

## PROCEEDINGS OF THE GOVERNMENT OF KARNATAKA

**Sub:** Procurement Reforms – Measurement of Works and Supplies – Use of Measurement Books

### Preamble :

1. Paragraphs 208 & 209 of the Karnataka Public Works (KPW) Accounts Code Volume I, Paragraphs 300 & 301 of the Karnataka Public Works Departmental (KPWD) Code Volume I and Appendix VII of the KPWD Code Volume II detail the instructions regarding issue of measurement books, recording of measurements and storage of measurement books. The salient instructions are:

(i) Payments for all work done otherwise than by daily labour and for all supplies, are made on the basis of measurements recorded in measurement books, Form PWG-27 in accordance with the rules in paragraph 209;

(ii) The measurement should be considered as a very important initial account record since it is the basis of all accounts of quantities of work done whether by daily labour or by piece work or by contract and of materials received which have to be counted or measured:

(iii) All measurements should be neatly taken down in the measurement book issued for the purpose and nowhere else;

(iv) The entries should be recorded in the measurement book at the work spot indelibly in ink so as to render it difficult to tamper with or to make unauthorized additions or alterations in entries once made:

(v) As all payments for works or supplies are based on the quantities recorded in the measurement book. it is incumbent upon the person taking the measurement to record the measurements clearly and accurately. He will also work out and enter in the measurement book the figures for the contents or area column:

(vi) Measurements for all works and repairs should in the first instance be taken by subordinates in charge and checked by Sub-Divisional Officers and Divisional Officers [Assistant Executive Engineer (AEE) is to check 75% in Case of works costing Rs. 5000 or more and 50% in case of other works and repairs. At least 50% of the works are to be checked. Executive Engineer (EE) is to check 25% of items:

(vii) All final measurements irrespective of value to be recorded by Assistant Engineer (AE) and AEE should check-measure 100% for all works estimated to cost Rs. 5000 and more if it is a departmental work and Rs. 25,000 and more if it is A contract work. EE should check 25% of the total value of work done if the works cost more than Rs. 25,000;

(viii) No erasures of any kind should be permitted; mistakes should be corrected by drawing the pen through the incorrect entry. and inserting the correct figures or words between the lines. A reliable record is the object to be aimed at, as the measurement book may have to be produced as evidence in a court of law;

(ix) Apart from measurements, the description of the item as per tender has to be written in the hand of the AE.

2. Paragraph 5 of Appendix IV-A of the KPWD Code Volume II Rules for Registration of Contractors in PWD lay down that Class I and II Contractors should engage at least one Engineering Graduate of every work costing Rs.15 lakhs and above and Class III Contractor should engage one Engineering Graduate for every work costing Rs.10 to 15 lakhs and at least one Diploma Holder on every work or group of works together costing more than Rs.2 lakhs but less than Rs.10 lakhs.

3. Clauses 7(a) and 7(b) of PWG-65 Form, the approved tender document for works, state:

(i) A bill shall be submitted by the Contractor on or before the 15<sup>th</sup> of each month of all items of work executed in the previous month;

(ii) The details furnished by the Contractor in the bill should be measured by the subordinate in the presence of the Contractor or his duly authorized agent. The countersignature of The Contractor or the said agent in the measurement book shall be sufficient proof to the correctness of the measurements, which shall be binding on the Contractor in all respects;

(iii) If the Contractor does not submit the bills within the prescribed time, the EE may depute within seven days of the prescribed date, a sub-ordinate to measure up the said work. The countersignature of the Contractor shall be obtained in the measurement book concerned with reference to which, the Department may prepare the bill.

4. It is observed that the measurement books are not being used in most of the Government Departments, Public Sector Undertakings, Boards, Societies, and Local bodies for recording the receipt of goods and equipment and payments of invoices are being made on the basis of verification of receipt of materials. However most of the Government Departments, Public Sector Undertakings, Boards, Societies and Local bodies are using the measurement books for recording the measurements as per provisions of KPWD Code. However the compliance to the provisions of the Manual is resulting in lot of clerical work by the technical officers whose primary duty is supervision of work in the field. Also there are no consistent practices followed by various procurement entities of the State.

5. The Sub-Committee constituted under the Chairmanship of Secretary. Public Works Department by Government in GO No PWD 122 SO/FC 2003 dated 8.5.2003 to look into certain technical issues like measurement books, from the Procurement Reforms Action Plan on the recommendations of the Country Procurement Assessment Report (CPAR) and make recommendations to the Standing Committee has examined the issue, felt that the present provisions in the Codes and manuals regarding measurement of works and supplies are archaic, time and effort consuming, do not use the currently available information Technology and has made recommendations for improvement of the system. The Working Group constituted in GO No. PWD 1359 SO/FC 2001 dated 14.8.2002 for implementation of the said Action Plan reviewed and endorsed the recommendations of Sub-Committee. The Standing Committee constituted in GO No. PWD 1359 SO/FC 2001 dated 5.8.2002 for implementation of the said Action Plan on the recommendations of CPAR, examined the recommendations of the Sub Committee in detail.

**Government Order No. FD 56 Pro. Cell 2004, Bangalore, 18<sup>th</sup> January 2005.**

1. Based on the recommendations of the Standing Committee this order is issued for recording of measurement of Works and Supplies. This order shall supersede the current instructions contained in the Codes and Manuals.

- (a) A uniform procedure for recording of measurements for works and supplies should be enforced in all the Organizations coming under the purview of the Karnataka Transparency in Public Procurements Act 1999;
- (b) The current provisions of the KPW Accounts and Departmental Codes shall continue to be applicable for all Works Contracts of value Rs.25 lakhs And less;
- (c) In respect of Works Contracts of value more than Rs25 lakhs, the Contractors shall be made responsible for submitting bills duly supported by hard copy of detailed measurements of work using electronic spreadsheets and making

computations thereof. The Contractor shall submit diskette/CD ROM in addition to the hard copy;

- (d) The Assistant Engineer in direct charge of the work shall take independent measurements of the work and enter the same in the electronic spreadsheet and make computations thereof. The Assistant Engineer can make use of the detailed measurements as given by the Contractor in the diskette/CD ROM. In any case the responsibility for the correctness of the measurements shall be entirely of the Assistant Engineer, as prescribed in the Codes and Manuals;
- (e) The measurements would be checked by the officers from the hard copy of the spreadsheet as per present stipulations, and computations would be made accordingly'.
- (f) The countersignature of the Contractor or his authorized Agent shall be obtained on each page in the hard copy of the detailed measurement spreadsheets prepared by the Assistant Engineer, which shall be binding on the Contractor in all respects;
- (g) The hard copies of the detailed measurement spreadsheets shall be bound, numbered and stored, which shall be considered as the measurement books, as referred to in the Manuals and Codes. An index shall be prepared for each Contract/Work, which shall show the details of the bills, reference to measurement books and vouchers. Similarly the diskettes/CD ROMs shall be indexed and stored.
- (h) In respect of supplies – goods and equipment, the invoices detailing the items supplied with specifications, quantity, rate and amount would be sufficient. This shall be checked and inspected by the receiving authority and accounted as per normal accounting procedure prescribed by Government/ Corporation/ Board/ Society Local body from time to time. Entry in measurement books need not be insisted upon.

2. This order will apply prospectively and shall not be applicable for contracts concluded in the past.

3. This order shall apply to all Procurement Entities as defined in Section 2(D) Chapter 1 of the Karnataka Transparency in Public Procurements Act. 1999.

4. This order shall be appropriately incorporated in the Conditions of Contract of Tender documents.

5. The contents of this order shall be appropriately incorporated in the Karnataka Public Works Accounts and Departmental Codes and other Manuals.

By Order and in the name of the  
Governor of Karnataka

**(Sudhakar Rao)**  
Principal Secretary to Government  
Finance Department.