

FORM B
Major Head : Revised Forecast of Stores to be purchased through the High Commissioner during 19— 19

1 Serial No. of item	2 Minor Head	3 Primary unit of appropriation	4 Description of item	5 ESTIMATED COST IN STERLING		6 Total for Primary unit	7 Total for Minor Head	8 REMARKS
				Price	Freight			
				Total of Major Head				

NOTE. (1) In columns (1), (2), (3) and (4) the entries in the original forecast will be repeated whether the items have been ordered or not and whether the items will be required or not.
 (2) For items that have been ordered in time for payment within the year, or will be so ordered, column 5 will be filled in the revised estimate of cost being shown. In the remarks column it should be stated whether the item has been ordered or will be ordered. For items that have been ordered, the numbers, dates and Code words of the indents should be quoted.
 (3) For items that are not required, or have not, or cannot, be ordered in time for payment within the year, column 5 will be blank and in the remarks column an entry "not required" or "repayment will not be made within the year" should be made.
 (4) When the entries of the original estimate have been filled in, additional items not entered in the original estimate should be entered, the serial order being continued. These additional entries should include all items that have been ordered and delivered within the year and all items that have been or will be ordered, in time for payment within the year. They should not include any item in which payment will not be made within the year. The remarks column should show whether an indent has been sent or will be sent.

APPENDIX IX

[Referred to in paragraph 2.75 (2)]

INSTRUCTIONS FOR THE GUIDANCE OF SUPERINTENDING ENGINEERS ACTING AS ARBITRATORS

1. It should be remembered that reference to arbitration is intended to be an expeditious, inexpensive and decisive method of settling a dispute relating to a contract without resort to the dilatoriness, intricacies and complications of civil litigation. The Superintending Engineer when moved as arbitrator should, keeping these principles in view, do justice to the claims of both sides within the limitations imposed by the clause which empowers him to act.

2. The points which Superintending Engineer *qua* arbitrator should bear in mind in settling a dispute are as follows :—

- (a) In such notices it should also be explained that if any party desires to get his evidence summoned or requires the production of any document in the possession or power of the other, he must convey to the Arbitrator in good time before the date fixed. Under section 43 of the Indian Arbitration Act, 1940, a civil court having jurisdiction to decide the question forming the subject matter of the reference has power to issue processes to the parties and witnesses whom the arbitrator desires to examine.
- (b) He should thereafter, before arriving at, or in any case before recording any decision, give each side further reasonable opportunity to adduce evidence, oral or documentary, which they may wish to bring (in the presence of the other) and he should listen (within reason) to any arguments which they may wish to present at the conclusion of the evidence. These proceedings should be conducted in the presence of both parties to the dispute or their legal representatives. If, however, either of the parties is absent on any hearing, of which he has had due notice, the arbitrator may proceed *ex-parte* after recording a formal order to that effect. The Superintending Engineer should keep a brief note of the proceedings recording the presence of the parties before him and the fact of his having conformed to the procedure herein suggested. He should also record briefly the statements of witnesses. But subject to these observations the proceedings may be conducted without any special formalities.
- (c) When the dispute is ripe for decision the Superintending Engineer should give a decisive award, and should avoid any vagueness or indefiniteness which might render the award incapable of execution. Here it should be noted that the law does not require any reasons to be recorded in justification of his decision.
- (d) In giving his decision the arbitrator must confine himself to the matters referred to him for arbitration. He should refrain from giving any decision on matters not referred to him for arbitration.

Particular care should be taken to decline to make an award on any matter which does not fall within the terms of the contract and on claims to which Government have not already agreed, e.g., claims of an extraordinary nature such as claims for a bonus for extra labour employed in completing a work before the contractual period at the request of the Engineer-in-charge of the work or claims for compensation where work has been brought to a stand still through no fault of the contractor. In such cases the claimant should be merely directed to submit his claim to the proper authority for consideration of Government as the claim falls outside the arbitrator's jurisdiction.

- (e) In giving his decision the arbitrator should apply the principle of justice, equity and good conscience ; and refrain from any intricate legal or general discussions. He should, as far as possible, abstain from reference as to matters outside the scope of the particular contract which he is called on to interpret.
- (f) If at any time prior to signing the award the arbitrator receives notice of the fact that a suit has been lodged relating to matters referred to arbitration, the arbitrator should at least pause sufficiently to ascertain whether a suit has been lodged prior to the reference to arbitration and, if so, or in any case if restrained by injunction, postpone all further proceedings unless or until the suit is stayed.
- (g) If under Article 12 of the Stamp Act the decision of an arbitrator when recorded will require stamp he should inform the parties of the amount (referring the question if in doubt to the local Collector) and leave the instrument unsigned until one or other party provides the amount payable.

3 The necessity for these instructions will be apparent from a reference to sections 20 and 21 of the Second Schedule of the Civil Procedure Code (of the corresponding provisions of the Indian Arbitration Act where applicable). It is open to either party on the award being announced to move a civil court having jurisdiction to pass judgment according to the terms of the award ; and the civil court when thus moved is bound to decree the award as made by the arbitrator, unless the opposite party can show that the award should be remitted or set aside for any of the reasons given in sections 14 and 15 of the Second Schedule of the Civil Procedure Code, etc. If, however, the Superintending Engineer conforms, to the directions suggested, there will be in practice no ground for remission unless (a matter which is outside the Superintending Engineer's control) it should subsequently be made to appear that either party has been guilty of fraudulent concealment or of wilfully misleading the arbitrator.

4. Subject to these observations the decision of the Superintending Engineer as arbitrator would be final and binding on both parties.

5. Intimations regarding awards made by Superintending Engineer should in all cases be sent to the Accountant-General, Punjab, for audit purposes.

6. The award made by an arbitrator is binding on both parties and there can be no question of the Audit Department or of Government criticising the action of the arbitrator unless misfeasance or malfeasance is so clearly apparent as to render it imperative for Government to take legal action to have the award made by the arbitrator set aside. As, however, it is desirable that the Audit Department should be in a position to ascertain whether the arbitration proceeding resulted from the failure of the Departmental Officers concerned to carry out their duties properly, it is necessary to acquaint the Accountant-General, Punjab, with the entire circumstances necessitating a reference to arbitration. To enable this to be done, the department in which a case is referred to arbitration should in future prepare a memorandum showing the full facts dealing with the circumstances leading up to arbitration and stressing whether or not there has been any failure on the part of any Departmental officers concerned which has contributed to the need for arbitration. The memorandum should be prepared as soon as arbitration proceedings are completed and sent to the Finance Department for consideration and then, on receipt of the latter's observations, forwarded to the Accountant-General, Punjab, to enable him to decide whether or not the case is a fit one for report to the Legislative Assembly through his Appropriation Accounts.

See A/C
No. 21 dated
the 13th
November
1957.

APPENDIX X

(Referred to in paragraph 2.44.)

ABSTRACT ESTIMATE OF COST

Major Head : 79—Capital Outlay on Electric Schemes—I—H.E. Schemes

Sub-Major Head : Electric Supply Project.

Minor Head : W (Works).

No.	Detailed Heads	Cost in Rupees	
		A—Main Distribution System	B—Local Distribution System
1	Preliminary expenses ..		
2	Land ..		
3	Telephone System ..		
4	Quarters ..		
5	Buildings (excluding quarters) ..		
6	Substation equipment ..		
7	Mains ..		
8	(i) General Service connections ..		
	(ii) General service meters ..		
9	(i) Industrial services connections ..		
	(ii) Industrial services meters ..		
10	Public lighting ..		
	Total ..		

Sub-Head : No. (O)—Overhead Charge.

No.	Detailed Heads	Cost in Rupees	
		A—Main Distribution System	B—Local Distribution System
1	Establishment ..		
2	Tools and Plant ..		
3	General Charges ..		
	Total ..		

DETAILS OF WORKS AND CHARGES INCLUDED IN DETAILED HEADS OF EXPENDITURE
IN THE ABSTRACT ESTIMATE OF COST ACCOMPANYING
PROJECT ESTIMATES

Sub-Head : (W) Works.

1. *Preliminary Expenses*—Surveys and Preliminary Investigations.
2. *Land*—All expenditure connected with land acquisition for quarters, buildings, feeders and mains (i.e., cost of land and compensation for any buildings, trees, crops, etc., including law charges incidental to acquisition and after adjusting sale proceeds on account of wood, building material, etc., obtained by clearing the land acquired) ; but this Detailed Head does not include compensation payable for damages to buildings, trees crops, etc., arising from the placing of power lines under section 10 of the Indian Telegraph Act, such compensation being debitable to the works concerned.
3. *Telephone System*—Telephone lines and instruments installed by the Branch.
4. *Quarters*—Residential Buildings, including (a) enclosure walls, (b) internal electrical wiring, service and meter, (c) water installation (piping from main to house including house fittings), (d) sanitary installation including latrines and bathing places, (e) internal roads, and (f) drainage.
5. *Buildings (excluding quarters)*—Offices, stores, switch houses sub-stations and all other buildings (excluding only quarters), including (a) transformer plinths, (b) cable trenches, (c) switchgear foundations, (d) enclosure walls, (e) fencing, (f) internal and external electric installations, (g) water installation (well, pump, water tower and mains), (h) sanitary installations (if any), (i) internal and approach roads, (j) internal and external drainage systems, (k) levelling site and (l) gardens.
6. *Sub-station equipment*—Electrical equipment for sub-stations including (a) transformers, (b) switchgear, (c) supporting steel-work, (d) internal cables, (e) earthing system, (f) protecting screens and (g) special lifting and transporting appliances for circuit-breakers and transformers.
7. *Mains*—High pressure feeders between sub-stations and 400 and 230 volt distributing mains, including (a) poles, cross arms, insulators, pole fittings, all conductors, link and junction boxes, sectionalising fuses and/or switches, ground wires, earthing cradles, etc., (b) cables not wholly contained in sub-stations, (c) railways crossing, (d) connections to feeders and distributing mains, (e) lightning arresters, (f) earthing devices, and (g) compensation payable for damage to buildings, trees, crops, etc., arising from the placing of the feeders of distributing mains under the Indian Telegraph Act.
8. (i) *General Services : connections*—Connection between a distributing main and the consumer's installation, including all conductors, insulators, supports, link, fuse boxes or switches, fuses, ground wires, meter box, etc.,

(NOTE.—A distributing main is any conductor designed to supply two or more consumers and forming part of a distribution system between a sub station and consumers service connections.)

excluding only the meter. Normally general services will be single phase but 3-phase general services may be required in exceptional cases.

8. (ii) *General Services : meters*—Service Meters.

9. (i) *Industrial Services : connections*—Connection between a distributing main and the consumer's installation, including all conductors, insulators, supports, earth wires, meter box, etc., excluding only the meter. Normally industrial services will be three-phase, four-wire, but singlephase industrial services may be required in exceptional cases.

9. (ii) *Industrial Services : meters*—Service meters including potential and current transformers (if necessary).

10. *Public Lighting*—Street lighting installation including (a) Street lamps brackets and wiring to the street lighting mains, (b) aerial street lighting mains, including conductors and insulators, usually supported on existing crossarms, (c) cable street lighting mains, (d) meters, time switches and cutouts, (e) section-alizing fuses or switches in mains, and (f) any special poles and/or supports for carrying street lamps where mains do not exist.

N.B.—(1) It is to be noted that under all work heads any additional provision of 5 per cent should be made for contingent expenditure ; also an additional provision of 1 per cent on cost of materials ordered through the Indian Stores Department to cover inspection charges.

(2) In the case of sterling purchases (i.e., materials purchased through the Director-General, India Store Department, London), care must be taken to add the customs duties as prescribed in the current Tariff Schedules.

Sub-Head : (O) Overhead Charges.

1. *Establishment*—Unless the Government direct otherwise, to be taken at 10 per cent on cost of works to cover supervision charges (direction and executive) and share of provident fund charges of permanent establishment.

2. *Tools and Plant*—Unless the Government direct otherwise, to be taken at 2 per cent on cost of works.

3. *General Charges*—These include (a) audit and account charges, 1 per cent on cost of works, (b) interest charges, 6 per cent per annum on expenditure during period of construction, (c) compensation for injuries and damages, an arbitrary allowance, (d) general contingencies, covers 1 per cent of Indian Stores Department Charges on materials purchased through the Indian Stores Department plus an arbitrary allowance for miscellaneous contingencies which are not debitable directly to works, and (e) capitalized abatement of land revenue to be taken at 20 times the land revenue to which the land is assessed.

APPENDIX XI

(Referred to in Paragraph 2.45 IV)
Form of Register of Expenditure against Open Capital Account.

Serial No.	Name of work	Sanctioning authority	Amount sanctioned	Register No. of estimate	Reference to completion report	Date fixed for completion	If the work is not completed by the fixed date (column 7) or within the amount sanctioned (column 4) reference to sanction/sanctions of the competent authorities	Completed cost	Date of completion	REMARKS
1	2	3	4	5	6	7	8	9	10	11

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(This index has been compiled solely for the purpose of assisting references. No expression used in it should be considered as in any way interpreting the rules.)

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