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GOVERNMENT OF PAKISTAN

CENTRAL
PUBLIC WORKS DEPARTMENT
CODE

First Edition

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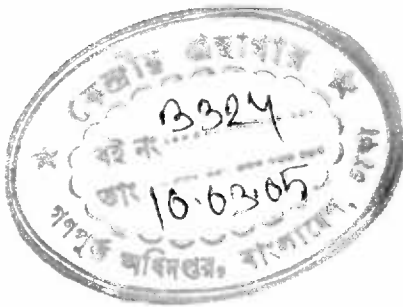
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TABLE OF CONTENTS.

	Paragraph(s).
SECTION I.—INTRODUCTORY	1—3
SECTION II.—ESTABLISHMENTS AND MISCELLANEOUS—	
A.—General	4—6
B.—Annual and other reports on engineering subordinates ..	7—8
C.—Employment on Local Fund Works	9
D.—Temporary and work-charged establishment.. .. .	10—12
E.—Police and other guards	13—14
F.—Medical establishment	15
G.—Cashiers	16
H.—Forms and records	17—18
I.—Transfers of divisional and sub-divisional charges ..	19—26
SECTION III.—DUTIES OF OFFICERS OF THE PUBLIC WORKS DEPARTMENT—	
A.—Chief Engineer	27—31
B.—Superintending Engineer	32—39
C.—Divisional Officer	40—50
D.—Sub-Divisional Officer	51
SECTION IV.—WORKS—	
A.—Classification of the operations of the Public Works Department	52
B.—Basic rules applicable to all central works executed by the Public Works Department	53
(a) Administrative approval	54
(b) Expenditure sanction	55
(c) Technical sanction	56
(d) Appropriation and re-appropriation	57
(e) Summary	5
C.—Powers of authorities to accord approval or sanction to central works—	
(a) General	59
(b) Administrative approval	60—64
(c) Excesses over amount administratively approved ..	65
(d) Expenditure sanction	66
(e) Modifications in expenditure sanction	67
(f) Technical sanction	68
(g) Excesses over technical sanction	69—72
(h) Modifications in amount technically sanctioned ..	73—74
(i) Technical sanction to component parts of a project ..	75
(j) Appropriation and re-appropriation	76
D.—Lapse of sanction	77
E.—Communication to audit of approvals and sanctions ..	78
F.—Rules to be observed before, during and after the execution of works—	
(a) General rules	79—80
(b) Estimates	81—82
(c) Scope of the sanction to an estimate	83—85
(d) Preliminary operations—	
1. Land Acquisition	86—87
2. Calling for and acceptance of tenders	88—91

	Paragraph(s).
(e) Rules to be observed during construction—	
1. General	92—95
2. Supplementary estimates	96
3. Revised estimates	97—98
(f) Procedure on completion of a work	99—100
G.—Special rules for petty works	101
H.—Special rules regarding repairs	102—107
I.—Deposit works	108—111
SECTION V.—BUILDINGS—	
A.—Fixtures	112
B.—Furniture in residences of high officials	113
C.—Purchase of buildings	114
D.—Sale or dismantlement of buildings	115
E.—Renting of buildings	116—117
F.—Insurance of buildings	118
G.—Use of public buildings as residences	119
H.—Register of Immovable Government Properties	120
SECTION VI.—STORES—	
A.—General	121
B.—Purchase, manufacture and repairs of stores	122—125
C.—Sale and write-off of stores	126—130
D.—Stock taking	131
E.—Mathematical Instruments	132—133
F.—Storekeepers	134
G.—Powers of minor local Governments and of officers of the Public Works Department in relation to the sale and write-off of stores	135
APPENDIX.—Powers of authorities to accord administrative approval to works required to meet the needs of the Central Departments specified	Pages. 31—33

GOVERNMENT OF PAKISTAN
Central Public Works Department Code.

SECTION I.—INTRODUCTORY.

1. This Code is intended to define the scope of the functions of minor local Governments in respect of central works, as also of officers of the Public Works Department working either directly subordinate to or under the control of authorities directly subordinate to the Governor-General. It does not apply to works carried out otherwise than through the agency of the Public Works Department, nor should anything in it be deemed to override any special rules laid down by the Government of Pakistan for application to special classes of works, *e. g.*, the Rules for the management of Governor-General's Estates.

1-A. (a) All original works and special repairs, costing more than Rs. 2,500 relating to Central Civil buildings and communications shall be executed through the Agency of the Public Works Department, Central or Provincial, as the case may be. In exceptional cases in which the Public Works Department is not employed for the execution of such works and repairs, the Audit Department shall invariably be consulted at the initial stage, *i. e.*, prior to an agreement being entered into with an architect or contractor, so that suitable provision may be made, so far as possible, for normal audit check and financial control.

(b) (i) Original works and special repairs costing Rs. 2,500 or less and all ordinary repairs, irrespective of their cost, relating to buildings the administrative control of which vests in the heads of Departments, shall be executed by them without reference to the Public Works Department except where it is not possible for the heads of Departments to do so.

(ii) As an exception to this rule, all works on, and repairs to, such of the buildings in Lahore, as are under the charge of Central Civil Departments (other than the Civil Aviation Department) will be executed by the Central Public Works Department on payment of the usual departmental charges.

(c) In all other cases, the Public Works Department shall be responsible for maintenance, including special repairs, and original works, irrespective of their cost.

NOTE.—These rules do not apply to works pertaining to the Lighthouse, Archaeological and Salt Departments. They also do not apply to works and repairs in connection with sanitary, water-supply and electrical installations which are governed by paragraph 193 of the General Financial Rules.

2. The term "minor local Government" as used in this Code means all Chief Commissioners.

The following "chief local authorities" discharge the functions and exercise the Powers of a minor local Government :—

- (1) The Government of Pakistan in the Ministry of Health and Works in respect of circles and divisions under their direct control.
- (2) and (3) Deleted.

The term "Audit Officer" includes a Pay and Accounts Officer in cases in which such an Officer has been entrusted with the discharge of any of the duties assigned to an Audit Officer under this Code.

3. Where, under the rules in this Code, any function is assigned, or power (other than that of technical sanction) delegated to an officer of the Public Works Department of a certain status, and there is no officer of that or of higher status in the local area concerned, the function may be discharged or power exercised by the minor local Government.

SECTION II.—ESTABLISHMENTS AND MISCELLANEOUS.

A.—GENERAL.

4. Posts under minor local Governments designed to be held by members of the Central Service of Engineers or of the Provincial Engineering Service are ordinarily filled by the appointment of officers obtained from the Provincial Governments. An officer thus obtained draws the pay of the post to which he is appointed in cases where a specific rate of pay is attached to such a post ; otherwise he draws the pay admissible to him upon the time scale of the service to which he belongs. He is also entitled to any special pay or compensatory allowance attached to the post in question.

5. Where a post under a minor local Government is borne upon the cadre of a Provincial Government, appointments to it are made by the Provincial Government concerned. If the post is of divisional or higher status, the appointment should be made in consultation with the minor local Government.

6. Applications regarding the leave or retirement of an officer, who is borne upon the cadre of a Provincial Government and who is serving under a minor local Government, should be forwarded by the minor local Government with its recommendation to the Provincial Government for disposal.

B.—ANNUAL AND OTHER REPORTS ON ENGINEERING SUBORDINATES.

7. Personal registers or annual reports, showing a continuous record of service, should be maintained for all engineering subordinates, commendations as well as censures being entered therein.

8. Deleted.

C.—EMPLOYMENT ON LOCAL FUND WORKS.

9. A Superintending Engineer may be required to exercise, in addition to his ordinary duties, supervision over Local Fund expenditure in communication with the civil officers, under such orders and rules as the minor local Government may lay down. Similarly, members of

the engineering and subordinate establishments of the department may be employed on Local Fund works in addition to their regular duties, when such employment is not detrimental to the public service.

D.—TEMPORARY AND WORK-CHARGED ESTABLISHMENT.

10. Temporary establishment includes all such non-permanent establishment, no matter under what titles employed, as is entertained for the general purposes of a division or sub-division, or for the purpose of the general supervision, as distinct from the actual execution, of a work or works. Work-charged establishment includes such establishment as is employed upon the actual execution, as distinct from the general supervision, of a specific work or of sub-works of a specific project or upon the subordinate supervision of departmental labour, stores and machinery in connection with such a work or sub-works. When employees borne on the temporary establishment are employed on work of this nature, their pay should, for the time being, be charged direct to the work. The entertainment of work-charged establishment is subject to the rules laid down by the Governor-General in respect of the entertainment of temporary establishment generally. If the entertainment of work-charged establishment is contemplated in connection with any work, the cost should invariably be shown as a separate sub-head of the estimate for that work.

11. Members of the temporary and work-charged establishments, who are engaged locally, are on the footing of monthly servants. If they are engaged for a specific work, their engagement lasts only for the period during which the work lasts. If dismissed, otherwise than for serious misconduct, before the completion of the work for which they were engaged, they are entitled to a month's notice or a month's pay in lieu of notice; but, otherwise, with or without notice, their engagement terminates when the work ends. If they desire to resign their appointments they must give a month's notice of their intention to do so, failing which they will be required to forfeit a month's pay in lieu of such notice. The terms of engagement should be clearly explained to men employed in the circumstances mentioned above.

12. Superintending Engineers and Divisional Officers may, subject to limits of pay of Rs. 250 and Rs. 100 per mensem, respectively, for each post, and to any general or special restrictions which the minor local Government may impose, sanction the entertainment of temporary and work-charged establishment subject to the conditions that, in the case of temporary establishment, provision for the purpose exists in the budget and that, in the case of work-charged establishment, provision for the same has been made in a separate sub-head of the sanctioned estimate. Provided, further, that the pay of no such temporary or work-charged post shall exceed the prescribed rates in cases where such rates have been definitely laid down by a higher authority for any particular class of posts.

E.—POLICE AND OTHER GUARDS.

13. When marching, or when in camp on public duty, officers are allowed a guard for the protection of public property. Such guards are supplied without charge by the Police Department, and application for them may be made to the Superintendent of Police by an officer of not

lower status than a Divisional Officer. Such guards will not, however, be supplied unless the officer travelling is in charge of Government money or valuable Government property, or unless the country is disturbed.

14. In all cases where, through the inability of the Police Department to supply a guard from the regular Police Force, special guards have to be entertained, the sanction of the minor local Government will be necessary. Officers may, however, in urgent cases, entertain the guard in anticipation of sanction, reporting their action at once to higher authority. The services of such extra guards should be dispensed with directly they are no longer required.

F.—MEDICAL ESTABLISHMENT.

15. Sub-Assistant Surgeons will be allowed as part of the Public Works establishment, and furnished with medicines at the public expense, wherever any large body of workmen is collected together. Sanction to their appointment must be obtained under the usual rules regarding increases of establishment, and application for the services of individuals to fill sanctioned posts should be made, through the Superintending Engineer, to the Chief Medical Officer of the minor local Government concerned.

G.—CASHIERS.

16. Cashiers, whether appointed permanently or temporarily, must furnish security, the amount being determined by the Superintending Engineer, according to the circumstances of each case. Store-keepers, sub-store-keepers, and members of subordinate and clerical establishments entrusted with the custody of cash or stores may, subject to any general or special orders of the minor local Government on the subject, be required to furnish security at the option of the Superintending Engineer of the circle, who will determine whether the amount shall be paid in a lump sum or by deduction from salary.

H.—FORMS AND RECORDS.

17. Standard forms included in the Book of Standard Forms published by the Government of Pakistan must be utilized and may not be altered without the previous sanction of that Government.

18. Where a definite period after which records may be destroyed has been prescribed by the Government of Pakistan, Divisional Officers may, on the expiry of that period, order the destruction of such records in their own and subordinate offices. Superintending Engineers are competent to sanction the destruction of such other records in their own and subordinate offices as may be considered useless. The destruction of records which appertain to the accounts of the department is governed by paragraph 598 of the Central Public Works Account Code. A record of the papers destroyed should be maintained, but the following should on no account be destroyed :—

Records connected with expenditure which is within the statute of limitation.

Records connected with expenditure on works not completed although beyond the period of limitation.

Records connected with claims to service and personal matters connected with persons in the service.

I.—TRANSFERS OF DIVISIONAL AND SUB-DIVISIONAL CHARGES.

19. 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.

20. The relieving officer should inspect the records, cash, mathematical instruments, stores, works, and materials at site of works, examine the accounts and count the cash, and, in reporting that the transfer has been completed, should bring to notice any deficiencies, departures from sanctioned plans and estimates, and, generally, anything objectionable or irregular in the conduct of business which may have come to his notice. In the case of the transfer of a sub-divisional charge, the relieved officer should, unless otherwise ordered, accompany the relieving officer on his inspection. In the case of the transfer of a divisional charge, the relieved officer should accompany the relieving officer in his inspection of out stations only when so directed by the Superintending Engineer; in reporting that the transfer has been completed the relieving officer should mention what outstations he has yet to inspect, and when he proposes to visit each.

21. 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.

22. The relieved officer should give the relieving officer a memorandum showing all the works in hand and the orders remaining to be complied with, detailing 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, and a report as to any complication likely to arise owing to their non-adjustment.

23. 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.

24. In the case of the transfer of a division the 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.

25. The transfer report of a sub-divisional charge should be made in the prescribed form, which, on receipt by the Divisional Officer, should be scrutinised by him, any remarks necessary being entered in the column provided for that purpose. It should then be forwarded to the Superintending Engineer, who, after passing such orders as may be necessary, should return it to the Divisional Officer for record in his office.

26. 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 Divisional Officer, as the case may be, the receipts which would otherwise be given to the relieved officer.

SECTION III.—DUTIES OF OFFICERS OF THE PUBLIC WORKS DEPARTMENT.

A.—CHIEF ENGINEER.

27. The Chief Engineer is responsible to the minor local Government for the efficient administration and general professional control of public works within its jurisdiction, and is its chief professional adviser in all matters connected with them.

28. It will be the duty of the Chief Engineer to recommend to the minor local Government transfers and postings of Superintending Engineers. Transfers of Divisional Officers and of other establishment are within his competence.

29. The Chief Engineer will exercise a concurrent control, with the Audit Officer, over the duties of the officers of the department in connection with the maintenance of the accounts, and will give all legitimate support to the Audit Officer in enforcing strict attention to the regulations concerning the disbursement of money, the custody of stores and the submission of accounts. He will have no authority over the Audit Officer in regard to audit matters, but will have a claim on him for assistance and advice in matters relating to accounts and finance. He will arrange that the Audit Officer is kept fully cognizant of all proceedings and proposals, to enable the latter to fulfil his functions.

30. The Chief Engineer will prepare, annually, the portion of the budget estimates relating to the works under his control. It will be his duty to administer the grant, and, with this object, to keep a close watch over the progress of the expenditure against it, with a view to seeing that no excess is permitted to occur, and that, if additional funds are necessary, application for the same is made. It will, further, be his duty to see that the grant is fully expended in so far as is consistent with general economy and the prevention of large expenditure in the last months of the year, and that any money that is not likely to be needed during the year is promptly surrendered so as to allow of its appropriation for other purposes by the proper authority.

31. The general supervision and control of the assessment of revenue from irrigation works, within the limits of his charge, will rest with the Chief Engineer, who will frame the necessary estimates and watch carefully the progress of the realizations during the course of the year.

B.—SUPERINTENDING ENGINEER.

32. The administrative unit of the department is the circle, in charge of a Superintending Engineer. In local areas in which there is no Chief Engineer, the duties assigned in paragraphs 27 to 31 above will devolve upon the Superintending Engineer.

33. Subject to any orders of the minor local Government, the transfers and postings within his circle of establishment, other than of Divisional Officers and Accountants, may be made by the Superintending Engineer on his own authority.

34. The Superintending Engineer should examine the books of Divisional Officers and their subordinates, and see that matters relating to the primary accounts are attended to personally by the Divisional and Sub-Divisional Officers and that the accounts fairly represent the progress of each work. It will also be his duty to examine the registers of works, and, when he considers it necessary, he may require a Divisional Officer to report to him monthly or at longer intervals, on a Works Slip, the total expenditure to date under each sub-head of a work, in contrast with the sanctioned estimate. It will thus be seen that it rests with the Superintending Engineer to investigate excesses over sub-heads with a view to deciding whether or not a revised estimate will be required for the work. When a revised estimate is required, it will also devolve on the Superintending Engineer to see that it is submitted in due time to the sanctioning authority. See paragraphs 44 and 69.

35. It will be the duty of the Superintending Engineer to inspect the various works in progress within his circle, and to satisfy himself that the system of management prevailing is efficient and economical, that the different stores are duly verified according to the rules laid down, and that there is no accumulation of stock in any division beyond its requirements. He is also responsible that no delay is allowed to occur in the submission of completion reports. He should, further, so far as may be possible, inspect periodically all important public buildings and other works within his jurisdiction.

36. The Superintending Engineer will inspect the divisional offices at least once a year and record the results of such inspection in the prescribed form. He is also required to satisfy himself, from time to time, that the staff employed in each division is actually necessary and adequate for its management.

37. 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 the minor local Government regarding check measurements are duly observed.

38. The supervision and control of the assessment of revenue from irrigation works within his circle will rest with the Superintending Engineer.

39. The Superintending Engineer is authorized to correspond direct with any of the local authorities, civil or military, within the area of his jurisdiction.

C.—DIVISIONAL OFFICER.

40. The executive unit of the department is the division, in charge of a divisional Officer, who is responsible to the Superintending Engineer for the execution and management of all works within his division.

41. Subject to the orders of the Superintending Engineer, a Divisional Officer may transfer establishment (other than sub-divisional officers) from one station to another within his division.

42. The Divisional Officer is required to take the necessary steps for obtaining cash for the works under his control, to keep accounts, and to submit them punctually to the Audit Officer under the rules for the time being in force. He is responsible for the arrangements for account keeping, in which matter he will be assisted by his Divisional Accountant, and he must see that his accounts are posted from day to day and that the Accountant carries out his duties regularly and punctually. The responsibility for the correctness, in all respects, of the original records of cash and stores, receipts and expenditure, as also for seeing that complete vouchers are obtained rests with the Divisional Officer, who will, before submitting the monthly accounts, carefully examine the books, returns and papers from which the same are compiled.

43. The Divisional Accountant is responsible to the Divisional Officer for the correct compilation of the accounts of the division from the data supplied to him. The relative position of the Divisional Accountant to the Divisional Officer in respect of accounts is analogous to that of a Sub-Divisional Officer to a Divisional Officer in respect of works, and the responsibilities of the latter for the work of the Divisional Accountant are similar to those which attach to him in respect of the execution of work in the charge of his other subordinates. See also Central Public Works Account Code, paragraphs 98 to 103.

44. The Divisional Officer is held primarily responsible for affording information in cases of probability of excess of actual over estimated cost of work, and should report any such probability to the Superintending Engineer at once, describing the nature and cause of the excess and asking for orders. This report should be made on the 'Works Slip' Form. Divisional Officers must also submit the Works Slip, with such explanation as will enable the Superintending Engineer to pass orders on the case, on the occurrence, or the probability of the occurrence, of any irregularity in the rate or cost of a sub-head. All important liabilities not brought to account should also be noted on the Works Slip.

NOTE.—It is unnecessary for the Divisional Officer to submit the Works Slip in cases in which he can pass finally excesses over estimates under paragraph 71.

45. The Divisional Officer is required to inspect, at least once a year, the more important buildings and works in his division, and is responsible that proper measures are taken to preserve them and to prevent encroachment on Government lands in his charge. He should keep accurate plans of all such lands and take care that his subordinates make themselves acquainted with the boundaries and see that they are respected.

NOTE.—A Divisional Officer must keep on record in his office the following plans, or such of them as are required in his division :—

- (1) Complete plans, sections and elevations of every building or other work under his charge, as actually constructed, any

subsequent alteration being carefully noted. The boundaries of the ground attached to any buildings should be distinctly shown.

- (2) Plans of roads under his charge, showing the quarries whence metal is obtained.

46. Immediately a work is finished, it is the duty of the Divisional Officer to close the accounts of it and to prepare the Completion Report, if required by the rules in paragraph 99.

NOTE.—When it is decided to abandon a work, the accounts relating to the work should be closed as soon as possible after such decision is reached.

47. A Divisional Officer is required to report immediately to the Superintending Engineer any important accident or unusual occurrence connected with his division and to state how he has acted in consequence. See also paragraph 93.

48. It is the duty of the Divisional Officer to administer the grant made for public works in his division, and, with this object, to keep a close watch over the progress of expenditure against it with a view to seeing that no excess is permitted to occur and that, if additional funds are necessary, application for the same is made.

49. The Divisional Officer is responsible for the detailed assessment of the revenue to be obtained from irrigation works within his division, and will maintain such records and accounts for the purpose as may be prescribed.

50. A Divisional Officer can receive orders only from his Superintending Engineer, the Head of the minor local Government, or other civil officer duly authorized.

D.—SUB-DIVISIONAL OFFICER.

51. The division is divided into sub-divisions, in charge of Sub-Divisional Officers, who are responsible to the Divisional Officer for the management and execution of works within their sub-divisions.

SECTION IV.—WORKS.

A.—CLASSIFICATION OF THE OPERATIONS OF THE PUBLIC WORKS DEPARTMENT.

52. The operations of the department are divided primarily into two categories, original works and repairs, the first including new works, alterations, additions and purchases, the second repairs and maintenance. For the purpose of this rule, all work necessary to bring into use newly purchased or previously abandoned buildings falls in the first category.

NOTE 1.—When a portion of an existing structure is to be dismantled and replaced, if the cost of such replacement represents a genuine increase

in the permanent value of the property as an asset, the work should be classed as original work, the cost (which should be estimated if not known) of the portion replaced being credited to the estimate for "original work" and debited to "repairs". In all other cases, the whole cost of the new work should be charged to "repairs".

NOTE 2.—The capital value of any portion of a building which is abandoned or dismantled without replacement should be written off the total capital value of the building as recorded in the books.

B.—BASIC RULES APPLICABLE TO ALL CENTRAL WORKS EXECUTED
BY THE PUBLIC WORKS DEPARTMENT.

53. There are four main stages in the project for a central work, namely, administrative approval, expenditure sanction, technical sanction, and the appropriation or re-appropriation of funds. These stages are described in the following rules.

(a) *Administrative Approval.*

54. For every work (excluding petty works and repairs) it is necessary to obtain, in the first instance, the concurrence of the competent authority of the administrative department requiring the work. The formal acceptance of the proposals by that authority is termed "administrative approval" of the work, and it is the duty of the local officer of the department requiring the work to obtain the requisite approval to it. An approximate estimate and such preliminary plans as are necessary to elucidate the proposals should be obtained from the Public Works Department, and, subject to any orders which the minor local Government may prescribe, the Divisional Officer may be required to provide these on the requisition of the head of the department concerned, or of such officer as is competent to accord administrative approval to the work. In cases in which the approximate estimate exceeds Rs. 20,000 in respect of works in the Pakistan Public Works Divisions at Lahore or Rs. 10,000 in respect of works in other areas, the estimate and plans should be forwarded to the requisitioning authority through the Superintending Engineer. The Divisional Officer must, however, in each case, exercise his judgment on the demand made, and it is his duty to oppose, at this stage, any application of the real necessity for which he is not satisfied. In any case in which he feels that he cannot recommend the execution of a work called for by a duly constituted authority, he should explain his objections to the officer concerned and, if he fails to convince him, should refer the matter for the orders of the Superintending Engineer. The procedure prescribed in this rule will apply also to modifications of the proposals originally approved, if, by reason of such modifications, revised administrative approval becomes necessary (*see* paragraph 65) and to material deviations from the original proposals, even though the cost of the same may be covered by savings on other items.

NOTE.—In the case of works required not for a particular department but in the interests of the general public, *e.g.*, communications and irrigation works, no formal administrative approval is required, but minor local Governments should lay down such rules as may be necessary to ensure the submission and scrutiny of preliminary designs

and estimates before the detailed estimate is prepared for the purpose of technical sanction.

(b) *Expenditure Sanction.*

55. Expenditure sanction means the concurrence of the Government of Pakistan in the expenditure proposed, in cases where this is necessary (see paragraph 66). In all other cases the act of appropriation or re-appropriation of funds (see paragraph 57) will operate as sanction to the expenditure concerned. The duty of obtaining expenditure sanction, where necessary, rests with the department requiring the work.

(c) *Technical sanction.*

56. Subject to the provisions of paragraph 102, for each individual work proposed to be carried out, except petty works, petty repairs, and repairs for which a lump sum provision has been sanctioned under paragraph 106, a properly detailed estimate must be prepared for the sanction of competent authority ; this sanction is known as the technical sanction to the estimate and, except in cases such as are referred to in paragraphs 58 and 75, must be obtained before the construction of the work is commenced. As its name indicates, it amounts to no more than a guarantee that the proposals are structurally sound, and that the estimates are accurately calculated and based on adequate data. Such sanction will be accorded by the officer of the Public Works Department authorized to do so. In the case of an original work, other than a petty work, the countersignature of the local head of the department on behalf of which its execution is proposed, or of such other officer of lower status as may have been empowered to accord administrative approval to it, should be obtained to the plans and estimates in token of his acceptance of them, before technical sanction to the latter is accorded. If, subsequent to the grant of technical sanction, material structural alterations are contemplated, the orders of the original sanctioning authority should be obtained, even though no additional expenditure may be involved by the alterations. See also paragraph 73.

NOTE.—It is not essential that expenditure sanction should invariably be obtained before technical sanction is given ; in some cases it may be convenient to reverse the order of these stages. But, until funds for the work have actually been allotted or promised by competent authority, a Divisional Officer cannot be required, except by his departmental superiors, to prepare the detailed plans and estimates necessary for the purpose of technical sanction.

(d) *Appropriation and re-appropriation.*

57. Appropriation or re-appropriation represents the allotment of a particular sum of money to meet expenditure on a specified object ; it is operative only for the official year for which it is made.

(e) *Summary.*

58. It follows from the provisions of paragraphs 54 to 57 above that, except in cases where the omission of one or more of the stages therein referred to is permissible under other rules, it is a fundamental rule that no work shall be commenced or liability incurred in connection with it until administrative approval has been obtained, a properly detailed design and estimate have been sanctioned, expenditure sanction

has been accorded and allotment of funds made. If in any case, whether on grounds of urgency or otherwise, an executive officer is required by superior authority to carry out a work or incur a liability which involves an infringement of these fundamental rules, the orders of such authority should be conveyed in writing. On receipt of such written orders or, in cases of emergency, on his own responsibility, the officer may proceed to carry out the necessary work, subject to the condition that he immediately intimates to the Audit Officer concerned that he is incurring an unauthorized liability^a and states approximately the amount of the liability which he is likely to incur.

C.—POWERS OF AUTHORITIES TO ACCORD APPROVAL OR SANCTION TO

CENTRAL WORKS.

(a) *General.*

59. A group of works which forms one project shall be considered as one work, and the necessity for obtaining the approval or sanction of higher authority to a project which consists of such a group of works is not avoided by the fact that the cost of each particular work in the project is within the powers of approval or sanction of the minor local Government or officer concerned.

NOTE.—While no officer may sanction any estimate for a work which cannot be fully efficient unless other works are also sanctioned, if the cost of all such works collectively exceeds his power of sanction, it is not the intention that two or more works should be regarded as forming part of a group of works merely because they are of the same nature, if they are otherwise mutually independent.

(b) *Administrative Approval.*

60. Subject in the case of residential buildings to the condition that the scale of accommodation supplied shall not exceed that which is considered by the Ministry of Finance of the Government of Pakistan to be appropriate to the status of the occupant, and to the restrictions mentioned in paragraph 63 below, a minor local Government is empowered to accord administrative approval to a work required to meet the needs of departments under its direct administration, provided that the estimated cost of the work does not exceed Rs. 20,000.

61. Subject in the case of residential buildings to the condition that the scale of accommodation supplied shall not exceed that which is considered by the Ministry of Finance of the Government of Pakistan to be appropriate to the status of the occupant, and to the restrictions mentioned in paragraph 63 below, the authorities specified in the Appendix are empowered to accord administrative approval to a work required to meet the needs of their departments, provided that the estimated cost of the work does not exceed the amount specified in that Appendix against their names.

62. When the estimated cost of a work exceeds Rs. 20,000, or, in the case of a work required by one of the departments specified in the Appendix, exceeds the powers of any officer of the department in question, the administrative approval of the Government of Pakistan in the administrative Ministry or Division concerned must be obtained through the minor local Government.

63. The exercise of the powers conferred by paragraphs 60 and 61 above are subject to the following restrictions :—

- (a) No authority is entitled to accord administrative approval to an estimate for alterations or additions to a residential building, other than a residence of the head of a minor local Government, if the effect of the expenditure contemplated would be to increase the capital cost of the building to a figure beyond that to which the authority in question is competent to accord administrative approval in the case of a new residence.

NOTE.—As an exception to this sub-rule, the Public Works Department of the minor local Government may, in all cases, accord administrative approval to estimates for alterations and additions to existing residential buildings up to a limit of Rs. 200 in each case, except in special circumstances where a higher limit has been fixed by the Government of Pakistan.

- (b) The administrative approval of the Government of Pakistan is required to any estimate exceeding Rs. 1,000 for additions or alterations to an existing Circuit House if the capital cost of the building exceeds Rs. 50,000, or if the effect of the expenditure contemplated would be to raise the capital cost above this figure.

- (c) In the case of expenditure on original works and special repairs to a residence of the head of a minor local Government, the local Government in question may accord administrative approval to works costing not more than Rs. 15,000 in any one year upon each such residence and its connected buildings. Should the estimate of the cost of any particular work exceed this amount, even if it is intended that the expenditure should be divided over two or more years, the administrative approval of the Government of Pakistan must be obtained.

- (d) A minor local Government may not accord administrative approval to an estimate, supplementary to an estimate administratively approved by the Government of Pakistan for expenditure upon a residence of the head of the minor local Government, in order to provide for work for which no specific provision was made in the original estimate.

- (e) the powers conferred do not extend to :—

- (1) the provision of two or more houses for the same officer ;
- (2) the supply of new furniture, whether in an office building or a residence, except where the Minor Local Government or officers of the Pakistan Public Works Department have been empowered to sanction the replacement of furniture in residential buildings or to purchase office furniture for Public Works Department offices (*vide* Note under paragraph 123)
- (3) the provision of special amenities such as a tennis court, a garden maintained at Government expense, fruit trees, etc.

64. Minor local Governments may, at their discretion, delegate their powers of administrative approval, in whole or part, to officers subordinate to them.

(c) *Excesses over amount administratively approved.*

65. When the expenditure upon a work exceeds, or is found likely to exceed, the amount administratively approved for it by more than 10 per cent., or the limit prescribed in paragraphs 60 and 61, whichever is less, a revised administrative approval must be obtained from the authority competent to approve the cost, as so enhanced.

NOTE.—No revised administrative approval is, however, necessary if the excess is covered by requisite expenditure sanction.

(d) *Expenditure sanction.*

66. Expenditure sanction, where such sanction is necessary under rule 2 (b) of the rules in the Book of Financial Powers, can be given only by the Ministry of Finance of the Government of Pakistan. Application for such sanction should be made through the Government of Pakistan in the administrative Ministry or Division concerned.

(e) *Modifications in expenditure sanction.*

67. Any excess over the amount to which expenditure sanction has been given requires a revised expenditure sanction which would be applied for as soon as such an excess is foreseen. For the procedure in cases where savings are anticipated see paragraphs 73 and 74.

(f) *Technical sanction.*

68. The following officers are empowered to accord technical sanction to detailed estimates for works subject to the limits stated below which are exclusive of charges for establishment and tools and plant :—

	Rs.
Chief Engineer	Full Powers.
Superintending Engineers	1,00,000
Divisional Officers Lahore Pakistan Public Work Divisions	20,000
Other Divisional Officers	10,000
Irrigation Officer Baluchistan	10,000
Resident Engineer Gilgit Public Works Sub-Division	20,000
Sub-Divisional Officers in the Lahore Pakistan Public Works Divisions, if they are officers of the Asstt. Executive Engineer's class	2,500
Sub-Divisional Officers in the Lahore Pakistan Public Works Divisions, if they are not officers of the Asstt. Executive Engineer's class	500

(g) *Excesses over technical sanction*

69. A revised estimate must be prepared when the sanctioned estimate is likely to be exceeded by more than 5 per cent., except in the cases provided for in Note 1 to paragraph 71 and in paragraph 72.

70. The powers of Officers of the Public Works Department to accord technical sanction to revised estimates are the same as their powers to accord original sanctions.

71. An officer of the Public Works Department may pass excesses over estimates provided that the excess is not more than 5 per cent. of the amount sanctioned and does not exceed the amount up to which he is entitled to accord sanction to an original estimate.

NOTE 1.—As an exception to this rule, any officer named in paragraph 68 above may pass excess expenditure within a limit of Rs. 100 on sanctioned original works and repairs, irrespective of the total amount of the sanctioned estimate.

Note 2.—No officer of the Public Works Department is entitled to pass any excess over a revised estimate sanctioned by a higher authority than himself.

72. When the excess occurs at such an advanced period in the construction of a work as to render the submission of a revised estimate purposeless, and the completion report is utilized as such revised estimate under paragraph 98, an officer of status not lower than that of Superintending Engineer may pass the completion report, if the total expenditure in question is not greater than that which he is empowered to sanction in the case of a revised estimate under paragraph 70.

(h) *Modifications in amount technically sanctioned.*

73. In cases where a substantial section of a project sanctioned by a higher authority than himself has been abandoned, or where material deviations from the original proposals are expected to result in substantial savings, the Superintending Engineer must revise the amount of the estimate and intimate both to the Audit Officer and to the Divisional Officer that the amount of the expenditure sanction should be reduced accordingly. In cases where the saving is due to material deviations of a structural nature from the design originally approved, and the amount of the revised estimate is greater than that up to which the Superintending Engineer is empowered to sanction estimates technically, a revised technical sanction must be applied for from competent authority.

74. If at any time, either before or during the construction of a work, it is found that the original estimate for it is excessive for reasons other than those mentioned in paragraph 73, an officer of rank not lower than Divisional Officer may sanction a revised estimate for it, even though the amount of such revised estimate may exceed that to which he is ordinarily empowered to accord sanction. When according such sanction he should intimate to the Audit Officer that the amount of the expenditure sanction should be reduced accordingly.

(i) *Technical sanction to component parts of a project.*

75. In exceptional cases where it is desirable to commence work on a project to which expenditure sanction has been accorded by competent authority before the detailed estimate for the whole project has been sanctioned, 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:—

- (1) For each such work or component part there must be a fully prepared detailed estimate, and, in the expenditure sanction as a whole, there must be a clear and specific amount corresponding to the work or component part in question.
- (2) The amount of the detailed estimate must not exceed the amount included in the expenditure sanction.
- (3) The sanctioning authority must be satisfied, before according sanction, that no material deviations from the whole project as prepared for the purpose of expenditure sanction are to be anticipated, and that the amount of the technical sanction for the whole project is not likely to exceed the amount of the expenditure sanction.

NOTE.—This rule does not apply to estimates for parts of individual buildings.

(j) *Appropriation and re-appropriation.*

76. The powers of minor local Governments to appropriate funds out of the sums allotted to them to meet expenditure from central revenues upon public works are detailed in rules 28 to 30 of appendix 8 to the Central Public Works Account Code.

D.—LAPSE OF SANCTION.

77. The approval or sanction to an estimate for any public work, other than annual repairs, will, unless such work has been commenced, cease to operate after a period of five years from the date upon which it was accorded. See paragraph 103.

E.—COMMUNICATION TO AUDIT OF APPROVALS AND SANCTIONS.

78. A return of all estimates sanctioned by the Divisional Officer should be sent by him to the Superintending Engineer and these sanctions, together with those accorded by the Superintending Engineer, should be communicated monthly through the Chief Engineer to the Audit Officer. Sanctioning authorities will be responsible for the communication, to the Audit Officer concerned, of all approvals and sanctions accorded under the foregoing rules, which are not included in the monthly return.

F.—RULES TO BE OBSERVED BEFORE, DURING AND AFTER THE EXECUTION OF WORKS.

(a) *General rules.*

79. It must be regarded as a fundamental rule that, without the previous sanction of the Government of Pakistan, no main artery of communication, such as a trunk road, may be abandoned or allowed to fall out of repair. As military considerations of importance may be involved in any change in through communications, all proposals for the

removal of bridges or ferries on such communications must invariably be submitted for the consideration and orders of the Government of Pakistan.

80. If the construction of a proposed work is likely to affect adversely the interests of any other Province, minor local Government, or State, the fact should invariably be brought to notice in submitting the estimate for it.

(b) *Estimates.*

81. The papers to be submitted with the project for a work will, in general, consist of a report, plans, a specification and a detailed statement of measurements, quantities and rates, with an abstract showing the total estimated cost of each item. These documents together form what is called "the estimate" in the sense of this Code. Subject to the rules contained in the Central Public Works Account Code, a minor local Government may lay down subsidiary rules regarding the preparation of estimates and prescribe the details to be shown therein.

82. In addition to the provision for all expenditure which can be foreseen, 5 per cent. should be added to the estimate to cover the cost of unforeseen contingencies.

83. The authority granted by a sanction to an estimate must on all occasions be looked upon as strictly limited by the precise objects for which the estimate was intended to provide. Accordingly, any anticipated or actual savings on a sanctioned estimate for a definite project should not, without special authority, be applied to carry out additional work not contemplated in the original project or fairly contingent on its actual execution.

84. Savings due to the abandonment of a substantial section of any project are not to be considered as available for work on other sections.

85. Without the sanction of the Superintending Engineer, ascertained savings may not be diverted from one section of a project to another, nor may the provision for contingencies be diverted to any new work or repair which is not provided for in the estimate, and of which the cost exceeds Rs. 2,500, or such smaller sum as may be fixed by the minor local Government.

NOTE.—As an exception to this rule, an excess of more than 10 per cent. over the amount included in the administrative approval for a residential building forming part of a larger project may not be sanctioned by the Superintending Engineer.

(d) *Preliminary operations.*

1. **Land acquisition.**

86. When land is required for public purposes the officer of the Public Works Department should, in the first instance, consult the Chief Revenue Officer of the district, and obtain from him the fullest possible information as to the probable cost of the land, together with the value of buildings, etc., situated on the property, for which compensation will have to be paid. Upon the information thus obtained, an estimate should be framed by the Public Works officer and submitted

for sanction. When sanction to such an estimate has been obtained, the Divisional Officer or other Public Works officer concerned should commit the matter to the Revenue Officer who will take the necessary preliminary action for the the appropriation of the land under the Land Acquisition Act, or for its acquisition by private negotiation. Should it subsequently be found impossible to obtain the land required without materially exceeding the estimate, or to obtain some other plot of land in lieu of that originally proposed, the Public Works officer will submit a revised estimate for sanction. In cases where the amount claimed by the owner is largely in excess of the amount awarded by the Revenue Officer, possession should not be taken except under the specific orders of the authority sanctioning the work until the time has elapsed within which an appeal may be preferred.

87. All proposals for the occupation of land within cantonment limits, forming part of an encamping ground or otherwise held for military purposes, should be submitted, in the case of land within cantonment limits, to the cantonment authority and, in other cases, to the General Officer Commanding the Division or Independent Brigade. These officers will take the necessary steps to obtain the sanction of the Government of Pakistan Ministry of Defence to the proposals.

2. Calling for and acceptance of tenders.

88. Subject to the following rules and those contained in the Pakistan Public Works Account Code, minor local Governments have full powers to accept tenders and are authorised to frame subsidiary rules relating to the calling for or acceptance of tenders and the general procedure connected with contracts. They may also prescribe the procedure to be observed in connection with piece-work agreements in which only a rate is agreed upon without reference to the total quantity of work to be done or the quantity to be done within a given period and which are not contracts within the meaning of this Code.

89. Where work or the supply of materials is to be given out on contract, the following conditions must be observed :—

- (a) Tenders must be invited in the most open and public manner possible, whether by advertisement in the press or by notice in English and the written language of the district posted in public places, after the estimate has been technically sanctioned and the contract documents have been approved by an authority not lower than that empowered to accept the tender.
- (b) All tenders should be opened, in the presence of such intending contractors or their agents as may choose to attend at a time and place which should be advertised. In cases where the lowest tender is not accepted, reasons should be recorded confidentially. In selecting the tender to be accepted, the financial status of the individuals and firms tendering should be taken into consideration in addition to all other relevant factors.
- (c) The agreement with the contractors selected must be in writing and should be precisely and definitely expressed; it should

state the quantity and quality of the work to be done, the specifications to be complied with, the time within which the work is to be completed, the conditions to be observed, the security to be lodged, and the terms upon which the payments will be made and penalties exacted, with any provisions necessary for safeguarding the property entrusted to the contractor. If necessary, drawings should be appended showing the general dimensions of the proposed work and details of the various parts. Where a standard form is applicable to the case, it should be adopted, otherwise special forms should be utilised, prepared in consultaion with the Law Officers of Government.

The terms of a contract once entered into should not be materially varied without the previous consent of the officer competent to enter into the contract as so varied.

- (d) No minor local Government or officer may accept any contract—
- (1) which exceeds the amount up to which it or he is empowered to accept tenders under paragraph 91;
 - (2) until an assurance has been received, either at the time of communication of expenditure sanction or subsequently, from the authority competent to provide the necessary funds that they will be allotted before the liability matures;
 - (3) which relates to a work not yet technically sanctioned;
 - (4) which exceeds the amount technically sanctioned for the work by an amount greater than it or he is empowered to pass;
 - (5) which involves liabilities in excess of the amount of the expenditure sanction;
 - (6) any provision of which infringes any standard rule or order of higher authority, *e. g.*, the rules for the supply of articles for the public service;
 - (7) which involves an uncertain or indefinite liability or any condition of an unusual character.
- (e) Security for the due fulfilment of the contract should invariably be taken. This security may take the form of a cash deposit, a deposit of interest bearing securities, a deduction of 10 per cent. from the payments to be made on account of work done, or a personal bond of two persons of known probity and wealth.
- (f) Engineers and their subordinates are responsible that the terms of contracts are strictly enforced, and that no act is done tending to nullify or vitiate a contract.

- (g) Subject to the provisions of sub-paragraph (d) above, which may not be infringed, minor local Governments are empowered to permit or condone departures from the conditions imposed by this paragraph in specific cases where such departures are unavoidable.

90. It is not the intention to prevent the officers mentioned in sub-paragraph (d) of the preceding paragraph from giving out to different contractors a number of contracts relating to one work, even though such work may be estimated to cost more than the amount up to which they are empowered to accept tenders. But no individual contractor may receive a contract amounting to more than this sum nor, if he has received one contract, may he receive a second in connection with the same work or estimate while the first is still in force, if the sum of the contracts exceeds the power of acceptance of the officer concerned.

91. An officer of the Public Works Department may accept a tender for a contract up to the amount to which he is authorized to accord technical sanction to estimates. But, as an exception to this rule, in minor local Governments in which the principal technical officer is a Superintending Engineer or Divisional Officer, such officer may accept tenders, subject to the conditions mentioned in paragraphs 89 and 90, without limit in the case of the former and up to a limit of Rs. 1,00,000 in that of the latter.

NOTE.—In cases where materials are supplied by Government to the contractor, the amount of the contract should, for the purpose of determining the authority competent to accept it, be taken to be the net amount to be paid to the contractor, exclusive of the cost or value of the materials so supplied.

(e) Rules to be observed during construction.

1. General.

92. No religious edifice should be destroyed or injured in the execution of works without the full and free consent of the persons interested in it, nor without the concurrence of the principal civil or political authority on the spot, except under the orders of the minor local Government within whose jurisdiction the edifice stands.

93. Serious accidents should be reported to the Superintending Engineer (*see* paragraph 47) and also at the discretion of the Divisional Officer to the minor local Government direct. Divisional Officers and other officers or subordinates in charge of works should furnish immediate information to the proper civil authorities on the occasion of every serious accident, and, in the case of death on the spot, they should not allow the body to be removed till an inquiry has been held.

94. 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. 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. In the case of works executed by daily labour a Divisional Officer may require labour reports, in the prescribed form, showing the number of each class of labourers employed on each work or sub-work, to be submitted to him at such intervals as he may direct.

95. A Divisional Officer is strictly prohibited from commencing the construction of any work, or expending public funds, without the sanction of competent authority; also from making or permitting any, except trifling, deviations from any sanctioned design in the course of execution, except under specific authority or in case of emergency, in which latter case the change should be forthwith reported to the Superintending Engineer.

2. Supplementary estimates.

96. Any development of a project thought necessary while a work is in progress, which is not fairly contingent on the proper execution of the work as first sanctioned, must be covered by a supplementary estimate accompanied by a full report of the circumstances which render it necessary. The abstract must show the amount of the original estimate and the total of the sanction required including the supplementary amount.

3. Revised estimates.

97. When any excess over a sanctioned estimate is foreseen, and there is likely to be unavoidable delay in the preparation of a revised estimate, an immediate report of the circumstances should be made to the authority whose sanction will ultimately be required. When a revised estimate is submitted, it must be accompanied by a statement comparing it with the latest existing sanction of competent authority, and by a report showing the progress made to date.

98. When excesses occur at such an advanced period in the construction of a work as to render the submission of a revised estimate purposeless, the excesses, if beyond the power of the Divisional Officer to pass, may be explained in a Completion Report or Statement prepared under the rules in paragraph 99.

(i) Procedure on completion of a work.

99. (a) A consolidated Completion Statement in Central Public Works Account Form No. 45 should be prepared monthly of all completed works other than those referred to in sub-paragraph (b), the actual expenditure on which is in excess of the sanctioned estimate by an amount greater than that which the Divisional Officer is empowered to pass. This Statement should show for each work or group of works the estimated amount, the outlay and the excess. In cases in which the Completion Statement is utilised instead of a revised estimate under paragraph 98, sufficient details must be given, if the excess is more than 5 per cent., to satisfy the authority whose sanction is necessary.

(b) A detailed Completion Report in Central Public Works Account Form No. 44 need only be prepared in respect of works on which the outlay has been recorded by sub-heads,

- (1) when, if the work was sanctioned by higher authority, the total estimate has been exceeded by more than 5 per cent., and
- (2) when, if the work was sanctioned by the Divisional Officer, the total estimate has been exceeded by an amount greater than that which he is empowered to pass.

This report should give a comparison and explanation of differences between the quantity, rate and cost of the work executed and those entered in the estimate.

NOTE.—The Superintending Engineer may, if he so desires, require a detailed Completion Report to be prepared on the completion of any other work.

100. On the completion of any work of which a Completion Report or Statement is required under paragraph 99, such Report or Statement should be forwarded by the Divisional Officer to the Audit Officer who will, after verification of the figures, transmit it to the Superintending Engineer. Completion plans, if any, should not be sent to the Audit Office, but should be forwarded direct to the Superintending Engineer who will attach them to the Report or Statement on its receipt. After the final disposal of the Report or Statement, it should be returned to the divisional office for record.

G.—SPECIAL RULES FOR PETTY WORKS.

101. The following procedure will be adopted in the case of new petty works and repairs, the cost of which is not likely to exceed Rs. 2,500 :—

- I. If any work, other than ordinary repairs, is required by an officer of a department other than the Public Works Department, a requisition for it will be made in Central Public Works Account Form No. 32 by the local head of the department, subject, in the case of officers of the Central Departments mentioned in the Appendix, to the amount specified in that Appendix against their names. In respect of works of other classes, the officer of the Public Works Department proposing the work will fill in the form.
- II. The Divisional Officer, or an assistant or subordinate empowered by him to act in such cases, will record on the requisition his opinion as to what work should be done and give on the face of the requisition a rough estimate, in lump sums or otherwise, of the probable cost of each item.
- III. The Divisional Officer having sanctioned this estimate, the work will be put in hand at once without the preparation of a detailed estimate, subject to the appropriation of funds and, in the case of works initiated by the local head of a civil department, to acceptance by the latter of the estimate as sanctioned.

H.—SPECIAL RULES REGARDING REPAIRS.

102. Minor local Governments are competent to determine for what

works, portions of works or groups of works separate repair estimates must be prepared. In the absence of such orders, a separate estimate is required for each work.

103. Minor local Governments are empowered to fix the month which is to be considered as the last month of the working year for the purpose of the annual maintenance estimate. The sanction to an ordinary repair estimate lapses on the last day of the year fixed by the minor local Government.

104. Each ordinary repair estimate should include the whole expenditure (including municipal and other taxes, if any, payable by Government) which is anticipated will be incurred during the working year on the maintenance of the work concerned. If, however, inconvenience would arise in any exceptional case from the stoppage of the work on the fixed date, the repairs may be carried to completion, the expenditure after that date being treated as expenditure against a fresh repair estimate for the next working year.

105. Estimates for special repairs remain current till the completion of the repairs in the same manner as estimates for original works.

106. In the case of any building, the cost (excluding municipal taxes) of the ordinary annual repairs to which is less than Rs. 2,500, the Superintending Engineer may prescribe, subject to revision from time to time, a lump sum limited to Rs. 2,500 (plus the amount of the municipal or other taxes, if any, payable by Government) for any one building, to cover the cost of maintenance, and within this amount expenditure will be permissible without any detailed estimate being prepared.

107. In cases of urgency, the Superintending Engineer may authorise the commencement of periodical repairs in anticipation of formal sanction to the estimate ; but in such cases an approximate sum must be fixed, to the expenditure of which sanction is provisionally given, and the Divisional Officer will be responsible that the regular estimate is submitted at the earliest possible date.

I.—DEPOSIT WORKS

108. The department may occasionally, at the discretion of the minor local Government, be called upon to execute works for which the outlay is provided wholly or in part from—

(a) funds of a public nature, but not included in the financial estimates and accounts of the Government

(b) contributions from the public.

Minor local Governments may delegate the power of authorizing the undertaking of deposit works to Chief and Superintending Engineers and to Divisional Officers, subject to such limitations and restrictions as they consider suitable.

109. Where a work is to be carried out partly from funds provided in the estimates of the department and partly from funds of the foregoing

nature, the contribution will be considered as a lump sum in addition to the Government grant, and the work executed in strict accordance with the procedure laid down for central works.

110. The contribution should be realised before any liability is incurred on account of the work. In cases where the minor local Government is satisfied that the money will be forthcoming when required, it may authorize the recovery from the contributor by suitable instalment on fixed dates. No interest will be allowed on sums deposited as private contributions for works.

111. In cases where the department undertakes to design and construct a work wholly from the sources alluded to in paragraph 108, such as a town hall or reservoir for a Municipality, or a school or hospital for which funds have been raised by subscription, the following rules will be observed:—

- I. The design and estimate will, in the first instance, be drawn up in communication with the party or parties depositing or administering the funds, and must be submitted for the technical sanction of such departmental authority as the extent of the estimate would require in the case of technical sanction to an ordinary central work.
- II. Provision must be made to cover the cost of establishment, tools and plant, accounts and audit, at such percentages as are prescribed in the Central Public Works Account Code.
- III. Prior to the work being put in hand, a written approval to the estimate and design must be obtained from the authority depositing or administering the funds and an acknowledgment procured to the effect that, in undertaking the work, the department does not bind itself to complete the work within the amount of the estimate, and that the authority depositing or administering the funds agree to finance any excess that may occur. Any material alteration in design must be similarly dealt with.
- IV. The necessary funds for the prosecution of the work must be realised and paid into the Government Treasury either in a lump sum or in such instalments and by such dates as the minor local Government may decide in each case. No advance of Government money for such purpose will be permitted, and in a case where the money is paid by instalments, Government will not be responsible for any increase in cost, or damage to the uncompleted work, caused by a temporary stoppage of the work pending receipt of further instalments.
- V. It will be the duty of the officer in charge of the work to bring at once to the notice of his superiors and of the local body or individuals any anticipated excess over the estimate, as well as to provide the fullest information in connection with the progress of expenditure, so that no responsibility may attach to Government in the event of the work having to be stopped for want of funds.

- VI. Minor local Governments undertaking such works should satisfy themselves that the extent to which Government is responsible in regard to the execution of the work is thoroughly understood both by the parties for whom the work is to be constructed and by the executive officers to whom its construction is to be entrusted.
- VII. Where the work is of magnitude, or there are any special circumstances which seem to render such a course desirable, an agreement should be drawn up under legal advice.

SECTION V.—BUILDINGS.

A.—FIXTURES.

112. Every public building should be provided with all necessary fixtures, and the repair of these should be carried out periodically as part of the repairs to the building. All petty repairs of fixtures and the replacement of broken glass in doors and windows required during the intervals between periodical repairs, will, however, ordinarily be carried out by the officer using the building, *see* item 16 of appendix 8 to General Financial Rules.

B.—FURNITURE IN RESIDENCES OF HIGH OFFICIALS.

113. The administration of the furniture funds of the official residence of the Heads of minor local Governments and other high officials including the upkeep of a stock list and the purchase, repair and maintenance of furniture, will be conducted by such officer as may be charged with these duties under rules issued by the Government of Pakistan. The officer responsible for the administration of the furniture grant is required to furnish to the Audit Officer concerned an annual certificate of verification of furniture in the following form.

In every second and fourth year of the incumbency of the high official other than the Governor-General, and the Commander-in-Chief and at least once in every three years, as special inspection and check of the stock list will be made by an independent Public Works Department officer deputed for the purpose, and the certificate of verification to be submitted to the Audit Officer in that year will be countersigned by that officer in token of his joint responsibility for the actual verification. It will be the duty of the Special inspecting officer to satisfy himself that the furniture is being properly maintained in good and serviceable order.

Form of Certificate.

Certified that all furniture in.....has been inspected and checked with the stock lists maintained.

I am satisfied

- (i) that all new supplies up-to-date have been correctly brought on to inventories;
- (ii) that the inventories are correct in all respects ;
- (iii) that the articles in stock agree with the inventories ;
- (iv) that sale proceeds have been properly accounted for ; and
- (v) that sanctions of competent authority exist for writing off all articles taken off the inventory.

113-A.—In the case of the Governor-General's residences and the Commander-in-Chief's residences, the special inspection of furniture will be made in first and last year of the incumbency by an independent Public Works Department officer deputed under the rules issued by the Government of Pakistan.

C.—PURCHASE OF BUILDINGS.

114. No authority lower than a minor local Government is competent to authorise the acquisition of a building by purchase, even though the purchase or construction of the required accommodation may have been sanctioned by competent authority. In all such cases a survey and valuation report by the Divisional Officer should be submitted to the minor local Government.

D.—SALE OR DISMANTLEMENT OF BUILDINGS.

115. No public building, which is not a purely temporary structure, may be sold or dismantled without the sanction, previously obtained, of the Government of Pakistan, if its book value exceeds Rs. 10,000 or, in other cases, of the minor local Government or the Chief Engineer, Central Public Works Department, as the case may be.

E.—RENTING OF BUILDINGS.

116. It is the duty of the Divisional Officer to endeavour to get tenants for public buildings not immediately required for Government use. They should generally be let from month to month, but a lease may be given with the Superintending Engineer's sanction. A clause in the agreement should be added, when necessary, to enable the Divisional Officer to terminate the lease at short notice in case the building is required by Government.

117. Public buildings let to private individuals should not be altered or enlarged at Government expense to suit the tenant, and persons occupying public buildings on rent are prohibited from making any alterations even at their own expense, except with the express concurrence of the Divisional Officer. The fact of any additions or alterations being made by the tenant confers no right of ownership on him, nor can the fact of the occupant having made additions or alterations at his own expense be considered as giving him any claim to a set-off against, or diminution of, rent. These conditions should be entered in the agreement or lease.

F.—INSURANCE OF BUILDINGS.

118. Insurance of Government buildings should not usually be effected, but minor local Governments may authorize specially valuable property, liable to special risks to be insured.

G.—USE OF PUBLIC BUILDINGS AS RESIDENCES.

119. No Public building may be occupied as a private residence except under orders of the Superintending Engineer.

H.—REGISTER OF IMMOVABLE GOVERNMENT PROPERTIES.

120. Each Divisional Officer will maintain a register in the prescribed form of all immovable Government properties in charge of the department within his division.

SECTION VI.—STORES.

A.—GENERAL.

121. The stores of the Public Works Department are divided into the following classes, viz., (i) Stock, or general stores, (ii) Tools and plant, (iii) Road metal and (iv) Materials charged direct to works. The Divisional Officer is responsible that proper arrangements are made throughout his division for the custody of stores and for their protection from deterioration and fire, while, unless there are orders to the contrary, the officer in charge of a sub-division is responsible for the correctness of all the stores belonging to it.

B.—PURCHASE, MANUFACTURE AND REPAIRS OF STORES.

122. Stock, road metal and other materials required in the ordinary course for the execution of sanctioned works may, subject to the provisions of the rules for the supply of articles for the public service, be procured on the responsibility of the Divisional Officer without special authority, 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 paragraph 124. The restriction imposed by the rules for the supply of articles for the public service do not apply to purchases made by or on behalf of States which have acceded to Pakistan, Port Trusts, 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, the minor local Government may, however, direct that the provisions of the rules in question need not apply. When a Public Works Department officer carries out a work for any of the local bodies referred to above, the said rules shall apply, except when the local body specially desire to have the stores purchased otherwise, and the minor local Government has accorded its approval thereto.

123. Articles comprised within the head "Tools and plant" can only be purchased or manufactured against sanctioned estimates, with the exception of purchases or manufactures not exceeding Rs. 500, for which estimates are not required. The powers of officers to sanction

estimates for the purchase, manufacture and repair of tools and plant are, subject to the above exception and to the note below, the same as their powers to sanction estimates technically under paragraph 68.

NOTE.—Live-stock can be purchased only with the sanction of the Minor Local Government, subject to a limit of Rs. 1,000 in any one case, but the Chief Engineer, Pakistan Public Works Department, may sanction purchases up to Rs. 500 in a year. Expenditure in excess of Rs. 1,000 requires the sanction of the Ministry of Finance of the Government of Pakistan.

The Chief Engineer, Pakistan Public Works Department, and Superintending Engineers, but no officer of a lower status, may sanction purchases of furniture for offices of the Public Works Department. Their powers in this regard are subject to a maximum expenditure of Rs. 1,000 and Rs. 500, respectively, for each estimate. Estimates in excess of Rs. 1,000 require the sanction of the Ministry of Finance.

124. The manufacture or collection of material involving an outlay of Rs. 10,000 or upwards must, in all cases, be covered by an estimate showing the proposed outlay and the material to be received. 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.

125. Ordinarily, material should be purchased only for works in progress and no reserve of stock should be kept except with the specific sanction of, and to a money limit to be prescribed by, the minor local Government. If such a reserve has been sanctioned, the Divisional Officer is authorised, subject to the approval or sanction of the estimate therefor where required by the provisions of paragraph 124, to purchase or manufacture stock to an extent sufficient to keep it up to this limit.

C.—SALE AND WRITE-OFF OF STORES.

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

127. When stock materials are sold to the public or to other departments, an addition of 10 per cent. must be made to cover such charges on account of supervision, storage, and contingencies as are not provided for in the rates fixed under paragraph 193 and 195-A of the Central Public Works Account Code. This addition may, however, be waived by the officer empowered to sanction the sale in the case of surplus stock which, in his opinion, would otherwise be unsaleable. See also paragraphs 193, 195, and 437 of the Central Public Works Account Code.

128. Except as provided in paragraph 127, no public stores may be sold otherwise than by public auction, without the permission of the Superintending Engineer. 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.

NOTE.—When stores are sold by auction, responsible officer or subordinate should attend and record the final bids, in order to enable the sale accounts rendered by the auctioneer to be checked.

129. When stores of any kind become unserviceable, a report thereof should be made in Central Public Works Account Form No. 18. This should be done at once on discovery of the fact.

130. All losses of stock should be immediately investigated and steps taken to obtain the sanction of competent authority to their write-off, if necessary. See also paragraph 47 of General Financial Rules.

NOTE.—In the case of serious losses, the Divisional Officer should hold a departmental enquiry, and record the evidence and his findings thereon, including a finding as regard the responsibility and culpability of the persons concerned.

D.—STOCK TAKING.

131. Divisional Officers are to have stock taken throughout their divisions at least once a year. 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, but the dates on which articles are taken stock of should be entered in the store returns. Important stores should, as a rule, be counted by an officer not below the rank of a sub-divisional officer.

E.—MATHEMATICAL INSTRUMENTS.

132. All new instruments required for the Public Works Department, which have been provided for in sanctioned scale, should be obtained by indent from the Director-General Survey of Pakistan. Except when the cost does not exceed Rs. 50, all indents on the Director-General Survey of Pakistan, should be accompanied by a certificate by the indenting officer to the effect that the supply of the article detailed therein is covered by a sanctioned estimate, and the specific reference numbers of the instruments shown in the price list of that office should always be quoted. Instruments requiring repair should ordinarily be sent to the Director-General Survey of Pakistan, or to the Depot from which they were supplied for the purpose. Surveying and mathematical instruments should not be stocked in excess of requirements and surplus instruments should be returned either to the Director-General Survey of Pakistan or to the Depot from which they were obtained.

133. The Divisional Officer is responsible that the surveying and mathematical instruments in his division are properly cared for. Any injury to the instruments due to neglect or carelessness should be made good at the expense of the officer or subordinate responsible for the damage.

F.—STORE-KEEPERS.

134. If a Store-keeper is appointed, he 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.

G.—POWERS OF MINOR LOCAL GOVERNMENTS AND OF OFFICERS OF THE PUBLIC WORKS DEPARTMENT IN RELATION TO THE SALE AND WRITE-OFF OF STORES.

135. The following powers are exercised by minor local Governments and by officers of the Public Works Department in relation to the sale, disposal and write-off of stores.

	Minor local Government.	Chief Engineer Pakistan Public Works Department.	Superintending Engineer.	Divisional Officer.
(a) Losses due to depreciation of stock.	Full	Rs. 20,000	Rs. 10,000	Nil
(b) Losses on stores due to fraud or the negligence of individuals or to other causes.	Rs. 10,000	..	Rs. 1,000	Nil
(c) Issue of orders declaring stores, other than those referred to under (a) and (b) surplus or unserviceable, the original purchase value of the articles being estimated if not known.	Full	Rs. 20,000	Rs. 10,000	Rs. 2,500
(d) Issue of orders for disposal of stores declared by competent authority to be surplus or unserviceable (subject to any orders the superintending Engineer may have passed when the stores were so declared by himself or by the minor local Government)*	..	..	Full	Rs. 10,000
(e) Sale to private persons at full value † plus ten per cent unless waived.	..	..	Full	Rs. 1,000
(f) Write-off from returns of tools and plant of articles of which full value has been recovered.	..	..	..	Full
(g) Write-off from returns of tools and plant of articles of which part value has been recovered.	Full	Rs. 20,000	Rs. 10,000	Rs. 1,000
(h) adjustment of losses on manufacture account.	..	..	Full	10 per cent on estimated rates of out turn.

* The authority issuing orders under this clause should, after the disposal of stores of which value accounts are kept, determine and intimate to the audit officer concerned the net amount to be written off to the final head (to be specified) as "loss on stock"

† See also paragraph 195 of the Central Public Works Account Code.

APPENDIX.

(Referred to in paragraphs 60 to 62.)

Powers of authorities to accord administrative approval to works required to meet the needs of the Central Departments specified.

Name of Authorities.	Residential Buildings.	Non-residential Buildings.
	Rs.	Rs.
<i>Customs Department.</i>		
Central Board of Revenue.....	20,000	20,000
Collector of Customs, Karachi.	2,500	2,500
<i>Salt Department.</i>		
Central Board of Revenue.....	20,000	20,000
Governments of East Bengal, and Sind.....	10,000	10,000
Board of Revenue, East Bengal.....	2,500	2,500
Revenue Commissioner Sind.....	2,500	2,500
Collector Central Excise and Salt, Western Pakistan.	2,500	10,000
Assistant Collector Kohat and Chief Mining Engineer, Khewra.....	1,000	1,000
<i>Income Tax Department.</i>		
Central Board of Revenue.....	20,000	20,000
Commissioners of Income Tax.....	2,500	2,500
<i>Mint.</i>		
Mint Master.....	2,500	2,500
<i>Ministry of Finance (Accounts.)</i>		
Auditer General.....		5,000
All Civil Accountants-General.....		1,000
<i>Posts and Telegraphs.</i>		
Director-General of Posts and Telegraphs....	10,000	20,000

Name of Authorities	Residential buildings.	Non-residential buildings.
	Rs.	Rs.
Postmaster-General, Director, Posts and Telegraphs, Sind and Baluchistan, Controller of Telegraph Stores and Director of Wireless.	10,000	20,000
<i>Survey Department.</i>		
Director-General Survey of Pakistan.....	5,000	5,000
<i>Archæological Department</i>		
Director of Archaeology in Pakistan.....	10,000	10,000
<i>Forest Department.</i>		
Inspector-General of Forests.....	5,000	10,000
<i>Agricultural and Civil Veterinary Departments.</i>		
Director of Dairy Research.....	10,000	10,000
Imperial Dairy expert.....	..	2,500
<i>Meteorological Department.</i>		
Director-General of Meteorology.....	5,000	5,000
<i>Printing and Stationery.</i>		
Controller of Printing and Stationery, Pakistan.....	4,000	4,000
<i>Broadcasting.</i>		
Controller of Broadcasting.....	2,500	2,500
<i>Civil Aviation.</i>		
Director of Civil Aviation in Pakistan.....	10,000	10,000
<i>Geological Survey of Pakistan.</i>		
Director Geological Survey of Pakistan.....	..	5,000
<i>Mines Department.</i>		
Chief Inspector of Mines in Pakistan.....	5,000	5,000

Name of Authorities.	Residential buildings.	Non-residential buildings.
	Rs.	Rs.
<i>Public Works Department.</i>		
Chief Engineer Pakistan Public Works Department in respect of original works in connection with buildings for which the Ministry of Health and Works is the administrative Ministry.....		
In the East Bengal, the Punjab, and Sind Provinces.....		20,000
Provincial Governments (in the case of Public buildings appertaining to the Government of Pakistan).....	..	10,000
<i>Home Division</i>		
Director, Intelligence, Bureau.....	2,500	2,500
Deputy Director, Intelligence, Government of Pakistan, Peshawar.....	500	500
<i>Miscellaneous.</i>		
Local Head of any Central Department not specifically mentioned.....	...	50



INDEX.

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

A	Paragraph.	Paragraph.
Accidents—		ment Houses .. 60 Note, 63 (c)
Divisional Officers required to report	47,93	Works generally
Accountant—		Powers of Public Works Department of minor local Government to accord--to additions to residential buildings. 63 (a) Note
Divisional—responsible for correct compilation of accounts	43	Procedure for obtaining—
Position of Divisional—in relation to Divisional Officer	43	Revised—to alterations in original proposals when required
Accounts—		Revised—when necessary in cases of excesses over original estimates
Responsibility of Divisional Officers for—	42	When required
Responsibility of superintending Engineers for —.	34	Agency—
Acquisition of land—		For execution of original works, special and ordinary repairs
See Land.		1-A
Additions—		Alterations—
See Alterations.		Administrative approval of Government of Pakistan to—of existing residential buildings when required
Administrative Approval—		Divisional Officers prohibited from making—in sanctioned designs
By whom given	60,61,62	Important structural—require orders of original sanctioning authority
Definition of—	54	Powers of local Governments to accord administrative approval to—to Circuit Houses
Minor local Governments may delegate powers of—to subordinate officers..	64	Powers of Public Works Department of minor local Government to accord administrative approval to—of residential buildings
Not required to irrigation works	54 Note	Revised administrative approval to—in original proposals when required
Of Government of Pakistan when required	62	54
Powers of Authorities to accord—to works for certain central departments	Appendix	
Powers of minor local Governments to accord—to :—		
Addition to residential buildings	63 (a)	
Alterations and additions to Circuit Houses	63 (b)	
Expenditure upon Govern-		

	Paragraph.		Paragraph.
Exercise concurrent control with Audit Officers over accounts matters ..	29	Commencement of work—	
Chief Engineers—concl'd.		Before detailed estimates of complete project sanctioned	75
May be empowered to authorize undertaking of deposit works	108	By Divisional Officers prohibited without sanction of competent authority..	95
Position of—	27	Commencement of work—concl'd.	
Powers of—to accord technical sanction ..	68	On periodical repairs in anticipation of sanction to estimate	107
Responsibility of—for transfers and postings ..	28	Rules to be observed before	58
Responsibility of—for budget estimates	30	Commendations—	
Responsibility of—for revenue assessments.. ..	31	Entry of—in personal registers of engineering subordinates	7
Responsible for communication of sanctions to Audit Officer	78	Commission—	
Responsible for watching expenditure against grants	30	Of 5 per cent. allowable to auctioneer on sale of stores	128
Circuit Houses—		Communications—	
Powers of local Governments to accord administrative approval to additions and alterations to—	63 (b)	Agency for execution of original works, special and ordinary repairs relating to—	1-A
Civil Officers—		See Roads.	
Extent to which Divisional Officers required to comply with demands of—for estimates..	54, 56 Note	Completion Plans—	
Requisitions by—for petty works and repairs ..	101	Disposal of—	100
Clerical Establishment—		Completion Reports—	
May be required to furnish security	16	Disposal of—	100
Code, Central Public Works Department—		Divisional Officers responsible for—	46
Scope of	1	How to be framed.. ..	99 (b)
Collection—		Office of record of	100
Of materials costing more than Rs. 10,000 must be covered by estimate ..	124	Superintending Engineer responsible that no delay allowed to occur in submission of—	35
Commander-in-Chief—		Utilization of—as revised estimates.. ..	72, 98
Rules regarding residence of—not overridden by Code	1	When required	99 (b)
		Completion Statement—	
		How to be framed.. ..	99 (a)
		When required	99 (a)

	Paragraph.		Paragraph.
Utilization of—as revised estimate ..	98, 99 (a)	Reference to—of proposals for occupation of land held for Military purposes	87
Contingencies—		Deposit works—	
Allowances for—in estimates	82	Advances of Government money to meet arrears in contributions for—prohibited	111-IV
Powers of authorities to direct—to new works ..	85	Allowances to be made in estimates for—for departmental charges ..	111-II
Contract Documents—		Authorities authorized to sanction undertaking of—	108
List of—required	89 (c)	Definition of	108
Must be approved by authority competent to accept tender before tenders invited	89 (a)	Department may be required to undertake— ..	108
Contract (s)—		Excess on—to be immediately reported	111-V
Amount of—for purpose of determining authority competent to accept—	91 Note 2	No interest allowed on sums deposited for— ..	110
Except under legal advice must be executed on standard forms	89 (c)	Procedure to be followed in undertaking— ..	111
Minor local Governments may permit or condone departures from rules relating to	89 (g)	Procedure when works executed partly from departmental funds and partly from contributions ..	109
Must be strictly enforced ..	89 (f)	Realization of contributions	110
Officers empowered to execute—	91	Rules regarding—	111
Powers of officers to give several—for the same work to different contractors	90	Dismantlement—	
Restrictions on powers of minor local Governments and officers to accept ..	89 (d)	Authorities empowered to sanction—of public buildings	115
Should contain stipulations as to quantity of work and time allowed for execution	89 (c)	Dismissal (s)	
<i>See also</i> Contract documents, Tenders.		Month's notice to be given to temporary and work charged establishments on	11
D		Divisional Officers—	
Deaths—		Authorities from whom— can receive orders ..	50
Procedure in cases of—due to accidents on works ..	93	Duties of—	40—56
Defence Ministry—		Extent to which—required to comply with demands of Civil Officers for estimates	54, 56 Note

	Paragraph.		Paragraph.
Divisional Officers—<i>contd.</i>		Divisional Officers—<i>concl'd.</i>	
May be empowered to authorize undertaking of deposit works	108	dents	47, 93
May reduce technical sanctions if excessive	74	Required to report sanctions accorded by them monthly	78
May remit percentage charges on sale of surplus stock	127	Required to report surplus stock	126
Position of—in relation to divisional accountants ..	43	Responsibility for revenue assessments	49
Power of—		Responsibility for transfers	41
To accept contracts	91	Responsible for accounts	42, 43
To accord technical sanction to estimates	68	Responsible for administration of grants	48
To adjust losses on manufacture of stores ..	135 (h)	Responsible for arrangements for custody of stores	121
To dispose of unserviceable or surplus stores ..	135 (d)	Responsible for completion reports	46
To issue stores to private persons	135 (e)	Responsible for land and buildings in their charge	45
To pass excesses over estimates	71	Responsible for reports of probable excesses	44
To purchase and manufacture tools and plant	123	Responsible that plans of buildings corrected on completion of alterations ..	45 Note
To purchase stores for reserve stock	124	Should endeavour to find tenants for vacant buildings	116
To purchase stores under sanctioned estimates ..	122		
To sanction repairs to tools and plant	123	E	
To sanction temporary and work-charged establishment	12	Engineering subordinates—	
To write-off tools and plant	135 (f) and (g)	Maintenance of personal registers for—	7
Prohibited from making material alterations in sanctioned designs ..	95	May be required to furnish security	16
Required to inspect all public buildings annually	45	Establishment—	
Required to inspect furniture in residences of high officials	113	Allowances to be made for—in estimates for deposit works	111-II
Required to maintain register of buildings	120	General rules regarding—borne on Provincial cadres	4-6
Required to oppose proposals for construction of works unless satisfied of their necessity	54	<i>See also</i> Engineering subordinates, Temporary establishment, Work-charged establishment, Medical establishment.	
Required to report acci-		Estimate (s)—	
		Abstract of—how framed	81

Estimate(s)— <i>concl'd.</i>	Paragraph.	Excess(es)—	Paragraph.
Allowance for contingencies in—	82	Divisional Officers responsible for reporting probable —	44
Allowance to be made in —for deposit works for establishment and tools and plant	111-II	Of less than 5 per cent. how dealt with	71
Commencement of periodical repairs in anticipation of sanction to—	107	On deposit works to be immediately reported	111-V
For manufacture or collection of materials how dealt with	124	On residential building forming part of a project estimate	85 Note
For repairs to public buildings should include taxes payable by Government	104	Powers of authorities to pass — over estimates	71
Definition of term	81	Revised administrative approval when necessary in case of—over original estimate	65
Items to be included in— for repairs	104	<i>See also</i> Revised estimates and Supplementary estimates.	
Lapse of sanction to—	77	Expenditure Sanction—	
Lapse of sanction to—for ordinary repairs	103	Definition of —	55
Of cost of land for acquisition how framed	86	Given by Finance Ministry	66
Provision for work-charged establishment in—how made.	10	Modifications in —	67
Required for collection or manufacture of materials costing more than Rs. 10,000	124	F	
Required for purchase or manufacture of tools and plant if cost exceeds Rs. 500	123	Ferries—	
Sanction to — for special repairs does not lapse at end of year	105	Removal of—requires sanction of Government of Pakistan	79
Separate — necessary for repairs to each work or group of works	102	Finance Ministry—	
Superintending Engineer may sanction lump sum — for repairs to buildings	106	Expenditure sanction given by —	66
Working year for annual maintenance — fixed by minor local Governments	103	Fixtures —	
<i>See also</i> Revised estimates and Supplementary estimates.		Public buildings to be provided with necessary—	112
		Repairs to—in buildings how executed	112
		Forms —	
		Sanction of Government of Pakistan required to alterations in standard—	17
		Furniture—	
		Powers of Superintending Engineers to purchase office—	123 Note

	Paragraph.		Paragraph.
Furniture — <i>concl.</i>		Guards—<i>contd.</i>	
Special rules regarding — in residences of high officials	113	Rules regarding employment of police—	13
G		I	
Government Houses—		Indents—	
Powers of minor local Governments to sanction outlay on—	60 Note	Certificate to accompany— for mathematical and surveying instruments ..	132
Restriction on powers of minor local Governments to sanction supplementary estimates for ...	63 (c)	Inspection reports—	
Special rules regarding furniture in	113	On Divisional Officers' offices required from Superintending Engineers	36
<i>See also</i> Governor-General's residences.		Instruments—	
Government of Pakistan—		<i>See</i> Mathematical and Surveying Instruments.	
Administrative approval of — required to :—		Insurances—	
Estimates for additions and alterations to Circuit Houses in certain cases .	63 (b)	Minor local Governments may effect — of specially valuable property ...	118.
Estimates in excess of the powers of minor local Governments or officers of central departments .	62	Interest—	
Sanction of—required to:—		No—allowed on sums deposited as contributions for public works	110
Abandonment of main roads	79	Irrigation works—	
Alterations in standard forms	17	Administrative approval to —not required	54 Note
Occupation of land held for military purposes .	87	L	
Removal of bridges and ferries	79	Labour reports—	
Sale or dismantlement of buildings costing more than Rs. 10,000 ...	115	How prepared	94
Governor-General's residences—		Land—	
Special rules regarding— not overridden by Codes.	1	Rules for acquisition of—	86
Groups of works—		Special rules regarding occupation of—held for military purposes	87
Definition of—	59 Note	Lapse of sanction	
Limitations on sanctions of officers to—	59	To estimates	77
Guards—		Leases —	
Employment of—other than police	14	Superintending Engineers may grant—of public buildings to private individuals	116
		Terms of — of public buildings to private individuals	116, 117

	Paragraph.		Paragraph.
Leave—		Powers of Superintending Engineers to sanction estimates for of stores due to depreciation	135 (a)
Applications for—of officers borne on Provincial cadres how made ..	6		
Live-stock—		M	
Powers of minor local Governments to purchase	123 Note	Manufacture—	
Local Bodies—		Divisional officers may—	
Rules regarding purchase of European Stores for or by—inapplicable in certain cases	122	stock to keep reserve up to sanctioned limit ..	125
Local Fund works—		Estimates for—of materials how dealt with ..	124
Members of department may be employed on— at discretion of minor local Government ...	9	Estimates required for—of tools and plant if cost exceeds Rs. 500	123
Local Governments—		Of materials costing more than Rs. 10,000 must be covered by estimate ..	124
Powers of minor—in miscellaneous matters:—		Powers of authorities to — tools and plant	123
To accept contracts ..	88	Powers of Divisional officers to adjust losses on —of stores	135 (h)
To purchase live-stock ..	123 Note	Materials—	
To sanction outlay on Government Houses ..	60 Note	Charged to works, included under head of "Stores" ..	121
To write-off irrecoverable value of stores lost ..	135 (b)	Estimates for manufacture and collection of—how dealt with	124
Powers of minor—to accord administrative approval to:—		Manufacture or collection of—costing more than Rs. 10,000 must be covered by estimate ..	124
Alterations and additions to Circuit Houses ..	63 (b)	Mathematical and Surveying instruments—	
Alterations and additions to residential buildings ..	63 (a)	Certificate to accompany indents for—	132
Works generally	60	Cost of repairs of damage to—recoverable from person responsible ..	133
Restriction on powers of minor—to sanction supplementary estimates for Government Houses ...	63 (c)	Repairs to—how executed ..	132
Losses		To be obtained from Survey Department	132
Of stores to be immediately investigated	130	Measurement Books—	
Powers of authorities to write off—of stores ..	135	Superintending Engineers required to inspect— ..	37
Powers of authorities to adjust —on manufacture of stores	135 (h)	Measurements—	
		Superintending Engineers responsible for observance of rules regarding check—	37