

3.15. No public building in the charge of the Divisional Officer may be occupied as a private residence without his consent except under the orders of his departmental superiors or of Government.

3.16. On no account is any church, chapel, mosque, temple, tomb or other building devoted to religious use, to be occupied as a dwelling-house, or for any other purpose, without the consent of the persons interested and the sanction of the principal civil or political authority on the spot. See also paragraph 2.98.

VI—TAXES

3.17. Municipal taxes on Public Works buildings other than buildings occupied as residences, are payable by the department occupying them and are debitable to that department.

(2) The responsibility for the acceptance of the assessment rests with the Divisional Officer in charge of the building and, on the Divisional Officer recording his acceptance, the payment will be arranged for by the department concerned. If the assessment appears unduly high, proceedings should be taken to obtain redress under the ordinary municipal law and recourse should not ordinarily be had to the special provisions of Act II of 1881. No municipal taxes are leviable on public buildings situated in cantonments. In any case in which a lump sum is paid as tax for all Government buildings, or for a number of Government buildings in a municipality, it shall, provided the buildings are in the occupation of more than one department of Government, be paid in the Civil Department. See also Rule 22 of Appendix 5 of the Civil Account Code, Volume I.

NOTE.—Recourse to the special provisions of Act II of 1881 should be had only when an amicable (though possibly arbitrary) settlement with the local authority has failed in cases when the property to be assessed is from its nature, such as not to admit of the application of ordinary principles in assessing the payment thereon of any particular tax, e.g., when the assessment is on the letting value and the property is of such a nature that it is difficult to conceive its being let and impossible to form any estimate of the rent that would be obtained for it if the Government offered to let it.

(3) (a) In the case of buildings occupied as residences, all municipal and other taxes in the nature of house or property tax payable by Government in respect of such buildings shall be taken into account in calculating standard rents under clause III of Fundamental Rules 45-A and 45-B. Taxes other than these whether required to be paid by local rule or custom by the owner or tenant shall be paid by the latter in addition to the standard rent or 10 per cent of monthly emoluments payable under Fundamental Rules 45-A (IV) (b) and 45-B (IV) occupied rent fee except from those who are enjoying rent-free concession under paragraph 7.63 of the Subsidiary Rules.

NOTE.—The term "property tax" as used above, should be interpreted in the general sense and not in the technical sense assigned to it in any particular Act or Code and it should, therefore, not be considered to include taxes levied for specific services rendered for the benefit of the occupier. Therefore, all taxes of a service character, such as water tax, drainage tax, and lighting tax, though they may be included in a consolidated demand for property tax, should be recovered separately from the occupier under clause IV(b) (ii) of Fundamental Rule 45-A or 45-B.

(b) Municipal and other taxes (in the nature of house or property tax or otherwise) when payable by Government in respect of buildings occupied as residences, will be adjusted as part of the cost of maintenance of the building. Taxes payable by tenants under the local rule or custom will be paid by them direct. In cases in which the amount of tax payable to the municipality in respect of a building has to be borne partly by the Government servant occupying the building and partly by Government, the tax will be paid in full by Government in the first instance and the amount payable by the Government servant will be recovered from him by Government.

NOTE.—The excess water charges as distinguished from the water tax proper will not be debited to annual repair estimates but to miscellaneous advances pending recovery from the tenants concerned.

(c) With the sanction of Government, exemption from taxes payable by tenants (whether the amount is based on the rental or on the actual amount of service rendered) may be granted to Government servants on pay not exceeding Rs. 150 per mensem.

(d) In the case of Government servants on pay exceeding Rs. 150 per mensem, who by reason of the nature of their duties occupy more expensive residences than they would if

they were left to make their own arrangements, the amount of taxes based on the rental value of the house and ordinarily leviable by local rule or custom on the tenant and recoverable from the occupant may, with the sanction of Government, be reduced to an amount which would be payable on a rental equal to 10 per cent of the emoluments of the Government servants. If owing to changes of Government servants there is likely to be difficulty in recovery, a lump sum may be fixed for recovery in the case of each residence based on the above general principles. But charges which are levied not on the basis of rental but as payment for a definite amount of service rendered, e. g., the quantity of water or electric light supplied, must be paid in full by Government servants on pay exceeding Rs. 150 per mensem.

3.18. The provisions of paragraph 3.17 above do not apply to the residences of His Excellency the Governor as the payment of local rates and taxes in connection with these residences and the provision of electricity and water for His Excellency the Governor and his personal staff living in Government Houses is to be treated as maintenance expenditure payable by the Public Works Division concerned.

(2) The occupants of staff quarters and other buildings appurtenant to Government House, Lahore, and Raj Bhavan, Simla, are exempt from the payment of charges for water and electricity.

VII—SANITARY, WATER-SUPPLY AND ELECTRICAL INSTALLATIONS

3.19. All works and repairs in connection with sanitary, water-supply and electric installation to Government buildings should be carried out by, or through the agency of the Public Works Department except in special cases under the orders of Government.

VIII—BUILDINGS OF HISTORICAL INTEREST

3.20. All buildings and monuments of historical or architectural interest which are under the control of the Punjab Government, should be carefully attended to, and it will be the duty of Divisional Officers to arrange for a systematic annual or even more frequent inspection of the monuments in their Divisions, and to keep Superintending Engineers fully informed as to the condition of those monuments and to prepare estimates for their repair.

IX—INSPECTION OF PUBLIC BUILDINGS

3.21. It will be the duty of the Sub-Divisional Officer to see that all public buildings in his charge including provincial properties transferred to local bodies for maintenance, are duly inspected at least once a year. These annual inspections may be carried out by a Public Works Department official, not below the rank of Sub-Overseer, but, as far as possible, and especially in the case of buildings of architectural or other importance, such inspections will, as a rule, be carried out by an Engineer Officer, i. e., generally by the Sub-Divisional Officer himself. To ensure that the inspection of public buildings is systematically done, a register in the following form should be maintained in the office of the officer directly responsible for inspecting the buildings.

In respect of buildings in the vicinity of the Power Station the Resident Engineer will perform these duties.

The register should be available for inspection by the Divisional Officer at any time, and should be brought to his notice at the time of the annual inspection of the Sub-Division. Neglect on the part of a local body to maintain in a proper condition a public building should be brought to the notice of the Chief Engineer who will, if necessary, bring it to the notice of Government.

Register of Annual Inspection of Public Buildings borne on the Register of Provincial Buildings

—————Provincial Division.
 —————Provincial Sub-Division.

Item No. as per Register of Buildings	Locality	Name of building	Date of Inspection	Report of condition	Remarks by the Divisional Officer

NOTE.—Necessary instructions regarding inspection of public buildings in the Buildings and Roads Branch are contained in para 9.6 of the P.W.D. Manual of Orders B. & R. Branch.

X—REGISTERS OF BUILDINGS

3.22. Each Superintending Engineer will keep a register (in Buildings and Roads Stereo Form No. 121 and 121-A) by Irrigation Branch 349

Civil Districts, of all buildings in charge of the Department within his Circle, and each Divisional Officer a similar register of all the buildings within his Division. In these registers the value of the land comprised in a property will be shown separately from the value of the building or buildings thereon, the value of each separate structure being also shown separately. In the case of a purchased property the price paid will be apportioned between the various items comprising the property, e.g., land, main buildings, servants' quarters, compound wall, well, etc. The registers will also show whether the building is to be maintained at the cost of Central, Provincial or Local Funds.

NOTE 1.—In the Electricity Branch the register of buildings will be kept in B. & R. Stereo Forms Nos. 121 and 121-A by the Divisional Officer for all the buildings within his Division and by the Chief Engineer for the Branch as a whole.

NOTE 2.—In the Buildings and Roads Branch, the register of buildings may be divided into two parts, one for the record of buildings of a permanent nature and other for record of buildings of a temporary character.

3.22.—A

See A &
No. 20 da
17-9-57 a
No. 22 da
10-12-57

B—RESIDENCES FOR GOVERNMENT OFFICIALS

I—GENERAL

3.23. No houses may be built or purchased as residences for public servants, except in the following cases :—

- (i) When it is the recognised duty or established custom of the Government to provide quarters at Government expense.
- (ii) When it is necessary on public grounds for the Government servant to reside on, or close to, the premises in which his duties have to be performed, such as a jail, a police *thana*, a school, a factory, a mint, etc.
- (iii) When it is necessary to provide residences in part of the country where no civil station or cantonment exists, and where a lengthened term of residence

would render camp accommodation unsuitable, e.g., buildings along lines of roads or canals, for the housing of officials employed on their construction or maintenance.

- (iv) When it is shown to the satisfaction of Government that suitable house accommodation for Government servants whose appointments are permanent in respect of locality is not available in a civil station or cantonment already in existence or is available only under circumstances which will be likely to place such Government servants in an undesirable position in relation to house proprietors.

3.24. Before sanctioning or recommending proposals for the construction or purchase of a residence for a Government official, the authority concerned should consider whether the requisite accommodation cannot be more conveniently provided by taking an existing building on lease for such a term, and on such conditions, as may be appropriate. The hiring of such buildings requires the previous approval of Government and the consent of the Finance Department which must be applied for by the Heads of Departments concerned, duly supported by a certificate from the Divisional Officer of the Public Works Department that the rent is reasonable and no suitable Government accommodation is available. Such approval will be accorded subject to the condition that the present and future incumbents of the appointment held by the official for whose accommodation the building is leased shall be required during the term of the lease to occupy the house and to pay rent in accordance with Fundamental Rules 45-A, 45-B, and paragraph 7.19 of the Subsidiary Rules.

See A and C No. 25, dated 30th June, 1960.

A & C
25 dated
1-60

NOTE.—The certificate as to the reasonableness of rent required from the Divisional Officers will not be necessary in cases where the rent involved is less than Rs. 20 per mensem.

(2) No house should, however, be leased as a residence combined with office, or an office combined with residence. A house should be leased either as a residence or an office. The criterion for deciding whether any house is an office or a residence should be that if the rent for the office portion is greater it is an office, if the rent for the residence portion is greater it is a residence, but if rent for office and residence portions is equal it should be treated as an office.

Where any part of an office is used as a residence, the provisions of paragraph 3.11 (1) apply and as stated therein, rent should be recovered by the Administrative Department concerned. But where the converse is the case, i.e., a part of a residence is used as an office, the Public Works Department, Buildings and Roads Branch, should recover rent from the tenant and also rent for the office from the office concerned.

(3) Leases should ordinarily provide that the lessor will execute all structural repairs before the building is occupied and will carry out such additions, alterations and repairs as are necessary to render the building habitable and suitable for the purpose for which it is required. In the event of any addition or alteration to the building being made subsequent to the signing of the lease at the request of the occupant and at Government expense, the consent of the owner must first be obtained in writing unless the work is considered by Government to be essential for sanitary reasons, and the rent payable by the occupant will be increased under the following rules :—

- (i) If the lessor agrees to take over the work done on the expiry of the lease and to pay to Government the original cost of that work, less an allowance for deterioration, which should be fixed before the work is done, the occupant will be required to pay the following additional charges :—
- (a) 6 per cent on the capital cost of the additional work ;
 - (b) the percentage or amount fixed for deterioration ;
 - (c) the annual estimated charges for maintenance and repairs of the additional work (if repairs are executed by Government) ;

OR

- (ii) If the landlord refuses to accept any liability for the additional work, the rent payable by the occupant will be increased by a sum sufficient to cover during the period of the lease :—
- (a) the capital sum expended including interest at the rate per cent specified in (i) (a) above ;

(b) the annual estimated charges for maintenance and repairs of the additional work.

NOTE.—The amount to be recovered monthly from the tenant should be fixed when the work is completed and should be distributed equally throughout the remaining period of the lease.

In case (i) the capital cost will be held to be the total expenditure less half the amount which will be recovered on account of deterioration.

In case (ii) interest will be calculated on half the amount of the outlay.

(4) Capital expenditure under sub-clause (ii) of clause (3) should only be incurred when absolutely necessary.

(5) Remission or reduction of charges on account of rent for the occupation of leased houses as well as rent liability of the occupant will be governed by Fundamental Rules 45-A and 45-B and Chapter 7, Subsidiary Rules.

3.25. Standard rents of residential buildings may be fixed by Superintending Engineers of the Buildings and Roads and the Irrigation Branches for all buildings within their charges. In the Electricity Branch, standard rents of residential buildings will be fixed by the Chief Engineer.

II—SPECIAL RULES RELATING TO EXPENDITURE ON RESIDENCES OF HIS EXCELLENCY THE GOVERNOR

3.26. The following rules framed by the Finance Department, Punjab, govern the expenditure in the Buildings and Roads Branch, in connection with the residences of His Excellency the Governor of the Punjab :—

(1) There are two residences of His Excellency the Governor of the Punjab :—

(a) Government House at Lahore.

(b) Barnes Court at Simla.

(2) In pursuance of the provisions of clause (b) of subparagraph (1) of paragraph 7 of the Government of India (Governor's Allowances and Privileges) Order,

1936, the Secretary of State has made the following general order, namely :—

Except with the special order of the Secretary of State which must be obtained in advance, the amount of expenditure incurred on the maintenance, improvement, renewal or replacement of the official residences of the Governor shall not in any one year exceed the amounts respectively specified in the table below :—

<i>Maintenance and Repairs</i>							
Province	Improvements	Gardens	Electricity	Water	Taxes	Repairs	Total
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Punjab	17,000	20,000	15,000	4,850	5,100	44,000	1,05,950

Provided that the Governor in his individual judgment may, without exceeding the maximum specified in column 8 of the above statement, reappropriate, whenever necessary, from or to one sub-head of the table above to or from another sub-head thereof.

NOTE.—The above figures are exclusive of Establishment and Tools and Plant charges which are not to be levied on works and repairs in connection with the residences of His Excellency the Governor.

- (3) The expenditure on original works as defined in paragraph 2.2 of this Code, pertaining to buildings and electricity, water-supply and sanitary installations connected with these residences must not exceed during any year the appropriation sanctioned by the competent authority. This limit will be exclusive of the expenditure on establishment and tools and plant.

- (4) The expenditure under various sub-heads prescribed for repairs and maintenance in clause 2 above must not exceed the appropriation sanctioned therefor :—
- (5) Disbursements will be made by the following officers.
- (i) The Divisional Officer, 1st Lahore Provincial Division at Lahore, working under the orders of the Superintending Engineer, Third Circle.
 - (ii) The Divisional Officer, Simla Provincial Division at Simla, working under the orders of the Superintending Engineer, Second Circle.
 - (iii) The Electrical Engineer working under the orders of the Superintending Engineer, Third Circle.
 - (iv) The Divisional Officers, I and II Lahore Public Health Divisions, working under the orders of the Superintending Engineer, Public Health Circle.
 - (v) The Military Secretary to His Excellency the Governor of the Punjab so far as garden establishment at Government House, Lahore, and Barnes Court, Simla, is concerned.

NOTE.—The Military Secretary to His Excellency the Governor of the Punjab shall as and when he considers necessary, obtain a cheque for purposes of disbursing the amount from the Executive Engineer concerned. The former after making payment will return the vouchers to the latter for the purpose of incorporating them in the accounts of his Division.

- (6) The Secretary to the Government, Punjab, Public Works Department, Buildings and Roads Branch, will be the co-ordinating authority in regard to all expenditure on original works and will be responsible to the Audit Department for keeping the aggregate expenditure during the year and the total expenditure on individual works within the limits mentioned in clauses 2 and 3 above. The Audit Department will watch the total expenditure during a year against the permissible limits.
- (7) Except for works sanctioned by the Secretary of State and administrative approval of the Governor in his individual judgment is necessary in each case

and should be obtained by the Secretary to Government, Punjab, Public Works Department, Buildings and Roads Branch, for communication to all concerned.

- (8) The first charge against the grant for the year for original works will be the unexpended balance on the 31st March of all uncompleted works of the previous year. Provision for this charge should at once be made at the commencement of the year, and any subsequent changes in the figures thus taken, which may be necessitated by adjustment or correction in the supplementary accounts of the year, should be affected later on.
- (9) No authority giving technical sanction to a detailed estimate should permit an excess over the amount of the administrative approval, either in the first instance when sanctioning the detailed estimate or subsequently when sanctioning revised estimates or passing an excess. Whenever excess is anticipated on any work, a report should at once be made to the Secretary, Public Works Department, Buildings and Roads Branch. No disbursing officer should incur even the ordinary permissible excess,—*vide* Serial No. 27 of paragraph 20.15, Book of Financial Powers, over the amount of a technical sanction.
- (10) All disbursing officers should give the earliest intimation to the Secretary, Public Works Department, Buildings and Roads Branch, of all anticipated savings, if they are in a position to surrender them definitely so that, if necessary, they may be utilised on other works. If the amount of the sanctioned detailed estimate is less than that of the administrative approval for the work, the savings should at once be reported to the Secretary, Public Works Department, Buildings and Roads Branch, by the officers sanctioning the detailed estimates.
- (11) A record of the progressive expenditure on all original works and repairs detailed by items of the works will be prepared by the Public Works Department, Buildings and Roads Branch, for the

periods ending 30th September, 30th November, 31st December, 31st January, last day of February and 31st March during each financial year, and will be submitted to the Accountant-General for check.

The Audit Department will return the statement after check to the Public Works Department, Buildings and Roads Branch, within two weeks, with a certificate as to its correctness or otherwise.

III—RENT RULES FOR GOVERNMENT BUILDINGS USED AS RESIDENCES

3.27. The rules governing the recovery of rent for Government buildings used as residences, its remission and reduction are laid down in Fundamental Rules 45-A and 45-B and Rules 5.13 to 5.52 of the Civil Services Rules (Punjab), Volume I, Part I. Any point which is not covered by them should be referred to Government for orders.

3.28. The recovery of rent for Government buildings occupied as residences by members of work-charged establishment is governed by the principle laid down in Rule 5.29(b) of the Civil Services Rules (Punjab), Volume I, Part I. Such members of this establishment who do not draw pay in excess of Rs. 25 per mensem shall, and who were enjoying rent-free concession before 1st December, 1932, and still continue to hold their present posts, however, be exempted from the payment of rent.

NOTE.—Subject to the proviso that their emoluments are not there by reduced to less than Rs. 25 per mensem, rent will be charged under the ordinary rules from such Government servants drawing pay more than Rs. 25 per mensem unless specially exempted by competent authority.

- (2) Where quarters are provided for Road Inspectors, they should occupy them on the same terms as the regular Subordinate Establishment of this Department.

B.&R.

3.29. When any Government building is, under proper authority, let to a private person rent should be regularly recovered in advance for the same at the rates prevailing in the locality for similar accommodation belonging to private owners; but, without the special permission of Government, the rents charged for the buildings thus let in any station should not be

**Chap. III.] PUBLIC BUILDINGS—RESIDENCES FOR [3.30—3.32
GOVERNMENT OFFICIALS**

less than that would result from the application to them of the proviso below Rule 5.15 of Civil Services Rules (Punjab), Volume I, Part I.

NOTE. 1.—Occupation of a residence by a Government servant's family, after his Headquarters have been transferred to another station, is subject to this ruling in so far as rent liability is concerned, except in cases of temporary transfers not exceeding four months, in which the actual recovery shall be confined to 10 per cent of the pay of the Government servant concerned, or standard rent whichever is less provided the

Superintending Engineer	Public Works Department, Buildings and
Deputy Chief Engineer in case	Public Works Department, Electricity
of Head of Department	Departments other than Public Works
Roads and Irrigation Branches	
Branch	satisfies himself and certifies that the transfer is
Department	temporary and will not exceed four months.

NOTE. 2.—The rate of departmental charges for capital cost, additions and alterations and maintenance and repairs shall be that in force at the time of calculation of rent. In all cases where buildings are merely acquired by Government through the agency of the Punjab Public Works Department a charge of 3 per cent only on the capital cost shall be levied in lieu of the full rate of departmental charges.

3.30. The Head Teacher, Assistant Teacher and Mistress detailed by the District Board, Multan, for the school for the children of the Jail Staff at the New Central Jail, Multan, are allowed rent-free residential accommodation on the jail premises with effect from the 11th November, 1931, for so long as the quarters occupied by them are not required for any other purpose by Government.

3.31. A shopkeeper, a shoe-maker and a tailor are allowed to occupy, free of rent, the quarters allotted to them in the lines of the Baluch Levy at Dera Ghazi Khan.

3.32. The Canal Patwari, the lady teacher of the District Board Girls School and the three teachers of the District Board School at the Adult Farms, *Burewala*, are allowed rent-free accommodation, subject to the condition that the accommodation is available after requirements of the officials of the Reclamation Department, who are stationed at the Burewala Farms, have been met.

3.33—3.35] PUBLIC WORKS DEPARTMENT CODE [Chap. III.

3.33. A nominal rent of rupee one per annum will be charged from the private individuals occupying Government quarters noted below, with effect from the 1st April, 1936 :—

<i>At Fort Munro</i>	<i>At Khar</i>
1. Shopkeeper.	1. Shopkeeper (shop and residential quarters).
2. Petition-writer.	
3. Baker-cum-Butcher	2. Delivery Agent.
4. Delivery Agent.	

This, however, does not confer on these occupants a prescriptive right to remain in possession of the quarters.

3.34. Tailors, barbers and washermen employed and residing in all the Police Lines in the Punjab should be provided with rent-free accommodation.

3.35. (i) Mochis employed in Police Lines in the districts and in the Government Railway Police in the Punjab should be provided with rent-free accommodation with effect from the 9th November, 1943.

(ii) Nominal rent at Re. 1 per annum with effect from the 1st January, 1943, should be recovered from the occupants of the following Government buildings in the Phillaur Fort :—

- (1) General Stores.
- (2) Butter Shop.
- (3) Mochis Shop.
- (4) Hindu Canteen.
- (5) Muslim Canteen.
- (6) Soda Water Factory.

NOTE.—Mochis shop in the Phillaur Fort is, however, exempted from the operation of the orders in sub-paragraph (ii) with effect from the 9th November, 1943.

**CHAPTER IV.—Miscellaneous Rules regarding Office Work
excluding Accounts Procedure**

A—INITIAL RECORDS OF ACCOUNT

4.1. The initial records upon which the accounts of works are based are :—

- (a) The Muster Roll.
- (b) The Measurement Book.

For work done by daily labour, the subordinate in charge of the work will prepare a muster roll which will show the work done by this means and the amount payable on this account. For piece-work and for contract work generally, the measurement book will form the basis of account. From the muster rolls the subordinate will prepare the labour reports, and from the measurement book the bills and accounts of contractors and suppliers will be prepared and checked by or under the orders of the Divisional Officer or of the Sub-Divisional Officer.

I—MUSTER ROLLS

4.2. The nominal muster roll, Public Works Account Form No. 21, is the initial record of the labour employed each day on a work, and must be written up daily by the subordinate deputed for the purpose.

(2) In the Electricity Branch the nominal Muster Rolls and work-charged attendance sheets may be maintained by a Lineman during the temporary absence of the Line Superintendent or Overseer.

NOTE.—The term 'Subordinate' refers to 'overseers' and also includes Research Assistants in the Irrigation Branch, Line Superintendents, Sub-station Operators and Permanent Way Inspectors in the Electricity Branch and Road Inspectors, Surveyors, Kanungos, Electrical Mistries in the Buildings, and Roads Branch.

4.3. For all Works or groups of works on which labour is employed, Labour Reports in Stereo—
 124 B.&R. I.B. from
 No.—will be prepared by the Subordinate in
 A-25 and A-26

charge daily and submitted either daily or periodically as may be directed by the Divisional Officer or the Sub-Divisional Officer in charge of the Work. The reports should show the number of each class of labourers employed on each work or sub-head. Discrepancies between labour reports and muster rolls should be investigated as soon as the latter are received.

NOTE.—In the Electricity Branch, labour reports will be prepared in B.&R. Branch Form No. 124.

4.4. Charges for labour should be carefully scrutinized, and the head "daily labour" should not include charges of any other kind, however trifling. The Divisional Officer and the Sub-Divisional Officer should devote special attention to this subject as expenditure on daily labour paid against a muster roll is not supported by ordinary vouchers or receipts for payment.

(2) The payment of daily labour through a contractor instead of by muster roll is objectionable in principle, but if, in case of emergency, it be found necessary to employ daily labour through a contractor, the Subordinate in charge must submit

B.&R.
 to the Sub-Divisional Officer a daily report in Stereo—
 124 I.B.
 Form No.—detailing the number of men employed
 A-25

through each contractor as daily labour. These reports will be retained by the Sub-Divisional Officer and will form the basis of the payment made to the contractor.

(3) When daily labour is paid through a contractor, the labour reports should be headed "Labour supplied by..... contractor". To avoid disputes with the contractors, they should be encouraged to sign the daily reports in token of their acceptance as correct.

II—MEASUREMENT BOOKS

4.5. The measurement book (P.W.A. Form 23 and E.B. Form No. CA-5) must be looked upon as a most important record since it is the basis of all accounts of quantities, whether of work done by daily labour or by the piece or by contract, or of materials received, which have to be counted or measured. The description of the work must be lucid, so as to admit of easy identification and check.

(2) Detailed measurements may be dispensed with in the case of periodical repairs when the quantities are recorded in efficiently maintained standard measurement books.

(3) Detailed measurements may also be dispensed with in cases in which payments on account of work actually executed are made on the certificate of a responsible officer (not below the rank of Sub-Divisional Officer) to the effect that not less than the quantity of work paid for has actually been done, and the officer granting such a certificate will be held personally responsible for any overpayment which may occur on the work in consequence. Final payments may, however, in no case be made without detailed measurements.

(4) Similarly the detailed measurements may be dispensed with in connection with the works done on lump sum contracts, if a responsible officer (not below the rank of Sub-Divisional Officer) certifies in the bill that by a superficial and general measurement or in some other suitable method, which should be specified, he has satisfied himself that the value of the work done is not less than a specified amount in conformity with the contract agreement, and that, with the execution of authorised additions and alterations, the work has been done according to the prescribed specifications. Detailed measurements must invariably be taken in respect of additions and alterations.

(5) A special form of measurement book, No. E.B. CA-5 (a and b), has been prescribed for use in the Electricity Branch for recording measurements of materials purchased for stock or received in stock by transfers from other Divisions or Sub-Divisions.

4.6. The pages of the book should be machine-numbered and no page should on any account be torn out, nor should an entry be erased or effaced so as to be illegible. If a mistake be made, it should be corrected by crossing out the incorrect words or figures and re-writing the words or figures, and the correction thus made should be initialled. A reliable record is the object to be aimed at, as it may have to be produced as evidence in a Court of law.

4.7. Every measurement must be recorded in the measurement book at the time it is taken and nowhere else. The practice of entering measurements in note-books and elsewhere and afterwards copying them into measurement books is *strictly prohibited*.

(2) The entries in the measurement books as well as in muster rolls should, if possible, be made in ink, but when this is not possible, the entries should be recorded in indelible or special copying pencil, so as to render it difficult to tamper with or to make unauthorised additions or alterations in the entries once made therein. The pencil entries thus made should not be inked over but left untouched. The entries in the "contents or area" column of Measurement Books should, however, be made in ink in the first instance and not inked over.

✓ (3) In all cases where payments for earthwork are to be made from cross sections prepared before the work is started, the levels for such works should be recorded in a special level book to be maintained by each Subordinate for this purpose only. The levels on which the sections are plotted should be entered in ink and the quantities should be calculated from the above-mentioned level data or from the calculated cross sectional areas plotted therefrom. The calculations forming details of the measurement should be entered in ink in the special level book below the data of the final levelling on which the particular measurement is based.

These special level books together with original plotting of the sections, should then be treated with the same care and precision as laid down for measurement books as being an initial record of measurements.

(4) No measurements for the preparation of a bill should be accepted from an officer of lower standing than an Overseer or a member of the Lower Subordinate Residue Service. Certain exceptions to this rule are, however, allowed in the

**Chap. IV.] MISCELLANEOUS RULES—INITIAL RECORDS [4.8-4.9
OF ACCOUNT**

Buildings and Roads Branch. In the Electricity Branch, Line Superintendents, Sub-station Operators, and Public Works Inspectors are also authorised to write up measurement books.

The Laboratory Assistant under the Executive Engineer, Maintenance and Test, Punjab Public Works Department, Electricity Branch, Shalamar, is also authorised to make entries in measurement books in respect of meters, maximum demand indicators and time switches, etc., received from the suppliers.

NOTE 1.—The Workshop Foreman of the Departmental Workshop of the Punjab Public Works Department, Electricity Branch, at the 132-kV Sub-station at Verka is also authorised to record in the measurement books the measurements of the works executed under his actual charge.

NOTE 2.—In the case of supply of petrol and stores for use in Government vehicles where it is not possible for the touring officers to record the materials in the measurement book, the entries in the log-book which have to be invariably recorded whenever any stores are issued for use on the vehicles concerned, should form the basis of payment, e.g., from the entries recorded in the log-book an entry should be made in the measurement book and payment made to the officer concerned on hand receipt on production of the cash memos of the supplier or contractor.

4.8. The Superintending Engineer is required to make it his special duty during his tours to see that measurement books are carefully kept and measurements properly recorded, and that they are complete records of the actual measurements of each kind of work done for which certificates have been granted. He should also see that any orders of Government regarding check measurements are duly observed.

NOTE.—In the Electricity Branch, this duty will devolve on the Deputy Chief Engineer.

(2) When a measurement book is lost, an immediate report should be made of the facts of the case, and this report must be promptly forwarded to Government, together with the explanation of all parties concerned, or responsible for the loss.

**III—PROGRESS REPORT OF MEASUREMENTS ON WORKS
EXECUTED UNDER CONTRACT**

4.9. When specially ordered, every officer or subordinate in charge of a work carried out under contract should furnish

to the Divisional Officer at the beginning of each month a progress report of the measurements, and a calculation of the quantities of work paid for during the previous month, together with a return of all the materials at site on the last day of the month. And no such officer or subordinate should be relieved of his charge until after a careful inspection by his superior officer, or under the certificate granted by the relieving officer. It is the duty of the officer in charge to bring to notice any dilatoriness, bad work, or anything militating against the interests of Government on the part of the contractor ; and he will be responsible for any neglect in this respect.

B—CUSTODY OF CASH

4.10. Public money in the custody of the Department should be kept in strong treasure chests secured by two locks of different patterns, one of which may be a springing lock and such other lock as may from time to time be prescribed by the Chief Engineer. In Sub-Divisions, the key of this special lock shall remain in the personal custody of the Sub-Divisional Officer, and the Key of the other lock, in the case of Irrigation Branch in the custody of the Dafadar of the Guard, in the case of the Buildings and Roads Branch in the custody of the Sub-Divisional Clerk and in the case of the Electricity Branch in the custody of the cashier or, if there be no cashier in any Sub-Division, in the custody of the Sub-Divisional Clerk or another clerk attached to the Sub-Division entrusted with the duties of cashier. In the Irrigation and Buildings and Road Branches neither key may be entrusted even temporarily to any other person, but in the case of Electricity Branch for the period of temporary absence of the custodian of either key the key should be handed over by him to the other official according to the local orders of the Chief Engineer.

(2) In Divisions of the Irrigation Branch, the Second Clerk will have charge of the key of the special lock and the Accountant of the key of the other lock, and in the Building and Roads and the Electricity Branches, the Divisional Officer will have charge of the key of the special lock and the Head Clerk of the other lock.

(3) When a cashier is appointed to a Division, the key of special lock will remain in his custody in all the three Branches.

Chap. IV.] MISCELLANEOUS RULES—CUSTODY OF CASH [4.11

of the Public Works Department and the key of the other lock in the Irrigation Branch with the Head Clerk and in the Buildings and Roads and the Electricity Branches with the Divisional Officer.

(4) In the Irrigation Branch when a cashier is appointed to a Sub-Division, the key of the special lock will remain with the Sub-Divisional Officer and that of the other lock with the cashier.

(5) In cases where the electric supply in more than one town is under the charge of one Sub-Divisional Officer, the key of the special lock of the chest at the station which is not the headquarters of the Sub-Divisional Officer shall remain in the custody of the Line Superintendent and that of the other lock with the Clerk or Cashier, if any, employed at that place. At stations (other than Sub-Divisional Officer's headquarters), where there is only a Line Superintendent and no Clerk or Cashier, keys of both the locks shall remain in the custody of the Line Superintendent.

(6) Where burglar proof cash chests are used with one fixed lock which is operated upon by three keys numbered 1, 2 and 3 in rotation, keys numbered 1 and 3 will be treated as of the special lock and key No. 2 of the other lock for purposes of the above rules.

(7) The duplicate keys of the Divisional and Sub-Divisional treasure chests shall, under the seal of the Divisional Officer concerned, be placed in the custody of the Treasury Officer in the jurisdiction of the Division concerned and a "Duplicate Key Register" maintained in each Divisional Office. Once a year in the month of April, the duplicate keys should be sent for from the Treasury Officer, examined, and returned to him under a fresh seal, a note being made in the register that they have been found correct.

(8) The treasure chest shall never be opened unless both custodians of the keys are present and both of them should remain present while it is open and until it is again locked.

4.11. In order to minimize the risk of loss of public money, all imprests should be kept as low as possible, being reduced in amount whenever circumstances render this possible.

(2) Wherever practicable, imprest holders should be supplied with small iron cash boxes, but in any case the imprest holder is responsible for the exercise of proper care in the custody of cash, and in case of loss, the onus of proof that proper care was exercised will lie with him.

(3) In no circumstances it is permissible for private money to be mixed up with public money, or even to be kept in the same cash chest where such a chest is provided by Government.

C—CASHIERS

4.12. With the sanction of Government in the Public Works Department or in the Electricity and Industries Departments, as the case may be, cashiers may be appointed whenever the cash transactions of a Division or Sub-Division are sufficiently extensive to require it.

4.13. One cashier may make the cash payments of two or more Divisions or Sub-Divisions, or throughout the whole of a Division, wherever such an arrangement is found to be practicable.

4.14. The Divisional Officer or the Sub-Divisional Officer, as the case may be, will count the cash in the hands of each cashier at least once a month ; or in the case of out-stations, he will count it whenever he may visit them. He will on such occasions record a note in the cash book showing the date of examination and the amount (in words) found. The chances of temporary misappropriation of money would be considerably minimized if a system of surprise count was introduced by Divisional Officers in addition to the above monthly count, and this should be carried out whenever possible.

D—STORES

1—GENERAL

4.15. The stores of the Public Works Department are divided into the following classes, viz., (i) Stock, or general stores (including spare parts in the Electricity Branch), (ii) Tools and Plant, (iii) Road metal and (iv) Materials charged

direct to works. Unless there are orders to the contrary the officer in charge of a Sub-Division will be responsible for all the stores belonging to it.

4.16. A Divisional Officer is responsible that proper arrangements are made throughout his Division for the custody of public property. He must be careful to keep all tools and implements in efficient order, must protect surplus stock from deterioration and provide suitable accommodation for valuable and combustible stores which would prevent the possibility of large losses by fire or other accidents.

(b) Tools and Plant belonging to the Department may be hired to other Government departments, local bodies and *bona fide* private individuals by a Divisional Officer, on the following conditions :—

- (i) That reasonable hire is charged in all cases.
- (ii) That the period of hire is fixed in advance and shall in no case exceed three months.
- (iii) That in the case of private individuals, ample precautions are taken for the due return of the articles in good condition.
- (iv) A loan of tools and plant of a value exceeding Rs. 1,000 shall be reported at once to the Superintending Engineer or in the case of the Electricity Branch to the Chief Engineer.
- (v) That proper accounts are kept in the Divisional Office of all such transactions, duly supported by acknowledgments of borrowers. The hire to be charged will be fixed by Divisional Officer and will be recovered in advance.
- (vi) Ordinary tools and plant such as *phaurahs*, pickaxes, rammers, etc., should not be lent to contractors.

NOTE.—When tools and plant belonging to the Irrigation Branch are lent outside the Department, a hire charge of 5 per cent per mensem on the original purchase price of the plant should be levied for the entire period the plant is away from the Irrigation Branch Division concerned.

In addition to the above hire charges the borrowing department must pay carriage charges on the plant both ways and be responsible for the cost of running repairs as distinct from special overhaul. The cost of special overhaul should be borne by the Irrigation Branch Division to which the plant or machinery belongs.

4.17. Every officer is bound to take charge of departmental stores which, from the death or departure of the person lately in charge, or from any other cause, may be left at or near his station without adequate protection.

II—ACQUISITION AND MANUFACTURE OF STORES

4.18. Stocks, road metal and other materials required in ordinary course for the execution of sanctioned works may be procured on the responsibility of the Divisional Officer without special authority subject to the provisions of sub-paragraph (3) below, though the Superintending Engineer's approval should be obtained to the measures proposed for the purchase of stock in large quantities. If the stores are to be manufactured, a separate estimate for their preparation may be required, as laid down in paragraphs 4.27 *et seq.*

(2) Once the necessity for the purchase of stores, with reference to the requirements of a particular work or works has become obvious, it is not business-like to make the purchase in dribblets. A comprehensive Indent should be prepared, and where stores of the same nature are required for more than one work in a Division, the Divisional Officer should endeavour, whenever possible, to prepare a combined indent.

(3) Orders to purchase material of any kind should not be issued by an authority lower than that of a Divisional Officer. The powers of Officers to sanction purchase of stores, etc., are contained in paragraphs 5.26 and 5.27 of this Code and paragraph 20.16 of the Book of Financial Powers. Should cases arise where a Sub-Divisional Officer makes a purchase in an emergency he should take immediate steps to get the purchase regularised.

(4) Care should be taken not to purchase stores much in advance of actual requirements, if such purchase is likely to prove unprofitable to Government.

(5) In the case of the Electricity Branch, the purchase of stores will be made under the scheme of Central Purchase specially sanctioned by Government for that Branch. The purchases under this scheme will be governed by the ordinary rules as well as the special rules which may be issued by competent authority from time to time.

4.19. The articles comprised under the head "Tools and Plant" can only be purchased or manufactured on estimates sanctioned by competent authority.

4.20. The general rules for the supply of articles required for the public service, whether of indigenous origin or otherwise, and instructions for the preparation and submission of indents and annual estimates of European stores are given in Appendix VIII. With regard to indents for stores obtainable from other departments attention is invited to Rule 7 of Appendix VIII and to paragraphs 4.22 to 4.25 and 4.38 of this Code.

(2) The restrictions imposed by the Store Rules do not apply to purchases made by or on behalf of Indian States, Municipalities, or local funds, excepting when the stores purchased are paid for from Government revenues on behalf of Government or from funds advanced by Government; in the latter circumstances Government may, however, direct that the provisions of the Store Rules need not apply. When a Public Works Department Officer carries out a work for any of the local bodies referred to above the rules shall apply, except when the local body specially desires to have the stores purchased otherwise and Government has accorded its approval thereto, which will be given only on the understanding that the stores must be approved by the officer carrying out the work before the purchase is concluded.

(3) Sometimes the stores purchased and inspected by the Indian Stores Department have to be rejected. In such cases the final rejection of stores lies within the competence of the Indian Stores Department alone as that Department is a contracting party, and it is not permissible for an indenting officer or consignee to reject stores which have been accepted by that Department. In cases in which an indenting officer considers that grounds for the rejection of such stores exist, a full report

should be forwarded immediately to the Indian Stores Department Inspectorate concerned, and the goods complained of should be stored pending investigation by that Department and the issue of final instructions as to their disposal. Should it be decided that the stores should be rejected, intimation to this effect will be furnished immediately to the contractor by the Indian Stores Department, and he will be informed that the stores lie at his risk from the date of such rejection, and that if not removed within a fortnight of rejection, the consignee will have the right to dispose of the stores as he thinks fit at the contractor's risk and on his account.

Cases frequently occur in which stores are despatched to their destination after merely a visual examination at the contractor's premises, works or godowns on the understanding that their final acceptance or rejection shall depend on the results of the tests carried out at the Government test house. In such cases, if the stores are rejected, the contractor will be informed at once, and the stores will lie at the consignee's depot at the contractor's risk from the date of such rejection and if not removed within a fortnight of rejection, the consignee will have the right to dispose of them as he thinks fit at the contractor's risk and on his account.

Similarly, stores which are rejected by the inspecting officer appointed by the Indian Stores Department, after delivery under the terms of the contract for inspection at the consignee's depot, will lie at the consignee's depot at the contractor's risk from the date of such rejection, and if not removed within a fortnight of rejection, the consignee will have the right to dispose of them as he thinks fit at the contractor's risk and on his account.

Stores rejected in the circumstances indicated above and not removed by the contractor within the period allowed for such removal should be disposed of by the consignee, either by return to the contractor or in such other manner as he considers most suited to the circumstances in each case, with the least possible delay.

4.21. The policy of the Government of the Punjab is to make their purchases of stores for the public service in such a way as to encourage the development of the industries of the

country, and especially of the Punjab, to the utmost possible extent consistent with economy and efficiency. All indents for demands on the India Office should accordingly be carefully scrutinized by the sanctioned authority with a view to judging whether articles are being indented for from Europe which could equally economically and satisfactorily be obtained from local manufacturers.

All indenting authorities should send their indents, with five spare copies, to the Director-General, India Store Department, London, and should at the same time forward one copy of the Indent direct to the Chief Controller of Stores, Indian Stores Department, Delhi.

(2) It often happens that the stores supplied by the India Stores Department are discharged from a steamer in India in a damaged condition or deficient in quantity and in order to avoid serious loss to Government thereby, the Government's Agent at the port of landing should be instructed in every case to examine carefully the packages landed. If the goods are received in good condition and intact a "good condition" certificate should be furnished by him along with the goods. But in case deficient or damaged cargo is discharged from the vessel, or the same appears to have been tampered with, he shall cause a survey to be held by representatives of all interests concerned and furnish to the consignee a survey report in the following form :—

“ Proceedings of the Committee of Survey assembled
at _____ on _____ dated _____
for the purpose of examining and reporting on the
undermentioned cargo landed ex _____
SS _____ from _____ voyage No. _____
dated _____ arrived at port of
_____ on _____.

MEMBERS OF THE COMMITTEE

- (1) Representative of the shipping company.
- (2) Representative of the consignees.
- (3) Representative of the Port Trust, if concerned.

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“ Proceedings of the Committee of Survey assembled
 at _____ on _____ dated _____
 for the purpose of examining and reporting on the
 undermentioned cargo landed ex _____
 SS _____ from _____ voyage No. _____
 _____ dated _____ arrived at port of
 _____ on _____.

MEMBERS OF THE COMMITTEE

- (1) Representative of the shipping company.
- (2) Representative of the consignees.
- (3) Representative of the Port Trust, if concerned.

The committee having met, proceed to examine the packages and find them as follows :—

Number or marks of Packages	Description of contents	Nature of damage and if possible, date when damage occurred	Synopsis of receipt given to ship	Whether protest noted and extended with dates	Remarks as to cause of damage	Estimated cost of Reconditioning and/or replacement

Signed

(By all parties represented.)

N.B.—In order to facilitate the settlement of claims it is imperative that the above details should be given.

The Assistant Controller of Stores, North-Western Railway, Karachi, shall represent this Department on such committees of survey.

It is preferable to settle claims in India as far as possible; when a settlement cannot be reached in India, a copy of the report should be sent to the Director-General, India Stores Department, London, to enable him to formulate claims against ship-owners in England.

4.22. Indents on the Ordnance Department should be submitted in Indian Ordnance Form No. 278. Indents on other Departments in India, when not required to be prepared on forms supplied by the Department indented upon, should be prepared in P.W.A. Form No. 7. They must explain fully and in detail the nature of the articles required.

4.23. Receipts in the form supplied by Ordnance or other officers must be granted for all stores procured on indents from them ; and generally, when the aid of another Department is sought in supplying stores or otherwise, the transaction will be conducted so as to conform with the rules of that Department.

4.24. In the absence of special instructions to the contrary, Divisional officers are prohibited from resorting to the Ordnance magazines or to the Supply and Transport Corps for the supply of any articles which can be procured in the local markets or made up in their own workshops.

4.25. Emergent indents on other Departments in India may be submitted only in cases of actual necessity (which must be reported to the Superintending Engineer or the Chief Engineer in the case of the Electricity Branch), when serious inconvenience would be likely to arise from the submission of indents in the ordinary way. Emergent indents will nevertheless be complied with at once on the responsibility of the indenting officer, and will then be submitted by the complying officer for the necessary countersignature, so that the Superintending Engineer, or the Chief Engineer in the case of the Electricity Branch, may exercise a check over such demands.

4.26. All articles of iron-work which have not to be obtained from England in accordance with the Store Rules and which cannot be conveniently made up in Divisional Workshops, may be procured on indent from any Government workshop authorized to undertake work for other Departments. The orders in the Store Rules regarding the Indian firms to which orders may be given for articles to be manufactured out of imported materials, should be closely followed.

4.27. The manufacture or collection of material involving an outlay of Rs. 5,000 or upwards, must in all cases be covered by a detailed estimate showing the proposed outlay and the material to be received.

4.28. If the material be for a work already duly sanctioned, or for reserve stock within the sanctioned limit for the Division, the estimate will merely require the approval of the

Superintending Engineer, but in all other cases the estimate must be duly sanctioned by competent authority, as though for an original work.

NOTE.—In the case of the Electricity Branch if the materials be for a work already duly sanctioned or for reserve stock within the sanctioned limit for the Division, their purchase or manufacture will be governed by the powers delegated in serial No. 3 of paragraph 10.3 of Financial Handbook No. 3 Departmental Financial Rules (relating to the Public Works and Forest Department), First Edition.

III—RESERVE OF STOCK

4.29. Where it is necessary, in consequence of the delay that would otherwise occur in manufacturing or procuring materials, to collect a reserve supply of stores, and as these stores cannot be debited at once to any specific work since it is not known on which work they may be used, such stores may be accounted for in a suspense account of stock.

4.30. Ordinarily, materials should be purchased only for works in progress, and petty stores obtained, if possible, from a supplier who should enter into a contract for them at schedule rates, and no reserve of stock should be kept. But in the case of any Division in which, owing to its remoteness from markets or for any other reason, it may be considered absolutely necessary that a reserve should be maintained, a limit of reserve stock will be fixed by Government, and, when this has been done, the Divisional Officer is authorized, subject to the approval or sanction of the estimate therefor where required by the provisions of paragraph 4.28 to purchase or manufacture, to an extent sufficient to keep his stock up to that limit, the sanction of superior authority being required only when it is desired to exceed it. The fixed maximum should be kept at the lowest point compatible with efficiency, and the stock returns of Division should be carefully scrutinized by Superintending Engineers or the Chief Engineer in the case of the Electricity Branch from time to time with reference to this point.

NOTE 1.—In the case of the Electricity Branch, the limit of reserve stock is fixed by Government for the Branch as a whole and it is distributed between Divisions according to their requirements by the Chief Engineer, who scrutinizes from time to time, whether the limit assigned by him to each Division is at the lowest point compatible with efficiency.

NOTE.—The Administrative Department of Government in control of any Branch of the Public Works Department is authorised to sanction purely temporary increases of the reserve stock limits of a Division to be absorbed within six months from the date of increase, and also to sanction decreases in permanent or temporary limits of a Division once sanctioned by the Finance Department, provided they are not raised again except as allowed in the first part of this note,—*vide* paragraph 19.21, Book of Financial Powers.

IV—STOCK-TAKING

4.31.* It is not necessary that all the stores of a Division, or even of a Sub-Division, should be checked and counted at the same time ; and the stock-taking may be arranged so as to go on gradually in the manner most convenient to the officers concerned, but when checking the stores of any subordinate's section, the Sub-Divisional Officer must check the whole and not a part only of the stores in that section. These checks and counts of stores should, as far as possible, be made without previous notice, so that the full value of a surprise check may be obtained. It is also essential that the greatest possible precision and accuracy should be maintained in the store returns, and the Divisional Officer should make such arrangements as are calculated to secure this result, and Superintending Engineers are responsible that this is done. The dates on which articles are taken stock of are to be entered in the store returns.

4.32. Important stores should, as a rule, be counted by
I.B.&B.R. a member of the Engineer establishment, but this duty may be entrusted to an Overseer, Upper Subordinate, or Sub-Engineer when holding the charge of a Sub-Division. The Superintending Engineer, when he thinks proper, may depute an officer from one Division to aid in the stock-taking of another. Whenever it is possible verification should be entrusted to an officer independent of and unconnected with the staff responsible for the custody of the stores, and it should also include a certain amount of surprise check.

4.33. In the Electricity Branch, the stock-taking of all materials and equipment including all bare conductors and earth wires (excepting insulated conductors on drums) in

* See footnote on next page.

Divisional stores, will be done by the Stock Verifier, specially appointed for the purpose, one within a period of two years. The insulated conductors on drums will be checked personally by the Engineer in charge of the stores once within a period of two years.

(2) As regards the Sub-Divisional Stores, the stock-taking will be carried out by the Sub-Divisional Officer in charge of the stores at least once within a period of one year.

4.34. All articles of stock (not including tools and plant) which are not likely to be required during the following 12 months, should be reported to the Divisional Officer who will, if necessary, take the Superintending Engineer's (or the Chief Engineer's in the case of the Electricity Branch) orders as to their disposal.

4.35.* With the exception of tools and plant articles with the Revenue staff, all the stores of a Sub-Division must be checked each half-year by the subordinate in charge of the section. Each subordinate will prepare half-yearly distribution lists for stock and yearly for tools and plant showing the closing balances and will certify distinctly that he has checked the stores recording the results of such check. These will be submitted to the Sub-Divisional Officer, who in the Irrigation and the Buildings and Roads Branches will note on each distribution list whether or not he has also personally checked all the stores in accordance with the instructions in paragraph 4.31 and, if not, will state the previous year or half-year in which these stores were checked and the name of the Sub-Divisional Officer who made the check.

(2) The tools and plant articles with the Revenue staff must be counted each half-year by the Zilladar in charge of the section. Each Zilladar will prepare yearly distribution lists showing the closing balances and will certify distinctly that he has counted the stores, recording the results thereof. These will be submitted to the Deputy Collector who will record a note on each Zilladar's distribution list in the same manner as is prescribed above for the Sub-Divisional Officer in the case

*The word "checked" appearing in paragraphs 4.31 and 4.35 means "counted" where the unit is numerical; "weighed" where it is weight; and "measured" where it is linear, superficial or volumetric. A mere inspection to see that the articles are there is not what is intended.

of subordinates' distribution lists. The Zilladars' distribution lists will then be sent by the Deputy Collector to the Sub-Divisional Officers concerned. The Sub-Divisional Officer will submit both the Subordinates' and Zilladars' distribution lists with his consolidated returns (half-yearly in the case of stock and yearly in the case of tools and plant) to the Divisional Office certifying at the same time that all the stores have been checked as recorded in detail on the distribution lists forwarded and that none of the stock checked which is borne on the return has been found in use on any work.

(3) The half-yearly and yearly returns and distribution lists will be checked in the Divisional Office and care taken to see that all stores have been counted, and that the Sub-Divisional Officer or the Deputy Collector, as the case may be, has checked a sufficient quantity. All the stores of a sub-division must be counted by the Sub-Divisional Officer or the Deputy Collector, as the case may be, within a maximum period of two years. In many sub-divisions the period should be one year, and Superintending Engineers and Divisional Officers should settle the period taking each case on its merits. A Sub-Divisional Officer transferred to a new Sub-Division or a Deputy Collector transferred to a new Division should obtain the distribution lists for the preceding one year or three half-years, as the case may be, from the Divisional Officer and note which stores, if any, remain to be counted. In the case of shortage of stores, it shall not be accepted as an excuse for not bringing home to any one the responsibility for the shortage that frequent transfers prevented any Sub-Divisional Officer or Deputy Collector, as the case may be from fully counting the stores in the Sub-Division. When one Subordinate or Zilladar is relieved by another, the Sub-Divisional Officer or the Deputy Collector, as the case may be, must see that a distribution list of all the stores in a Section is prepared, the stores counted and a certificate of the count given on the lists by both Subordinates or Zilladars, as the case may be. The distribution lists will be carefully filed in the Divisional Office.

(4) Superintending Engineers and Chief Engineer, Electricity Branch, will scrutinize the distribution lists at the time of their inspection of Divisional Offices in order to ascertain that the above instructions are complied with.

V—DISPOSAL OF STORES

4.36. Unless specially authorized to write off finally the irrecoverable value of stores, etc., Divisional Officers should in case of any robbery, loss or destruction by fire or otherwise, of public stores, submit a report in the case of the Irrigation and the Buildings and Roads Branches to the Superintending Engineer and in the case of the Electricity Branch to the Chief Engineer, who will, if necessary, report the matter to the higher authority for orders. The Divisional Officer will, in every case, hold a departmental inquiry and record the evidence and his finding, especially in the matter of responsibility and culpability of the persons concerned.

4.37. An immediate report of the loss of stores must also be made to the police, and all proper steps taken for the recovery of the property. When an inquiry is held either by the police authorities or others, the Divisional Officer must, in cases where he is not himself authorised to write off the value of the property, obtain and forward, as soon as possible to the Superintending Engineer or the Chief Engineer, Electricity Branch, as the case may be, a copy of the proceedings.

4.38. When stock materials are (a) sold to the public or other Departments (including Guaranteed Railways and State Railways leased to or worked by Companies) or (b) issued on account of works executed for the public and other Departments, in workshops at their full value, an addition of 10 per cent must be made to cover charges on account of supervision apart from storage not provided for in the rates fixed under Rule 6.21 of the Department Financial Rules but leviable under Rule 6.24 *ibid.* The 10 per cent supervision charges may, however, be waived by the officer empowered to sanction the sales in the case of surplus stock, which, in his opinion, would otherwise be unsalable.

In this paragraph the term "full value" means market value unless it is less than the value at current issue rate in which case the latter should be taken.

4.39. At the end of each official year, lists of surplus stores in the Buildings and Roads, Electricity and Irrigation Branches separately, should be prepared and printed for

circulation to other Provincial Governments, Administrations and to Railways. In the case of the Electricity Branch, these lists should also be sent to various Electric Supply Companies.

NOTE.—All stores of the same description should be shown under the one item and one uniform issue rate fixed for it. Standard units should be prescribed for all articles of stores as far as practicable.

For instance, R.S. beams and other metals should be shown in the same lists either in cwts., maunds, or feet. Similarly, paints should be shown in tins, gallons or seers. Sub-Divisional Officers should personally see that the same units are adopted for articles of similar nature with a view to minimizing the number of units in nomenclature as far as possible.

4.40. When stores (including tools and plant) of any kind become unserviceable, a report thereof must be made in the Survey Report Form (Public Works Account Form No. 18); this should be done at once on discovery of the fact, as it is desirable to avoid keeping worthless materials on stock. In the report all proper explanations must be given, and the period stated during which the articles have been in store or in use, and the cause of deterioration.

(2) When stock materials have merely depreciated in value while remaining serviceable, either through deterioration of quality or through a fall in market price, their book value should be reduced by writing off under proper sanction a sufficient sum to bring the book rate down to a fair market rate.

(3) Stores which are completely unserviceable, should be written off and either sold by auction or destroyed, as may be ordered by the authority sanctioning the writing off.

4.41. Except as provided in paragraph 20.17 (4 and 5), B.F.P., no public stores may be sold otherwise than by public auction, without the permission of the Superintending Engineer or the Chief Engineer, Electricity Branch, as the case may be. Commission, which should ordinarily not exceed 5 per cent may be allowed to the auctioneer, not being a departmental subordinate but no commission can be allowed on private sales.

VI—MATHEMATICAL INSTRUMENTS

4.42. (a) All new instruments required for the Public Works Department, which have been provided for in a sanctioned estimate, other than levelling staves, should normally

be obtained by indent from the Mathematical Instrument Office, Calcutta, but may be obtained locally with the approval of the Superintending Engineer in the Buildings and Road and Irrigation Branches and the Deputy Chief Engineer in the Electricity Branch, in emergent cases, and with the approval of the Chief Engineer in other cases.

(b) The Mathematical Instrument Office issues biennially a complete price list of all instruments available and a copy of this list should be in every Divisional Officer's possession. It can be obtained, if required, from the officer in charge of the Mathematical Instrument Office, Calcutta. The specific reference number of the instruments shown in the price list should always be quoted in such indents.

(2) New levelling staves should be obtained from the Canal Central Workshops, Amritsar, but if not available these should be obtained from the Mathematical Instrument Office, Calcutta. The Chief Engineer may, however, sanction local purchase of levelling staves only in emergent and exceptional cases when they cannot be had from the Central Workshops, Amritsar.

(3) Instruments requiring repair should ordinarily be sent to the Mathematical Instrument Office, Calcutta *or to the depot from which they were supplied* for the purpose, or to an Government workshop more conveniently situated where the repairs can be properly executed, or in cases of urgency the work may be entrusted to a local firm.

(4) Except when the cost does not exceed Rs. 50 a indent on the Mathematical instrument Office, Calcutta or the Central Workshops, should be accompanied by a certificate by the indenting officer to the effect that the supply of article detailed therein is covered by a sanctioned estimate.

4.43. All Officers and subordinates to whom surveying and mathematical instruments are entrusted will be held responsible that they are carefully handled and maintained in good order. When repairs become necessary, the instrument should be forwarded to the Sub-Divisional, or Divisional Office for that purpose without delay, spare instruments being supplied for use in the meantime, if necessary. The cost of all repairs

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WORKSHOPS

will be borne by Government, but where damage has resulted from negligence the responsible officer should be suitably reprimanded or punished.

(2) Superintending Engineers and the Chief Engineer, Electricity Branch, should satisfy themselves that surveying and mathematical instruments in the various offices and Divisions under them are sufficient in number and are maintained in good serviceable condition, and that no instruments are kept in excess of requirements.

(3) When any instrument is transferred, it should be carefully examined before despatch by the Sub-Divisional Officer or the Divisional Officer as the case may be, and no instrument which on examination proves to be out of working order, should be transferred.

E—STORE-KEEPERS

4.44. When the stores are sufficiently extensive to require it, a store-keeper will be appointed to the charge of them. The store-keeper will have nothing to do with the disbursement of cash, the supply of materials or the preparation of bills. His duties will be confined to the custody, preservation and issue of the stores under his charge, and to keeping the required returns relating to them.

F—LOSS OF CASH

4.45. Superintending Engineers and Chief Engineer, Electricity Branch, should report to the higher authority all losses of cash which are beyond their power to write off as soon as the loss comes to their notice ; a detailed report on how the loss occurred with their finding can be made at the time of obtaining sanction of the higher competent authority to its write off.

G—RULES FOR DIVISIONAL WORKSHOPS

4.46. The Divisional Workshops may be treated as a distinct sub-division, or they may form a portion of a sub-divisional charge, according to their size and importance.

(2) No work is to be undertaken in workshops of the Department other than work required for the various branches of the Department, except under some general or special order of Government.

4.47. No work should be undertaken for municipalities or private parties before the whole estimated cost, including all charges for supervision, profit, etc., that may be leviable under the rules or the time being in force, has been paid to the Divisional Officer or into a Government treasury to the credit of the Division concerned of the Public Works Department. This rule may be relaxed at the discretion of the Divisional Officer or Superintendent in the case of Government officers where full recovery is not open to doubt. In such cases, a rough estimate of the probable cost must be prepared in advance and the officer concerned required to give an undertaking that he agrees to pay the actual charges in full on completion of the work. The full expenditure incurred must be deducted from the officer's pay for the following month. In all cases, prior to work being put in hand, an undertaking should be procured from the party concerned that it will not hold the Department responsible for loss by fire or theft or any other factor which could not be foreseen when the estimate was prepared. In cases where it is found that the original estimate is likely to be appreciably exceeded, a revised estimate should be prepared and the procedure outlined above adopted.

4.48. The Central Workshops of the Irrigation Branch at Amritsar has been established primarily for the purpose of constructing machinery, bridge work and other articles required in the Irrigation Branch, and for the purpose of repairing important articles of machinery and tools and plant.

Orders regulating the execution of work at and the supply of stores by the Central Workshop are contained in the rules for the commercialisation of the Accounts of the Central Workshops Division at Amritsar (printed separately).

H—TRANSFERS OF CHARGE

I—GENERAL

4.49. An officer must not delay making over charge after the arrival of the relieving officer; nor must he, without a medical certificate or the permission of his immediate superior officer, leave the station before the arrival of his successor.

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OF CHARGE

4.50. The relieving officer will take up the expenditure of cash and stores from and for the first day of the account month during which the relief took place, and submit the next monthly accounts in the same manner as if he has been in charge during the whole month. But the relieved officer remains responsible that proper explanation is forthcoming for transaction during his incumbency.

Para 595-A,
P.W.A. Code.

4.51. If the relieving officer fails to bring to notice within a reasonable period any deficiency or defect in work or stores taken over from his predecessor, he will be held responsible for the same, both as to quantity and quality, so far as he was in a position to ascertain it.

NOTE.—Reasonable periods during which a relieving Sub-Divisional Officer/Overseer will make a complete check of all the works, encroachments, roadside materials and stores (including tools and plant) in his Sub-Division/Section, and report defects or deficiency in regard to them, will be 3 months/1 month* from the date of his taking over charge of the Sub-Division/Section. Failure to carry out a complete inspection within this period will be regarded as serious irregularity.

4.52. In the case of any sudden casualty occurring or any emergent necessity arising for an officer to quit the Division, Sub-Division or work to which he is posted, the next senior officer of the Department present will take charge. When the person who takes charge is not of the Indian Service of Engineers, Punjab Service of Engineers, Overseers Engineering Service or a Sub-Engineer or Upper Subordinate, he must at once report the circumstances to his nearest departmental superior, or, in the absence of such an authority, to the commanding officer in a Military Station, and in other cases, to the nearest civil officer, and obtain orders as to the cash in hand, if any.

4.53. A register of incumbents of charges should be kept in every Divisional Office showing the period of incumbency of each officer who has held charge of the Division and of the several Sub-Divisions, and, in each Sub-Divisional office, a similar register of the incumbents of that Sub-Division only.

*In the case of hilly tracts, this period will be two months, if the winter months intervene (Buildings and Roads Branch only).

II—DIVISIONAL AND SUB-DIVISIONAL OFFICERS

4.54. In the case of transfers of Divisional and Sub-Divisional charges, the cash book or imprest account should be closed on the date of transfer, and a note recorded in it, over the signature of both the relieved and relieving officers, showing the cash and imprest balances and the number of unused cheques, made over and received in transfer by them respectively. A copy of this note together with the following documents, should be forwarded the same day to the Superintending Engineer or the Chief Engineer, Electricity Branch, as the case may be, in the case of Divisional, or to the Divisional Officer in the case of Sub-Divisional charges :—

Para 595-B,
P.W.A. Code.

- (i) Transfer report $\frac{\text{B. \& R.}}{\text{I. B.}}$ Stereo Form No. $\frac{30}{358}$ being used in the case of Sub-Divisional charges.
- (ii) Receipt of stock, tools and plant and other stores under the immediate charge of the relieved officer, Forms A and B being used for Divisional and Sub-Divisional charges, respectively.
- (iii) A detailed report ($\frac{\text{B. \& R.}}{\text{5-A.}}$ Stereo Form No. $\frac{35}{5-A.}$) on the state of surveying and mathematical instruments. In the case of transfer of Divisional charges this report should be in respect of instruments at headquarters only.

2. The receipts of cash and stores balances should be prepared by the relieved officer, but the relieving officer should note any inaccuracies therein so that the Superintending Engineer (Chief Engineer in the case of the Electricity Branch) or the Divisional Officer, as the case may be, may pass such orders in respect of any deficient articles as may be necessary. A copy of the receipts may be given to the relieved officer, if desired by him.

FORM A

Received in transfer from A. B., late Divisional Officer, _____
 _____ Division, the stores in his personal charge as
 detailed in the annexed list.

The balance returns of stock and tools and plant in charge,
 of all Sub-Divisional Officers for the half-year and year end-
 ing _____ respectively are on record, and the Divisional
 stock returns have been prepared to end of _____.

N. R. T.,

Divisional Officer,

(Station and date)

_____ Division.

FORM B

Received in transfer from A. B., late officer in charge
 _____ Sub-Division, the stock and tools and
 plant which have been in his personal custody, as detailed in
 the last balance return and accounts of receipts and issues to
 date. The returns for the year ended _____, the
 half-year ended _____ and for the month of _____
 for the whole Sub-Division have been submitted to the Divisional
 Officer, and the account of daily receipts and issues for the
 current month has been written up to date.

N. R. T.,

(Station and date.) Relieving Sub-Divisional Officer.

NOTE.—In the Electricity Branch, the forms prescribed for the Buildings
 and Roads Branch will be used.

4.55. The relieving officer should then, unless otherwise
 ordered, proceed with the relieved officer to inspect the records,
 cash, stores, works and materials at site of works, in charge
 of subordinates but in the case of the transfer of a Divisional
 charge, the relieved officer should accompany the relieving
 officer in the inspection of the outstations only when so directed
 by the Superintending Engineer or the Chief Engineer, Electricity

Branch, as the case may be. The relieving officer should examine the accounts, count the cash, inspect the stores, and count, weigh and measure certain selected articles, in order to test the accuracy of the returns, and should minutely examine the works in progress as to their quality, and as to their accordance with the sanctioned plans and estimates ; he should also record his opinion as to the correctness of the accounts of materials at site.

4.56. The relieved officer should further give the relieving officer a list and memorandum showing all the works in hand and the orders remaining to be complied with and of such matters as particularly require his attention, with full explanation of any peculiarity of circumstances, or apprehended difficulties. He should also furnish the relieving officer with a complete statement of all unadjusted claims, with the reasons for their not having been adjusted in due course, and a report as to any complication likely to arise owing to their non-adjustment.

4.57. The relieving officer, in reporting that the transfer has been completed, should bring to notice anything irregular or objectionable in the conduct of business that may have come officially to his notice. In the case of the transfer of a Divisional charge, he should describe the state of the records, cash, stores and works, mentioning what outstations he has yet to inspect, and when he proposes to visit each.

4.58. The relieving Divisional Officer should mention specially in his transfer report whether the accounts may be considered fairly to represent the progress of the works.

4.59. In the case of transfer of a Division, the detailed report of completion of transfer should, except in special circumstances, be submitted within a fortnight of such transfer. In the case of any disagreement between the relieved and relieving officers, a reference should be made to the Superintending Engineer or the Chief Engineer, Electricity Branch, as the case may be. The fact of taking over charge should, however, be reported (in Form No. Stereo. A.G. 75) as soon as the transfer is completed.

Chap. IV.] MISCELLANEOUS RULES—TRANSFER [4.60—4.62
OF CHARGE

4.60. The transfer report of a Sub-Divisional charge should, on receipt by the Divisional Officer, be scrutinised by him, any remarks necessary being entered in the column provided for that purpose. The report should then be forwarded to the Superintending Engineer or the Chief Engineer, Electricity Branch, as the case may be, who, after passing such orders, as may be necessary, should return it to the Divisional Officer for record in the Divisional Office.

4.61. In the case of a Divisional or Sub-Divisional charge becoming vacant by the death or sudden departure of the officer-in-charge, the succeeding officer should take action as above prescribed and assume charge, forwarding to the Superintending Engineer or Chief Engineer, Electricity Branch, or Divisional Officer, as the case may be, the receipts which would otherwise be given to the relieved officer.

III—OTHER OFFICERS

4.62. In the case of transfers of charges other than Divisions and Sub-Divisions, the Divisional Officer should issue instructions as to the works to be jointly inspected by the relieved and relieving officers.

(2) Special attention should be paid by all officers, especially Sub-Divisional Officers, to ensure that in cases of transfer the tools and stores in charge of a subordinate are made over correctly to his successor and receipts taken from the relieving subordinate. This is necessary in order to fix responsibility for the loss of stores on the particular person.

(3) Accordingly, when one subordinate makes over charge to another of a section of a sub-division, a joint transfer report (Stereo B. & R. No. 146 Stereo I. B. No. 381), accompanied by the relieving officer's receipt for the stock and tools and plant which have been in the custody of the relieved officer, should be submitted to the Sub-Divisional Officer. The Sub-Divisional Officer will scrutinise the receipt and compare it with the Sub-Divisional returns before submitting the transfer report to the Divisional Officer for orders. The Sub-Divisional Officer will countersign

Branch, as the case may be. The relieving officer should examine the accounts, count the cash, inspect the stores, and count, weigh and measure certain selected articles, in order to test the accuracy of the returns, and should minutely examine the works in progress as to their quality, and as to their accordance with the sanctioned plans and estimates ; he should also record his opinion as to the correctness of the accounts of materials at site.

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4.57. The relieving officer, in reporting that the transfer has been completed, should bring to notice anything irregular or objectionable in the conduct of business that may have come officially to his notice. In the case of the transfer of a Divisional charge, he should describe the state of the records, cash, stores and works, mentioning what outstations he has yet to inspect, and when he proposes to visit each.

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a copy of the receipt and forward it in due course to the relieved officer. The transfer report will be finally recorded in the Sub-Divisional office.

I—HEAVY EXPENDITURE IN MARCH

4.63. Disbursing Officers should refrain from incurring hasty and ill-considered expenditure at the end of the financial year with the mere object of spending their grants. They must realize that it is contrary to the public interest to expend money in a hurry, mainly for the reason that it is at their disposal, and that it is far more in the public interest to surrender money that cannot be profitably utilized in order that it may be diverted to other works which would otherwise have to lie over for want of funds. They should, therefore, surrender freely all money which cannot be expended advantageously and as far as possible include provisions for lapsed grants in the estimates of ordinary expenditure for the next year.

(2) Disbursing Officers are assured that failure to spend the total grant allotted to them will not in ordinary circumstances count against them in any way.

(3) Disbursing Officers should familiarise themselves with the procedure under which lapsed grants pass into the budget of the following year and the method of obtaining the grants as described in paragraph 13.8 of the Punjab Budget Manual (4th Edition).

**CHAPTER V.—Powers of Sanction of the Punjab Government
in the Public Works Department and of the
Authorities subordinate to it.**

A—GENERAL

I—FUNDAMENTAL CONDITIONS

5.1. The Punjab Government exercises, by virtue of the Government of India Act, 1935, full powers of sanction in regard to provincial public works expenditure other than that incurred in connection with the residences of His Excellency the Governor and has invested the authorities subordinate to it with powers in respect of that expenditure by means of rules and delegations which, except in regard to certain establishment matters, are detailed in this Chapter.

5.2. The essential conditions which must be fulfilled before the commencement of the execution of any public work are :—

Paragraph 18.2
B.F.P.

- (i) There must be an act of sanction of an authority competent to sanction ; and
- (ii) There must be an act of appropriation of funds for the purpose by an authority competent to appropriate.

See also paragraph 2.89.

5.3. A group of works which forms one project shall be considered as one work, and the necessity for obtaining sanction of competent authority to such a group of work is not avoided by the fact that the cost of each particular work in the group is within the powers of sanction of any authority subordinate thereto. But this restriction does not apply in the case of Irrigation and Electricity Projects, the construction estimates of which have been closed and further capital outlay on which is being incurred under the rules for open capital expenditure,—*vide* paragraph 5.13.

II—COMMENCEMENT OF WORK IN ANTICIPATION OF DETAILED ESTIMATES OF THE COMPLETE PROJECT

5.4. In exceptional cases where it is desirable to commence work on a project which has been administratively approved, before the detailed estimate for the whole project has been prepared, it is permissible for the authority competent to sanction the final technical estimate as a whole to accord sanction to detailed estimates for component parts of the project, subject to the following conditions :—

- (i) For each such work or component part there must be a fully prepared detailed estimate and, in the administrative approval as a whole, there must be a clear and specific amount corresponding to the work or component part in question.
- (ii) The amount of the detailed estimate must not exceed the amount included in the administrative approval by more than 5 per cent.
- (iii) The sanctioning authority must be satisfied, before according sanction, that the amount of the technical sanction for the whole project is not likely to exceed the amount of the administrative approval and that the work or component part in question can be appropriately commenced without affecting, or being affected by, any other part of the project, financially or otherwise.

NOTE.—This rule does not apply to estimates for parts of individual buildings unless the preliminary estimates for administrative approval have been similarly prepared.

5.5. To obviate delay in commencing work on a detailed estimate for complete project which has been prepared and submitted for technical sanction, but which requires minor amendments in the design or estimate, the sanctioning authority should adopt one or other of the following course :—

- (i) Amend the design or estimate in his own office and sanction it ; or
- (ii) Sanction the parts of the estimate which are approved subject to conditions (ii) and (iii) specified in paragraph 5.4, and call for amended detailed estimates for the other portions of the project.