The term “Financial Rules” includes the rules regulating the contingent expenditure of various departments and those relating to the preparation of budget and revised estimates and the departmental control of receipts and expenditure (these rules are contained in separate volumes entitled “Contingency Manual” and “Budget Manual” respectively)

a.

Administrative Approval. This term denotes the formal acceptance, by the administrative department concerned of the proposals for incurring any expenditure in the Public Works or any other department of Government on a work initiated by, or connected with, the requirements of such administrative department. It is, in effect, an order to the Public Works or such other Department of Government to execute certain specified works at a stated sum to meet the administrative needs of the department requiring the work

“Administrative” and “approval”-Meaning of The term “administrative” or “executive” is capable of bearing a wide range of meanings. Broadly speaking, however, this term refers to broad areas of governmental activities in which the repositories of power may exercise every class of statutory function

b.

Advance payment means a payment made on a running account to a contractor for work: done by him but not measured

c.

Agency transaction is the term employed so denote those transactions in which the Governor or the Government of Assam acts as the Agent of the Governor-General, the Federal Government or His Majesty's Representative for the exercise of the functions of the Crown in its relations with ", Indian States, as the case may be, under Ss. 123, 124 and 287 respectively of the Government of India Act, 1935.

d.

Assets. In the accounts of works this term indicates all outstanding or anticipated credits which have to be taken in reduction of final charges. Examples-Recoveries of advances or recoverable payments, and sale-proceeds or transfer value of surplus materials.

e.

Book transfer. This term is applied to the process whereby financial transactions' which do not' involve the giving or receiving of cash, or of stock materials are brought to account. Such transactions may either affect the books of a single accounting officer, or they may involve operation on the books of more than one accounting officer whose accounts are ultimately incorporated it! the accounts of Government. They usually represent liabilities and assets of Government brought to account either by way of settlement or otherwise. but they may also represent corrections and amendments made in cash, stock, or book transfer transactions previously taken to account.

f.

Contingencies (Works). When used in respect of the accounts of works, this term indicates the incidental expenses of ‘1 miscellaneous character, which cannot appropriately be classified under any distinct, sub-head or sub work, yet pertain to the work as a whole.

g.

Deposit Works. This term is applied to works of construction or repair by the Public Works Department the cost of which is met’, not out of Government funds, but out of funds from non-Government sources, which may either be deposited in cash or otherwise placed at the disposal of the Divisional Officer. Works executed for municipalities and other public bodies fall under the category when the cost is chargeable either to cash deposits made for the purpose, or to their credit balances at treasuries.

h.

Contract and contractor.

The term contract means any kind of undertaking, written or verbal, express or implied by a person, not being Government servant, or by a syndicate or firm, for the construction, maintenances or repairs of one or more works, for the Supply of materials or for the performance of any service in connection with the execution of works or the supply of materials. The term Contractor means a person, syndicate or firm that has, made such an undertaking, but often its use is restricted to contractors for the execution of works or for services in connection therewith.

i.

Direct charge and direct outlay.

These expressions as distinguished from
“Indirect Charges” and “Indirect Outlay” are applied to those
charges pertaining to a work, project or job, which are directly incurred for its
execution and are included in the regular accounts of it.