

From

The Director – cum- Commissioner (VB-G RAM G)
Rural Development Department
Government of Himachal Pradesh

To

1. All the Deputy Commissioners-cum-DPC (VB-G RAM G) in Himachal Pradesh.
2. All the ADCs/ADMs cum- Project Directors, In Himachal Pradesh
3. All the District Development Officers In Himachal Pradesh.
4. All the Block Development Officers-cum-Block Programme Officers (VB-G RAM G), In Himachal Pradesh

Dated: Shimla-171009

11 September, 2026

Subject

Procurement of material under VB-G RAM G

Sir/Madam,

The Department has issued various instructions from time to time regarding procurement of material and authorization of material-related payments under MGNREGA/VB-G RAM G. The following instructions are hereby reiterated for strict compliance at the Block and District levels under VB-G RAM G:

1. **Responsibility of Accountant and BDO for material-related payments and SOP to be followed at Block level**

The Department has entrusted the responsibility of authorizing material-related payments to the Accountant and BDO 1st Signatory and 2nd Signatory respectively so as to ensure proper checks and balances over the lower-level functionaries who generate material lists and propose such payments. Accordingly, the Accountant and BDO shall carefully verify the genuineness and correctness of each transaction before authorizing payment.

No advance payment for material shall be made, except in the case of payment for cement procured from the HP State Civil Supplies Corporation, as per the instructions already issued by the

Department. It must be ensured that after receipt of supply of cement proper bill must be obtained from HPSCSC and kept in record for audit purpose.

In case any advance payment is detected, both the employee/functionary generating the material list for such payment and the Officer/Official authorizing such payment shall be held responsible. The following procedure shall invariably be followed:

- i. The material list shall be generated only after the labour muster rolls have been cleared for payment, i.e. wage payment shall precede payment of material for the concerned work.
- ii. Wage payment shall be made on the basis of measurements recorded at the worksite by the technical personnel within three days of closure of the muster roll. Each muster roll shall be duly assessed. Accordingly, the material list shall be generated only after ensuring that each muster roll pertaining to the work has been duly measured and assessed.
- iii. Whenever a material list is generated by the GRS/Panchayat Secretary, copies of the bills/vouchers and material list shall be forwarded to the BDO-cum-Programme Officer through official e-mail.
- iv. The bills/vouchers shall contain a certificate to the effect that the material has actually been purchased, entered in the Stock Register at the specified page number, and that all codal formalities relating to procurement have been duly observed. It shall also be certified that the material has been consumed against the concerned work.
- v. It shall be ensured that the material purchased has actually been consumed against the work for which it was procured.
- vi. After completion of the work and closure of muster rolls, no fresh material shall be purchased. However, payment may be made for material which was purchased prior to closure of the muster rolls/work and has actually been consumed in the work.
- vii. The payment for material procured shall commence only after the labour muster rolls have been cleared for payment. There should be no confusion regarding the term "**muster rolls**", as the same has been used in the context of the work wherein each muster roll is required to be assessed and paid accordingly. Therefore, payment of material shall be made with reference to the assessment of the relevant muster rolls and not merely on the basis of the overall assessment of the work.

viii. It is further emphasized that the consumption of material shall positively be recorded in the **Measurement Book and Stock Register** before any payment is authorized.

The responsibility for authorizing payments relating to procurement made for VB-G RAM G works has already been entrusted to the BDOs. The BDO shall therefore verify the genuineness of procurement and actual consumption of material before authorizing payment and shall ensure that no excess, fake, bogus or advance payment is made.

The purchase of material/items intended for use across the entire Block shall be undertaken strictly in accordance with the provisions of the **Himachal Pradesh Financial Rules, 2009** and the **Himachal Pradesh Panchayati Raj Financial Rules, 2012**, as applicable.

2. Wage-Material Ratio

In addition to the above, the following directions issued by the Department regarding procurement of material are hereby reiterated:

- i. The **60:40 wage-material ratio** shall be maintained at the Block level for all works.
- ii. In the case of individual works, the **60:40 wage-material ratio shall be maintained work-wise**. The ratio shall also be examined at the time of according Technical Sanction to the works. In case of any increase in material cost exceeding 40%, the source from which such increased cost is proposed to be met shall be clearly indicated in the estimate.
- iii. In the case of individual works, the 60:40 wage-material ratio shall be compulsorily maintained. Material expenditure shall be restricted corresponding to the actual wage payment. In case any excess payment is released to an individual beneficiary in violation of the prescribed ratio, the concerned BDO shall be responsible for the lapse and the amount shall be recovered from the concerned Drawing and Disbursing Officer, as per rules.
- iv. The Block Programme Officer at the Block level and the District Programme Coordinator (VB-G RAM G) at the District level shall regularly review the wage-material ratio and ensure that it remains within the prescribed limits.

- v. The Takniki Sahayaks and Junior Engineers shall also be specifically tasked with regularly reviewing the wage-material
- vi. ratio and ensuring compliance with the prescribed **60:40 wage-material ratio** at the Block level.
- vi. The items/material proposed for procurement shall strictly relate to and be used for **permissible works under VB-G RAM G**.

Since procurement of material is one of the important components of implementation of VB-G RAM G, it is requested that all concerned officers may ensure strict compliance with the above directions and clarifications in **letter and spirit**.

It is further requested that, if any clarification or guidance regarding procurement of material is required at the BDO-cum-Programme Officer level, the matter shall invariably be routed through the office of the **Deputy Commissioner-cum-District Programme Coordinator** concerned.

This may be treated as **MOST URGENT**.

Yours faithfully,

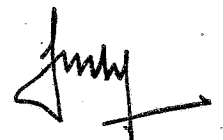


(Raghav Sharma, IAS)
Director-cum-Commissioner (VB-G RAM G)
Rural Development Department,
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Copy forwarded to: 3107-3109

Di. 11/09/2026

1. The Additional Director Panchayati Raj for information and necessary action, please.
2. The Superintendent Engineer, State Headquarters, Xen Mandi and Kangra, for information and necessary action, please.



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