosing essential documents such as E.O.T, DIS Approval, EMD Challans, EIS Statement, Performance Guarantee, etc. Since, the bills are presented at the fag end of the month, the staff are forced to clear the Pay Bills before attending to the Work Bills and after that it is noticed that some essential documents are found missing, which are produced by the Municipalities or Commune Panchayat on our repeated oral request in a belated manner which invites a lot of criticism from the contractors. Hence, Commissioners of Municipalities / Commune Panchayats are requested to give suitable Instructions to their subordinate staff who prepares and presents the bills to ensure that Work bills are presented in full shape for speedy disposal of such bills and thereby avoiding criticisms from the contractors.

5. Further, it is noticed that very often, Municipal Commissioners and Commune Panchayat Commissioners are issuing Expost Facto expenditure sanction for all the purchases made by them frequently, which shall be avoided henceforth. Expost Facto expenditure sanction should be issued only on emergent situations with the approval of the competent authority.

6. It is, therefore, reiterated that the Commissioners of Municipalities/Commune Panchayats are instructed to observe the procedures laid down in GFR 2017 for purchase of goods and procurement of services and CPWD Manual 2014 for execution of civil works which is invariably mandatory and shall be adhered to strictly. It may be noted that Bills, if any, in contravention to the above guidelines will not be admitted in DAT(LFA). Further, A.G. Audit also, during inspection of accounts, insisted upon strict adherence of above guidelines.

S. Kumar 20/5/25
EXAMINER
LOCAL FUND ACCOUNTS

To

1. The Commissioner,
Pondicherry / Oulgaret Municipality.
2. The Commissioner,
Ariyankuppam, Bahour, Villianur , Nettapakkam
and Mannadipet Commune Panchayat.

Copy to :

1. The Director, Local Administration Department,
Puducherry.
2. The DDAT, Karaikal/ Mahe/Yanam - for issue of similar instructions
In their outlying region.
3. The Programmer, DAT, Puducherry - to upload this circular in Departmental Website.