Government of Rajasthan
Finance (G&T) Department

No. F.3(2)FD/GFAR/2020 Part

Jaipur, dated: 6/5/2024

All Heads of Department,
All Officers of Accounts Cadre,
All Stakeholders,
Rajasthan.

Subject: Inviting comments and suggestions on draft 'Rajasthan Integrated Financial & Accounts Rules'

The draft of new **'Rajasthan Integrated Financial & Accounts Rules'** has been prepared under Finance (G&T) Department, for strengthening the existing operational framework of public finance and accounting within the state. It is proposed to bring new **'Rajasthan Integrated Financial & Accounts Rules'** replacing existing General Financial and Accounts Rules and Public Works Financial & Accounts Rules by the state government to further reform the arena of public finance and accounting because with the changing times, government is working towards digitalisation of financial services, so that e-governance, financial inclusiveness, accountability and transparency can be ensured. Towards this direction Finance Department has taken various initiatives like IFMS, WAM etc.

The draft of new **'Rajasthan Integrated Financial & Accounts Rules'** is being circulated to all the Heads of Department/Accounts Service Personnel/Stakeholders/Citizens for soliciting their comments and suggestions. It is requested from all the Heads of Department/ Accounts Service Personnel/Stakeholders/ Citizens to submit their comments and suggestions for improvement within 15 days at jsfgt@rajasthan.gov.in with a copy to cao.spfc@rajasthan.gov.in

Suggestions obtained will be considered by the Finance (G&T) Department before finalizing new **'Rajasthan Integrated Financial & Accounts Rules'**.

Enclosed: Draft **'Rajasthan Integrated Financial & Accounts Rules'**

(**Manish Mathur**)
Joint Secretary

Copy forwarded for necessary action to:-

1. PS to All Addl. Chief Secretaries/Principal Secretaries/Secretaries to the Government.
2. All Executive Officers, Corporations/Boards/PSUs, Rajasthan.
3. Technical Director, Finance (Computer Cell) Department, Rajasthan, Jaipur for uploading this document on the website.
4. Guard File.

Joint Secretary

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The Rajasthan Integrated Financial and Accounts Rules

Draft Volume II: Appendices

VERSION UPDATED ON 06.05.2024

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DRAFT APPENDIX I
(See Rule 432 (2) of FAR Volume I)
GOVERNMENT ACCOUNTS

I GENERAL

1. The important General principles of Government accounting are in following Parts:

Parts	Subjects
I.	General
II.	Capital and Revenue Accounts
III.	Interest on Capital
IV.	Public Works Accounting
V.	General method of accounting
VI.	Classification of Losses in Government Accounts
VII.	Classification of certain other transactions

2. **Form of Accounts**

By virtue of the provisions of Article 150 of the Constitution, the Government Accounts of the State Government shall be kept in such form as the President may, on the advice of the CAG, prescribe. The President on the advice of CAG has made basic rules relating to Form of Accounts of the States namely, Government Accounting Rules, 1990;

3. **Principles of Accounting**

a. The main Principles according to which Government accounts shall be maintained are as contained in Government Accounting Rule 1990 and the directions of the Comptroller & Auditor General in connection therewith.

b. Volume II & III of Account code embody directions of the Comptroller & Auditor General regarding the form of initial & subsidiary accounts to be kept in Treasuries, and in Public Works Departments and Forest Departments.

4. **Preparation and Presentation of Accounts**

Accounts of the State Government shall be prepared every year showing the receipts and disbursements for the year, surplus or deficit generated during the year and changes in Government liabilities and assets. The accounts shall be prepared by the Comptroller and Auditor General of India (CAG) and shall be submitted to the Governor of Rajasthan, preferably within six months of close of the Financial Year, who shall cause them to be laid before State Legislative Assembly.

5. **Cash Based Accounting**

Government accounts shall be prepared on cash basis. With the exception of such book adjustments as may be authorised by Finance Department, the transactions in Government accounts shall represent the actual cash receipts and payments during a financial year as distinguished from amounts due to or by Government during the same period.

6. **Period of Accounts**

The annual accounts of the State Government shall record transactions which take place during a financial year running from the 1st April to the 31st March thereof.

Note: The Government accounts of a year may be kept open for a certain period in the following year for carrying out certain inter-departmental adjustments after the close of the year, for the rectification of mis-postings and misclassifications coming to notice after the 31st March.

7. **Revised list of Major and Minor Heads of Public Works transactions**

Revised list of Major and Minor Heads of receipts and disbursements pertaining to typical Public Works transactions is given in **Appendix II along with annexures (Statements A, B, C, D, E)**. This list has been issued by the Controller General of Accounts on behalf of the President of India on the advice of the Comptroller and Auditor General of India.

Note: The detailed classification of Accounts Heads in Government Account and the order in which the Major and Minor Heads shall appear inx all accounts records shall be such as are prescribed by the Central Government from time to time on the advice of the Comptroller and Auditor General, of India.

8. **Main Divisions and Structure of Accounts**

The accounts of Government shall be kept in three parts:

Part 1 Consolidated Fund (Article 266(1))	
Revenue	(a) Receipt Heads (Revenue Accounts) (b) Expenditure Heads (Revenue Accounts)
Capital, Public debt, Loans	(a) Receipt Heads (Capital Accounts) (b) Expenditure Heads (Capital Accounts) (c) 'Public Debt', 'Loans', and 'Advances'
Part II Contingency Fund (Article 267(2))	
Part III Public Account (Article 266(2))	

9. **Part-I – Consolidated Fund**: There are two main Divisions, namely, 'Revenue' and 'Capital' divisions.

(i) The Revenue Division comprises the two sections, viz.,

a. '**Receipt Heads (Revenue Account)'** dealing with the proceeds of taxation and other receipts classified as revenue and
b. **'Expenditure Heads (Revenue Account)'** dealing with the revenue expenditure met therefrom.

(ii) The Capital Division comprises three sections, viz.,

a. **'Receipt Heads (Capital Account)'** dealing with receipts of a Capital nature which cannot be applied as a set off to Capital Expenditure; and
b. **'Expenditure Heads (Capital Account)'** dealing with expenditure met usually from borrowed funds with the object of increasing concrete assets of a material and permanent character. It also includes receipts of a Capital nature intended to be applied as set off to Capital expenditure; and
c. **'Public Debt, Loans and Advances'** dealing with of loans raised and their repayments by Government such as, Internal Debt, External Debt, and loans and Advances made by Governments and their recoveries; transactions relating to 'Appropriation to Contingency Fund' .These sections are further divided into sectors such as 'General Services', 'Social and Community Services', 'Economic Services', etc., under which specific functions or services are grouped corresponding to the sectors of classification and which are represented by Major Heads (comprising Sub-Major Heads wherever necessary).

10. **Part-II - Contingency Fund**:

The transactions connected with the Contingency Fund of state established under the Rajasthan Contingency Fund Act, 1956, in accordance with the provisions of Article 267(2) of the constitution are recorded in this fund.

11. **Part-III - Public Account**:
The transactions relating to debt (other than those included in Part-I), reserve funds, Public Deposit Accounts, Small savings, State Provident Funds, advances, suspense, remittances and cash balances shall be recorded in this Public account.

Note: The transaction under **'Debt, Deposit and Advances'** in this part are such in respect of which Government incurs a liability to repay the moneys received or has a claim to recover the amounts paid, together with the repayments of the former (Debt and Deposits) and the recoveries of the later (Advances). The transactions relating to 'Remittances' and 'Suspense' in this part shall embrace all merely adjusting heads under which shall appear such transactions as remittances of cash between treasuries and transfer between different accounting circles. The initial debit or credits to these heads will be cleared eventually by corresponding receipts or payments later within the same circle of account or in another account circle.

II ALLOTMENT OF CODE TO EACH MAJOR HEAD AND RANGE OF CODE NUMBERS

12. A four-digit Code has been allotted to the Major Head, the first digit indicating whether the Major Head is a Receipts Head or Revenue Expenditure Head, or Capital Expenditure Head or Loans and Advances. Head or it pertains to Public Account, if the first digit is
(a) '0' or '1', the Head of Account will represent Revenue Receipt;
(b) '2' or '3' will represent Revenue Expenditure;
(c) '4' or '5' Capital Expenditure (4000 for Capital Receipt);
(d) '6' or '7' Loans and Advances Head; and
(e) '8' will represent Contingency Fund and Public Account (8000 for Contingency Fund).

13. Adding 2 to the first digit of the Revenue Receipt will give the Code Number allotted to corresponding Revenue Expenditure Head; adding another 2-the Capital Expenditure Head and another 2-the Loans and Advances Head of Accounts; e.g.
0401 represents the Receipt Head for Crop Husbandry

2401 represents the Revenue Expenditure Head for Crop Husbandry

4401 represents the Capital Outlay on Crop Husbandry

6401 represents Loans for Crop Husbandry.

Such a pattern is, however, not relevant for those departments which are not operating Capital/Loan Head of accounts e.g. Department of Supply. In a few cases, however, where receipt/expenditure is not heavy, certain Major Heads have been combined under and single number, the Major Heads themselves forming sub-major heads under that number.

14. The range of code numbers allotted under the scheme of codification is shown below:

Accounts of Government	Major Head Code Nos.
Part I - Consolidated Fund	
Section I: Receipt Heads (Revenue Account)	0020-1999
Expenditure Heads (Revenue Account)	2011-3999
Section II: Receipt Head (Capital Account)	4000
Expenditure Heads (Capital Account)	4046-5999
Section III: Public Debt, Loans & Advances	6001-7999
Part II - Contingency Fund	8000
Part III - Public Account	8001-8995

15. **Classification of Transactions in Government Accounts**
a. As a general rule classification of the transactions in Government accounts shall have closer reference to functions, programmes and activities of the Government and the object of revenue or expenditure, rather than the Department in which the revenue or expenditure occurs.

b. The classification shall conform to the prescribed heads of accounts except in cases where the President may on the advice of the CAG, issue any general or special orders, as to the head of account under which any specified transactions or transactions of any specified class of transactions is/are to be classified.

c. Major Heads (comprising Sub-Major Heads wherever necessary) are divided into Minor Heads. Minor Heads may have a number of subordinate heads, generally known as Sub Heads. The Sub Heads are further divided into Detailed Heads followed by Object Heads.

d. The Major Heads of account, falling within the sectors for expenditure heads, generally correspond to functions of Government, while the Minor Heads identify the programmes undertaken to achieve the objectives of the functions represented by the Major Head. The Sub Head represents schemes, the Detailed Head denotes sub scheme and Object Head represent the primary unit of appropriation showing the economic nature of expenditure such as salaries and wages, office expenses, travel expenses, professional services, grants-in-aid, etc. The above six tiers are represented by a unique 15-digit numeric code.

Illustration:

(a) Expenditure Head (15 Digit Numeric Code)

Heads	Code	Expenditure incurred
Major Head	4202	Capital outlay on Education, Sports, Art & Culture
Sub-Major Head	01	General Education
Minor Head	202	Secondary Education
Sub Head	(01)	Buildings
Group Head	[90]	Construction Works
Object Head	17	Major Construction Works

(b) Revenue Head (13 Digit Numeric Code)

Heads	Code	Expenditure incurred
Major Head	0215	Water supply and sanitation
Sub-Major Head	01	Water supply
Minor Head	202	Receipts from Urban water supply Scheme
Sub Head	(01)	Receipts from General urban water supply schemes
Group Head	[90]	Water supply schemes Ajmer

e. Budget heads exhibited in estimates of receipts and expenditure framed by the Government or in any order of appropriation shall ordinarily conform to the prescribed rules of classification. Where there is a divergence, the corresponding actual receipt or expenditure shall be brought to account under the appropriate Major, Minor etc. heads as prescribed and sub/detailed heads appropriate thereto.

f. **Charged or Voted Expenditure.** The expenditure covered under Article 112 (3) of the Constitution is charged on the Consolidated Fund of State and is not subject to vote by the legislature. All other expenditure met out of the Consolidated Fund of State is treated as Voted expenditure. Charged or Voted Expenditure shall be shown separately in the accounts as well as in the Budget documents. The expenditure "charged" (non-voted) or "voted" shall be appended to the heads concerned to distinguish the two categories of expenditure

g. **Conformity of budget heads with rules of classification**: Budget heads exhibited in estimates of receipts and expenditure by the Government or in any order of appropriation shall ordinarily conform to the prescribed rules of classification. Any discrepancy shall be rectified in consultation with the Finance (Budget) Department at the earliest or at the stage of revised estimates and should this not be feasible for any reason, a note may be kept in the relevant accounts viz.: Appropriation Accounts and/or the Finance Accounts wherever necessary explaining the discrepancy.

Note 1: Finance Accounts:

The Finance Accounts of the State present the accounts of receipts and outgoings of the Government for the year, together with the financial results disclosed by the Revenue and

Capital accounts, the accounts of the Public Debt and the liabilities and assets of the State Government as worked out from the balances recorded in the accounts.

Note 2: Appropriation Accounts:

The appropriation Accounts present the sums expended in the year against the provisions specified in the schedule appended to the appropriation Act.

Note 3: Preparation of Finance Accounts and Appropriation Accounts by AG

Finance Accounts and Appropriation Accounts are prepared by Accountant General under the supervision of CAG of Indian accordance with requirements of Article 149, 150, and 151 of the Constitution of India and the CAG (Duties, Power and Condition of Service) Act, 1971 as amended from time to time.

h. **Responsibility of Departmental officers:** Every officer responsible for the collection of Government dues or incurring expenditure of Government money shall see that proper accounts of the receipts and expenditure, as the case may be, are maintained in such form as may have been prescribed for the financial transactions of Government with which he is concerned and tender accurately and promptly all such accounts and returns relating to them as may be required by Government, Controlling Officer , as the case may be.

i. **Classification should be recorded in all the bills and challans by Drawing Officers.** Suitable classification shall be recorded by Drawing Officers on all bills drawn by them. Similarly, classification on challans crediting Government money into the Bank or through any electronic/online mode shall be indicated or recorded by Departmental Officers responsible for the collection of Government dues, etc. In cases of doubt regarding the Head under which a transaction should be accounted, the matter shall be referred to the Financial Advisor of Administrative Department concerned/ Director Budget, Finance Department wherever necessary.

16. **Authority To Open a New Head of Account:** The introduction of any new major or minor head as well as the abolition or changes of nomenclature of any of the existing heads shall require the approval of the Comptroller and Auditor General, who will obtain the approval of the President, where necessary. The Government has, however, been given discretion to open the sub-heads and detailed heads, where necessary.

17. **Currency in which Accounts are Kept:** The accounts of Government shall be maintained in Indian Rupees. All foreign currency transactions and foreign aid shall be brought into account after conversion into Indian Rupees.

III CAPITAL AND REVENUE ACCOUNTS

18. **(a) Capital expenditure**: Significant expenditure incurred with the object of acquiring tangible assets of a permanent nature (for use in the organisation and not for sale in the ordinary course of business) or enhancing the utility of existing assets, shall broadly be defined as **Capital expenditure**. **(b) Revenue expenditure**: Subsequent charges on maintenance, repair, upkeep and working expenses, which are required to maintain the assets in a running order as also all other expenses incurred for the day to day running of the organisation, including establishment and administrative expenses, shall be defined as **Revenue expenditure.**

19. Expenditure of a Capital nature shall be distinguished from the Revenue Expenditure both in the Budget Estimates and in Government Accounts

    a. **Revenue Expenditure:** Expenditure on a temporary asset or on grants-in-aid cannot ordinarily be considered as a capital expenditure and shall not, except in cases specifically authorised by the President on the advice of the CAG, be debited to a Capital Head.

    b. **Capital Expenditure:** Capital expenditure is generally met from receipts of capital nature debt, deposit of banking character, as distinguished from ordinary revenues derived from taxes, duties, fees, fines and similar items of current income including extraordinary receipts. It is open to the Government to meet capital expenditure from ordinary revenues, provided there are sufficient revenue resources to cover this liability.

20. Expenditure of a capital nature as defined above, incurred upon a scheme or project shall not be classed as capital expenditure in the Government accounts unless the classification has been expressly authorised by general or special orders of Government. Ordinarily, such classification will not be permitted unless:
    a. It is essential for exhibition of financial results of any special service or undertaking on the basis of generally accepted commercial principles, or in some other conventional manner, either that the cost of the service of undertaking may be ascertained or that the full implications of any policy may be clearly demonstrated; or
    b. In the case of public works where the cost individually exceeds Rs. 1 lakh or where the individual cost is below this limit but the works form part of the Scheme having a continuity of purpose, time and space and the cost of scheme as a whole exceeds Rs. 5 lakhs; or
    c. The expenditure involved is so large that it cannot reasonably be met from ordinary revenues.

21. **Capital Cost of Unproductive Work to be met from Ordinary Revenues:**
    a. As a general rule, capital cost of an unproductive work is met from ordinary revenues. Borrowed money and other resources will not ordinarily be spent for unproductive work/purposes unless the following conditions are fulfilled:
        i. the objects for which the money is needed are so urgent and vital that the expenditure can neither be avoided, postponed or distributed over a series of years; and
        ii. the amount is too large to be met from current revenues.
    b. productive works are those which produce sufficient revenue over the charges relevant to its functioning.

22. **Principles for Allocation of Expenditure between Capital and Revenue**
    The following are the main principles governing the allocation of expenditure between Revenue and Capital:

    a. Capital shall bear all charges for the first construction and equipment of a project as well as charges for intermediate maintenance of the work while not yet opened for service. It shall also bear charges for such further additions and improvements, which enhance the useful life of the asset, as may be sanctioned under rules made by competent authority.
    b. Subject to Clause (c) below, revenue shall bear subsequent charges for maintenance and all working expenses. These embrace all expenditure on the working and upkeep of the project and also on such renewals and replacements and such additions, improvements and extensions as prescribed by Government are debitable to the revenue account.
    c. In the case of works of renewal and replacement which partake expenditure both of a capital and revenue nature, the allocation of expenditure shall be regulated by the broad principle that Revenue should pay or provide a fund for the adequate replacement of all wastage or depreciation of property originally provided out of capital grants and that only the cost of genuine improvements, which enhance the useful life of the asset whether determined by prescribed rules or formulae, or under special orders of Government, may be debited to Capital account. Where under special orders of Government, a Depreciation or Renewals Reserve Fund is established for renewing assets of any commercial activity/department/undertaking, the distribution of expenditure on renewals and replacements between Capital account and the Fund shall be so regulated as to guard against overcapitalisation on the one hand and excessive withdrawals from the Fund on the other.
    d. Expenditure on account of reparation of damage caused by extraordinary calamities such as flood, fire, earthquake, enemy action, etc., shall be charged to Capital, or to Revenue, or divided between them, depending upon whether such expenditure results in creation/acquisition of new assets or whether it is only for restoring the condition of the existing assets, as may be determined by Government according to the circumstance of each case.

23. **Capital receipts during construction mainly to be utilised in reduction of capital expenditure:**
    Capital receipts in so far, they relate to expenditure or represent recoveries of expenditure previously debited to Capital accruing during the process of construction of a project, shall be utilised in reduction of capital expenditure. Thereafter their treatment in the accounts will depend on circumstances, but except under special rule or order of Government, they shall not be credited to the revenue account of the department or undertaking.

24. Record of Capital Expenditure in Account

The following principles shall govern the record of capital expenditure in accounts:

a. The State Government should prescribe definite criteria for classifying as items of expenditure as pertaining to "Revenue" or "Capital" taking into account the nature and the magnitude of the expenditure involved. The source of financing (whether revenue budget or capital budget) should follow this classification.
b. All claims of expenditure to be met from revenue according to the criteria indicated in (a) above shall be initially and finally debited to "revenue" and it is not permissible to debit such expenditure temporarily to a capital head pending its write back to revenue over a period of years.
c. The detailed rules by which allocation of expenditure between capital and revenue in commercial activities/departments and undertakings should be determined, shall be such as may be made by the Government after consultation with the CAG.

25. Allocation between Capital and Revenue Expenditure

The allocation between capital and revenue expenditure on a Capital Scheme for which separate Capital and Revenue Accounts are to be kept, shall be determined in accordance with such general or special orders as may be prescribed by the Government after consultation with the CAG.

26. Conversion of Outstanding Loans into Equity Investments or Grants-in-Aid

Government takes from time to time, suitable measures to strengthen/ restructure the Capital base of public sector enterprises so that these enterprises can improve their performance and productivity. As a part of the package scheme, financial relief in the form of conversion of outstanding loans into equity investments or grants-in-aid are also agreed to.

Where loans outstanding against State Public Sector Undertakings are proposed to be converted into equity investments or as grants-in-aid to the State Public Sector Undertakings, the approval of the State Legislature to such proposals shall be obtained by including a token provision in the relevant Demands for Grants or Supplementary Demands for Grants as may be found expedient. The details of such conversion of loans may be explained in the relevant Budget/Supplementary Demand documents.

After obtaining the approval of the State Legislature, the balances under loans and the progressive expenditure of the Capital Heads of Accounts shall be corrected proforma in the relevant Accounts of the State Government, under the Loan/Capital Major Heads concerned.

IV INTEREST ON CAPITAL

27. Interest Rate

Except in special cases regulated by special orders of Government, interest at such rates as may be specified from time to time shall be charged in the accounts of all Commercial Departments or units for which separate capital and revenue accounts are maintained within the Government accounts.

28. Charging of Interest on Capital Outlay Met Out of Specific Loans Raised by Government:

a. For capital outlay met out of specific loans raised by Government, the interest shall be charged at such rate as may be prescribed by Government, having regard to the rate of interest actually paid on such loans and the incidental charges incurred in raising and managing them.
   Note: By specific loans are meant loans that are raised in the open market for one specific purpose which is clearly specified in the prospectus and in regard to which definite information is given at the time of raising of the loans.
b. For capital outlay provided otherwise, interest shall be charged at the rate of interest to be determined each year by the Accountant General, with the approval of the Government.

29. Method of Calculation of Interest

The interest shall be calculated on the direct capital outlay at the end of the previous year plus half the outlay of the year itself, irrespective of whether such outlay has been met from current revenues or from other sources.

30. How Interest Charged to Capital is to be Written Back

When under any special orders of Government, charges for interest during the process of construction of a project are temporarily met from capital, the writing back of capitalised interest shall form the first charge on any capital receipts or surplus revenue derived from the project when opened for working.

V PUBLIC WORKS ACCOUNTING

31. The Engineering departments execute primarily works of all classes under their control. It also executes civil works required for other departments of the Government, except such as are entrusted to the administration of the departments concerned. Civil works of the various ministries of Central Government such as NHAI (Ministry of Road Transport and Highways (MoRTH)), CPWD, Defence Department, Railway works, may also be entrusted to the department, either occasionally or as a standing arrangement, and non-government works may also have to be undertaken. Besides the foregoing, other services, such as the manufacture, supply of stores, workshop operations are also undertaken by Divisional Officers.

32. Classification of Transactions of Public Works

a. As a general rule, the classification of transactions in Government accounts, shall have closer reference to the functions, programs and schemes/activities of the Government and the object of the revenue or expenditure rather than the Department in which the revenue or expenditure occurs. This principle is, however, subject to such exceptions as may be authorized specially in any individual case or a class of cases e.g., receipts representing 'Interest' are shown under **"0049 Interest Receipts**" and expenditure on the maintenance and repairs of non- residential buildings under the administrative control of the P.W.D. are shown under the Major Head **"2059 Public Works"** irrespective of the functions to which they relate.

b. Expenditure on Public works where the works are under the administrative control of the P.W.D. shall be classified in accounts according to the following principles:

i. Expenditure on the construction of **government non-residential buildings** for administrative and office purpose and other buildings which exclusively relate to functions under General Services will be accounted for under the **Major Head "2059-Public Works" or "4059-Capital Outlay on Public Works"** as the case may be.

ii. Expenditure on the construction of **buildings for purely functional purposes such as those for Schools, Colleges, Hospitals etc.** will be accounted for under the relevant Major Heads closely connected with the functions such as **"2202-General Education/"4202-Capital outlay on Education, Sports and Culture, "2210- Medical and Public Health, "4210- Capital Outlay on Medical, and Public Health" etc.**, as the case may be.

iii. Expenditure on the **maintenance and repairs of all Government non- residential buildings** whether for administrative, office or functional purposes will, however, be accounted for under the Major head **"2059 Public Works".**

iv. Expenditure on **Government Residential buildings** will be accounted for under the Major Head **"2216-Housing/4216-Capital Outlay on Housing"** in the revenue or capital section as the case may be in the sector "Social Services".

v. Expenditure on **Roads and Bridges,** being in the nature of communication services, will be accounted for under the Major Head **"3054 Roads and Bridges/5054 Capital Outlay on the Roads and Bridges"** in the revenue or capital sections, as the case may be in Sub- Sector "Transport" of the Sector "Economic Services".

vi. Where the buildings etc. are not under the administrative control of the P.W.D. it is open to Government to prescribe that expenditure on construction and repairs upto certain monetary limits as prescribed by Finance Department from time to time may be incurred by the Civil departments (i.e., departments other than the Public Works Department) concerned. In cases, where the expenditure exceeds Rs. 50,000/- and it can be identified with the programme (Minor Head) relating to the function (Major Head) it should be accounted for under the detailed head "Minor Works" or "Buildings" below the minor head. Where the minor head is not identifiable, it should be classified under the residuary minor head **"800- Other expenditure"** of the relevant major head.

vii. (a) Expenditure on the staff quarters (construction) as well as maintenance forming part of a Scheme or Project such as those of Doctors or Nurses in a hospital, will normally be accounted for as expenditure of the programme under the relevant functional Major Head **"2210/4210-Medical and Public Health"** in the example cited above and not under the Major Head **"Housing".**

(b) If, however Government finds it difficult for administrative reasons to follow the principle in vii(a) above, in the case of maintenance expenditure, the expenditure on maintenance may be debited to **"2059- Public Works"**. As a corollary, the license fee receipts will go to **"0216-Housing**" in such cases.

33. Transaction in Connection with Services and Operations Undertaken by Public Works Departments

a. Transactions relating to the charges and receipts connected with the services pertaining to Civil Works chargeable to the revenues of the State are adjusted finally in the accounts of Divisional Officers against the appropriations therefore, placed at their disposal.

b. Transactions connected with the services for other government works including civil works for departments of the Central Government are not so adjusted finally but pass eventually out of the accounts of Divisional Officers for incorporation in the accounts of the departments and administrations concerned. Outlay on non-government works is charged against the deposits received, therefore.

c. When a Public Works Division undertakes a service on behalf of another Public Works Division in the State, the connected Receipts and Charges are paid or received respectively by Book Transfer/Adjustment Bill/Challans to/ from the latter Division

d. Operations undertaken in the Manufactories and Workshop of a division on behalf of other divisions, departments, local bodies or individuals are treated as operation of the division in the first instance, but the entire cost is ultimately recovered from the party concerned.

34. Detailed Rules and Special Accounting Procedures

Detailed Rules and Special Accounting Procedures adopted for works executed by P.W.D. as an agency of C.P.W.D., Railways, Defence, Postal Department, Tele-communication Department, Government of India and other State Governments and for specific Schemes sponsored by the Government of India, or wholly or partly financed by Government of India, or common Works of Central and State Governments, like works financed from Central Road Fund, Calamities Relief Fund, National Highways, Bridges, Strategic Roads, Special Problem Areas Schemes etc., procedures for payments against Railway Freight Credit Notes shall be as prescribed by government of India from time to time.

35. Concurrence with Rules in FAR

In all cases the primary accounts of these transactions should be kept in accordance with the rules in FAR, even though the ultimate/final cost of the transactions after all adjustments may not have to be brought to account finally in the books of the Divisional Officer.

36. Other Transactions

The performance of these services and the subsidiary proceedings gives rise to a number of other transactions with other departments etc., which have also to be brought to account, e.g., funds have to be obtained from treasuries to meet liabilities incurred, receipts realized have to be paid into treasuries and stores have to be obtained from other divisions or departments or from other countries.

37. Classification of Transaction under Various Heads

The transactions of Public Works Offices may thus be grouped under the heads indicated below:

i. **Expenditure heads:** For charges adjustable finally in the accounts of Divisional Officers.

ii. **Revenue Heads:** For Revenue Receipts creditable finally to the Consolidated Fund of the State in the accounts of Divisional Officers.

iii. **Remittance Heads:** Receipts as well as payments for cash, stores or other values received from, or paid to or on behalf of, other departments or governments.

iv. **Suspense and Deposit Heads**: For certain receipts and payments held in Suspense or Deposit pending clearance, by payment or recovery (as the case may be) in cash or otherwise. The suspense accounts for transactions of this group are treated either as heads subordinate to the Expenditure heads or as independent heads of account or as sub-heads in the accounts of works.

38. Revenue to and Expenditure from Consolidated Fund of State

Revenue is realized and credited to the Consolidated Fund of the State as it falls due under the statutory or other rules governing it, but expenditure can be incurred only against a grant voted by the Legislative Assembly or against the sum provided in the budget estimates of the State to meet the expenditure charged on the Consolidated Fund of the State under the provisions of **Article 202 of the Constitution of India**.

Note: For classification of expenditure consequent upon award of an Arbitrator or **Arbitral Tribunal (see Notes below Para 6 c. of Appendix XIII A)**

39. System of Public Works Accounts

The main features of the system of Public Works Accounts are:

a. The Divisional Officer is the primary disbursing officer of the division who is permitted to obtain by bills on the treasury the funds required for all disbursements, in connection with the execution of works. He also collects, some of the departmental receipts of the division and pays them into the treasury.

b. The initial records of these receipts and disbursements (including the transactions of subordinate offices acting on behalf of Divisional offices) are maintained in division/sub-division and checked and reconciled under his supervision by a Divisional Accountant/Divisional Accounts Officer/ Senior Divisional Accounts Officer posted in the office. The treasury officer renders Monthly Green Accounts to Accountant General on the basis of online records maintained by Division. Accountant General will conduct the audit of the Monthly Green Accounts against sanctions and appropriation of funds and then incorporates them in the general accounts of the State.

c. He is further required to maintain clear accounts of all stores received by him and to make these accounts available for audit by the Accountant General.

d. Under each Major Head of expenditure, the charges on each project, work, or sub-work are recorded separately in the accounts of Divisional Officers. In the case of works of certain classes, proforma accounts of all transactions connected therewith are prepared annually by the Accountant General and for this purpose, the receipts pertaining to each work of this class are also shown separately in divisional accounts, such as:

   i. **Administrative Accounts of Major and medium Irrigation Works-Commercial (Water Resources);**
   ii. **Preparation of Capital and Revenue Accounts of Residential buildings (Public Works Department);**
   iii. **Preparation of proforma accounts of Water Supply Schemes (PHED); and**
   iv. **Quasi-Commercial undertakings such as workshops (IGNP).**

40. Records of Transactions

It is not sufficient that an officer's accounts should be correct to his own satisfaction. A Disbursing Officer has to satisfy not only himself, but also the Audit Department, that a claim which has been accepted is valid, that a voucher is a complete proof of the payment which it supports, and that an account is correct in all respects. It is necessary that all accounts should be so kept, and the details so fully recorded, as to afford the requisite means for satisfying any enquiry that may be made into the particulars of any case, even though such enquiry may be as to the economy or the bona fides of the transactions. It is further essential that the records of payment, measurement and transactions in general must be so clear, explicit and self-contained as to be producible as satisfactory and convincing evidence of facts, if required in a Court of Law. All transactions involving the giving or taking of cash, stores, other properties, rights, privileges and concessions which have money values should be brought to account. The record of a transaction of receipt or expenditure should always be made at once under the final head/suspense head/remittance head to which it pertains, if that be known. But if the exact head cannot be ascertained at once then the transaction should be classified temporarily under the head "Deposit", if a receipt or under suspense "Miscellaneous Works Advances", if a charge (See Appendix II).

41. Classification and Accounting for Transactions Pertaining to more than one Major Head of Account

For the sake of convenience or for other special reasons, receipts or expenditure pertaining to more than one head of account may be booked in the first instance under one of the heads concerned but the portion creditable or debitable to other head or heads involved should be transferred from the former head to the latter before the accounts of the year are closed. A few cases in which this procedure is authorised are cited below:

a. Where the charges for the supply of water from Irrigation canals are consolidated with the land revenue demand, the consolidated rates are in the first instance credited to the head "0029-Land Revenue" and an approximate amount calculated as the share due to irrigation is transferred to Irrigation Revenue head.
b. Interest paid by Government loan is taken initially under the head **"2049-Interest Payment"** and necessary transfers from this head are made subsequently in respect of amounts debitable to Commercial Activities/Departments as defined by Finance Department by credit to **"0049-Interest Receipts".**
c. The Establishment and Tools and plant charges of public work divisions are in the first place, booked under a single Major head subject to final apportionment among the several major heads concerned.

42. Accounts of Commercial Departments or Undertakings

a. Where any departmental Undertakings of Government function on commercial lines, the essential formalities of commercial accounts of the Undertakings shall be kept outside the regular Government account.
b. Gross receipts and expenditure of Commercial Departments or Undertakings shall be accounted for under the appropriate Major and Minor heads in the same way as ordinary receipts and expenditure of Government.
c. The heads of accounts shall, as far as possible, be common to the Government account and the General Ledger maintained at the Department or Undertakings and should be selected with due regard to the principles of Government and Commercial accounting so that the monthly classified account of income and expenditure of the Department or Undertakings may be prepared readily from the General Ledger.
d. **Working expenses of Commercial Departments:** As a general rule Receipts and Working expenses pertaining to Commercial Department or Undertakings shall be recorded on the Receipt or Working expenses in the expenditure side.
e. **Capital receipts during construction mainly to be utilised in reduction of capital expenditure:** Capital receipts in so far, they relate to expenditure or represent recoveries of expenditure previously debited to Capital accruing during the process of construction of a project, shall be utilised in reduction of capital expenditure. Thereafter their treatment in the accounts will depend on circumstances, but except under special rule or order of Government, they shall not be credited to the revenue account of the department or undertaking.

43. Rectification of Misclassifications

The procedure to be followed in rectifying misclassification in accounts shall be as under:

(i) If an item which properly belongs to a Revenue or Expenditure head is wrongly classified under another Revenue or Expenditure head in the accounts of the same Government, the error shall be corrected at any time before the accounts of the year are closed, in the manner indicated in clause (f) below. But after the accounts are closed no correction is admissible, it being sufficient to make suitable note of the error against the original entry.
(ii) If, however, the error effects the receipts and payments of another Government or the transactions of a Commercial Department, it shall be corrected by transfer in all cases as soon as the error is discovered.

(iii) The procedure to be observed for the correction of error in the accounts of work in the public works departments shall be as laid down separately in this volume.

(iv) An error which affects a debt, deposit or remittance head shall be corrected by transfer, however old and however small it may be. If the accounts of the year in which the error took place are not closed, the correction shall be made by the removal of the item from the head under which it was wrongly taken to that head to which it properly belongs. If the accounts of the Year in which the error place are closed, then the following procedure shall be followed in the cases referred to:

a. an item taken to one debt, deposit or remittance head instead of another, the correction shall be made by transfer from the one head to the other;

b. an item credited to a debt, deposit or remittance head instead of to a revenue head, or debited to a debt deposit or remittance head instead of to an expenditure head, the correction shall be made by transfer to the head under which it should originally have appeared;

c. an item credited to a revenue head instead of to a debt, deposit or remittance head, correction shall be made by debiting refunds and crediting the proper head;

d. an item debited to an expenditure head instead of to a debt, deposit or remittance head, correction shall be made by debiting the proper head and by minus expenditure under the relevant expenditure head;

e. after the accounts of the year are closed, corrections or transfers affecting Capital major heads, unless they affect the accounts of different Governments, shall usually be affected without financial adjustment by alteration of progressive figures, without passing the debit and credit entries through the accounts of the Year's financial transactions. This would prevent unnecessary inflation of the current Year's accounts and the voting of grants of doubtful propriety which the inclusion of the correcting entries in the current accounts would otherwise involve;

f. when errors are discovered in the same Year, involving a correction by transfer of amounts from one minor head to another under the same major head, or from one major head to another, the necessary corrections should be made by a formal transfer entry. But if the amount involved does not exceed five hundred rupees (Rs. 500) and affects only Revenue or Expenditure heads affecting the same Government, no formal transfer is necessary, and it should be sufficient simply to make a note of the error against the original entry.

44. Accounts to Work from Balance to Balance

The accounts of Government shall work from balance to balance. The closing balance shown in the account of each month shall work up to the General Cash balances of each Government head in its treasuries (including remittances in transit) and by the Bank entrusted with treasury business at the end of that month.

45. Write off of Balances from Debit, Deposit, Suspense and Remittance Head

a. Ordinarily, all amounts due to Government which are found to be irrecoverable shall be written off from the debt head of account concerned to an expenditure head as a loss to the Government.

b. Similarly, any balance due by Government remaining unclaimed for such time as may be prescribed by Government shall be credited as revenue of the Government concerned by debit to the Debt or Deposit head concerned.

46. Classification of Recoveries of Expenditure

i. **'Recovery' defined** – Recovery means repayment of or payment by another department of the Government or by another Government or by a Non-Government party (including PSUs, Autonomous bodies and private persons and bodies to a Government Department) which initially incurred the charge and classified it in the accounts as final expenditure by debit to Revenue of Capital needs of accounts.

Recoveries towards establishment charges, tools and plants, fee for procurement or inspection of stores, etc., effected at percentage rates or otherwise, are some examples.

ii. **Classification of Recoveries made from non-Government parties and other Government:** Recoveries of expenditure from non-Government parties, other Governments and local funds shall in all cases be classified receipts of the Government rendering such services or supplies.

iii. **Classification of Recoveries as Reduction of Expenditure:** In the following cases, the recoveries shall be taken in reduction of expenditure:

   a. When a Government undertake a service merely as an **agent of a private body**, the entire cost of the service shall be recovered from that body so that the net cost to government being "Nil". The recoveries shall be taken as reduction of expenditure.
   b. Receipts from sale proceeds of materials, plants, etc., received from old structure in case of work is in progress; and
   c. Transactions of 'Stock and other Suspense' accounts in case of public works.

iv. **Projects jointly executed by several State Governments:** In the case of projects jointly executed by several Governments, where the expenditure is to be shared by the participating Governments in agreed proportion, but expenditure is incurred ab initio by one Government and shares of another participating Governments recovered subsequently, such recoveries from other Governments shall be exhibited as abatement of charges under the relevant expenditure Head of Account in the books of the Government incurring the expenditure initially.

47. Recoveries by One Department from Another Department of the Government

As between different departments of the Government, the recoveries shall be classified as deduction from the gross expenditure, except that such recoveries as are made by a Commercial department which should be treated as receipts of that department.

Note: The term "Recoveries by a Commercial department" for the purpose of this direction shall apply to recoveries in respect of services rendered to other departments in pursuance of the proper functions for which the department is constituted.

48. Classification of Receipts and Recoveries on Capital Accounts

Notwithstanding anything to the contrary provided by or under the provisions of this Appendix, receipts and recoveries on capital Accounts insofar as they represent recoveries of expenditure previously debited to a Capital Major head shall be taken in reduction of expenditure under the major head concerned except where under the rules of allocation applicable to a particular department such receipts have to be taken to revenue.

VII CLASSIFICATION OF LOSSES IN GOVERNMENT ACCOUNTS

49. Classifications and adjustment of losses in Government Accounts

The Paras in this part shall regulate the manner of classifications and adjustment of losses in Government Accounts.

50. Classification of Loss, etc. of Receipts

i. If a claim is relinquished, the value of the claim shall not be recorded on the expenditure side of accounts as a specific loss.

ii. If money due to Government has actually reached a Government servant and is then misappropriated, stolen or lost, even though it may not have reached treasury or bank and entered into Consolidate Fund or into the Public Account, it shall be entered in accounts as a receipt into the Consolidated Fund or the Public Account as the case may be, and then shown on the expenditure side by record under a separate appropriate head of account as a loss.

   Note: The term "Government Servant" used in clause (2) of this Para includes persons who, though not technically borne in a regular Government establishment are duly authorised to receive money on behalf of Government.

iii. Where losses of public money are wholly or partially met by non-payment of salary or pension and the Accounts department applies unpaid amount to meet the Government claim, the resultant balance of the claim alone shall be treated as a loss, the emoluments due being debited

to the relevant head of account as it had been drawn and used by the Government servant concerned in paying the Government claim.

51. Buildings, Lands, Stores and Equipment

Losses or deficiencies of buildings, lands, stores and equipment's shall not be classified under a separate head in the accounts, though they shall be written off from any value or commercial account that may be maintained. If any transactions under these categories are recorded under a suspense head in the Government accounts, losses or deficiencies relating thereto shall be written off the suspense heads also.

52. Classification of Losses or Deficiencies of Cash in hand, whether in Treasury or in Departmental Charge

i. All losses or deficiencies shall be recorded under relevant separate heads in the accounts.
ii. The acceptance of counterfeit coins or notes shall be regarded as a loss of cash.
iii. Any recovery made in the course of the Year in which the losses are brought to account shall be shown by deduction from the head under which the loss is recorded. Any recovery made after the accounts of the year are closed shall be as an item of receipts.
iv. In case of misappropriation, fraud etc. second drawal of amount lost etc. shall be debited to the head **"8550-Civil Advances, '104-Other Advances' (ii) Advances for Departmental Losses"** under specific sanction of the Government pending investigation of the loss, fixation of responsibility and action for recovery, etc., of amount lost. Any amount subsequently recovered may be credited to the above head and the balance, if any, irrecoverable be adjusted as loss under the relevant service head after obtaining sanction of the Government.

53. Irregular or Unusual Payment

i. Irregular or unusual payments shall be recorded in the account with general reference to the ordinary rules of classification according to the nature of the expenditure; for example, an over-payment of pay shall be debited to the head "Salaries". Similarly, an excess payment for bricks manufactured shall be debited to the work for which the bricks are used.
ii. It is only when special heads exist in the accounts for recording such charges as compensations for damages, irrecoverable temporary loans written off and the like, that unusual or extraordinary payment shall be separately classified.

54. Classification on Inevitable Losses

Where losses are an inevitable feature of the working of a particular department, the major head of account under which the expenditure of that department is classified shall contain separate descriptive heads under which such losses shall be recorded.

VIII CLASSIFICATION OF CERTAIN TRANSACTIONS

55. Classification of Pay and Allowances (other than Travelling Allowances) of Government Servants

i. The whole pay and allowances of a Government servant holding a post substantively or in an officiating capacity shall be classified in accounts as part of scheme, activity or organisation under a programme below a function to which the services of the Government servant closely relate.
ii. Where, however, the duties of a Government servant extend to several activities, programme, functions, etc. and it is not possible to classify *ab-initio* his pay and allowances under the appropriate sub-heads, the charges may be classified as part of the scheme or activity or organisation to which the major portion of the work of the Government servant relates.
iii. The transit pay and allowances of a Government servant proceeding to join an office whether on first appointment or on transfer from one department to another shall be borne by the Department/Government to which the Government servant is proceeding.
iv. The transit pay and allowances both ways of a Government servant transferred on foreign service will be borne by the foreign employer.

v. When a Government servant whose main duties and post fall under one head of account is entrusted with additional or subsidiary duties coming under another head, no portion of his pay and allowance shall be debited to the later head. These Paras shall not apply to separate fixed allowances for additional duties, nor shall it apply to cases governed by special directions issued by Government;

vi. The arrears of pay and allowances due in respect of the old post(s) which could not be drawn at the time of transfer, when drawn and paid at the new headquarters of department shall be debited to the department or office to which he is transferred or posted.

56. Classification of Travelling Expenses

i. The travelling expenses of a Government servant on whatever duty he may be employed shall be debited under the same major/minor/sub-heads as his pay.

ii. However, in the following cases the travelling expenses of a Government servant may be debited to major head/minor head, etc., different from that to which his pay is debited:

iii. In cases where a Government servant is required to travel on duty connected with an outside body or fund;

iv. When Government considers it necessary to show separately the cost of a special service in connection with which the tour is undertaken, and

v. In cases covered by general or special orders of Government authorising a deviation from the general rule.

57. Contribution made by or to Government

i. Contribution made by a Government to Municipalities and others etc., or vice versa shall be debited as expenditure or shown as receipts (as the case may be) under the head of account most closely connected with the object for which the contributions are made. Following are the illustrations:

   a. a grant for the construction of a School shall be classified and debited to head **"2202-General Education"**;

   b. a grant for the construction of a drainage system to shall be classified and debited to head **"2205-Water Supply and Sanitation"**;

   c. a grant for the construction of road, to shall be classified and debited to head **"3054-Roads and Bridges"**; and

   d. a grant given for general purposes, such as grant to make good a deficit or a compensation for revenue resumed, shall be classified under head "**3604-Compensation and Assignments to Local Bodies and Panchayat Raj Institutions".**

ii. If the financial assistance given by the State Government to a local body does not take the form of a grant of cash, but of expenditure in the Public Works Department equivalent to the whole or a part of the cost of a work constructed by that department on behalf of the local body concerned, the contribution thus made shall be debited as expenditure under the detailed head "Grant-in-aid" of the Public Works Major Head concerned, irrespective of the object of the assistance.

iii. Contribution paid by a local body or private party with the express object of meeting the whole or a part of the cost of construction by the Public Works Department of a specific work which is eventually to be property of Government shall be credited as revenue receipt of the Government relevant to the function/programme closely connected with the object for which the contribution is made.

Note: The word 'Grant' shall be taken to mean not merely – 'Grants-in-aid' but also other direct expenditure.

iv. The Voluntary contribution by the Government servant in the form of cut in the salary or otherwise shall be accepted and credited under regular head of account provided in the Budget or in the P.D. Account as the case may be, according to the instruction to be issued by Government from time to time.

58. Donations

i. Donations for small works **up to Rs. 50,000/-** received from public or private parties for construction of new buildings for schools and hospitals, or additions of a room/ward to the

existing ones and for enhancing other public facilities shall be shown under head of account more closely connected with the object for which it has been made, and an equivalent provision shall be made under service head (expenditure head). These works could be taken up departmentally through the local Head of office after drawal of funds from the treasury from the head of account determined by the Head of Department. As regards total expenditure incurred on construction, the work done shall be got certified by and officer of P.W.D. not below the rank of Assistant Engineer.

ii. In all other cases i.e. donations received for construction for **more than Rs. 50,000/-** shall be credited to the head **"Public Works Deposits"** under **"Public Account"** and full particulars thereof shall be intimated to the Chief Engineer Public Works Department (Buildings) and the Executive Engineers concerned to enable them to carry out these works through the agency of the Public Works Departments.

iii. When a donation **exceeding Rs. 50,000/-** (Fifty thousand) is received for a **specific purpose** and the object is fully financed by the donation and in case the executing agency indicates that the work is not likely to be taken up for a period of six months or more and the doner also agrees to the utilisation of the interest proceeds for the same purpose, such donation may be kept as "Deposit bearing interest" in Public Account under the head **"8342-other Deposits" Subordinate to Sector "ta"-Deposit and Advances[k(a)]-Deposit bearing interest."**

59. Refunds of Revenue

Refund of revenue shall as a general rule, be taken in reduction of the revenue receipt under the major head concerned.

60. Classification of Transaction under "Civil Advances"

i. Money advanced for miscellaneous purposes under special authority and recoverable in cash shall be adjusted under the head **"8550-Civil Advances".** This head should cover items which are from their inception, debts due to Government recoverable either in cash or by deductions from other claims of the party concerned.

ii. Payment made on account of Government expenditure shall not be held under **"8550-Civil Advances"** on the ground that further proceedings in the audit, etc., are necessary for their final admission.

iii. Pay and allowances in respect of an assignable period, paid before they are due shall be debited to the same head to which they are debitable had they been paid after they were due.

iv. **Classification of Advances of pay and Travelling Allowance on Transfer:**
   a. Advance of pay and travelling allowances on transfer shall be debited to the final head of account and not to 'Civil advances'. Such advances shall be finally adjusted as a Revenue expenditure in the books of the department which makes the advance.
   b. Settlement of such advances by way of net Payment/recovery through adjustment bills will be accounted for in the books of the Department where the adjustment bills are preferred.

v. **Advances for Lawsuits:** Advances for lawsuits shall be debited to the functional expenditure head concerned. Refunds of amount remaining unspent out of these advances shall be dealt with as minus expenditure under the original head of account.

61. Recoveries of Overpayments

Recoveries of overpayments whether made in cash or by short drawal from a bill, shall always be recorded as reduction of expenditure (minus expenditure) under the concerned head of account irrespective of whether they relate to over payments pertaining to the current year or to any previous year.

62. Classification of Transactions under 'Suspense'

Items of receipts and payments which cannot at once be taken to a final head of receipt or charge owing to lack of information as to their nature or for any other reasons, may be held temporarily under the major head **"8658-Suspense Account" in the sector L "Suspense and Miscellaneous" of the accounts.**

Note:

(i) A service receipt of which full particulars are not given shall not be taken to the above head of **"Suspense Account"** but shall be credited to the minor head **"Other Receipts"** under the revenue Major head to which it appears to belong, pending eventual transfer to the credit of the correct head on receipt of detailed particulars.

(ii) No sums shall ordinarily be credited to Government by debit to a suspense head, credit must follow and not precede actual realisation.

63. Classification of Cost of Acquisition of Land

Cost of land acquired for any specific work or project shall be recorded as part of the cost of the work or of the project under the relevant functional major/minor head. The expenditure on acquisition of land by the Public Works Department for general purposes shall be recorded under the **head "2059-Public Works/"4059-Capital outlay on Public Works".**

64. Sale of Land & Building

The sale proceeds of Government land and buildings shall be classified as under:

a. When the cost of the land and buildings was originally debited to or remains at the debit of the capital account of any project for which regular capital and revenue account are kept or was originally met from the revenue account of such project, it shall be classified to the Capital or Revenue Account of the Project, as the case may be.

b. When the cost was originally debited within the Revenue section of the accounts, to any service or revenue Department for which no Capital Revenue accounts are kept it will be classified to the receipt head relating to the department concerned like 0029-Land Revenue.
In the case of department not having a corresponding receipt head, it will be classified to the receipt head **"0075-Miscellaneous General Service-sale of land and property" or "0235-Social Security & Welfare".**

c. If buildings are sold in the Public Works Department or the sale affects Irrigation (Revenue Account only) it will be classified to **"0059-Public works" or "0701-Major & medium Irrigation".**

65. Classification of Municipal Rates and Taxes

As a general rule Municipal rates and taxes on a non-residential building utilised for functional purposes, such as for schools, colleges or hospitals, if paid by the relevant departments dealing with those functions, shall be adjusted in accounts as part of the sub-heads minor heads concerned relating to the function under the detailed head **"Rent, Rates & Taxes."**

66. Conservancy Charges of Government Buildings used as a Residential Accommodation

The conservancy charges of Government building used as residential accommodation shall be borne by the Government servant occupying it.

DRAFT APPENDIX II

(See Rule 437 of FAR Volume I)

Extracts of List of Major and Minor Heads of Transactions relating to Public Works along with statement A, B, C, D, E

Note:

For "General Directions" and Detailed List of Accounts Classification, please see the **"List of Major and Minor Heads"** effective from 1st April 1987 issued by the Controller General of Accounts, Department of Expenditure, Ministry of Finance, Government of India.

A. REVENUE RECEIPT HEADS (REVENUE ACCOUNT)

(i) 0059 Public Works

MAJOR HEAD	SUB MAJOR HEADS	MINOR HEADS
0059 Public Works (1)	*80 General*	011 License Fee (2) 102 Hire charges of Machinery & Equipment (5) 103 Recovery of percentage charges (4) 800 Other receipts (3) 900 Deduct Refunds

Notes:

(1) This Major head will record all receipts relating to Public Works (Non-Residential Buildings).

(2) License fee/rent of buildings include Public Works Circuit houses and furniture, and other special amenities will be recorded under this Minor Head.

(3) This Minor Head will have the following Sub-Heads:

(a) Sale proceeds of dead stock, wastepaper and other items, the cost of which was met from office expenses.
(b) Other items

The sub-head **(b) 'Other items'** under this minor head includes receipts on account of lapsed deposits, fines and confiscations (not representing compensation for damage to works in progress), profits on revaluation of stores, surplus on stock verification and unclaimed balances under purchases.
When a fine is imposed, or a deposit confiscated with the object of defraying the expenditure caused by action of an individual or a firm as when a contractor is penalised for abandonment of his contract owing to the fact that such abandonment has increased the cost of work, the amount of the penalty may be taken in reduction of expenditure.

(4) In respect of establishment charges relatable to works done for other Governments, Local Funds, Private Parties, etc., recoveries made on percentage basis, as determined by Government, will be credited to this Minor Head.

(5) Recoveries for services of "**Public Works Workshops**" are also credited to this head, while recoveries for services under Sub-head "**Workshop Suspense**" under minor head "**Suspense**" are classified under "**Deduct-Recoveries**" under "**Workshop Suspense**".

(ii) 0070 Other Administrative Services

MAJOR HEADS	SUB-MAJOR HEADS	MINOR HEADS
0070 Other Administrative Services	*60 Other Services*	110 Fees for Government Audit (1)

Note:

(1) See Para 7 and note thereunder of Statement E of Appendix II.

(iii) 0071 Contributions & Recoveries towards pension and other Retirement Benefits

MAJOR HEADS	SUB-MAJOR HEADS	MINOR HEADS
0071 Contributions & Recoveries towards pension and other Retirement Benefits (1)	*01 Civil*	101 Subscriptions and Contributions 800 Other Receipts

Note:

(1) See para 4 (d) of Statement E of Appendix II.

(iv) 0215 Water Supply & Sanitation

MAJOR HEADS	SUB-MAJOR HEADS	MINOR HEADS
0215 Water Supply & Sanitation	*01 Water Supply*	102 Receipts from Rural Water Supply Schemes (1) 103 Receipts from Urban Water Supply Schemes (1) 104 Fees, Fines etc. 501 Services and Service Fees 800 Other Receipts
	02 Sewerage & Sanitation	(Minor heads same as above)

Note:

(1) Receipts in respect of each major Scheme may be recorded under distinct Sub head.

(v) 0216 Housing

MAJOR HEADS	SUB-MAJOR HEADS	MINOR HEADS
0216 Housing	*01 Government Residential Buildings (2)*	106 General Pool accommodation (1) 107 Police Housing 700 Other Housing
	80 General	800 Other Receipts 900 Deduct Refunds

Note:

(1) This Minor Head will also include receipts relating to Departmental Pool Accommodations. It will be divided into following sub-heads:
   (a) Rent/ License Fee
   (b) Other items.

(2) If the receipts are recurring and substantial, the scheme will be classified as a separate minor head, otherwise not.

(vi) 0700 Major Irrigation

MAJOR HEAD	SUB-MAJOR HEADS	MINOR HEADS
0700 Major Irrigation	*Each Commercial Project will be a sub-major head*	101 Sale of water for irrigation purpose 102 Sale of water for domestic purposes 103 Sale of water for other purposes 104 Sale proceeds from canal plantations 105 Navigation receipts 106 Waterpower 107 Workshop Receipts 108 Indirect Receipts (1) 109 Owner Rate 110 Other items 800 Other Receipts (2) 900 Deduct Refunds
	Each Non-Commercial Project will be a sub-major head	(Minor Heads as above)
	80 General	800 Other Receipts 900 Deduct Refunds

Note:

(1) This will include portions of Land revenue due to irrigation works, betterment levy and irrigation Cess.

(2) This will include receipts on account of rent of buildings, furniture etc., and fines for infringement of canal Rules.

(vii) 0701 Medium Irrigation

MAJOR HEAD	SUB-MAJOR HEADS	MINOR HEADS
0701 Medium Irrigation	*Each Commercial Project will be a sub-major head*	101 Sale of water for irrigation purposes 102 Sale of water for domestic purposes 103 Sale of water for other purposes 104 Sale proceeds from canal plantations 105 Navigation receipts 106 Waterpower 107 Workshop Receipts 108 Indirect Receipts (1) 109 Owner Rate 110 Other items 800 Other Receipts (2) 900 Deduct Refunds
	Each Non-Commercial Project will be a sub-major head	(Minor Heads as above)
	80 General	800 Other Receipts 900 Deduct Refunds

Note:

(1) This will include portions of Land revenue due to irrigation works, betterment levy and irrigation Cess.

(2) This will include receipts on account of rent of buildings, furniture etc., and fines for infringement of canal Rules.

(viii) 0702 Minor Irrigation

MAJOR HEAD	SUB-MAJOR HEADS	MINOR HEADS
0702 Minor Irrigation	*01 Surface Water*	101 Receipts from water tanks 102 Receipts from lift irrigation Schemes 103 Receipts from diversion schemes 800 Other Receipts 900 Deduct Refunds
	02 Groundwater	101 Receipts from tube wells 800 Other Receipts 900 Deduct Refunds
	03 Command Area Development	(Each Command Area Development Authority will be a minor head) 800 Other Receipts 900 Deduct Refunds
	04 Flood Control	102 Flood Control Project 103 Drainage Project 800 Other Receipts 900 Deduct Refunds
	80 General	800 Other Receipts 900 Deduct Refunds

(ix) 1054 Roads and Bridges

MAJOR HEAD	SUB-MAJOR HEADS	MINOR HEADS
1054 Roads and Bridges		101 National Highways Permanent Bridges (2) 102 Tolls on Roads (1) 800 Other Receipts (3) 900 Deduct Refunds

Note:

(1) Separate Legislation called Rajasthan Motor Vehicles Taxation (Amendments) Act, 1994 has been passed for collection of tolls on roads, bypasses, tunnels, bridges etc., the receipts would now be credited to **"0042-Taxes on Goods and Passengers- 102-Tolls on Roads.** Till then, ferry Receipts and tolls on bridges are accounted for under this Minor Head.

(2) Fees collected shall be accounted for under a sub head **"Fees for use of National Highways Permanent Bridges".**

(3) This Minor Head will include recoveries of over payments, other miscellaneous receipts and will also record receipts on account of Hire charges of Machines and Equipment, if required and operated under the relevant expenditure head **"3054 Roads & Bridges"**.

(x) 1606 Aid Materials and Equipment

MAJOR HEADS	SUB-MAJOR HEADS	MINOR HEADS
1606 Aid Materials and Equipment (1)		Assistance from..... (Name of country being a Minor Head)

Note:

(1) Machinery, Equipment or other materials received from other Countries/ International Agencies, free of cost, should be evaluated and brought to account by book adjustment by credit to this head and debit to "3606" initially.

B. EXPENDITURE HEADS (REVENUE ACCOUNT)

(i) 2059 Public Works

MAJOR HEAD	SUB-MAJOR HEADS	MINOR HEADS
2059 Public Works (1)	*01 Office Buildings*	051 Construction (1) (3) 052 Machinery and Equipment (8) 053 Maintenance and Repairs (4) 103 Furnishings (5) 104 Lease Charges (6) 799 Suspense (9) 800 Other Expenditure (10)
	60 Other Buildings	051 Construction (1) (3) 052 Machinery and Equipment (8) 053 Maintenance and Repairs (4) 103 Furnishings (5) 104 Lease Charges (6) 799 Suspense (9) 800 Other Expenditure (10)
	80 General	001 Direction and Administration (2) (i) Deduct percentage charges on account of combined establishment transferred to Capital Major Heads (ii) Deduct prorata charges on account of combined establishment transferred to other Revenue Heads (iii) Deduct cost of Direct labour transferred to specific works 003 Training 004 Planning and Research 051 Construction (1) (3) 052 Machinery and Equipment (8) (i) Deduct percentage charges on account of Tools and Plants transferred to Capital Major Heads (ii) Deduct prorata charges on account of Tools and Plants transferred to other Revenue Heads 053 Maintenance and Repairs 103 Furnishings 104 Lease Charges 105 Public Works Workshops (7) 799 Suspense (9) 800 Other expenditure (10)

Note:

(1) This Major Head and the Minor Head **'Construction'** thereunder is intended to record the expenditure on: -

(a) All Government non-residential, general-purpose, office and administrative buildings relating to all the three sectors viz. **'General services', 'Social Services' and 'Economic Services'**.
(b) All Government non-residential buildings falling under the functions in **'General Services'**.
(c) Buildings for functional purposes falling under '**Social Services' and 'Economic Services'** such as Hospitals, Schools, Government Agricultural Colleges etc. shall be booked under the appropriate functional major heads concerned (though the budgetary and technical control over

such expenditure would vest in the Public Works Department except the works relating to Archaeological Survey of India and the provision for such expenditure are included in the Demands for Grant of the Public Works Department). For this purpose, a specific sub-head 'Buildings' may be opened below the relevant programme Minor Head under the functional expenditure major head concerned with necessary details (Like Works, Establishment, Machinery and Equipment) to be operated upon exclusively by the Public Works Department e.g., expenditure on construction of Secondary Schools will be accounted for under the major head **'2202-General Education 02-Secondary Education, 109-Government Secondary Schools' under a sub-head 'Buildings'**.

(d) Expenditure on maintenance and repairs of Roads and Bridges will be accounted for under the major head **'3054-Roads and Bridges'.**

(e) Cost of acquisition of land by Public Works Department for general purposes shall be accounted for under the minor head 'Other Expenditure' below this major head or **'4059-Capital Outlay on Public Works 80-General 201- Acquisition of Land'** depending upon whether such expenditure is treated as Revenue or Capital.

(f) Expenditure on the staff quarters (construction as well as maintenance) forming part of a scheme or project such as Doctors/Nurses in Hospital, will be normally accounted for under the relevant functional major head (Medical in this example) and not under the major head 'Housing'. If for administrative reasons, Government decides otherwise, expenditure on maintenance of such staff quarters may be debited to this major head and correspondingly the receipts shall be accounted for **under '0216-Housing'** in such cases.

(2) This minor head will record the expenditure on **'Direction' 'Execution', 'Architecture 'Designs', 'Stores Control', 'Labour Welfare Staff', Quality Control,** etc. for which distinct sub-heads may be opened. In addition, two distinct deduct-sub-heads may also be opened to record the transfers on percentage/ pro-rata basis to other major heads, on account of apportionment of 'Common Establishment' viz.,

(a) **"Transfer of establishment charges on percentage basis to the Capital major heads"**. In cases where the P.W. Divisions execute works both of 'Capital' and 'Revenue' nature, and the common establishment charges relating to the divisions are initially recorded under this minor head, they will be allocated on a percentage basis in proportion to the works outlay recorded under the capital major heads.

(b) **"Transfer of establishment charges on a pro-rata basis to the major heads". '2216-Housing', '3054-Roads and Bridges'** wherever there is a common establishment for '**Buildings and Roads**' branches in the P.W.D. catering to buildings (both residential and non-residential) and **'Roads and Bridges'**.

The contra debits for these deduct-entry adjustments will appear either as detailed heads under the sub-head 'Buildings' below the appropriate programme minor head under the relevant functional capital major heads or under **'Direction and Administration'** below **'2216-Housing'** and **'3054-Roads and Bridges'** as the case may be.
The rules for the transfer of the establishment charges in these cases, are laid down in the statements to Appendix II.

(3) See Note (1) above, this Minor Head may be divided into Sub Heads corresponding to various functional Major Heads as considered necessary.

(4) This Minor Head will record the expenditure on maintenance and repairs of all Government non-residential buildings. No distinction need be made between **"Ordinary Repairs"** and **"Special Repairs"** (for Government, residential buildings see Major Head **"2216-Housing").**

(5) This Minor Head will record the cost of furniture etc., provided by the P.W. Department in non-residential buildings, M.L.A.'s hostels, other Government hostels, P.W. Department Circuit Houses etc., which are not let out as regular residential accommodation.

(6) This Minor Head will record the rent paid by the P.W. Department for non-residential accommodation hired, requisitioned or leased by that department. Rent paid by the P.W.D. for non-residential buildings leased for their own use should, however, be debited to the Detailed Head **"Rent, Rates and**

Taxes" below the concerned Sub-Heads and the Minor Head "**Direction and Administration**". Lease charges paid by the P.W. Department in respect of residential accommodation hired, requisitioned or leased by that department will be recorded under the Major **Head "2216-Housing-Government Residential Building's Lease Charges".**

(7) This Minor Head will record the expenditure on the establishment of P.W. Workshops, Plant and Machinery and their maintenance etc.

(8) This Minor Head will record expenditure on the common Tools and Plant acquired by the P.W. Division for executing both works of a Revenue and Capital nature. It will have suitable Sub-Heads like **"New Supplies"**, **"Repairs and Carriage"** etc. In addition, there will be two specific Deduct Sub-Heads for adjustment of (i) percentage charges of Tools and Plant transferred to Capital Major Heads and (ii) Pro-rata transfer of Tools and Plant charges to the Major Heads **"2216-Housing**" and **"3054-Roads and Bridges".** In respect of common P.W. Divisions catering to works both for buildings (residential as well as non-residential) and Roads and Bridges vide similar adjustments indicated in Note (2) above for Establishment charges.

(9) This Minor Head will be divided into five Sub Heads

(i) "Stock"
(ii) " Workshop Suspense"
(iii) "Miscellaneous Works Advances"
(iv) "Stores/Service Advance" and
(v) "Stores/Services rendered.

Payment for Stores or Services made to another Division or Department in advance, will initially be debited to the Sub-Head" Suspense-Stores/Service Advance" and on receipts of store or completion of the works, this Sub-Head will be cleared by minus debit. In the books of the Division making the supplies or rendering service, the amount of advance cheque received will be minus debited to the Sub-Head "Stores /Services rendered" and after actual delivery of stores or completion of work, the said Sub-Head will be debited, (as per para 4B of C.G.A., Ministry of Finance, Office memorandum No. 18(4) 92/TA/237 dated 16-3-1993 and No.18 (4)92 /TA/69 dated 23-3-1994 effective from 1-4-1994).

(10) This Minor Head is intended to record expenditure which cannot be recorded under any of the other Minor Heads e.g., Land Development, Office temporary structures, not forming part of estimates of any capital work.

(ii) 2215 Water Supply and Sanitation

MAJOR HEADS	SUB-MAJOR HEADS	MINOR HEADS
2215 Water Supply and Sanitation	*01 Water Supply*	001 Direction and Administration (i) Deduct Transfer of combined Establishment charges on percentage basis to Capital Major Heads (ii) Deduct Transfer of combined Estimate charges on prorate basis to Revenue Major Heads. (iii) Deduct cost of Direct labour transferred to specific works 003 Training 004 Research 005 Survey and Investigation 052 Machinery and Equipment 101 Urban water Supply Programmes (1) 102 Rural water supply Programmes (2) 190 Assistance to Public Sector and other Undertakings 191 Assistance to Local Bodies, Municipalities etc. 799 Suspense 800 Other expenditure
	02 Sewerage and Sanitation	001 Direction and Administration (3) Add Prorata charges transferred from Major Head **"2215-01 Water Supply"** 003 Training 004 Research 005 Survey and Investigation 052 Machinery and Equipment 105 Sanitation Services 106 Prevention of Air and Water Pollution 107 Sewerage Services (1) 191 Assistance to Local Bodies, Municipalities etc. 796 Tribal area Sub-Plan 799 Suspense 800 Other expenditure

Note:

(1) Each major scheme or group of small schemes will be recorded under distinct Sub-Head with suitable detailed heads.

(2) This minor head will be sub-divided into the following Sub-Heads:

(a) Accelerated rural water supply Programme.
(b) Rural piped water supply Programme.
(c) Other rural water supply Programme.

(3) Will include expenditure on supervisory/specific Establishment, for sewerage service and Prorata charges of Combined Establishment transferred from **"01-Water Supply"**

(iii) 2216 Housing

MAJOR HEADS	SUB-MAJOR HEADS	MINOR HEADS
2216 Housing (1)	*02 Urban Housing*	(Each class of scheme will be a minor head) 103 Assistance to Housing Boards 104 Housing Co-operatives 105 Releases under the Real Estate (Regulation and Development) Act, 2016 190 Assistance to Public Sector and Other Undertakings (3) 796 Tribal area Sub Plan 800 Other expenditure
	03 Rural Housing	(Each class of scheme will be a minor head) 102 Provision of house site to the landless 103 Assistance to Housing Boards 104 Housing Co-operatives 105 Indira Awaas Yojana 190 Assistance to Public Sector and Other Undertakings (3) 800 Other expenditure
	05 General Pool Accommodation	001 Direction and Administration 052 Machinery and Equipment 053 Maintenance and Repairs 799 Suspense 800 Other expenditure (6)
	06 Police Housing	001 Direction and Administration 052 Machinery and Equipment 053 Maintenance and Repairs 799 Suspense 800 Other expenditure (6)
	07 Other Housing	001 Direction and Administration 052 Machinery and Equipment 053 Maintenance and Repairs 799 Suspense 800 Other expenditure (6)
	80 General	001 Direction and Administration 003 Training 052 Machinery and Equipment Add prorate Charges transferred from "2059 Public Works" 101 Building Planning and Research 103 Assistance to Housing Boards, Corporations etc. (3) 190 Assistance to Public Sector and Other Undertakings (3) 796 Tribal area Sub-Plan 800 Other expenditure

Note:

(1) Housing for Labour Welfare, Welfare of Scheduled Castes, Scheduled Tribes and other Backward classes is not included under this Major Head

(3) This minor head will record expenditure on assistance to Housing Boards, Corporations etc. not related to any particular scheme. Assistance for specific schemes e.g., slum clearance schemes,

rental housing schemes, Subsidised Industrial Housing Schemes etc. will be recorded under the sub-major head '02' or '03' or '80'

(6) This minor head will have the following sub-heads:

(a) Construction

(b) Furnishing

(c) Lease Charges

(d) Estate management

(iv) 2245 Relief on account of Natural Calamities

MAJOR HEAD	SUB-MAJOR HEADS	MINOR HEADS
2245 Relief on account of Natural Calamities (1)	*01 Drought*	102 Drinking Water Supply 800 Other expenditure
	02 Floods, Cyclones etc.	102 Drinking Water Supply 106 Repairs and restoration of damaged roads and bridges 107 Repairs and restoration of damaged Government Office Buildings 108 Repairs and Restoration of damaged Government Residential buildings 109 Repairs and restoration of damaged water supply, drainage and sewerage works 110 Assistance for repairs and restoration of damaged water supply, drainage and sewerage works. 122 Repairs and restoration of damaged irrigation and flood control works
	06 Earthquake	102 Drinking Water Supply 106 Repairs and restoration of damaged roads and bridges 107 Repairs and restoration of damaged Government Office Buildings 108 Repairs and Restoration of damaged Government Residential buildings 109 Repairs and restoration of damaged water supply, drainage and sewerage works 110 Assistance for repairs and restoration of damaged water supply, drainage and sewerage works. 122 Repairs and restoration of damaged irrigation and flood control works
	80 General	001 Direction & Administrative (Add Pro-rata charges transferred from "2059" or "2215" or "2700" or "2701" as the case may be.) 800 Other Expenditure (3)

Note:

(1) All expenditure incurred directly for the relief of distress shall be debited to this Major Head. Expenditure incurred indirectly due to any natural calamity shall be debited to appropriate functional Major Head.

(3) This minor head will record expenditure on prevention of cattle epidemic and other miscellaneous expenditure not identifiable with other sub-major/minor heads.

(v) 2700 Major Irrigation

MAJOR HEAD	SUB-MAJOR HEADS	MINOR HEADS
2700 Major Irrigation	*Each Commercial project will be a sub major head*	001 Direction and Administration 052 Machinery and Equipment 101 Maintenance and Repairs (1) 799 Suspense 800 Other Expenditure (2) 901 Deduct-Amount recovered from other Governments and agencies for common works Add-Amount paid to other Governments and agencies for common works
	Each Non-Commercial project will be a sub major head	001 Direction and Administration 052 Machinery and Equipment 101 Maintenance and Repairs (1) 799 Suspense 800 Other Expenditure (2) 901 Deduct-Amount recovered from other Governments and agencies for common works Add-Amount paid to other Governments and agencies for common works
	80 General (3)	001 Direction and Administration (4) (i) Deduct Transfer of combined Establishment charges on percentage basis to Capital Major Heads (ii) Deduct Transfer of combined Estimate charges on prorate basis to Revenue Major Heads. (iii) Deduct cost of Direct labour transferred to specific works 002 Data Collection 003 Training 004 Research 005 Survey 006 Consultancy 052 Machinery and Equipment 190 Assistant to Public Sector and Other Undertakings 799 Suspense 800 Other Expenditure 901 Deduct-Amount recovered from other Governments and agencies for common works Add-Amount paid to other Governments and agencies for common works

Note:

(1) This minor head will be sub-divided into the following sub-heads:
   (i) Work Charged Establishment
   (ii) Other Maintenance Expenditure

(2) This minor head will include interest on capital and expenditure on extension and improvements

(3) Three Sub heads may be opened under the minor head **'Direction and Administration'** below the sub-major head '**80-General'** to record the following expenditure: -

(i) Expenditure on common establishment not pertaining exclusively to any of the sub-major heads under this major head or the corresponding Capital major head.
(ii) Expenditure on common establishments not related to any particular project opened as minor head under various Sub-Major Heads.
(iii) Expenditure on General planning and research connected with irrigation, Navigation, Embankment and Drainage works.

(4) This will include Regional Co-ordination.

(vi) 2700 Major Irrigation

MAJOR HEAD	SUB-MAJOR HEADS	MINOR HEADS
2701 Medium Irrigation	*Each Commercial project will be a sub major head*	001 Direction and Administration 052 Machinery and Equipment 101 Maintenance and Repairs (1) 799 Suspense 800 Other Expenditure (2) 901 Deduct-Amount recovered from other Governments and agencies for common works Add-Amount paid to other Governments and agencies for common works
	Each Non-Commercial project will be a sub major head	001 Direction and Administration 052 Machinery and Equipment 101 Maintenance and Repairs (1) 799 Suspense 800 Other Expenditure (2) 901 Deduct-Amount recovered from other Governments and agencies for common works Add -Amount paid to other Governments and agencies for common works
	80-General (3)	001 Direction and Administration (4) (i) Deduct Transfer of combined Establishment charges on percentage basis to Capital Major Heads (ii) Deduct Transfer of combined Estimate charges on prorate basis to Revenue Major Heads. (iii) Deduct cost of Direct labour transferred to specific works 002 Data Collection 003 Training 004 Research 005 Survey 006 Consultancy 052 Machinery and Equipment 190 Assistant to Public Sector and Other Undertakings 799 Suspense 800 Other Expenditure 901 Deduct-Amount recovered from other Governments and agencies for common works Add-Amount paid to other Governments and agencies for common works

Note:

(1) This minor head will be sub-divided into the following sub-heads: -

(i) Work Charged Establishment
(ii) Other Maintenance Expenditure

(2) This minor head will include interest on capital and expenditure on extension and improvements

(3) Three Sub heads may be opened under the minor head 'Direction and Administration' below the sub-major head '80-General' to record the following expenditure: -

(i) Expenditure on common establishment not pertaining exclusively to any of the sub-major heads under this major head or the corresponding Capital major head.
(ii) Expenditure on common establishments not related to any particular project opened as minor head under various Sub-Major Heads.
(iii) Expenditure on General planning and research connected with irrigation, Navigation, Embankment and Drainage works.

(4) This will include Regional Co-ordination.

(vii) 2702 Minor Irrigation

MAJOR HEAD	SUB-MAJOR HEADS	MINOR HEADS
2702 Minor Irrigation	*01 Surface Water*	103 Diversion Schemes 104 Ayacut Development 800 Other expenditure
	02 Ground water	005 Investigation 016 Subsidy 052 Machinery and Equipment 800 Other expenditure
	03 Maintenance	101 Water Tanks (2) 102 Lift Irrigation Schemes (2) 103 Tube Wells (2)
	80 General (1)	001 Direction and Administration Add Prorata charges transferred from M.H."2700 and M.H. 2701" 005 Investigation 052 Machinery and Equipment Add Prorata charges transferred from M.H."2700 and M.H. 2701" 190 Assistance to Public Sector and other undertakings 191 Assistance to Local bodies 796 Tribal Area Sub Plan 799 Suspense 800 Other expenditure

Note:

(1) Will be operated where the expenditure cannot be identified with any of the sub-major heads above.

(2) This minor head may be divided into the following sub-heads:

(a) Work Charged Establishment
(b) Other maintenance expenditure

(viii) 2705 Command Area Development

MAJOR/SUB-MAJOR HEADS	MINOR HEADS
2705 Command Area Development (1)	Each command Area Development Authority will be a minor head

Note:

(1) This major head is intended for recording expenditure on programmes for integrated development of selected command areas within the command of the Major River Valley Projects and integrated development of agriculture and allied activities in other special areas such as dry areas, desert areas, hill areas etc. These programmes may be not only related to development of agriculture in these selected areas, but also other allied activities like development of fisheries, animal husbandry, link roads, storage, processing facilities for agricultural commodities, creation of marketing complexes etc.

(ix) 2711 Flood Control and Drainage

MAJOR HEAD	SUB-MAJOR HEADS	MINOR HEADS
2711 Flood Control and Drainage	*01 Flood Control*	001 Direction and Administration Add Prorata charges transferred from M.H."2700 and M.H. 2701" 050 Land 052 Machinery and Equipment 103 Civil Works 799 Suspense 800 Other expenditure
	03 Drainage	001 Direction and Administration 050 Land 052 Machinery and Equipment 103 Civil Works 799 Suspense 800 Other expenditure

(x) 3054 Roads and Bridges

MAJOR HEAD	SUB-MAJOR HEADS	MINOR HEADS
3054 Roads and Bridges	*01 National Highways*	(This head is not operated in State Accounts) except 104 National Highways Urban Links (4)
	02 Strategic and Border Roads	052 Machinery and Equipment 102 Bridges 337 Road works 799 Suspense 800 Other expenditure
	03 State Highways	052 Machinery and Equipment 102 Bridges 103 Maintenance and Repairs (5) 337 Road works 799 Suspense 800 Other expenditure
	04 District and Other Roads (2)	105 Maintenance and Repairs 337 Road works 338 Pradhan Mantri Gram Sadak Yojana 800 Other expenditure
	80 General	001 Direction and Administration (1) Add Prorata charges transferred from M.H. "2059" 004 Research and Development 052 Machinery and Equipment 107 Railway Safety Works 190 Assistance to Public Sector and Other Undertakings 797 Transfers to/from Reserve Fund/Deposit Account (i) Transfer of allocation from Central Road Fund/Deduct amount received as assistance from Central Road Fund 799 Suspense 800 Other expenditure

Note:

(1) This minor head will record expenditure on general establishment. The actual cost of construction, development, maintenance and repairs will be accounted for under distinct sub-heads below the respective minor Heads, e.g., **'Planning and Research' to 'Railway Safety Works'**.

(2) Separate Sub-Heads may be opened for 'District Roads' and 'Rural Roads'.

(4) This minor head to be operated in the State Books, records expenditure on development and maintenance of 'Urban Link Roads' connected with National Highways falling within a State. Reimbursement of such expenditure, depending upon the terms of agreement in each case should be exhibited as a recovery below the line under this head.

(5) This minor head will be sub-divided into the following sub-heads:

(a) Other Maintenance Expenditure – Bridges
(b) Other Maintenance Expenditure - Road Works

(xi) 3606 Aid Materials and Equipment

MAJOR HEADS	SUB-MAJOR HEADS	MINOR HEADS
3606 Aid Materials and Equipment (1) (2)		Assistance from..... (Name of country being a Minor Head)

Note:

(1) Value of assistance received in kind is debited to this head by contra credit to Head "1606 Assistance from --------"

(2) When the same material is supplied to a department, even free of cost, the functional Major Head is debited and Deduct entry is made under "3606-Aid Material and Equipment".

C. EXPENDITURE HEADS (CAPITAL ACCOUNTS)

(i) 4059 Capital Outlay on Public Works

MAJOR HEAD	SUB-MAJOR HEADS	MINOR HEADS
4059 Capital Outlay on Public Works (1)	*01 Office Buildings*	001 Direction and Administration (2) 051 Construction (1) (4) 052 Machinery and Equipment (5) 201 Acquisition of Land (3) 202 Acquisition of Ready Built Accommodation 799 Suspense (6) 800 Other expenditure 901 Deduct receipts & recoveries on capital Account
	60 Other Buildings (7) (8)	051 Construction (1) (4) 800 Other Expenditure
	80 General	001 Direction and Administration Add percentage charges transferred from M.H. "2059" 051 Construction (1) (4) 052 Machinery and Equipment 201 Acquisition of Land 799 Suspense (6) 800 Other expenditure 901 Deduct receipts & recoveries on capital Account

Note:

(1) This Major Head and the Minor Head 'Construction' thereunder is intended to record the Capital expenditure by Public Works Department on all non-residential buildings in respect of the following categories: -

(a) Functions/Organisations covered by the major/sub-major heads falling in the sector 'General Services'.
(b) All general-purpose office and administrative buildings, irrespective of the function to which they relate. Other principles explained in Note (I) below the Major Head **'2059-Public Works'** shall apply mutatis mutandis for the accountal of Capital Outlay on construction and acquisition.

(2) This minor head will record the expenditure on establishment of P.W.D exclusively engaged for capital works relating to non-residential buildings. Where such establishment caters to the expenditure on buildings for residential and other functional purposes and also roads and bridges, proportionate establishment charges should be transferred pro-rata to those heads of account from this minor head. For this purpose, a deduct sub-head 'Deduct-Establishment charges transferred pro-rata to other capital major heads' may be opened. The contra debits for these adjustments will appear as object classification under the sub-head 'Buildings' below the programme minor heads under the functional capital major head concerned or under appropriate programme minor head below **'4216- Capital Outlay on Housing'** or **'5054- Capital Outlay on Roads and Bridges'** as the case may be.

A sub-head **"Add-percentage charges"** for establishment transferred from revenue may also be opened under this minor head to record the percentage transfers, if any, made from the revenue expenditure head **'2059-Public Works'**, in respect of works expenditure for functions under 'General Services'.

(3) This minor head will record expenditure on acquisition of land by the P.W. Department for general purposes. Cost of land acquired for any specific work or purpose will be recorded either as part of cost of the works or separately, under the relevant functional major/minor head.

(4) See Note (1) above. This minor head may be divided into sub-heads corresponding to various functional major heads, as considered necessary.

(5) This minor head will record the expenditure on ordinary Tools and Plant, if any, acquired by P.W. divisions exclusively for capital works. In this connection please also refer to Note (2) above for pro-rata percentage, transfers of tools and plant on the basis stated therein.

(6) See Note (9) below the major head '2059-Public works'.

(7) This sub major head will record capital expenditure on functional buildings relating to-General Services such as "Court Buildings".

(8) The expenditure on Police Housing will be classified under the major head **'4055 - Capital Outlay on Police'.**

(ii) 4215 Capital Outlay on Water Supply and Sanitation

MAJOR HEAD	SUB-MAJOR HEADS	MINOR HEADS
4215 Capital Outlay on Water Supply and Sanitation	*01 Water Supply*	101 Urban Water Supply 102 Rural Water Supply 190 Investments in Public Sector and other Undertakings 800 Other Expenditure 901 Deduct receipts & recoveries on capital Account Add percentage charges transferred from M.H. "2215"
	02 Sewerage and Sanitation	101 Urban Sanitation Services 102 Rural Sanitation Services 106 Sewerage Services 190 Investment in Public Sector and other Undertakings 800 Other Expenditure 901 Deduct receipts & recoveries on capital Account

(iii) 4216 Capital Outlay on Housing

MAJOR HEAD	SUB-MAJOR HEADS	MINOR HEADS
4216 Capital Outlay on Housing (1)	*01 Government Residential Buildings (2)*	106 General Pool Accommodation Add percentage charges transferred from M.H. "2059" 700 Other Housing 901 Deduct receipts & recoveries on capital Account (Each class of Scheme will be a minor head)
	02 Urban Housing	190 Investments in Public Sector and other Undertakings 800 Other Expenditure (Each class of Scheme will be a minor head)
	03 Rural Housing	190 Investments in Public Sector and other Undertakings 800 Other Expenditure (Each class of Scheme will be a minor head)
	80 General	001 Direction and Administration Add percentage charges transferred from M.H. "2059/4059" 003 Training 052 Machinery and Equipment Add percentage charges transferred from M.H. "2059/4059" 101 Building, Planning and Research 190 Investments in Public Sector and other Undertakings 201 Investments in Housing Boards 800 Other expenditure 901 Deduct Receipts and recoveries on capital Account

Note:

(1) For adjustment of debits on account of charges of Establishments. Tools and Plant charges transferred from '2059/4059'. Please see Note 2 below these major heads.

(2) The expenditure on Police Housing will be classified under the major head '4055 - Capital Outlay on Police'.

(iv) 4055 Capital Outlay on Police

MAJOR HEAD/SUB-MAJOR HEADS	MINOR HEADS
4055 Capital Outlay on Police	207 State Police (1) (3) 210 Research, Education and Training 211 Police Housing (4) 800 Other Expenditure (5)

Note:

(1) This minor head will have the following sub-heads: District Police, Village Police, etc. depending upon the schemes followed by various States.

(3) The expenditure on Police Stations will also be recorded under these minor heads.

(4) Integrated complexes, which also include residential accommodation/facilities, will be booked under the respective minor heads.

(5) The expenditure on barbed wire fencing should be classified under this minor head.

(v) 4700 Capital Outlay on Major Irrigation

MAJOR HEAD	SUB-MAJOR HEADS	MINOR HEADS
4700 Capital Outlay on Major Irrigation (1)	*Each Commercial project will be a sub major head (3)*	001 Direction and Administration 052 Machinery and Equipment 101 Works related to Irrigation 799 Suspense 800 Other Expenditure (2) 901 Deduct Receipts and recoveries on capital Account
	Each Non-Commercial project will be a sub major head (3)	001 Direction and Administration 052 Machinery and Equipment 101 Works related to Irrigation 799 Suspense 800 Other Expenditure (2) 901 Deduct Receipts and recoveries on capital Account
	80-General	001 Direction and Administration Add percentage Charges transferred from M.H."2700" 002 Data Collection 003 Training 004 Research 005 Survey and Investigation 052 Machinery and Equipment Add percentage Charges transferred from M.H."2700" 190 Investment in Public Sector and Other Undertakings 799 Suspense 800 Other Expenditure (2) 901 Deduct Receipts and recoveries on capital Account

Note:

(1) See Note (3) under the major head '2700-Major Irrigation'.

(2) See Note (2) under the major head '2700-Major Irrigation'

(3) (a) For 'Irrigation Projects' the sub-heads will be 'Reservoirs', 'Dam and Appurtenant Works', 'Spill Way', 'Barrage', 'Wire', 'Buildings', 'Canals', 'Branches', 'Distributaries', 'Water Courses'. In addition, sub heads with nomenclature 'Advances to other Governments and agencies for common works' and 'Deduct Advances recovered from other Governments and agencies for common works', may be opened wherever necessary.

(b) For 'Navigation Schemes', the sub heads will be 'Interconnecting channels', 'Locks', 'Quay's Wharfs and jetties', 'Dredging' and 'Buildings'.

(vi) 4701 Capital Outlay on Medium Irrigation

MAJOR HEAD	SUB-MAJOR HEADS	MINOR HEADS
4701 Capital Outlay on Medium Irrigation (1)	*Each Commercial project will be a sub major head (3)*	001 Direction and Administration 052 Machinery and Equipment 101 Works related to Irrigation 799 Suspense 800 Other Expenditure (2) 901 Deduct Receipts and recoveries on capital Account
	Each Non-Commercial project will be a sub major head (3)	001 Direction and Administration 052 Machinery and Equipment 101 Works related to Irrigation 799 Suspense 800 Other Expenditure (2) 901 Deduct Receipts and recoveries on capital Account
	80-General	001 Direction and Administration Add percentage Charges transferred from M.H."2701" 002 Data Collection 003 Training 004 Research 005 Survey and Investigation 052 Machinery and Equipment Add percentage Charges transferred from M.H."2701" 190 Investment in Public Sector and Other Undertakings 799 Suspense 800 Other Expenditure (2) 901 Deduct Receipts and recoveries on capital Account

Note:

(1) See Note (3) under the major head '2701-Medium Irrigation'.

(2) See Note (2) under the major head '2701-Medium Irrigation'

(3)

(a) For 'Irrigation Projects' the sub-heads will be 'Reservoirs', 'Dam and Appurtenant Works', 'Spill Way', 'Barrage', 'Wire', 'Buildings', 'Canals', 'Branches', 'Distributaries', 'Water Courses'. In addition, sub heads with nomenclature 'Advances to other Governments and agencies for

common works' and 'Deduct Advances recovered from other Governments and agencies for common works', may be opened wherever necessary.

(b) For 'Navigation Schemes', the sub heads will be 'Interconnecting channels', 'Locks', 'Quay's Wharfs and jetties', 'Dredging' and 'Buildings'.

(vii) 4702 Capital Outlay on Minor Irrigation

MAJOR HEAD	SUB-MAJOR HEADS	MINOR HEADS
4702 Capital Outlay on Minor Irrigation		101 Surface Water 102 Ground Water 103 Micro Irrigation 800 Other Expenditure

(viii) 4705 Capital Outlay on Command Area Development

MAJOR HEAD	SUB-MAJOR HEADS	MINOR HEADS
4705 Capital Outlay on Command Area Development		Each Command Area Development (1)

Note:

(1) See Note (1) below the major head '2705-Command Area Development'.

(ix) 4711 Capital Outlay on Flood Control Projects

MAJOR HEAD	SUB-MAJOR HEADS	MINOR HEADS
4711 Capital Outlay on Flood Control Projects	*01 Flood Control*	Each Flood Control Project will be a Minor Head (1) 001 Direction and Administration Add percentage charges transferred from M.H. "2700" and M.H. "2701" 050 Land 052 Machinery and Equipment 103 Civil Works 799 Suspense 800 Other Expenditure 901 Deduct Receipts and Recoveries on capital Account
	03 Drainage	Each Drainage Project will be a Minor Head (1) 001 Direction and Administration 050 Land 052 Machinery and Equipment 103 Civil Works 799 Suspense 800 Other Expenditure 901 Deduct Receipts and Recoveries on capital Account

Note:

(1) For this minor head the sub heads will be embankments, Protective works and Buildings.

(x) 5054 Capital Outlay on Roads and Bridges

MAJOR HEAD	SUB-MAJOR HEADS	MINOR HEADS
5054 Capital Outlay on Roads and Bridges (1) (3)	*01 National Highways*	(This head is not operated in State Accounts)
	02 Strategic and Border Roads	052 Machinery and Equipment 101 Bridges 337 Road works 799 Suspense 800 Other Expenditure
	03 State Highways	052 Machinery and Equipment 101 Bridges 337 Road works 799 Suspense 800 Other Expenditure
	04 District & Other Roads	101 Bridges 337 Road works 796 Tribal area Sub Plan 800 Other Expenditure
	05 Roads Inter-State or Economic Importance.	052 Machinery and Equipment 101 Bridges 337 Roads Works 799 Suspense 800 Other Expenditure
	80 General	003 Training 004 Research 190 Investments in public sector and the undertakings 800 Other Expenditure

Note:

(1) For adjustment of debits on account of pro-rata charges of establishment /tools and plants charges transferred from **'2059/4059-Public Works/Capital outlay on Public Works'** see note below these major heads.

(3) The expenditure to be met out of the Police Funds will be classified under the major head '4055 - Capital Outlay on Police'.

D. PUBLIC ACCOUNT

(i) 8009 State Provident

MAJOR HEAD	SUB-MAJOR HEADS	MINOR HEADS
8009 State Provident Funds	*01 Civil*	101 General Provident Fund 102 Contributory Provident Fund 104 All India service Provident Funds
	60 Other Provident Funds	101 Workmen' s Contributory Provident Fund 102 Contributory Provident Pension Fund 103 Other Miscellaneous Provident Funds (3)

Note:

(3) Each provident fund will be shown distinctly under a separate sub head.

(ii) 8011 Insurance and Pension Funds

MAJOR HEAD/SUB-MAJOR HEADS	MINOR HEADS
8011 Insurance and Pension Funds	105 State Government Insurance Fund (1) 106 Other Insurance and pension Funds (3) 107 State Government Employees' Group Insurance Scheme (5)

Note:

(1) This minor head will record transactions connected with Insurance Schemes run by State Governments with specific sub-heads for Life Insurance Schemes and General Insurance Schemes.
(3) Each category of Insurance or Pension Funds will be recorded separately under distinct sub-heads.
(5) The nomenclature of the minor head shall contain the name of the State or Union Territory as the case may be e.g., 'Rajasthan State Government Employees' Group Insurance Scheme'. This minor head will have two sub-heads viz:
   (a) Insurance Funds
   (b) Savings Fund

(iii) 8115 Depreciation/Renewal Reserve Funds

MAJOR HEAD/SUB-MAJOR HEADS	MINOR HEADS
8115 Depreciation/Renewal Reserve Funds	103 Depreciation Reserve Funds- Government Commercial Departments and Undertakings (2)

Note:

(2) Each fund relating to each Government commercial or non-commercial department/undertaking may be recorded under a distinct sub-head below these minor heads.

(iv) 8224 Central Road Fund

MAJOR HEAD	SUB-MAJOR HEADS	MINOR HEADS
8224 Central Road Fund (1)		101 Central Road Fund (2)

Note:

(1) In the State Accounts, the amounts so received are credited to the Major Head "1601-Grants in aid from Central Government". Out of these amounts, the allocations other than those from reserves, are credited to Major Head "8449-Other Deposits-Subventions from Central Road Fund" by per contra debit to the Major Head "3054-Roads and Bridges" or any other appropriate Head of account concerned Such of the expenditure under this Major Head, as is to be met out of the allocations other than those from the Reserves, is set off by transfer of the equivalent amounts from the Deposit Head mentioned above.

(2) The nomenclature of Minor Head '101-Central Road Fund' has been changed as 'Central Road and Infrastructure Fund' from the Financial Year 2021-22 and has become operational from the Financial Year 2022-23.

(v) 8443 Civil Deposits

MAJOR/SUB-MAJOR HEADS	MINOR HEADS
8443 Civil Deposits	101 Revenue Deposits (1) 108 Public works Deposits 109 Forest Deposits 110 Deposits of Police Funds 111 Other Departmental Deposits 115 Deposits received by Government Commercial Undertakings 117 Deposits for work done for Public Bodies and Private Individuals 118 Deposits of fees received by Government servants for work done for private bodies 123 Deposits of Educational Institutions 124 Unclaimed Deposits in the G.P. Fund (15) 126 Unclaimed Deposits in other Provident Funds (15) 800 Other Deposits

Note:

(1) Revenue deposits are made in Revenue Courts or in connection with revenue administration.

(15) The sums lying at the credit of the subscribers in these Provident Funds, of which payments have not been taken within the prescribed period after they become payable under the P.F. rules, should be transferred to these heads at the end of each year, and dealt with under the ordinary rules relating to deposits, namely that action shall be taken to lapse all deposits to Government, keeping in view the provisions of FAR or the corresponding provisions in the Rajasthan Treasury Rules etc. The amount should, by transfer, be credited to the head of account **'0075-Misc. General services-unclaimed deposits'**, after keeping a note in the Register of deposits against the relevant items.

(vi) 8449 Other Deposits

MAJOR/SUB-MAJOR HEADS	MINOR HEADS
8449 Other Deposits	103 Subventions from Central Road and Infrastructure Fund (1) 114 Advance Deposits for IDA Aided Projects 115 Advance Deposits for IBRD Aided Projects 117 Advance Deposits for IFAD Aided Projects 118 Advance Deposits for Japanese grants aided project 120 Miscellaneous Deposits

Note:

(1) See Note (1) below the major head **'8224-Central Road and Infrastructure Fund'.**

(vii) 8550 Civil Advances

MAJOR/SUB-MAJOR HEADS	MINOR HEADS
8550 Civil Advances	101 Forest Advances 102 Revenue Advances 103 Other Departmental Advances 104 Other Advances - Takavi Works Advances (1)

Note:

(1) Cost of works of water course executed on behalf of cultivators are debited and recoveries when made are credited to this head.

(viii) 8658 Suspense Accounts

MAJOR/SUB-MAJOR HEADS	MINOR HEADS
8658 Suspense Accounts	101 Pay and Accounts Office Suspense (2) 102 Suspense Account (Civil) (3) 107 Cash Settlement Suspense Account (4) 129 Material Purchase settlement suspense Account (13)

Note: -

(2) This head is intended for the initial record of inter-Governmental transactions arising in the books of a Central P.A.O. separated Accounts Officers of Union Territories, and by Accountants General where the other party involved is a P.A.O. Separate sub-heads 'Transactions adjustable (Name of the Central PAO/ State Accountant General/ Railways/ Defence/ Posts/Telecommunication Accounts Officer concerned) will be opened under this minor head for each Accounts Officer with whom transactions are to be settled. This amount placed under this suspense head will be cleared by minus credit, as the case may be.

(3) Minor Head is subdivided such as into:

(g) Account with Railways
(h) Account with Defense
(i) Account with Posts
(j) Account with Telecommunication

Sub-head (g), (h), (i) and (j) are meant to be operated only in the State Section of the books of an Accountant General for affecting settlement of transactions with Railways, Defense, Posts and Telecommunication arising in his books. Detailed heads corresponding to each Accounts Officer or Railways/Defense/Posts/Telecommunications with whom transactions are required to be settled by each Accountant General may be opened under these sub-heads according to actual requirements.

(4) This head is operative only for pending balances pertaining to period prior to 1.4.1994. Operation of this Minor Head has been dispensed with for fresh transactions w.e.f. 1-4-1994.

(13) This Minor Head "M.P.S.S.A" shall be operated in the books of P. W. Divisions and of the Accounts Officer concerned. The cost of stores received either by purchase or through inter-divisional transfers, shall be accounted for initially under this Suspense Head in all cases where the payment had not been made in the same month of receipt of stores. This head shall be cleared by contra entry (minus credit) on making payment to the Supplier/Division supplying stores. Unclaimed balances for more than three complete account years under this Minor Head shall be cleared by credit to revenue as per provisions of FAR.

The following changes have been effected from 1-4-1994 in Govt. Of India (Central Public Works Divisions) in regard to the operation to the Minor Head "M.P.S.S.A.11 The same Accounting procedure may be followed in the State Accounts :

(a) On issue of advance Cheque after obtaining Proforma Invoice, the Indenting (Receiving) Division debits the amount of the Cheque to "2059-Public Works- Suspense-Stores/ Services Advance". On receipt of stores or completion of the work, this sub head "Stores/ Services Advance" is minus debited. The Supplying Division, on receipt of the advance cheque gives minus debit to the Head "2059 P.W.- Suspense-Stores/Services Rendered". When stores are actually delivered or the work is completed, the sub-head "Stores/Services Rendered" is debited (See Note 9 below Major Head "2059").

(b) Purchases made on credit by Public Works Divisions from D.G.S.& D. and other sources (except inter- divisional transfers) and not paid for during the same month, are credited to this Minor Head "M.P.S.S.A." When adjustment/payment is made, this Suspense Minor Head is cleared.

(c) W.e.f. 1-4-1992 vide Controller General of Account's O.M. No. 18 (8) /92/TA 1945 dated 2-11-93. operation of the Remittance Head "8782-Cash Remittances- 102- Public Works Remittances-III -Other Remittances (b) Items adjustable by Public Works" has been dispensed with in C.P.W.D. Divisions. The same accounting procedure (as stated below) may be followed in the State Accounts. The revised procedure is when stores are received through D.G.S.& D. value of the stores is credited to "8658-Suspense Account- 1 29- M.P.S.S.A". "Purchases pending payment/adjustment" (a new Sub- Head) When Accountant General memo in respect of the above is received and adjusted, the above new Sub-Head "Purchases pending payment/adjustment" is minus credited, by credit to I18658-Suspense Account-129-M.P.S.S.A. Payment for purchases through D.G.S.& D". (Also, a new' Sub Head).

(d) The latter Sub Head is paired off/netted with minus credit given by the Accountant General at the time of making payment to the P.A.O. Department of Supply.

(ix) 8782 Cash Remittances and adjustments between officers rendering accounts to the same Accounts Officer

MAJOR/SUB-MAJOR HEADS	MINOR HEADS
8782 Cash Remittances and adjustments between officers rendering accounts to the same Accounts Officer/Accountant General	102 Public Works Remittances (1) (9) 129 Transfer within Rajasthan Canal Projects (4)

Note:

(1) This minor head is intended to record transactions of Public Works Officers with Treasury and Other Officers of the Civil Departments (including Forest Department) within the same circle of Account. Transactions originating in other circles of account are also passed on to Public Works Officers by the Accountants General through this head. This head is sub-divided into the following sub-heads (viz):

(a) Remittances into Treasuries/Banks.
(b) Public Works/Forest Cheques
(c) Other Remittances
  i. Items adjustable by Civil
  ii. Items adjustable by Public Works

(4) This head is intended for the initial record of inter-departmental and inter-Governmental transactions to be settled in Cash (by cheques/Bank Drafts) by the Chief Accounts Officer, Rajasthan Canal Project. It is sub-divided into:-

(i) Items adjustable by the Chief Accounts Officer.

(ii) Items adjusted by the Chief Accounts Officer.

(iii) Items adjusted by the Division.

(9) This Minor Head can be used by all works executing divisions (other than Forest divisions), like Irrigation Department, Sanitation Department, Electric/Power Department, Roads and Bridges Department, Highways Department etc. which are operating independent of Public Works Department.

E. Annexures to Appendix II

(i) STATEMENT A

Classification of Expenditure pertaining to Irrigation, Navigation, Embankment and Drainage Projects

1. Main classification of Expenditure pertaining to Irrigation, Navigation, Embankment and Drainage Projects.

   Note:
   All works of Irrigation, Navigation, Embankment, Drainage and Water Storage are primarily classified into two sections:
   (a) **Irrigation works:** This section includes water storage works also.
   (b) **Navigation, Embankment and Drainage works:** This section includes receipts and charges relating to water ways, navigable canals, embankments and other agricultural and drainage works undertaken primarily not for irrigation purposes but for general improvement of the country or for general administrative purposes.

2. Works for either of the two classes mentioned above are classed further into:

   (a) Commercial, and
   (b) Non-Commercial.

3. To admit of a new work being classed as a Commercial Public Work, the following conditions must be satisfied:

   (a) There must be good reason to believe that the revenue derived from it, will, within 10 years after the probable date of it's completion, repay the annual interest on the capital invested, calculated at such rates, as may be determined by the Govt, from time to time, under Para 4 (i) below, but in preparing a project for sanction, no deduction is to be made from the total capital outlay on account of anticipated excess of revenue over simple interest.

   Note 1:
   Capital invested includes
   i. direct charges
   ii. indirect charges and
   iii. all arrears of simple interest, if any, i.e., balance of total interest over total net revenue.
   Note 2:
   Betterment levy is taken in reduction of indirect Capital expenditure in the proforma accounts of the projects viz.,
   i. Financial forecast, Administrative Accounts, etc., although it is treated as indirect receipt for the purpose of general account,
   ii. it must be susceptible of having clear Capital and Revenue accounts of it kept, and
   iii. its classification as a commercial public work must be authorized by competent authority.

4. The rules for determining

   (a) Whether a work, which has been classed as commercial, shall continue to be so classed, and

   (b) whether a non-commercial work may be reclassed as commercial, are as follows:

      i.
      a. Every irrigation, navigation, embankment or drainage work, for which Capital Accounts are kept, should, until 10 years after the dale of the closure of its construction estimate, be classed as commercial, if the net revenue anticipated from it appears likely to repay on the expire of that period.
      b. The annual interest charges on the capital, invested (including direct and indirect charges and arrears of simple interest), calculated at such rates, as may be determined by the Government from time to time.
      c. Conversely if it is not expected to yield the relevant return. It should be classed as non-commercial.

d. If, however, at any time during the period of construction, or within 10 years of the date of the closure of its construction estimate, it becomes apparent that a work originally classed as commercial will not actually be remunerative according to the criterion prescribed above, it should be transferred from the commercial to the non-commercial class. and
e. Similarly, if it becomes obvious, during the same period, that a work sanctioned as non-commercial will actually prove remunerative, the transfer of the work from the non-commercial to the commercial class may be affected.

ii. Every work classified in accordance with para 1 above will retain its classification unchanged during the eleventh, twelfth and thirteenth year after the closure of its construction estimate.

iii. If any irrigation, navigation, embankment or drainage work (commercial) is classed as commercial fails at any time after the expiry of 10 years, from the date of the closure of its construction estimate in three successive years to yield the relevant return prescribed in para 1 above, it should be transferred to the non- commercial Class. A work classed as non-commercial which succeeds in yielding in three successive years, the relevant return prescribed for a commercial work may, on the same principle be transferred to the commercial class.

iv.
a. If an existing irrigation, navigation, embankment or drainage work is extended or improved, the criterion of productivity prescribed in para 1 and para 2 above shall be applied to the whole system, including such extension or improvement, as if the extension or improvement had been executed simultaneously with the original work.
b. As an exception to rules in this para, if any extension be owing either to its nature or magnitude, such as may reasonably be considered to be a separate project and if it be susceptible of having clear capital and revenue accounts kept of it, as distinct from those of the project as a whole, it should be treated as a separate project and in that case the conditions relating to original projects and not those relating to extensions and improvements shall be applicable.
c. In all such cases, separate Capital and Revenue Accounts should be maintained for the extension in order to enable the productivity test to be periodically applied.

v. Government may postpone the transfer of a work from one class to the other in cases in which they are satisfied that its success or failure is due to purely transitory causes.

5. The transfer of a work from the commercial to the non- commercial category or vice versa, will affect the recording of all future transactions in connection with it. No adjustment will be made in the general accounts in respect of past transactions, but the necessary transfers will be affected by the Accountant General in the Proforma Accounts of the works in question.

6. The principles to be observed in deciding whether an item of expenditure should be charged to Capital or to Revenue are as follows:

(a) Capital bears all charges for the first construction and equipment of a project, as well as charges for maintenance on sections not opened for working and charges for such subsequent additions and improvements, as may be sanctioned under rules by competent authority. It may also bear charges on account of restoration of damages caused by extraordinary causalities, such as flood, fire, etc., and such charges should be recorded under a separate Minor Head "Extraordinary Replacements".

(b) Revenue bears all charges for maintenance and working expenses, which embrace all expenditure for the working and upkeep of the project, as also for such renewals and subsequent replacements and such additions, improvements or extensions as it may be considered desirable to charge to Revenue instead of increasing the capital cost of the Undertaking.

(c) In the case of renewals and replacements of existing works, if the cost really represents an increase in the capital value of the system and exceeds the cost of the original work by Rs. 10,000, the cost of the new work should be divided between Capital and Revenue, the portion debited to the latter account being the cost of the original works, which should be estimated, if the actual cost is not known and the balance charged to capital.

(d) In other cases, the whole cost of the new work should be charged to Revenue. Thus, a renewal

which does not represent a substantial improvement of the original work, but which is in all material essentials the same as the latter, although it may exceed the cost of that work by more than Rs. 10,000, should not be charged to Capital but to the Revenue account.

(e) When the construction estimate of a project (commercial) is closed, the expenditure on works of addition, extensions or improvements will be charged thus:

i. Estimates exceeding Rs. 10,000 for (1) works which are in themselves directly remunerative, such as new distributaries, mills or works for increasing the canal discharge, and (2) works which are necessary for the full development of a project, but which are not in themselves directly remunerative, shall be charged to the Capital account.

ii. Estimates amounting to Rs. 10,000 or under shall be charged to the Revenue account.

iii. All estimates for works which are neither remunerative in themselves, nor considered necessary for the development of the project, shall be charged to the Revenue account.

(f) Where outlay is of a nature which, under these paras does not appertain to Capital it is not, under any circumstances and whatever its magnitude, to be charged to Capital.

7. Works expenditure which, under the foregoing Para is chargeable to the Capital account, will be classified under the Project which is treated as a Minor Head, under the Major Head "4700" or "4701". That, which is chargeable to the Revenue account, will fall under the Minor Head "Extensions and improvements" or "Maintenance and Repairs" under the Major Head "2700" or "2701" according as the expenditure pertains to the category of "Works" or "Repairs" vide para 15 of Appendix I.

8. The expenditure on commercial works is recorded in two sections separately for capital and revenue charges. For non-commercial works, also the arrangement is similar where it is desirable and possible to maintain account on a quasi- commercial basis. When, however, a work of this class is too small to make it worthwhile to maintain a separate account of it on such a basis, all expenditure on it is treated as a revenue charge, the work being classified as Non-Commercial. In the category of **"Non-Commercial"** works is also included **"Miscellaneous Expenditure"**, upon the preliminary survey of new projects and also for the cost of famine surveys required for the preparation of famine programmes.

(ii) STATEMENT B

Detailed Classification of Works Expenditure Pertaining to Irrigation, Navigation, Embankment and Drainage Works

1. Works expenditure of Irrigation, Navigation, Embankment and Drainage Major Heads falls under one or other of the Minor Heads "Works", "Extensions and Improvements" and "Maintenance and Repairs". Each of these Minor Heads is divided into

   (i) Head works,
   (ii) Main Canal and Branches,
   (iii) Distributaries,
   (iv) Drainage and Protective works,
   (v) Water courses, (for "Works" only)
   (vi) Special Tools and Plant (for "Works" only) and
   (vii) Losses on Stock

   Under the Minor Head "Maintenance and Repairs" an eighth head "Compensation" should be opened. The Detailed Head subordinate to these heads are enumerated in Statement C.

2. All works expenditure relating to Main Canal and Branches will be divided into

   (i) Main Line of a Canal and

   (ii) each of its branches separately, that relating to distributaries will also be grouped for the distributaries belonging to the main line of the canal and to each of its branches separately.

3. In connection with these sub-divisions, following points should receive special attention:

   (a) when land is taken up for two or more of these sub-divisions at the same time, its cost must be divided into the best way practicable,

   (b) in the case of Storage Projects, all works connected with supply channels to feed the head reservoir come under Headworks,

   (c) water-power installations at the headworks of a canal, head locks and head regulators of main and branch canals, fall under **"Main Canal"** and **"Branches"**,

   (d) when a canal or a distribution channel therefrom and a drainage in connection with it, are planned simultaneously and the two works interact, the cost of the crossing should be charged to **"Drainage and protective Works"** and

   (e) Buildings required for the general purposes of a canal system, such as Workshops, headquarters stations, etc., are chargeable to **"Main Canal and Branches"**.

4. **Watercourses, Special Tools and Plant and Losses on Stock:**

   (a) For rules relating to Watercourses, Special Tools and Plant and Losses on Stock, se**e Annexure I to chapter 16 of FAR Volume I**, and **para 18, 19,20, and 55 of Appendix IVA** respectively.

   (b) The head "Water-Courses" is not necessary in the case of the Minor Head "Extensions and Improvements" and "Maintenance and Repairs".

   (c) The head Special Tools and Plant is further sub-divided into three detailed heads, namely

      (i) **Gross Expenditure:** it is intended for collection of the aggregate cost of the Special Tools and Plant at one place

      (ii) **Deduct Recoveries:** the record of the recovery on account of Special Tools and Plant which are taken in reduction of expenditure.

      (iii) **Net Expenditure**

(d) The head **"Losses on Stock"** is intended for all general losses on stock which cannot be attributed to any work, the accounts of which are open.

(iii) STATEMENT C

Enumerating the Detailed Heads Referred to in Paragraph I of Statement B and Detailing the Works and Services the Charges Whereon are Classified Thereunder

1. **General Remarks**

I. The detailed heads in this list may be varied, under the orders of the Government, to suit the circumstances of each project.

II. Combined works falling under two or more heads e.g., combined bridges and falls, or combined falls and regulators should be classified according as to which aspect of work predominates.

A. PRELIMINARY EXPENSES

2. **Surveys and Preliminary investigations:** This head do not appear under "Extensions and Improvements" nor under "Maintenance and Repairs".

B. LAND

3. Compensations for taking permanent or temporary possession of land required for the purposes of the work.

4. The term **"Compensation"** includes the following besides the payment for the land itself- (i) payments for buildings, trees, crops, etc., and (ii) cost of special land acquisition establishment, when it is chargeable to the Public Works Department vide rule 429 of FAR Volume I . Sale proceeds of wood, building materials, etc., obtained on clearing land taken up should be taken in reduction of the charge if realized before the accounts of the estimate for the acquisition of the land have been closed vide para 3 of statement E. If any buildings acquired with the land are used as residences or otherwise let, they should be bought on the Register of License Fees of Buildings and Land, Form No. RPWA 49 and License Fee realized should be treated as ordinary License fee/Rent Receipts.

C. WORKS

5. All construction works, whether of earth work or of masonry etc., excluding works falling under the heads **I-Navigation** and **K-Buildings** in all cases and under **L-Earthwork** where this is maintained as a separate detailed head. Ordinarily, the Group Head **"C-Works"** takes the place of such of the heads D, E, F, (1) G, H, J and L as are not separately provided for.

D. REGULATORS

6. Works (Other than escapes and escape heads) for the regulation of supply.

E. FALLS

7. Falls and rapids other than those required to maintain the depth of water for navigation purposes.

F. RIVER AND HILL TORRENT WORKS

8. Aqueducts, super-passages, culverts, syphons, inlets, outlets and cross drainage works generally, when such works are in connection with river and hill torrents.

F. (1) OTHER CROSS DRAINAGE WORKS

9. Cross drainage works of the classes referred to under the head **"F-River and hill torrent works"** when such works are in connection with drainage other than that front river and hill torrents.

G. BRIDGES

10. Bridges, both road and railway, for crossing the canal including subsidiary works, e.g., approach roads fencing gates, ghats, steps etc.

H. ESCAPES

11. Masonry and earthwork connected with escapes (including escape heads).

I. NAVIGATION

12. Locks at head works and, on the canal, separate navigation channels and weirs designed for maintaining the requisite depth of water for navigation purposes.

J. MILLS

13. Waterpower plant (if a permanent fixture) and buildings in connection with such plants, also sluices and channels conducting water to and from the same.

K. BUILDINGS

14. Permanent and temporary buildings (including staff quarters, offices, workshops stations, etc. but excluding buildings for waler power) and station drainages, roads, gardens, enclosure walls, conservancy works, etc., pertaining to buildings individually or collectively. In the case of maintenance and repairs, this head includes also taxes payable by Government and rents of buildings hired by Government.

L. EARTHWORK

15. Excavation and embankments for the channel, and its side roads and service roads: protective works for the bed and sides, trimming, turfing or riveting slopes retaining walls for embankments.

L. (i) BOUNDARY AND SERVICE ROADS

16. This head may be opened to record the expenditure on side roads and service roads separately, if it is not proposed to classify it under "**L-Earthwork**".

L. (ii) LINING

M. PLANTATIONS

17. All regular plantations, including the cost of clearing land, transplanting soil and planting trees, Gardening charges in connection with buildings do not fall under this head.

N. TANKS AND RESERVOIRS

18. Earth work, masonry, etc., on tanks and reservoirs (e.g., tail tanks) in connection with canals other than tanks chargeable to **"Head Works"** in the case of storage projects.

O. MISCELLANEOUS

19. Works and services not falling under any other detailed head includes

    a. experiments,

    b. works in connection with irrigation outlets not debitable to the head **"Watercourses"**,

    c. distance marks

    d. boundary pillars

    Also, Minor Work constructed in the banks of canals or distributaries for the direct delivery of water. Includes, also in the case of original works and of extensions and improvements, charges for compensation not debitable to any other detailed head.

P. MAINTENANCE

All repair works prior to the opening of the revenue account for the project, or the section concerned. This head appears only under **"Works".**

Q. EQUIPMENT

Plant and Machinery used as part of works and not as **"Tools and Plant".**

(iv) STATEMENT D

Detailed Classification of the Head "Establishment"

1. Showing the detailed classification of the Minor Head "Establishment". This Minor Head is primarily divided as follows:

Name of Sub-Division	Remarks
I. **Chief Engineer** II. **Special Officers**	For consulting architects and other special officers whose jurisdiction extends beyond a single circle of superintendence or other unit prescribed for the pro-rata distribution of establishment charges. (Fees recovered from outside bodies and other departments of the Government for services rendered by this establishment are taken in reduction of the charges under this sub-division).
III. **Superintending Engineer**	Includes also special officers, if any, not falling under sub-division II.
IV. **Executive Engineer** V. **Medical**	Establishment charges of workshops for which capital accounts are kept should be kept distinct from other charges and recoveries on account of work done in such workshops for (outside bodies and other departments of the Government should be taken in reduction of the charges).
VI. **Special Surveys**	Establishment; employed on large surveys for new Irrigation, Navigation, Embankment, Drainage Projects.
VII. **Special Revenue**	Establishment employed entirely on the revenue Management of Irrigation, Navigation, Embankment and Drainage projects and on assessment, etc., of revenue. Includes also plantation, steamer and water regulation establishment, etc., and charges debited by the civil department for collection, etc., of revenues.
VIII. **Deduct Recoveries**	For credits of all kinds on account of Percentage, or lump sum recoveries for work done, but excluding (a) fees for services rendered by special officers, and (b) recoveries for work done in workshops when such credits are adjustable as reduction of expenditure in accordance with the rules in Statement E.
IX. **Lumpsum Charges creditable to other Government Departments etc.**	Debits to the Major Heads on account of establishment charges, in cases in which such charges are not adjustable in the account of any particular work.
X. **Pensionary Charges**	This sub-division relates only to the **Major Heads "2700" or "2701" and "4700" or "4701".**

2. The Sub-Divisions I to VII have, below them, the following heads, with such detailed heads as may be prescribed locally:

   (a) Pay of officers
   (b) Pay of Establishments.
   (c) Allowances and Honoraria.
   (d) Other charges
      (i) Office expenses and
      (ii) other expenses.
   (e) Deduct Recoveries. For use only under sub-division IV (Workshop section).

   An additional head, "Bonus" may be opened, where necessary, for bonus paid to non-pensionable subscribers to provident funds.

The heads (b)and (c) include also the charges on account of Divisional Accountants posted by the Accountant General.

Note:
The general principles regulating the classification and incidence of pay, allowances, Leave Salaries etc., of Government Servants are contained in Government Accounting Rules, 1990, issued by the President on the advice of the Comptroller and Auditor General of India.

(v) STATEMENT E

Treatment of Recoveries of Expenditure in the Accounts of the Public Works Department

1. The general directions for regulating the exhibition of recoveries of expenditure in Government accounts are given in the Government Accounts Rules, 1990 and Government Accounts of the state in Appendix I. The following paragraphs indicate their application to Public Works transactions.

2. As a general rule, all recoveries of expenditure will be taken as reduction under the concerned service head irrespective of whether they relate to over payments, pertaining to the current year or to any previous year.

3. As an exception to the general rules in paragraph 2 above,

   a. recoveries under stock and other Suspense account should be treated as reduction of gross expenditure.
   b. The recoveries of expenditure on work-in-progress comprising, inter-alia, sale proceeds of surplus materials and plant acquired specially for any work or of materials received from dismantled structures, may likewise be treated as reduction of expenditure, irrespective of whether the estimates for the works made allowance for such recoveries or not. See also rule 543.
   c. Such recoveries as are made by a commercial department which should be treated as receipt of the department.

4. Subject to the provisions of para 5, recoveries on account of Establishment and Tools and Plant charges should be treated as follows:

   a. **Recoveries of establishment charges at percentage rates:**

      i. These recoveries, in so far as they are affected from other departments of the same Government, should be adjusted by deduction from expenditure under the Minor Head "Direction and Administration".
      ii. Recoveries on account of works carried out on behalf of Private Parties or Local Funds or other Governments, however, should be treated a revenue receipts.

   b. **Recoveries of Tools and Plant charges at percentage rates:**

      i. Recoveries from other Departments of the same Government should be adjusted as reduction of expenditure under the Minor Head "Tools and Plant".
      ii. All other recoveries should be treated as revenue receipts under the Major Head concerned.

   c. **Pro-rata shares of the charges for joint Establishment and Tools and Plant:** The pro-rata shares calculated at the end of the year should be treated as reduction of expenditure under the Minor Head "Direction & Administration" and "Machinery and Equipment", respectively of the Major Head to which the total charges were debited in the first instances (**See also Para 5 of Appendix V**).

   d. **Recoveries on account of charge for leave and pensions:**

      i. When the recoveries on account of establishment charges include, as a distinct and separate factor, an element of the charges for leave and pensions, the portion of the recoveries representing leave should be treated as revenue receipt under the Public Works Major Head concerned.
      ii. Recoveries on account of pensionary contributions should, in the case of **'Civil Works'** be credited to **"0071- Contribution and Recoveries toward Pension and other Retirement Benefits"** while such recoveries, in the case of the Irrigation Department, should be credited to the Irrigation Major Heads concerned as receipt or recoveries of

expenditure, accordingly as they relate to Revenue or Capital Major Head.

iii. In cases, however, in which the rates for leave and pension contribution are combined, the recoveries in the case of 'Civil Works' be credited to **"0071- Contribution and Recoveries toward Pension and other Retirement Benefits"** while such recoveries, in the case of the Irrigation Department should be credited to the Irrigation Major Heads concerned as revenue receipts.

5. Notwithstanding anything contained in these Paras,

   a. receipts and recoveries on Capital Account in so far as they represent recoveries on expenditure previously debited to a Capital Major Head, should be taken in reduction of expenditure under the major head concerned.
   b. For convenience of accounting, they should be treated as revenue receipts in the first instance and booked as **"Receipts and Recoveries on Capital Account"**. At the end of a month, they should be deducted from the account of the Division or sub-division of the Major Head concerned in a lump sum.

6. The recoveries of expenditure which are finally creditable as revenue receipts, should be recorded under:

   a. the Minor Head **"Recoveries of percentage charges"** of the Major Head **"0059", "0701 ", "0215"**, as the case may be,
   b. while those which are adjustable in reduction of expenditure under the Capital Major Head, should be posted as – **"Deduct - Establishment charges transferred on percentage basis to the Capital Major Heads"** under the Minor Head **"Direction & Administration"** of the Capital Major Head concerned.
   c. Left over expenditure on common establishment minus recoveries credited as revenue receipts as centage charges should again be shown as deduct pro-rata charges transferred to other Revenue Heads.

   Note:

   Receipts on account of sale proceeds of land, buildings, special Tools and Plant or other assets purchased or constructed at the cost of a special project be may at the discretion of the Government be taken in reduction of expenditure under the appropriate sub-heads subordinate to the Capital Major Head concerned.

7. **Recoveries on account of cost of Audit and Accounts:** All such recoveries should be adjusted as receipts under the Minor Head **"Fees for Government audit"** subordinate to the Major Head "**0070-Other Administrative Services**" in the State Accounts.

   Note:
   If under note below **para 6 of Appendix V**, the percentage charges for work done in workshops of a quasi-commercial character for other Divisions and Departments, both under the Union Government and other Governments, include recoveries in respect of audit and accounts charges, such recoveries should not be credited to **"0070-Other Administrative Services-Fees for Govt Audit"**, but credited to the respective Receipt Head vide para 13 of Appendix XA.

Draft Appendix III
(See rule 26(1) of FAR Volume I)
Instructions for Regulating the Enforcement for Mis-appropriation, Fraud, Losses, etc.

(1) **Principle governing the assessment of responsibility:** the cardinal principle governing the assessment of responsibility is that every Government servant should exert the same vigilance in respect of public expenditure and public funds generally as a person of ordinary prudence would exercise in respect of expenditure and the custody of his own money. While, therefore, the competent authority may in special cases, condone Government servant's honest errors of judgement involving financial loss, if he can show that he has acted in good faith and done his best up to the limits of his ability and experience, personal liability shall be strictly enforced against Government servants who are dishonest, careless or negligent in the duties entrusted to them.

(2) **Higher officer also Responsible:** In cases where loss is due to delinquencies of subordinate Government servants and where it appears that this has been facilitated by laxity of supervision on the part of higher officer, the later shall also be strictly called to account and his personal liability in the matter carefully assessed.

(3) **Principle of Pecuniary Liability**

(a) **Enforcement of Pecuniary Liability-Principle:** The question of enforcing pecuniary liability shall always be considered as well as the question of other forms of disciplinary action. In deciding the degree of Government Servant Pecuniary liability, it will be necessary to look not only to the circumstances of the case but also to the financial circumstances of Government servant, since it should be recognised that the penalty should not be such as to impair his future efficiency.

(b) **Recovery of amount and its extent:** In particular, if the loss has occurred through fraud, every endeavour shall be made to recover the whole amount lost from the guilty persons, and if laxity of supervision has facilitated the fraud, the supervising officer at fault may properly be penalised either directly by requiring him to make good in money a sufficient proportion of the loss or indirectly by reduction or a stoppage of his increments of pay.

(c) **Assessment of value or Government Property Lost:** It shall be considered whether the book value of government or equipment lost, damaged or destroyed by the carelessness of individual entrusted with their care (i.e., bicycle, calculators, policeman's riffle, tools and equipment, vehicles, etc.) shall be recovered from the delinquent Government servant. In the case of Commercial Department the depreciated value of the stores may be arrived at on the basis of the rates prescribed by the Government on the reduced balances every year. The amount to be recovered may be limited to the Government's servant capacity to pay.

(4) **Action when a Government servant is due to retire:** Step shall be taken to ensure that Government servant concerned in any loss or irregularity which is the subject of any enquiry is not inadvertently allowed to retire on pension while the enquiry is in progress; and accordingly, when a pensionable Government servant is concerned in any irregularity or loss the authority investigating the case shall immediately inform the Director of pension, Rajasthan, responsible for payment of pension and the authority competent to sanction pension and it will be the duty of the latter to make a note of the information and to see that final pension and gratuity is not sanctioned before either conclusion is arrived at as regard the Government servants culpability or it has been decided by the sanctioning authority that the result of the investigation need not to be awaited.

(5) **Action against in service Government servant:** The fact that Government servants who were guilty of frauds or irregularities have been demobilised or have retired and have thus escaped punishment shall not be made a justification for absolving those who are also guilty but who still remain in service.

(6) **Material Loss or destruction of Government Property:** The following further instructions shall also be followed by all the departmental officers while dealing cases involving material loss of destruction of Government property as a result of fire, theft, etc.:

(i) When material losses due to suspected theft, fraud, fire, etc., occur in any office/installation, such cases shall invariable be reported to the police for investigation. The Heads of Departments shall exercise their discretion in determining at what stage reports should be sent to the police keeping in view the fact that the police investigation will be increasingly handicapped with lapse of time;

(ii) For the purpose of the above instruction, all losses, excepting the losses due to suspected sabotage, of the assessed value of rupee ten thousand (Rs. 10,000) and more shall be regarded as 'material'. All cases of suspected sabotage shall be reported to the police promptly irrespective of the value of the loss involved; and

(iii) Once the matter is reported to the police authorities, all concerned should assist the police in their investigation. A formal investigation report should be obtained from the police authorities in all cases which are referred to them as indicated above.

(7) **Investigation not to be Delayed:** It is of the greatest importance to avoid delay in the investigation of any loss due to fraud, negligence, financial irregularity, etc., should the administrative authority require the assistance of the Accountant General or other authority in pursuing the investigation he may call on that officer for all vouchers and other documents that may be relevant to the investigation, and if the investigation is complete and he needs the assistance of an expert audit officer to unravel it, he should apply forthwith for that assistance to Government which will then negotiate with the Accountant General or other authorities for the services of an investigating staff. Thereafter the administrative authority will be personally responsible, within their respective spheres, for the expeditious conduct of the enquiry.

(8) **Procedure in case of Misappropriation, fraud, loss, etc.**

(a) Whenever any case of misappropriation, fraud, etc., is detected or intimation is received, the matter shall be reported without any delay to the Administrative Department, Director, Inspection Department, Rajasthan, Finance Department and the Accountant General. The matter shall also be intimated to the Financial Advisor/Chief Accounts officer, Sr. A.O./ A.O. posted in the Departments and to the Superintendent of police of the District.

(b) A police report shall be lodged with the police station of the area.

(c) A party consisting of Financial adviser/Chief Accounts officer/Sr. A.O./A.O./A.A.O. will be sent for making preliminary enquiry. In case it is considered the detailed audit/checking is required an audit party of the Head office will be deputed or if need be, the Director, Inspection Department, Rajasthan will be required to arrange detailed audit. The concerned records will be collected and kept in the safe custody till the case is finalised.

(d) The Head of the Department shall appoint an officer-in-charge who should be Financial Adviser/Chief Account Officer/Senior AO/AO of the department. The officer-in-charge shall be responsible to monitor the progress of investigation and subsequent action and regular half-Yearly statements showing progress, stage of the cases to the Director, Inspection Department, Rajasthan who will send a consolidated statement to the Finance Department on an annual basis.

(e) The Head of the Department shall keep a register to ensure sending of such statements and monitor progress in each case within the prescribed period.

(9) **Judicial proceedings: Prosecution in Criminal Courts:** The following supplementary instructions shall be followed by departmental officers wherever prosecutions in the criminal courts are, or are likely to be necessary:

(a) as soon as a reasonable suspicion arises that criminal offence has been committed, the senior officer, of the department concerned present in the station will report to the District Magistrate concerned and ask for a regular police investigation under the code of Criminal procedure. Competent legal advice should be taken. A prosecution shall be attempted unless the legal advisor considers that the evidence available is not such as will secure a conviction. The reasons for not attempting a prosecution shall be placed on record in all such cases.

(b) If the District Magistrate or the Authority concerned agrees that an investigation may be made, the senior officer of the department concerned present in the station will:

(i) Request the District Magistrate or the authority aforesaid to arrange for the investigation to proceed from day to day;

(ii) See that all witnesses and documents are made available to the investigating officer; and

(iii) Associate with the Investigating officer or officer of the department who is not personally concerned with the irregularity leading up to the loss but who is full cognizant of the rules and procedure of the office in which the loss has occurred.

(c) When the investigation is completed, an officer of the department (accompanied by the officer who attended the investigation) shall be made available for discussions with the authority, which will decide whether a prosecution should be instituted. If it is decided not to prosecute, the case shall be reported through the usual channel to Government for orders.

(d) If it is decided to prosecute, the department representative will ascertain from the prosecuting officer whether, having regard to the engagements of the prosecuting staff and the state of work in the court which would ordinarily hear the case, it is necessary to move the District Magistrate to make special arrangements for a speedy trial and will request the prosecuting officer to make any application that he may think necessary.

(e) When the case is put into court by the police the senior officer of the department concerned present in station will see that all witness serving in the dependent, and all documentary evidence in the control of the department are punctually produced and will also appoint an officer of the department (preferably the officer who attended the investigation) to attend the proceedings in court and assist the prosecuting staff.

(f) If any prosecution results in the discharge or acquittal of any person, or in the imposition of sentences which appear to be inadequate, the senior officer of the department concerned will at once consult the District Magistrate as to the advisability of instituting further proceedings in revision or appeal, as the case may be, and if the District Magistrate is of opinion that further proceedings are necessary will request him to proceed as he would in any other case.

(g) Appeals against acquittals may be made only under the orders of Government. The senior officer of the department concerned present in the station will see that, in addition to the report required under clause (iii) above prompt report are submitted to Government through the usual channel regarding:

(i) the commencement of police investigation;
(ii) the decision to prosecute in any particular case;
(iii) the result of any prosecution;
(iv) the decision to proceed further in revision or appeal in any case; and
(v) the result of any proceedings in revision or appeal.

(h) Notwithstanding anything contained in the above instructions, the senior officer of the Department concerned present in the station may, if he thinks fit, refer any matter, through the usual channel for the orders of Government before taking action.

(10) **Departmental Proceedings:** In all cases of fraud, Misappropriation or similar offences, the departmental proceedings shall be instituted at the earliest possible moment against all the delinquents and shall be conducted with strict adherence to the rules. If the accused person has been handed over to the police, the departmental inquiry against him shall not be stayed for the result of the police investigation. On the other hand, it shall be proceeded with full vigour and concluded as expeditiously as possible. When the delinquent is handed over to the police for prosecution it implies that the departmental punishment is not considered adequate to meet the requirements of the case. In such cases the departmental punishment imposed should, therefore, generally be dismissal from service. Any orders for imposing departmental punishment should as a general rule be passed before the accused person is actually challenged in Court. Where in any case the departmental inquiry cannot for some reason be concluded before the accused is challenged in court, the departmental proceedings against him not be stayed merely for that reason if the facts of the case disclose adequate grounds for dismissing the person involved on charges other than those on which he is prosecuted, e.g., negligence of duty, disregard of rules and non-observance of standing instructions, etc., where such other charges do not warrant his dismissal, final action on the departmental side will have to await the result of the judicial inquiry. Even in such cases where the prosecution results in acquittal it may still be possible and necessary to take disciplinary action against the accused on charges than those of which he is acquitted by the court, e.g., negligence, disregard of rules, standing instructions, etc. Every such case should be considered on its merits, with due care, by the authority competent to take disciplinary action. With regard to subsidiary offenders who are charged of neglect of duties in having facilitated or contributed the fraud or misappropriation, it should invariable be attempted to secure the expeditious completion of departmental enquiry before the challan against the main offender is presented and connected records transferred to the court or taken in police custody.

Draft Appendix IV

(See Rule 64 (2) of FAR Volume I)

Classes of Contracts and Assurances of Property Authorised by the Governor to be Executed by Subordinate Authorities on his behalf

In pursuance of **clause (1) of Article 299 of the Constitution of India**, the Governor is pleased to direct that all contracts and all assurances of property made in the exercise of the executive powers of the State of Rajasthan shall be expressed to be made by the Governor and shall be executed on behalf of the Governor by:

(i) A Secretary or Additional Secretary or Special Secretary or Dy.Secretary to the Government/ Officer on Special Duty/Director Budget;

(ii) All the Head of Departments;

(iii) The Collector of a District;

(iv) All Gazetted officers of the Public Works Department/PHED/Water Resources Department and Indira Gandhi Nahar Project Department, Command Area Development and Water Utilisation Department of Indira Gandhi Nahar Project Area for execution or Purchase of materials or stores;

(v) All Gazetted officers of the Labour Department/All Gazetted officers of Ground Water Department for Purchase of Stores Articles;

(vi) Assistant Director, Medical and Health Services, Employees' State Insurance Scheme for Purchase of Stores;

The powers delegated under item (iv) and (vi) shall be exercised by the officer concerned subject to the limitations restrictions as may be prescribed in their departmental delegation of powers, manuals, etc.

(vii) All Managers of Circuit House for contracts of articles of day to day consumption.

(viii) All Deputy/Joint/Additional Registrars of Co-operative Societies for Bond executed by Trainees;

(ix) All Inspectors of Schools for Agreement Bonds for the Rate contracts finalised by the purchase Committee.

(x) All Deputy Inspectors General of Police;

(xi) All Superintendents of Police/Commandant of Police;

(xii) Conservator of Forests;

(xiii) All Additional Directors Mines & Geology Department;

(xiv) **For Industrial loans under Rajasthan State Aid to Industries (Loan) Rules:** All District level officer of Industries Department who is member Secretary of District level committees constituted for the purpose under the Rules - Above Rs.2,000/- or as amended by government from time to time.

(xv) Additional C.E., PWD (B&R) Rajasthan, Jaipur for Agreement for sale of Nazul property;

(xvi) All General Manager, District Industries Centre.

DRAFT APPENDIX V

(See Rule 465 (3)(ii) of FAR Volume I) (See Also Para 73 of Appendix VIA, Para 5 of Appendix XIII, Para 9 of Appendix XB)

Rules for Distribution of Combined Public Works Establishment & Tools and Plant Charges and levy of Departmental Charges

1. The accounts of general services like Establishment and ordinary Tools and Plant meant for the Department/Project as a whole are kept on the following principles:

   (i) The charges of general establishment of Direction (offices of Management Board, Control Board or State Works Board Chief Engineers, Zonal Additional Chief Engineers, Consulting Architects and other Special Officers), of Supervision (Offices of Superintending Engineers, Superintendent of Works), of Execution (Executive Engineers, Assistant Engineers etc. Directorate of Designs, Technical Examination and Quality Control, Revenue establishment, Labour welfare), and Ordinary Tools & Plant for general use of the Department/ Project are met out of a single Major Head in the first instance under the Minor heads "Direction and Administration" and "Machinery and Equipment" under the respective Major Head of the Department viz. "2059- Public Works", "2215-Water Supply and Sanitation", "2701 -Major and Medium Irrigation" or any Sub- Major Head or Unit thereunder, as may be prescribed for distribution of percentage/prorata distribution of establishment and Tools and Plant charges, as the case may be.

   (ii) Recovery of cost is affected in the accounts of the Divisions concerned monthly by transfer of percentage charges of combined Establishment and also Tools & Plant to other Capital Major Heads operated by the Division at the rates prescribed by the State Government from time to time.

   (iii) Before closing the accounts of the year, the Accountant General apportions the balance of charges minus recoveries of percentage charges /other receipts credited to Receipt heads of the whole State/Project among the other Major revenue heads/Project components, operated by the P.W.D. (B & R). the P.H.E.D. and the Irrigation Deptt. as the case may be.

   (iv) Save as hereinafter provided no attempt should ordinarily be made to include in the cost of an individual work (or head of account) any portion of expenditure on account of these services.

   Note: Charges for Tools and Plant of a Special Officer shall be treated as contingent charges, and classification of the charges of Special Tools and Plant of a Division see Para 4 of this Appendix.

2. With effect from 1st April 1994, 4 of erstwhile work-charged establishment/ Muster Roll labour are drawn through Treasuries chargeable to Detailed Heads "Salaries, Wages, T.A, Medical etc." under Minor Head "Direction and Administration". Though the Workmen are employed on various construction and maintenance works as hitherto fore. Cost of such direct labour shall be transferred monthly through Divisional Accounts. To the specific works on the basis of workwise allocation statements prepared by the Drawing and Disbursing Officer concerned, except in cases of specific works, for which estimates are sanctioned excluding cost of direct labour and wages of such workmen are budgeted for and booked under "Wages". However, see para 7 of Appendix XIII .

3. As an exception to the Para 1, the undermentioned special establishment should be charged as indicated below:

(i) Charges on account of Establishment and ordinary Tools & Plant exclusively created/meant for a specific project/ scheme are accounted for under the relevant Minor Head of the Project/ Scheme, initially and finally. Shares pertaining to individual works are not determined except for the purpose of certain proforma accounts.

(ii) Purely revenue establishment, Dy. Revenue Officers, Zilledars, Amin/Patwaries etc., employed on the management of irrigation, flood control, drainage works, and on the assessment and collection of connected revenue are charged to the relevant Irrigation etc., Scheme under the Major Head "2701- Major and Medium irrigation" or "2702-Minor Irrigation", as the case may be.

(iii) **Establishment employed on large irrigation Surveys for new Projects**: to the Minor Head "005-Survey & Investigation" under the Major/Sub-Major Head concerned.

(iv) Establishment specially created for a temporary period for execution of famine relief works to the Minor Head concerned under the Major Head "2245-Relief on account of Natural Calamities".

(v) Establishment employed in workshops of a quasi-commercial character to the account of the Workshop concerned, under the Major Head under which its maintenance charges are classified.

4. The cost of Special Tools & Plant, i.e., tools, plants and machinery etc., obtained to meet the special requirements of a particular work or project and of a nature not usually to be found in the general stores of the State should be treated as a direct charge to the works or project and not classified under the general Minor Head "Machinery & Equipment". Similarly, Tools, Plants and machinery required for a workshop of a quasi-commercial character should be charged direct to the account of it.

Note 1. In case of doubt, the Chief Engineer will decide whether any item of Tools and Plant should be classified as ordinary or special.
Note 2. The cost of Tools and Plant required for use on Famine Relief Works should be treated as "Special" and classified in accordance with this para.

5. Recovery of cost of Establishment and Tools & Plant shall be made at percentage rates in the following cases (classification of the recoveries in accounts to be determined in accordance with the Rules in Statement E of Appendix II).

(a) Capital Major Heads of expenditure operated by the Division.

(b) Work done for Public Works of any other department of other States. Government of India except where specifically prohibited under the relevant scheme.

(c) Work done for Railways, Defence, Posts & Tele-communication or the Archaeological Department.

(d) Work done for all other departments of the same Government, when the cost is chargeable to those departments

(e) Work done occasionally by one Branch for another Branch of the Department of the State, when the three branches are separate and distinct provided charges on any individual work amount to not less than Rs. 1000/-

(f) Non- Government works

(g) Sale of Government Undertakings.

Note: For work done in workshops, see para 9 below.

6.

(a) The percentages are fixed and levied separately for Establishment and Tools & Plant charges and readjusted once in every three years by the Administrative Department. The rate of last few years shall be taken as base for analysis, if the percentage rates decided by Administrative Department is more than Consumer Price Index, than the consent of Finance Department will be required.

(b) The basis for determining the slab for levying the establishment charges shall be the estimated cost of a work though the actual adjustment of percentage charges should be made on the expenditure incurred during the year.

(c) Departmental charges including pensionary, accounts and audit charges should be levied on all works, the cost of which is met from the Detailed Head "Grants-in-Aid" under the relevant programme Minor Head under the Major Head concerned of the Public Works.

(d) For works executed by the State P.W.D. (all branches), the percentage rates for establishment are intended to correspond, as far as possible, to the average percentage borne by the Department's normal works programme which fully occupy such establishment.

(e) When only some of the operations necessary to the completion of a non-Government project are undertaken at one time, different percentages may, if desired, be adopted for each operation provided that, if subsequently, the remaining operations are undertaken, the aggregate recovery is equal to the full charge leviable under the para.

(f) Similarly, different rates of charges may, if desired, be prescribed for large and small works or for scattered and approximately the same aggregate return to Government, as if a uniform rate as determined under this Para will give.

(g) As a permanent arrangement, the Central Government have agreed to a rate of 16 percent, viz. 14.5 percent for Establishment and 1.5 percent for Tools & Plant charges for centage charges in respect of Central Works executed through the agency of a Rajasthan Public Works Department viz Central and Archaeological, Defence, Posts and Tele-communication works. This will be in addition to a charge of 1 percent to cover cost of audit and accounts establishment in terms of **para 11,** and pensionary charges under **para 14.** As exceptions to the **para 6 (h),** the following rates of departmental charges have been agreed to be levied:

(i) Departmental charges on construction of National Highways by State P.W.D. will be 9%,

(ii) Establishment charges on new supplies and repair of barrack furniture of Defence Department is fixed at 10% on the outlay.

(h) No share of general charges (on account of establishment and Tools and Plant) (also called agency charges) should be included in the actual cost of works chargeable against the following schemes as per terms of the respective scheme:

(i) Works financed out of Central Road Fund (100% Central assistance through Ministry of Surface Transport

(ii) Road Development Programme for Special Problem Areas (50% Central assistance through Ministry of Agriculture Rural Development).

(iii) Construction and Maintenance of Bridges (50% Central assistance through Ministry of Surface Transport).

(iv) Road of Strategic Importance (100% of Central assistance through Ministry of Defence).

(v) Roads of Inter-State & Economic Importance (100% Central assistance in case Inter-State Roads, 50% Central assistance in case of Roads of Economic Importance through Ministry of Surface Transport.)

(vi) Accelerated Rural Water Supply Programme (100% Centrally sponsored through Ministry of Agriculture and Rural Development).

Note: Other schemes which are executed by mutual agreements on which no departmental/agency charges are levied or changes in the existing schemes may be stipulated by the State Govt, from time to time.

7. Detailed procedure for distribution of Establishment, Tools and Plant etc., in respect of common

Public Works Establishments is given below as an illustration of the Buildings and Roads Branch:

(a) Establishment

(i) The "gross expenditure" on the common establishments, of P.W.D. Buildings and Road Branch, will be recorded under the Minor Head "Direction and Administration" below "2059-Public Works". The Minor Head will have suitable Sub-Heads such as "Direction", "Supervision", "Execution", "Designs", "Architecture", "Labour Welfare" etc. From this gross expenditure, the distribution of the charges will be in two stages as explained below;

(ii) The first stage of distribution will be in respect of establishment charges relatable to Capital Major Heads.

(a) The distribution of establishment charges from the omnibus Public Works Major Head to these heads will be calculated on percentage basis, as per the existing principles (vide para 6 above): the percentages being carefully determined by the government in such manner as to remain current for at least 3 years so as to avoid meticulous and frequent recalculations.

(b) In respect of establishment charges relatable to works done for other Governments, Local funds, private parties etc., recoveries will be made on percentage basis to be determined by Government and in respect of establishment charges relatable to works done for other Governments, Local funds, private parties etc., recoveries will be made on percentage basis to be determined by Government and credited to the Major Head" 0059 Works – Other Receipts "as revenue.

The debit for the proportionate charges on Establishment apportioned to the Capital Major Heads will be adjusted under the Sub-Head "Buildings" under the appropriate programme Minor Heads, against a distinct Detailed Head (or object classification) "Establishment" to be opened for the purpose. The Contra Credit (Minus Debit) under "2059- Public Works" will be booked under a distinct Sub-Head "Deduct-Establishment Charges" transferred on percentage basis to Capital Major Heads" below "Direction and Administration". Such adjustments may be done monthly in the Public Works Divisional Accounts.

(iii) The next stage of distribution of the establishment charges under "Direction and Administration" below "2059-Public Works" will be in respect of the works charged to the Major Heads "2216-Housing " and "3054-Roads and Bridges" only. For this purpose, from the residuary expenditure under "Direction and Administration" at the end of the year arrived at after the adjustment at (a) above is carried out, the amounts recovered during the year from other Governments, Local bodies etc. on percentage basis for works done on their behalf and credited to Public Works as revenue as at (b) above will be notionally deducted to arrive at the net charges on Establishment relating to Public Works (Common Establishment) in the 'Revenue Section". From this net amount, a prorata distribution of the charges to "2216-Housing" and "3054-Roads and Bridges" will be made according to works outlay recorded under these Major Heads vis-a-vis the total revenue expenditure on Public Works (Common Establishment) in all Major Heads in the Revenue Section. The distributable amounts, so calculated, will be adjusted from "2059- Public Works" through a Sub-Head-Deduct-Prorata Charges adjustable under revenue heads "Housing'7 "Roads and Bridges" by per contra debit to "2216-Housing-Direction and Administration" and "3054- Roads and Bridges-Direction and Administration" respectively. The adjustment will be carried out by the Accountant General at the end of the year.

(b) Tools and Plant

The Procedure outlined above will be followed mutatis-mutandis for distribution of **"Tools and Plant"** charges also.

Remission & Reduction of Percentage Departmental Charges

8. The prescribed percentages can be remitted with the sanction of Government in the Finance Department in the case of works of non-government bodies or institutions. Relief in respect of

payment should ordinarily be given through a Grant-in-Aid rather than by remission, of dues. In special cases, government may allow relief through remission of dues.

Exceptions: The recovery of percentage charges as above by the Public Works Departments for preparation of plans or carry out supervision over following shall stand waived:

(i) Construction of buildings or colleges, schools, hostels and hospitals including maternity homes, clinics, other buildings etc., the cost of which is donated by individuals or institutions on condition that on completion of construction such buildings are to vest with Government unconditionally.

(ii) Construction of buildings vesting with panchayats, panchayat samities and zila parishads.

(iii) Water supply works undertaken by Public Health Engineering Department in the urban improvement trust schemes provided that on completion, such works shall vest with the Government unconditionally. These works will, however, be subject to pro-rata charges for establishment and tools and plants.

(iv) Water supply works undertaken by Public Health Engineering Department in the various colonies of Housing Board as deposit works of Housing Board provided that on completion, such works shall vest with the Government unconditionally. These works will, however, be subject to pro-rata charges for establishment and tools and plants.

(v) Deposit works that may be executed for rural development with the assistance of Industrial/ business houses or charitable organizations approved by the prescribed authority under Section 35 CC/35 CCA of Income Tax Act, 1964 provided:

(a) the proposed work/activity falls within the norms fixed under the Minimum Needs Programme in sectors including PHED, Medical & Health Rural Electrification, Education, Roads etc., irrespective of the fact that programme is a part of any Five-year Plan/Annual Plan.

(b) if the concerned administrative department has given its concurrence.

(c) the capital assets so created are transferred to the concerned local authority or State Government which should bear the responsibility for its maintenance thereafter.

(vi) Construction of buildings of Municipal Boards/Nagar Nigam/Councils to be built from out of the amount of loans and grants given by the Government for construction purposes.

(vii) Deposit works that are executed through any Department or any agency of the State Government with the funds received for works/activities under Companies (Corporate Social Responsibility Policy) Rules, 2014, provided:

(a) if the administrative department concerned has given its concurrence;

(b) the capital assets so created are transferred to the concerned local authority or State Government which should bear the responsibility for its maintenance thereafter.

9. For work done in workshops, which are of a quasi- commercial character, percentage charges are leviable in all cases, i.e., even when work is done for Public Works divisions of the State. The rates are fixed by the Government, see Para 13 of Appendix XA.

10. The percentage referred to in paras 6 and 7 are leviable on the actual outlay booked in the accounts, i.e., on the net outlay in case there are any refunds or writes back. No item of expenditure should be excluded from the levy on the plea that it involves little or no departmental supervision, etc., but the prescribed percentages charges for Tools and Plant should not be levied in the case of non-Government works on which Tools and Plant of the Department are not used.

Note: Under this para, even the cost of land acquired through the Civil Department is not exempt when it is adjusted in the divisional accounts as part of the cost of a non-Government works; if the estimate for the work does not include the cost of the acquisition of the land and this

cost is not passed through the Public Works accounts, no percentage charges are leviable on account of it.

11. Recoveries made in accordance with paras 5 to 10 should be classified as indicated in para 4 of statement E of Appendix II, the adjustments being made in the accounts of the Divisional Officer, whenever, the cost of work done is adjusted by charge to the Capital Major Heads, Deposit, Remittance or other account concerned except that balance of cost of common establishment and ordinary Tools and Plant is adjusted on pro-rata basis by the Accountant General at the end of the year.

    Note-1 An additional charge of 1 per cent should be recovered in respect of works of the classes referred to in the item (c) excluding the works of the Archaeological Department and **in item (f) and (g) of Para 5**. to cover the cost of Audit and Accounts establishment and credited to "0070-Other Administrative Services-Fees of Government Audit " in the State Accounts

    Note-2 In the case of work done in workshops of a quasi-commercial character, the percentage charges referred to in para 9 may be so regulated as to include this 1 percent even in the case of jobs executed for other Divisions or Departments, both of the same State and of other States, such recoveries should not be so credited except in the cases referred to para 1 above.

12. Recoveries on account of services rendered by Special Officers other than Chief and Superintending Engineers, do not appear in the accounts of the Divisional Officer in cases in which there is no works 'expenditure, e.g., fees for advisory work. Such fees should be paid direct into the treasure to be credited to the head of account which bears the cost of the establishment of the Special Offices concerned, when the fees have been recovered from outside bodies or departments of the same Government and to the corresponding receipt or Capital head of expenditure in other cases, vide Statement E of Appendix II.

13. In the case of large surveys for new projects of Irrigation, Navigation, Embankment and Drainage works, for which special establishment is entertained, an addition of prescribed percentage to the cost of this establishment should be made in the Divisional accounts to cover the percentage charges thereon.

    Note: This Para applies also to workshops of a quasi- commercial character and to Famine Relief Works, but the rate of charge may be even less than 5 percent, if so fixed by the Government on a consideration of the special features of each case.

14. Pensionary charges at 6.5 percent, on the gross establishment charges pertaining to the work shall be levied on Central Works as mentioned in the note below, on inter-departmental works and on works, on behalf of local bodies, private individuals, etc., executed by all the branches of department. Credits for amounts so recovered or adjusted shall be classified in accordance with the instructions contained in para 4(d) of Statement E of Appendix II.
    Note 1: Works done occasionally for Railways, Defence Department, Postal, Tele-communication Department and Archeological Department.
    Note 2: Works carried out as by standing arrangement for the following authorities:

    (a) Central Government,

    (b) Postal,

    (c) Tele-communication Department,

    (d) Archeological, and

    (e) Defence

15. Finally, an additional charge of one percent (1%), to cover the cost of Audit and Accounts

establishment, should be levied on works done for Railways, Defence Departments, Postal and Telecommunication Department, when works of these departments are entrusted to the Public Works Department, as a standing arrangement.

16. The apportionment should not be carried further in the regular account, but in the Proforma (Administrative) Accounts of individual Commercial Projects of Irrigation prepared annually by the Accountant General, suitable additions to the outlay on the projects should be made to cover the cost of establishment and ordinary Tools and Plant. On the basis of the figure of the establishment (or Tools and Plant) charges in each circle, or other unit of distribution as finally booked under the Major Head concerned, should be determined the percentage (to 4 places of decimals) which that figure bears to the total works outlay finally booked under that head in the unit concerned. The establishment (or Tools and Plant) charge on account of each project under that head should then be calculated by multiplying the works outlay on the project by this percentage.

    Note: In the Administrative accounts of Major and Medium Commercial Irrigation, an indirect charge of 1 percent on account of Audit and Accounts establishment should be levied on the works expenditure of the year.

17. For purposes of audit, or of allotment of funds, it is not necessary to include in the estimates for individual works, any provision on account of establishment and Tools and Plant charges, unless percentage charges are leviable under the rules on actual works expenditure. See also para 5 of Appendix XIII. For administrative purposes, such provision is, however, made in the project estimates for Irrigation works for which Capital and Revenue Accounts are kept and of any others of which it is desirable to forecast the ultimate financial results.

APPENDIX VI

(See Rule 375 (4) of FAR Volume I)

Civil Stores

The detailed procedure of Receipt, Inception, Issue, Custody, Physical verification, Inventory Control Techniques and Accounting of Stores

I. GENERAL

1. **Stores:** The term "stores" used in this Appendix applies generally to all articles, materials procured or otherwise acquired for the use in public service and come into the possession of a Government Servant, including not only expendable consumable articles in use, or accumulated for specific purposes, but also articles of permanent stock of the nature of plant, machinery, instruments, furniture, equipment, fixtures, and livestock, etc., but excluding books, publications, periodicals, etc., in a library.

2. **Expenditure on Stores Incurred in the Civil Departments:** Expenditure on stores incurred in the Civil departments is included under Contingent expenditure (except where it is treated otherwise, e.g., stores relating to works), and subject to what is provided in the following Paras, is governed generally by the rules which apply to such expenditure.

II. RECEIPT OF GOODS AND MATERIALS FROM PRIVATE SUPPLIERS

3. While receiving goods and materials from a supplier, the officer-in-charge of stores should refer to the relevant contract terms and follow the prescribed procedure for receiving the materials.

4. All materials shall be counted, measured or weighed and subjected to visual inspection at the time of receipt to ensure that the quantities are correct, the quality is according to the required specifications and there is no damage or deficiency in the materials. Technical inspection where required should be carried out at this stage by Technical Inspector or Agency approved for the purpose. An appropriate receipt, in terms of the relevant contract provisions may also be given to the supplier on receiving the materials.

5. Details of the material so received should thereafter be entered in the appropriate stock register, manually/IT-based system. The officer-in-charge of stores should certify that he has actually received the material and recorded it in the appropriate stock registers.

III. INSPECTION OF STORES

6. **Preliminary inspection:**

   Immediately on receipt of material in the stores, the Officer-in-charge will ensure the following: -

   a. That there is a purchase order for that item on the firm;

   b. That the supply is made within the time specified in the purchase order;

   c. That the supply is made at the correct receiving points as mentioned in the purchase order;

   d. That the material is conforming to the specification, nomenclature/part number and description as mentioned in the firm's challan which shall be got tallied with the purchase order; and

   e. Check the packaging condition of the material received.

7. **Detailed Inspection:**

a. **Quantity inspection:**

100% quantity check shall be made by Officer-in-charge (either by actual counting wherever possible and/or taking weight of sample quantities, average weight be multiplied with 100% checked quantity.

b. **Quality inspection:**

The material shall be inspected for quality by the Stores Inspecting Officer/ Committee or Technical Officer on the following points: -

i. In case of proprietary items, the manufacturer's mark, trademark, part number, etc., on the material and/or cartons/label shall be verified, with description given in the purchase order;

ii. The size and/or type required from the documents and/or nameplates and other identification details marked on the stores will be checked;

iii. Dimensional details like length, width, height, thickness, diameter, bore, etc., will be verified;

iv. The supply will be checked to conform to the specification and/or drawings given in the purchase order and in case of approved samples the supply shall conform also to the approved samples. In all such cases, the sample will be supplementary to and will not supersede the specifications and/or drawings; and

v. The supply will be received subject to tests in cases where laboratory tests are to be carried out in the manner given below.

c. **Laboratory Tests**

i. In cases where precision tests or laboratory tests are necessary at the receiving points, the Inspecting officer/Committee shall be guided by the reputation of the suppliers and the nature of the material. But in the case of firms who are new or of recent standing, proper care shall be taken in the inspection and if necessary, 100% check in quality will be made, if on a percentage check material is found to be defective/sub-standard.

ii. In case of stores requiring a detailed laboratory tests such as paints, textiles, uniform cloth, chemicals, drugs, medicine supplies to hospitals and dispensaries, fertilisers, precision tools, paper, etc., tests/chemical analysis may be got done from the laboratories approved by the Government of Rajasthan, Police Forensic Laboratory, Jaipur, Public Health Laboratories and Government owned/ approved Laboratories.

Note: Laboratory tests can also be got done as under: -

(i) Steel (angle, etc.) and civil construction and structural material and soil testing from Malviya National Institute of Technology, Jaipur and other colleges where such facilities are available.

(ii) Bajri, lime, Cement to test mixture as per norms from Police Forensic Laboratory, Jaipur.

(iii) In such cases three samples shall be drawn by Inspecting Officer/ Committee in the presence of authorised representative of the supplier duly signed and properly sealed. One of the samples so drawn shall be sent to the testing house in a sealed packet duly signed by Inspecting Officer and Supplier, second sample given to the authorised

representative of supplier and the third sample kept for record in the office. The testing fee paid shall be borne by the Government. In case of rejection, however, due to articles found sub-standard on test, the testing fee so paid will be recovered from the supplier.

8. **Detailed Inspection: Inspection with Samples – Drawal of Samples – Procedure:**

   a. The officer/Committee appointed for inspecting the supplies shall pick up a few articles from the supply and compare these articles with the sample and the specifications, with a critical eye, to ascertain whether the articles supplied conform in all respects, with the sample and specification. Where necessary or prescribed or practicable, tests shall be carried out at random samples to adjudge the suitability of the supplies.

   b. The number of articles picked up for such comparison shall be such as would, in the discretion of the inspecting officer/Committee give them a reasonable basis for concluding that the supply in general is in conformity with the approved sample and specifications. In any case, the number of articles picked for comparison shall not be less than 10 per cent of the supplies unless this is impracticable.

   c. When the supply is satisfactory, the Inspecting Officer/Committee shall order the taking of the supply on the registers of the Department and give a certificate to the effect that "on carefully inspecting the supply in the prescribed manner, they found it to conform with sample/specification and answering prescribed/practicable tests."

   d. If the supply is not in conformity with the sample, the Inspecting officer/ Committee shall forthwith draw the attention of the Purchase officer to the defects found by him. The sample size checked by the inspection officer/committee should be mentioned in inspection report.

   e. **Defective Supply, Acceptance:**

      i. The Purchase Officer on receipt of report from Inspecting officer/Committee about defective items shall not accept but reject it and ask the supplier to replace it at his own cost by good supplies. In cases, however, due to exigencies of the work and the nature of defect being nominal, he does not consider it advisable to reject the supply, he may draw the attention of the next higher officer after recording a note to the effect that such acceptance is necessary and submit his recommendation about the amount that should be deducted from the approved rates. After that, the Purchase Officer shall place the matter to the purchase committee, where Purchase Committee has been constituted for its recommendation.

      ii. Members of the Purchase Committee formed under RTPP Act/ Rules may also check the Stock registers and record pertaining to the purchases or compare accepted supplies with the approved samples.

      Note: Decision regarding acceptance or rejection of the supplies shall be given within, at the most, a week of the receipt of supply. The supplier shall be intimated about rejection within 15 days of final rejection to remove the supplies.

   f. Inspection at the place of Manufacture: In case of items which are of the nature of machinery and equipment and those items which undergo manufacturing process, inspection may be done in the factory premises during manufacture and afterwards on their being finished before these items are despatched. Inspection before despatch may also be done for items involving higher value so as to avoid subsequent rejection and loss.

9. **Authority for inspection and extent of inspection:**

a. The Inspecting authority and the Purchase Officer shall not be the same. The Stores shall be inspected by the Inspecting Officer who should be subordinate officer in case of stores valuing more than Rs. 20,000/- and up to Rs. 3,00,000/- and by a Committee consisting of senior officers in case of stores valuing more than Rs. 3,00,000/-.

b. Stores of technical nature requiring expert knowledge/advice shall be got inspected along with Technical officer, who shall be associated in the Committee.

c. The extent of inspection for quality shall be minimum 10% in value of receipt of stores having value more than Rs. 20,000/- and up to Rs. 3,00,000/- and 5% for store having value exceeding Rs. 3,00,000/-.

d. In case of valuable machinery and equipment the technical officers to be associated shall not be lower than Assistant Engineer of Public Works Departments of related field.

e. In case of motor vehicles, inspection shall be got done from representative of Motor Garage Department or by Mechanical Engineer if available in the Department.

f. The inspection note shall contain complete details of inspection, sample drawn and result of Laboratory test, discrepancies, etc.

10. **Internal Receipts due to Local Transfers:**

a. In the case of local transfers that is, from one office to another, inspection shall be restricted to quantity, nomenclature part number and condition only and not to detailed checking as the material has already been received by one office. Any defect in quality shall, however, be reported to the higher authorities of the departments, and original receiving officer.

b. Receipt/issue of goods and materials from internal divisions of the same organisation

i. The indenting officer requiring goods and materials from internal division(s) of the same organisation should project an indent in the prescribed form for this purpose. While receiving the supply against the indent, the indenting officer shall examine, count, measure or weigh the materials as the case may be, to ensure that the quantities are correct, the quality is in line with the required specifications and there is no damage or deficiency in the materials. An appropriate receipt shall also be given to this effect by the indenting officer to the division sending the materials.

ii. In the case of issue of materials from stock for departmental use, manufacture, sale, etc., the Officer-in charge of the stores shall see that an appropriate indent, in the prescribed form has been projected by the indenting officer. A written/online acknowledgement of receipt of material issued shall be obtained from the indenting officer or his authorised representative at the time of issue of materials.

iii. In case of materials issued to a contractor, the cost of which is recoverable from the contractor, all relevant particulars, including the recovery rates and the total value chargeable to the contractor should be got acknowledged from the contractor duly signed and dated.

c. If the Officer-in-charge of the stores is unable to comply with the indent in full, he should make the supply to the extent available and make suitable entry to this effect in the indenter's copy of the indent. In case alternative materials are available in lieu of the indented materials, a suitable indication to this effect may be made in the document.

IV. CUSTODY AND ACCOUNT OF STORES

11. **Stock Accounts**

The Head of Office or any other officer entrusted with stores shall maintain suitable accounts and inventories and prepare correct returns in respect of the stores in his charge with a view to preventing losses through theft, accident, fraud or otherwise and to making it possible at any time to check the actual balances with the book balances and the payment of suppliers, etc.

12. **Custody of Stores**

a. Head of Office or the officer-in-charge of stores having entrusted custody of goods and materials, especially valuable and/or combustible articles, shall take appropriate steps for arranging their safe custody, proper storage accommodation, including arrangements for maintaining required temperature, dust free environment for keeping them in good condition and for protecting them from loss, damage or deterioration etc.

b. The form of stock accounts mentioned in the preceding para, shall be determined with reference to the nature of the stores, the frequency of the transactions and the special requirements of each department or office in which they are used. The important principles in accordance with which such accounts are to be kept are laid down in the following provisions.

c. Separate accounts shall be kept of: –

i. "Permanent/Livestock" such as plant, machinery, furniture, equipment, fixtures, livestock; and

ii. Consumable stores.

d. **Permanent stock and Accounting:** An Account of the permanent stock shall be maintained in SR Form 1 showing the number received, the number disposed off (by transfer, sale, loss, auction, destruction etc.) and the balance in hand for each kind of articles. The subsidiary accounts shall be maintained as below: -

i. An inventory shall be maintained in all Government offices at the site of the permanent stock in the prescribed form. Any departure in exceptional cases may be decided by Head of the Department;

ii. The inventory of articles costing *Rs. 2000/-* and above shall be priced whenever the items have to be entered into the asset's accounts maintained for a Government commercial undertaking or the value of the items is necessary in order to enable Government to calculate the charge to be levied upon private persons or bodies;

iii. Articles of similar description such as tables, durries, carpets, etc., should be put into separate categories, each category comprising articles of the same measurements and make and manufactured with the same metal or wood or other material and distinguish costly from cheap articles.

iv. When articles of permanent stock, e.g., tools and plant, machinery and equipment are lent to local bodies, contractors and others, the hire and other charges as determined under rules prescribed by competent authority shall be recovered regularly; and

v. Government libraries and museums shall maintain up to date stock accounts and inventories of all items of permanent stock with which they are concerned apart from catalogues for books and exhibits, etc. In so far as the books acquired by various libraries of the Government are concerned, the necessary records shall be maintained in the Accession Register in (SR Form 3).

e. **Consumable Stores Accounting:**

i. A reliable list, inventory or account of all stores in the custody of Government servants shall be maintained in a form prescribed by competent authority to enable ready verification of stores and checking of accounts at any time and transactions shall be recorded in it as they occur.

ii. Account of Stationery shall be kept in SR Form 2.

Note: The checking of stores accounts shall be got done by a person other than the writer of these accounts.

f. **Quantities and Value accounts:**

i. Priced lists, recording both quantities and values should be maintained in cases where the stores are intended to be converted into money, or where it is desired to distribute their cost over the works, items or objects on which they are actually used. In such cases, the expenditure on stores shall be charged to "stock" head in the first instance.

ii. Where a priced inventory is maintained, the values recorded therein shall not be materially in excess of the market value of the stores.

iii. The Head of the Department concerned shall issue instructions to govern: -

(i) The fixation of prices with reasonable accuracy,

(ii) The periodical review and revision of rates, and

(iii) The agency to be employed in periodical revaluation.

Note: The Market value of an article for this purpose means the cost per unit at which the article or an article of a similar description can be produced at a given time at the stores godown from the public markets suitable to the office for obtaining and supply thereof.

13. **Internal Check**

The lists and inventories accounts of stores shall in all cases be subject to such internal check as may be prescribed by competent authority, whether or not they are subject to any check by the Accountant General.

V. REVALUATION AND LOSSES

14. **Revaluation:**

All profits and losses due to revaluation, stock taking, or other causes shall be duly recorded and adjusted where necessary. Formal sanction of competent authority shall be obtained in respect of losses even though no formal correction or adjustment in the accounts is involved.

15. **Losses:**

Losses due to depreciation shall be analysed and recorded under following heads according as they are due to: -

i. Normal fluctuation of market prices;

ii. Fair wear and tear;

iii. Lack of foresight in regulating purchases; and

iv. Neglect after purchase.

16. **Losses not due to depreciation:**

Losses not due to depreciation shall be grouped under the following heads: -

i. Losses due to theft or fraud;

ii. Losses due to neglect;

iii. Losses due to an act of God and other calamities such as fire, enemy action, etc.;

iv. Anticipated losses on accounts of surplus or obsolete stores or of purchases in excess of requirements; and

v. Other losses due to damage etc.

Note: The provisions contained in para 12(d)(ii), 12(f), and 14, 15, 16 applies to stock accounting in the Commercial Department.

VI. ISSUE OF STORES

17. **Issue of Stores**

a. When materials are issued from stock for departmental use, manufacture, sale, etc., the Officer-in-charge of the stores shall ensure that an indent in Form SR 4 has been made by a properly authorised Indenting Officer, examine it carefully with reference to the orders or instructions for the issue of stores. If he can comply with the indent in full, he shall prepare and sign the form of invoice attached to the indent.

b. If he is unable to comply with the indent in full, he should make the supply to the extent possible, return invoices and also indicate if any alternative supplies are available in respect of such items as are not available.

c. When materials are actually issued from stock, a written acknowledgement shall be obtained from the person to whom the stock order to be delivered or despatched or from his duly authorised agent.

d. In cases of stores issued to a contractor, the cost of which is recoverable from him, the acknowledgement shall give full particulars of the materials issued, including the recovery rates and the total value chargeable to the contractor.

18. **Transfer of Charge of Stores**

In case of transfer, the Officer-in-charge of stores shall see that the stores in his custody are made over correctly to his successor and a proper receipt taken from him.

VII. Physical Verification

19. **Physical verification by Head of Office/committee:** A physical verification of all stores shall be made at least once in a year subject to directions, as may be issued and subject to the condition that the verification is not entrusted to a person who is the custodian or the ledger keeper or the Accountant of the stores to be verified or who is nominee of/or employed under the custodian, or the ledger-keeper or the Accountant; or who is not conversant with the classification, nomenclature and technique of the particular classes of stores to be verified.

20. The verification shall never be left to subordinate staff and in the case of large and important stores, it shall be, as far as possible, entrusted to a responsible officer who is independent of the authority incharge of the stores and is thoroughly conversant with the items of stores.

21. **Annual Certificate of Physical Verification:** Each Head of Department shall furnish a certificate (Proforma given below) to the Administrative Department by 31st May of each year after satisfying himself that the physical verification of stores of his office as well as of all the subordinate offices has been duly carried out during the last financial year as required under the appendix and the results thereof have been intimated to the Director, Inspection Department, Rajasthan in the proforma prescribed by him.

Certificate

*It is certified, after having satisfied myself, that the physical verification of stores held in my office as well as in all the offices under my subordination has been carried out during the financial year..... as required under **para 19** and the results thereof have been intimated to the Director, Inspection Department, Rajasthan.*

22. **Physical verification by organisation of the Director, Inspection Department:** Physical verification shall also be conducted by the organisation of the Director, Inspection Department, Rajasthan, as per instructions contained in **Appendix VI C**".

23. **Instructions for physical verification of stores**

In making a physical verification the following instructions shall invariably be observed:

a. Verification shall always be made in the presence of the officer responsible for the custody of the stores or of a responsible person deputed by him;

b. Cent per cent verification shall be done as precisely and as correctly as possible;

c. Separate list showing excesses and shortages if any, shall be drawn up and got signed by the Officer-in-charge of stores and a copy thereof shall be delivered on spot to him for making entries in the stock registers and for regularisation of the shortages;

d. Physical verification shall be conducted either in one or all of the following methods as the items of stores warrant:

   i. by count;

   ii. by measurement (including measurement by volume); and

   iii. by weights.

e. In verifying the articles of stores in which shortage occurs due to evaporation of the contents of the article or of wastage, an allowance for such shortage or wastage may be given according to approved standard keeping in view the period of stores. Maximum permissible limit for such shortage or wastage in respect of stores liable to evaporation shall be fixed by Government;

f. The officer shall submit a precise report on the following points separately: -

   i. Articles of consumable nature which are in stock over a year and suggestion for its disposal;

   ii. Surplus stores remaining in stock for over a year;

   iii. Unserviceable and obsolete stores; and

   iv. Any deficiencies requiring attention or undue depreciation of stores articles.

g. Physical verification shall also be done of the empty containers, namely packing cases, drums of various sizes, metal container and other costly packing material;

h. Remarks about the suitability of the building for storage (fireproof), fire extinguishing arrangements, safety, pilferage or rains or rats nuisance or white-ant, storage accommodation and way of storing articles) should be recorded in the physical verification report; and

i. The date and time taken in conducting physical verification shall be recorded in the report.

Note: The rules prescribed above paras shall, mutatis-mutandis apply to the stores, lying in Malkhanas under the custody of Police Department and Civil and Criminal courts, etc.

VIII.LIBRARY BOOKS OF OFFICES

24. The position of library books etc. is different from that of other stores. Accordingly, the following procedure shall be observed for write off, disposal of mutilated/ damaged books and physical verification of books in the libraries attached to the various department's offices.

25. The Head of Department, subject to the powers delegated under Delegation of Financial Powers Rules may purchase books etc. from the reputed and standard book sellers on the prevalent terms and conditions. Tenders need not be called for this purpose.

26. **Write off of Loss of Library Books**

(a) Loss of three volumes per 1000 Volumes issued/consulted in a year may be taken as reasonable provided such loss cannot be attributed to dishonesty or negligence on the part of librarian. Loss of a book of the value exceeding Rs. 1,000/- (Rupees one Thousand) and the books of special nature and rarity shall invariably be investigated, and consequential action taken. All such losses will however be written off only by a competent authority.

(b) The head of department may write off the loss of volumes mentioned in the preceding paragraph provided the total value of all such books etc., does not exceed the monetary limit, prescribed in the Delegation of Financial powers Rules for Head of Department in respect of deficiencies in Stores other than Motor Vehicles. In the event of the total value exceeding the monetary limit specified above, the loss of books shall be written off by the competent authority as specified in the Delegation of Financial Powers.

(c) **Disposal of mutilated/ damaged books:** There may be no objection to the Heads of the Offices disposing of mutilated/ damaged obsolete volumes to the best interest of Library duly obtaining the permission of the competent authority/Department. However, the disposal of such volumes should be made on the recommendation of a three members committee to be appointed by the Government in the Administrative Department which shall decide whether the books mutilated/damaged/obsolete are not fit for further use.

27. **Physical Verification of Library Books**

a. Complete *physical verification of books should be done every year*.

b. Where it is not feasible to entrust the work of verification to officers not connected with the library, the work may be entrusted to those members of the staff of the Library, who are not connected with the custody of the books of the particular section taken up for physical verification.

c. The verification shall always be subject to surprise test check by some independent officers. The decision regarding the selection of staff to whom this work may be entrusted shall be taken by head of Department/Regional Officer.

IX. TECHNIQUES OF INVENTORY CONTROL

28. **Inventory Control Techniques**

a. Notwithstanding anything contained in the given Appendix, the following guidelines are issued in respect of various techniques of Inventory Control for adoption by the Department concerned looking to their specific requirements.

b. Inventory is an important item not only in an organisation where accounts are maintained on commercial principles but in other Government Departments which render service to the public. Proper inventory control would affect the efficiency and effectiveness of the Government activities.

c. Huge amounts are invested in inventories. Due to lack of knowledge of modern techniques of inventory control, the inventories are not properly utilised and the Government has to bear loss caused due to theft, pilferage, obsolescence, surpluses, inadequate supply, delay in execution of works, improper maintenance etc.

d. It is, therefore, necessary that Government departments should design their inventory control system in a form best suitable to their specific requirements so that scarce resources of the Government are utilised efficiently to ensuring that works/ services are executed/rendered in an efficient and economical manner and unnecessary blocking of funds is avoided.

29. **Buffer Stock**

Depending on the frequency of requirement and quantity thereof as well as the pattern of supply of a consumable material, optimum buffer stock should be determined by the competent authority.

Note: *As the inventory carrying cost is an expenditure that does not add value to the material being stocked, a material remaining in stock for over a year shall generally be considered surplus, unless adequate reasons to treat it otherwise exist. The items so declared surplus may be dealt as per the procedure laid down under the Appendix.*

30. There are several techniques of inventory control. Some of the important techniques which may be applied in Government departments are discussed in this section as under: -

a. **Month's Consumption Analysis for Head of Departments/Controlling Officers:**

Month's Consumption analysis is useful for the top management/Heads of Department. It is calculated in terms of "month 's consumption" basis rather than in absolute figures. It will help them in knowing average consumption of inventory and assist them in setting periodical target/stock limit for inventories.

b. **Inventory Classification:**

In Government departments, number of items are kept in stores for various purposes. Such items are not of equal importance. It is difficult to have control over each item. At the same time Department is expected to have adequate knowledge of items in stores for better supervision and control. To achieve this objective, inventories need to be classified into groups on the basis of their use, consumption, value, lead time., etc.

Government Departments may adopt any classification given below as may be considered suitable to them: -

i. **A.B.C. Classification:**

(i) The classification is based on the principle of "Vital-Few" and "Trivial Many" (V-F & T-M): -

a. It means the Department should pay high degree of attention on Vital Few, which significantly affect the funds placed at its disposal. In departments certain items are used in small quantity but they involve high value, while certain items are used in huge quantity involving low value. There are other items which are neither used in large quantity nor in small quantity and may be termed as of medium importance.

The items may therefore, be classified on the following basis as may be convenient to the Department: -

Item-wise Category	Percentage of Consumer items	Percentage of Value
A	Small	High
B	Medium	Medium
C	High	Least

b. The above classification will help the Department in deciding the extent of supervision & control over those items which are considered critical to the requirements and are of

high value, requiring constant watch on their stock position at a given time and thus prompt the department to have better planning in advance for their purchases, etc.

(ii) **Fast, Slow and Non-moving (F.S.N.) Classification:**

The classification is based on the frequency of issues of the items. In the departments, the frequency of issue/consumption of certain items may be considerable-Fast moving. Such items will need constant control and monitoring regarding their stock position., etc. The classification will help the Department to keep close supervision over fast moving items, their replenishment etc., at the proper time and at the same time help them in arranging action for timely transfer, disposal etc., of non-moving items.

(iii) **High, Medium and Low (H.M.L.) Classification:**

The classification would involve an analysis on the basis of cost per item. Inventories may be classified on the basis of High Cost, Medium Cost and Low Cost. Although need to exercise control over medium cost and low cost is there, but this classification will give focus for keeping control over consumption of high-cost items and to decide the frequency of physical verification of inventories to have proper control.

(iv) **Vital, Essential and Desirable (V.E.D.) Classification:**

The classification is based on the 'Vitality' of an item and its effect on services or production. Such type of classification is useful in management of spare parts' inventory or in Hospital administration where the drugs and other items can be classified on the basis of their Vitality of use. The departments should keep watch over selected Vital items to ensure their un-interrupted supply and availability in stores and thus efficient functioning of the Department is ensured.

(v) **Scarce, Difficult and Easily (S.D.E.)/Government Controlled, Local and Foreign (G.C.L.F.) Classification:**

The classification is based on the availability of items which are scarce/in short supply/ Government Controlled or to be imported from other countries. The items are procured and stored irrespective of their value, volume and frequency of issues to avoid the critical situation of failure of services or production. Seasonal and off-seasonal items should also be viewed in the same context. Items which are easily available in local markets, are thus not to be stored in large quantity. This would need planning in advance keeping in view that longer lead time would be necessary for those items which are to be imported or procured from Government sources.

c. **Economic Order of Quantity (E.O.Q.) Ordering System Approach:**

Placing order of items involve two important aspects, one regarding its quantity at a given time and the other is the periodicity. In this, two costs viz., ordering costs or acquiring cost of the purchasing section and inventory carrying cost of stores section, are to be considered. Ordering cost is reduced with the increase in size of order while inventory carrying cost goes up with the increase in size of order. While placing an order it is necessary to examine the size of order, where the above costs would be minimum. This size of order decided at a given time would be 'Economic order of Quantity' (EOQ). If the department places an order more or less than this size it will not be an economical order of the department.

d. **Reduction of Lead Time:**

The procurement time is lead time. It is the time taken in making requisition for an item and in invitation of bids, receipt, inspection and final lodging in stores. The lead time is of two types viz., Internal Lead Time (I.L.T.) and External Lead Time (E.L.T.). The internal lead time is often more due to lack of advance planning as per requirements of the Department and therefore, needs attention at higher level to arrange initiation of the process of procurement will in time

so as to ensure constant availability of items in the store. E.L.T. is time taken for making supplies by the supplier, which is beyond control, but efforts should be made to monitor and reduce it.

e. **Inventory Level:**

Another important aspect of inventory control is the level at which inventories are required to be kept at a time to ensure proper working of the department. The inventory level should not be too much or too low. This would avoid chances of inventories becoming surplus, obsolete and consequently prevent blocking of funds and avoid stock out situation. The following levels are explained for the information of the departmental authorities who may adopt any one of them as convenient to them: -

i. Minimum Level or Safety Level.

ii. Re-order Level or Replenishment Level.

iii. Maximum Level.

i. **Minimum Level:**

The level indicates the lowest quantity of stock to be kept at a particular time to ensure proper functioning of the department. The level is worked out on the basis of month's average consumption and lead time involved in procuring the items. Analysis like V.E.D., analysis for Vital items, S.D.E., analysis for scarce items and GCLF analysis for Government Controlled Local and Foreign items as explained above are useful to ensure adequate safety stock all the time to avoid running out of stock.

ii. **Re-order Level:**

This is the level at which the department should place an order for fresh supply of inventories. The level can be worked out as under: -

Re-order Level = Safety Stock Level + Maximum Lead Time Consumption

iii. **Maximum Level:**

This is the level at which the department is required to keep maximum quantity of inventory at a time to avoid surplus stock, chances of obsolescence and consequent losses thereon. The level can be worked out as under: -

Maximum Level = Order Quantity + Safety Stock

The levels explained above should be reviewed periodically and revised, if necessary.

f. **Inventory Records:**

Proper records of inventories are necessary for effective inventory control, formulation of policy and taking decisions for purchases, fixing limits etc. The records should provide information regarding consumption pattern, lead time, progressive consumption, and balances of items. Bin cards are an effective tool of inventory control. Bin cards should be prepared for each item of inventories and kept with the items or hung on bins or racks in the storerooms. They provide ready information about the description of material, specification, location, receipts, issues, and the balances in stock and helps physical verification and provide counter check with Stores Ledgers. The Departments should, however, maintain initial records as mentioned in this Appendix.

g. **Inventory Reporting System:**

An effective Inventory Control system would need proper information and reporting system. The decision-making process depends upon timely, accurate, adequate, relevant information. The following reports are given for adoption: -

i. **Special Reports:**

The following information will keep the higher officers informed about the level of inventories, etc., and help them in taking important decisions: -

A. Budget allocation for purchases.

B. Total investment in existing inventories.

C. Planning for acquisition – determination of methods of inventory control relevant to Department.

D. Purchases position.

E. Position of physical verification.

F. Inventory losses due to: -

a. obsolescence.

b. deterioration.

c. damages.

d. theft/losses etc.

G. List of non-moving items – Yearly basis.

H. Supplier's performance and dependability.

I. Alternate suppliers & their prices pattern.

ii. **Routine Reports:**

The following reports are used for routine decisions and should be prescribed monthly, quarterly or half yearly as may be considered necessary: -

A. Likely stock out items – Quarterly basis.

B. Pending purchases orders – Quarterly basis.

C. Inventory Turnover Rates – Monthly basis.

D. Excess stock item – Quarterly basis.

E. Inventory carrying cost – yearly basis.

h. **Standardisation, Variety Reduction and Codification:**

i. **Standardisation:**

Standardisation is a potential tool to eliminate unnecessary varieties of inventories and thereby affect cost improvement and savings on inventories. In case of non-standardised items there may be chances of non-availability of spare parts in the market after a period of time. It is necessary for the Department to standardise items to the extent possible

within the purchase provisions. This will help them in finding out established suppliers and save time to locate them and ensure timely supplies.

ii. **Variety reduction:**

Variety reduction is another important aspect of inventory control. It would help in reducing variety in stores which would ultimately affect the cost of inventory of spares and other items. The lesser the items to be controlled, the easier and more effective will be the inventory control process. It would also help in reducing unnecessary paperwork and savings in establishment. The technique would benefit Government departments to eliminate keeping unnecessary types, grades, shapes and sizes of items and specifying fewer items to serve the same purpose of a lower cost.

iii. **Codification and Computerisation:**

Another important aspect of inventory control is codification. It implies assigning of symbol-numeric or alphabetic for each classified item to ensure proper maintenance of stores and to facilitate computerisation of inventory control. It would avoid ambiguity, vagueness and confusion in naming any item. The departments would benefit in the form of time saving, easy identification of items, easy store operation, improved record keeping, maintenance of secrecy, and adoption of computers in inventory control process. This will also help them in designing better information system.

31. **Sanction of the Finance Department**

The Departments as may be specified by the Government shall on the basis of above guidelines design inventory control system by adopting any one or more techniques mentioned above and incorporate rules in their Departmental manual after obtaining sanction of the Finance Department.

Appendix VIA

(See Rule 376 (2) of FAR Volume I)

Public Works Stores

I. INTRODUCTORY

A. GENERAL

1. The term used in this Appendix applies to articles, construction material, plants, machinery, fixtures, Tool and Plants, special T&P, etc, required, and charged to works.

2. The provision of civil stores regarding receipt of stores, issue of stores, custody, inventory management, inspection and physical verification, Disposal of stores shall also apply mutatis mutandis.

3. The general administration of all the *Public Works* stores of a division is vested in the Divisional Officer on whom primarily devolves the duty of arranging in accordance with the paras in this Appendix and with any general orders of the Government for the acquisition, custody, distribution, and disposal of stores.

4. The stores of the Works Departments are divided into the following classes viz.

   a. Stock or general stores,
   b. Machinery & Equipment/Tools and Plant,
   c. Road Metal and
   d. Materials charged direct to Works.

   The Divisional Officer is also 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 Subdivision is responsible for the correctness and safe custody of all the stores belonging to it.

   Note: Where there are no Subdivisions, the responsibility rests with Assistant Engineer attached to the Division, who may be given charge of particular godown.

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

B. ACQUISITION OF STORES

(i) Stores (Other than Machinery & Equipment/Tools & Plant)

6. **Stores (Other than Machinery & Equipment/Tools & Plant):**

   (a) The Finance Department, Government of Rajasthan vide circular No. F1(3)/FD/GF&AR/2014 has laid don following guidelines regarding stock management and procurement.
      i. Works/Forest Departments will ensure stock management will preferably be handled on turnkey basis. Provisions/ terms/ conditions will be recorded in new bids by the works/forest departments for this purpose.

ii. Entries and effect of Storage charges on the works transactions will not be allowed in new system.
iii. Old balances under stock suspense/MPSSA/MPWA/Cash settlements/cash should be identified and cleared on top priority (positively upto 31/03/2016) by all works departments as per prescribed norms.
iv. New Budget provisions under stock suspense heads will not be considered from 01/04/2016.
v. Departments will have to submit their justified requirements (if any) on file to the Finance (Budget/ Exp) Department within 7 days for this purpose.

(b) All procurement of stores shall be made in accordance with the Provisions of Rajasthan Transparency in Public Procurement Act, and the Rules made thereunder.

(c) If any usable material is received during excavation of site or cutting of hill area etc, the said material shall be property of the government and the material so received shall be entered in MAS register and will be issued to the bidder/contractor for usage, the cost of the material will be recovered from the contractor as per rate decided by the BSR committee.

(d) The purchase of stores or materials far in advance or in excess of requirements is likely to result both direct and indirect losses to the Government and therefore purchase should be made in most prudent manner and must be need based.

(ii) Machinery & Equipment/Tools and Plant

7. The articles comprised under the head "Machinery & Equipment/Tools and Plant" can only be procured under RTPP Act.

8. If the material be for a work already duly sanctioned or for Reserve Stock within the sanctioned limit for the Division, the estimates will merely require the approval of the Superintending Engineer, but in all other cases the estimate must be duly sanctioned by competent authority, as though for an original work.

Note: The Sub Divisional Officer shall compute the requirement of their Sub Division after taking into account all materials in stock as well as charged material in the Sub Division and Materials-at-site of Junior Engineers end send the same to the Divisional Officer by 15th April, every year along with a certificate that he has compiled his requirements of stock keeping all balances in Stock/Materials-At-Site in view and requirements of the year."

C. RESERVE OF STOCK

9. **Reserve Stock Limit (RSL)** is the maximum amount of net balance of value of stock at the end of every month of a financial year, which should not be exceeded in any month without sanction of the competent authority as per Schedule of Powers. To avoid the delay that might occur in manufacturing and procuring various materials, stores may be collected and kept in reserve. As these stores cannot be debited at once to any specific work since it is not known on which work, they may be used, they are accounted for under Suspense "Stock".

Note1:

For the Civil Departments Advance collection of stores should not exceed the anticipated requirements for subsequent three months.

Note 2:

Position of unused and unserviceable stores shall be reviewed every year by the Superintending Engineer and the responsibility be fixed for purchase of stores without due requirements. *All articles of stock (not including tools and plant) which are not likely to be require during the following twelve months, should be reported to the divisional officer.* **(See para 54)**

Note3:

In case maximum balance of stock in a month has exceeded the R.S.L., revised R.S.L. be got sanctioned from competent authority.

10. Ordinarily, materials should be purchased only for works-in-progress, and no reserve of stock should be kept except with the specific sanction of and to the money limit prescribed by the Government. The fixed money limit should be kept at the lowest point compatible with efficiency, and the Stock Returns of Divisions should be carefully scrutinized by Superintending Engineers, from time to time, with reference to this point.

D. DISPOSAL OF STORES

(i) loss of Stores

11. 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 **Rule 26(1) of FAR Volume I and Appendix III.**

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 regards the responsibility and culpability of the persons concerned.

12. An immediate report of the loss of stores must also be made to *Higher Authority, AG and* Police, and all proper steps taken for the recovery of the property. When an inquiry is held either by the Police Authorities or others, the Divisional Officer must, in cases where he is not himself authorised to write off the value of the property, obtain and forward, as soon as possible, to the Superintending Engineer, a copy of the proceedings.

(ii) Sale of Stores

13. **General:** When Stock Materials are sold to the Public or other Departments, the cost as per book value and in addition 10 percent of the cost on book value must also be charged/recovered to cover be charges on account of supervision. 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. *In addition to other charges such as interest on capital, Rent of Building and Other overheads should be charges as in case of manufacturing/workshop defined in* ***Para 13 of*** **Appendix XA**.

Note 1:

Due precautions must be observed that the rate as per book value is not lower than the market rate, especially when sale is to a private party/public.

Note 2:

Supervision Charges should be added while determining the amount of loss to be made good from defaulting Government Servants.

Note 3:

The Supervision Charges recovered under this Para should not be treated as Receipts on account of stock, but as Revenue Receipts or Receipts on Capital Account, as the case may be.

14. **Surplus and unserviceable stores**

(i) When stores of any kind become surplus or unserviceable, a report thereof, should be made in **Form RPWA 18**. This should be done at once on discovery of the fact.

(ii) *The procedure and rules for disposal of stores laid down in the FAR shall be followed.*

Note 1:

Ordinance store not required by the officer of the department must be returned by them into the nearest Magazine.

E. SURVEY, DRAWING & OTHER MATHEMATICAL INSTRUMENTS

15. 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. STOREKEEPERS

16. **Storekeepers:** A store keeper is appointed with the sanction of the chief engineer on the recommendation of Divisional officer, if the charge of stores is sufficiently large. His duties will be confined to the receipt, quantity, inspection, custody, preservation, and issue of the stores under his charge, and to keeping the required returns relating to them and he will have nothing to do with the disbursement of cash, the supply of materials, or the preparation of bills.

G. ACCOUNTS OF STORES

17. Government Servants entrusted by the Divisional Officer with the care, use, or consumption of stores are responsible for maintaining correct records and preparing correct returns in respect of the stores entrusted to them.

18. All transactions of receipts and issues should be recorded strictly in accordance with the Rules, in the order of occurrence and as soon as they take place.

19. Fictitious stock adjustments are strictly prohibited, for example, as:

    a. the debiting to a work of the cost of materials not required or in excess of actual requirements,

    b. the debiting to a particular work for which funds are available, of materials intended to be utilized on another work, for which no appropriation has been sanctioned,

    c. the writing back of the value of materials used on a work to avoid excess outlay over appropriation, etc.

20. Any breach of this para constitutes a serious irregularity which will be brought prominently to the notice of the Government by the Internal Check Parties and Accountant General.

21. **Fundamental principle of Accounts of Stores**

    a. The accounts of the stores are based on the fundamental principle that the cost of their acquisition should be debited to the particular work for which they are required, when the work is done by contractors whose rates are for labour only, otherwise it should be kept in a Suspense Account of "Stock" pending clearance when the materials actually are issued by debit to special Head of account or works.

b. In accordance with this general rule:

i. the cost of the supply of all stores required as Machinery & Equipment/Tools and Plant for the general use of the Division, is debited at once to the Minor Head "Machinery and Equipment", subordinate to the Major Head under which such charges of the Division are classified,

ii. and special items of Machinery & Equipment/Tools and Plant, which are required not for general purposes but for a specific work are charged to that work *concerned*, See also ***Para* 1 and 4 of Appendix V**.

c. Similarly, all road metal required for the maintenance of a road, or a section of a road is charged at once to the Minor Head "Maintenance & Repairs" under the Major Head "3054-Roads and Bridges" against the estimate sanctioned for the collection of it, and when road metal is required specially for use in the construction/development of a road or other work, its cost, is debited to the estimate for such construction.

d. In the case of other materials, when purchases are made for the requirements of works, generally *for work in progress*, the cost is accounted for under the Suspense Head "Stock" (**vide para 10**) Materials purchased specially for a work, are however, charged to that work *and no reserve stock should be kept without any specific order of Finance department*.

22. The four classes of stores enumerated in **Para 4**, thus fall into two distinct categories as shown below:

a. Stores charged to Suspense:

i. Stock,

b. Stores finally charged off:

i. Machinery & Equipment/Tools and Plant, *(General Purpose)*

ii. Road Metal,

iii. Materials charged to works.

23. With certain exceptions vide **para 15 (c) and 19 (d) of Appendix XIII** a numerical or quantity account of receipts, issues and balances has to be maintained for all stores, even though finally charged off, with a view to control the balances efficiently until the stores are finally disposed of either by consumption on works or otherwise. This quantity account has further to be reconciled periodically with the value accounts, except in the case of Machinery & Equipment/Tools and Plant and Road Metal. They are framed on the principle that, as far as possible, the initial records of all stores, as also the returns of Sub Divisional Officers should take into account quantities only, and that the value accounts should be maintained in the Divisional Office.

Note:

Accounting for coal tar, pitch and asphalt which are required for road surfacing for maintenance estimates and for minor estimate for renewal and also for preparatory road surfacing will be carried out in the same way as in the case of road metal i.e. as **in para 21 (c)** of this appendix.

II. STOCK

A. GENERAL

24. The stock of a division is kept in a single godown or yard in the charge of a Storekeeper or other officer. Each Sub-Divisional Officer or Assistant Engineer may have a separate stock in his charge, either at his headquarters or scattered over the Division or Subdivision in the direct custody of subordinates or other sectional officers. Again, the stock, although scattered over the entire Division, may be in the general charge of a single official and the Sub Divisional Officers may merely indent upon him, the official concerned keeping all the accounts. They will apply, whatever be the arrangement in force in the Division.

25. Stock Accounts may be maintained in a Sub Divisional Office even though the officer-in-charge is not authorised to keep a Cash Book in Form RPWA 1. A separate account should be kept in the Divisional Office of any stock which is directly under the charge of the Divisional Officer or of an officer under his orders and not under the orders of a Sub-Divisional Officer.

B. QUANTITY ANALYSIS

(i) Receipts

26. **Sources and Authority of Receipt of Stock:**

(a) Materials may be received on stock from the following sources:

i. Suppliers in India or abroad,
ii. Other Subdivisions, Divisions or Departments, including Government Workshops,
iii. Manufacture, and
iv. Works, Buildings etc.

(b) In all cases there should be proper authority for the receipt by the Storekeeper or the Sectional Officer concerned, of materials to be brought on stock. This authority should be given in writing by the Divisional Officer or, if so authorised, by the Sub Divisional Officer.

27. All Materials received should be examined and counted or measured, as the case may be, when delivery is taken. The record of the detailed count or measurement should be kept in the Measurement Book in the manner prescribed in Rules 506 & 507 of FAR Volume I and the total number or quantity received should be simultaneously entered in the Register of Stock Receipts, Form RPWA 8. Such acknowledgment as may have to be given to a supplier for stores received from him can be signed only by the Divisional or the Sub Divisional Officer. Any certificate that the Storekeeper or Sectional Officer concerned may be called upon to record in respect of the receipt of stores, for this or any other purpose should be in the following form:

"Received on_____ and duly recorded in the Register of Stock Receipts. See also page _____of Measurement Book No_____

Date_____

(Signature)"

(ii) Issues

28. Materials may be issued from stock for the following purposes:

a. for use on works to contractors are *divided into two class:*

1) Issue of material to contractor with whom agreement is in respect of completed item of work. In exceptional cases only when surplus material is available before execution of work, no fresh procurement shall be made for this purpose.

2) Issued direct to work when work is done by contractor whose agreement is for labour rate only;

b. for dispatch to other Subdivisions, Divisions, or Departments;

c. for sale to contractors, employees, other persons, Local Bodies with the sanction of the authority competent to do so. They should be issued only on receipt of an indent Form RPWA 7) signed by the Divisional or the Sub Divisional Officer, no such purchase shall be made for this purpose.

d. When a Sectional Officer has to issue stock materials for the requirements of works under himself, a similar indent for materials drawn on every occasion shall be issued, if the Sectional Officer has been empowered to draw such materials from his stock up to any assigned limit not exceeding the provision made for materials in sanctioned estimates. But sectional officer shall not issue material without approval of divisional officer outside the section.

Note1:

When examining Registers of Stock, Issues and Works Abstracts, Sub Divisional Officers should see that in practice is observed strictly, and they should deal suitably with instances of unauthorised and excessive issues to works made by Sectional Officers without due cause.

Note 2:

The term ""Works"" includes manufacture operations **(vide note below Para 34)**.

29. **Indent Form, Numbering, and Recording Requirements:**

a. 'Indent's (Form RPWA 7) and Indent Books should be machine numbered and bound at the Government Press itself. Indent Books should be stocked and issued by the Divisional Officer, stamped with stamp of his office in the same manner, as the important record/books such as "Measurement Books".

b. Indents should be filled up carefully as all subsequent accounting depends upon it. In the column "Head of Account, etc.", besides entering the name of the Account Head to which the issue of stores is chargeable, full names of Divisions and offices to which stock is to be issued and of contractors/employees, other persons, or Local Bodies to whom it is authorised to be sold should be added in all cases in which stores are ordered to be issued otherwise than for the requirements of works within the Division. The last column, headed "Name of work," etc. should be filled in only when the stores are required for works within the Division, and in such cases the full name of the work as given in the estimate should be entered as well as the name of the contractor from whom the value is recoverable (vide **Para 9 (b) of Appendix III**). Record of stores indented should be simultaneously kept in the Register of Indents (Form RPWA 7A).

30. Indent (Form RPWA 7) shall be prepared in three parts, which will be marked

(1) Counterfoil,

(2) Indent,

(3) Invoice of stores supplied.

The Indenting Officer will keep the counterfoil and send the two parts to Assistant Engineer/Junior Engineer of supplying Subdivision. Only the counterfoil and the indent will be filled up by the

Indenting Officer. The 3rd part of "Invoice" will be filled up by the supplying Junior/Sub Engineer/Storekeeper, who shall sign the indent and indicate the quantity actually supplied and send it to the Indenting Officer. Simultaneously, issue note (Form RPWA 7B) will be prepared in quadruplicate, out of which two copies will be sent to the Indenting Officer along with 3rd part of Indent. The Indenting Officer Will return one copy of issue note duly accepted to the supplying Junior Engineer/Storekeeper to serve as a voucher for Monthly stock Issue Account, the other copy of issue note along with the 3rd copy of indent will be retained by the receiving/indenting officer and enclosed with the Monthly Stock Account as voucher for receipt entry. All the copies of the indents and issue note should be got signed by authorised representative of Indenting Officer, at the time of making supplies.

Note 1:

Issues to contractors should be made only to persons/agents whose authenticated specimen signatures are available to prevent the contractor from disclaiming receipt of material subsequently. In case of issues to departmental officers/ messengers, it should be seen that the acknowledgment of materials is signed either by the person to whom they are ordered to be delivered or dispatched through duly authorised agent.

Note 2:

Note 1 applies also to Issues made to contractors by the Sectional Officer himself without the production of an Indent signed by Higher Authority (vide **Para 28**).

Note 3:

a. Where transactions for carriage of stores from one Division/Subdivision to another are too large and frequent, a system of Carriage Slips may be introduced with the approval of the Chief Engineer, to guard against pilferage of stores in transit by transport agency.

b. The carriage slips are intended to show date, nature and quantity of stores given to the transport agency, and also whether the transportation of material is through Government truck or Contractor.

c. The carriage slip in quadruplicate should be standardised, printed, machine numbered, and bound in books just like Indent Books. The first copy will serve as counterfoil for the Supplying Officer/Junior Engineer/Storekeeper, the 2nd copy will be retained by transport contractor, who should be required to give the number of carriage slip, while presenting Bill for payment, the 3rd copy will be received by Indenter/recipient and kept with him to keep watch on the total supply of materials indented, being transported in piecemeal/ truck loads, etc. The 4th copy will be returned to the supplying Junior Engineer/ Storekeeper for being pasted on the 1st copy as a proof that the material being sent piece-meal has reached to correct indenter/destination.

31. When making entries in the Register of Stock Issues (Form RPWA 8) the Storekeeper or Sectional Officer should pay particular attention to record in the columns headed "To whom issued" and "Head of Account, etc.", the full particulars as given in the last two columns of the indent or as otherwise known to him.

    If the materials are issued for use on a work, the particulars required to be entered in the column "Name of work," etc., of Form RPWA 7 (vide para 29) should invariably be given in the column "To whom issued."

32. As an exception to the general Rule in Para 20 that all stock transactions shall be shown in the accounts as soon as they occur, issues of petty stores by a Sectional Officer direct to works (vide

Para 9 (b)(ii)) under his supervision may be shown in the accounts collectively once a month when closing the accounts of the month.

(iii) Monthly Abstract of Receipts & Issues

33. **Abstract of Issues and Receipts:** The receipt and issue transactions of the entire Subdivision should be abstracted monthly in a single "Abstract of Stock Receipts" (Form RPWA 9) and in a single "Abstract of Stock Issues" (Form RPWA 10). These forms should be posted from the Registers of Stock Receipts and Stock Issues, Form RPWA 8, entries being made only in respect of quantities.

Note 1:

a. The several transactions of the month need not be entered severally, in the abstract, it being sufficient to show, as a single transaction the total receipts from each source or the total issues to each account or work.

b. The quantities received (or issued) in each transaction should be noted in the lower part of the abstract, against the entry of the transaction in separate columns for each distinct article of stock, these columns being so written up as to group the articles by the prescribed Heads of Stock.

c. After all transactions of the month have been posted, the total receipts (or issues) of each article should be computed and noted in the column headed "quantities" in the upper part of the Form.

d. No entries need be made in the Sub Divisional Office in any of the money columns in either part of the form as these will be filled up in the Divisional Office (vide **Para 41**).

Note 2:

In posting column 1 of the abstracts those receipts and issues of the month which represent transactions, the value of which is brought to account in the same month through the Cash Book or Transfer Entries, should be separated from transactions not so brought to Account in the same Month. See Rule 552 (4) of FAR Volume I.

Note 3:

It is left to the Sub Divisional Officer to make the most suitable arrangement for collecting the information required to complete these abstracts. The Registers of Stock Receipts and Stock Issues of subordinates stationed at the Sub Divisional Headquarters may be obtained in original, and Storekeepers and Sectional Officers at out stations may be required to furnish copies of their registers. Care should be taken to reconcile all transfers of stock between subordinates of the same Subdivision, and reconciled transactions connected with such transfers within the Sub Division should not appear in the abstracts of the Sub division.

Note 4:

The Registers of Stock Receipts and Stock Issues maintained by Sectional Officers may, if necessary, be closed a little earlier than the date fixed for the closing of the Sub Divisional Accounts. (See note below Rule 535 (2) of FAR volume I)*3 days before the month except march)*

34. When abstracting the transactions recorded in the Registers of Stock Receipts and Stock Issues, care should be taken to observe strictly the prescribed Accounts Classification (vide Appendix II). It is not sufficient to enter the name of the Major Head affected, but the Minor and Sub Heads should also be stated, as well as the additional particulars mentioned in Para 31.

Note:

Although "Manufacture" is a Sub Head of the Stock Account, issues of stock to manufacture operations and receipts of outturn from manufacture should be accounted for in the same way as Issues to or from any other distinct Head of account, and each manufacture operation should be treated as a separate work. See also Rule 10(67).

35. The Quantity Accounts of a particular month show all quantities received or issued in that month; but the corresponding cash payment, cash recovery, or other adjustments may not always appear in the divisional accounts of the same month. To secure agreement between the quantity and value accounts, receipts and issues, the value of which cannot be adjusted in the accounts of the month in which the actual transactions take place, should be accounted for in the abstracts under the heads "8658 Suspense Accounts Material Purchase Settlement Suspense Account," and "Suspense Miscellaneous Works Advances" under the Major Head concerned respectively (see also note 2 **of Para 33**). The values of accounts of Abstracts of Stock Receipts and Issues thus worked out shall be "Passed for adjustment "by the Divisional Officer. The abstracts will then become the vouchers for the receipts and issues entries, respectively, through Stock Account of the Division for the month. Monthly Adjustment of Stock Accounts of receipts and issues must be ensured. (See Rule 552 (4) of FAR Volume I) "

(iv) Half Yearly Balance Return of Stock

36. **Half Yearly Balance Return of Stock:**

a. The total quantities of the receipts and issues of each article of stock, as recorded in the Monthly Abstracts (Forms RPWA 9 and 10) should, before the abstracts are transmitted to the Divisional Office (vide Rule 536 (2) of FAR Volume I), be posted in the Half Yearly Balance Return, (Form RPWA 11) in the columns provided for the month concerned both under "Receipts" and "Issues". As soon as the receipts and issues of the last month of the half year are posted, the closing balances should be worked out and entered both in column 21, "Closing Balance Carried Forward," of the return for that half year and in column 6. "Balance Brought Forward," of the return for the next half year.

b. A separate return in this form should be prepared for each of the half years ending September and March, that for the September half year embracing only transactions up to the date on which the Monthly Accounts of the Subdivision are closed. The return for each half year should embrace all articles in stock.

c. Columns 22, 23 and 24 relate to valuation, which will be filled in Divisional Office (See Para 45)."

(v) Corrections

37. **Corrections:**

a. Any error that may be discovered in the Registers of Receipts and Issues or the Monthly Abstracts before the accounts for the month are closed may be set right by the Sub Divisional or Divisional Officer. Such corrections should be made neatly by scoring out the incorrect figures or other entries and writing the correct ones above them and they should be attested by dated initials. Storekeepers and Sectional Officers may similarly correct their respective Registers of Receipts and Issues before submitting them to the Sub Divisional or Divisional Office.

b. Mistakes, subsequently noticed, should not be corrected, except in accordance with a formal Transfer Entry, or under instructions received from the Divisional Office.

~~c.~~ Erroneous Entries noticed in a Half yearly Balance Return, which has not yet been submitted to the Divisional office, may be corrected by the Sub Divisional Officer only if the corresponding entries in

the Monthly Abstracts concerned, or in the previous Half Yearly Return are correct or have been duly set right.

C. VALUE OF ACCOUNTS

(i) Recoveries for Stock issued

(A)

38. **Issue Rates**

(a) An Issue Rate is assigned to each new article as it is brought on stock. This rate is fixed on the principle that the cost to be charged to works on which the materials are to be used should approximately equal the actual cost of the stores and that there may be no ultimate Profit or Loss in the Stock Accounts. It should provide, beyond the original price paid, for the carriage and other incidental charges. *Entries and effect of Storage charges on the works transactions is not allowed.* ***Circular No.F1(3) FD/GF&AR/2014 Para 6(F) dated 18/03/2016.***

However, effect of storage charges shall be given only in case of sales to contractors, public, local bodies, and local funds.

Note 1:

It is not necessary that the Issue Rate for an item should be the same in all Subdivisions, but a uniform rate should ordinarily be prescribed for all localities in a Sub Division.

Note 2:

The Issue Rates should be worked out to the nearest rupee,

(b) Normally, the Issue Rates will remain constant throughout the year but as purchases are made or contracts for the supply of materials are entered into, variations in cost should be watched, and if these are appreciable, Issue Rates may, and in important cases shall, at once be raised or lowered, as may be necessary. Further, when closing the Half Yearly Abstract of Stock (Para 47), all rates must be reviewed and revised, if necessary, to bring them within the Market Rates.

Note:

In the cases of controlled articles or articles having administered prices like petroleum products etc., the Issue Rate should be revised whenever there is a change in controlled/administered prices.

(c) If the Issue Rate of an article of stock is appreciably less than the market rate, the following precautions should be taken, in addition to any restrictions on sales or on issues outside the Division which the Divisional Officer may prescribe:

i. Issues to contractors only in case of Labour contracts and sales may be made at market rates.

ii. Issue to other Departments may be made at a rate higher than the Issue Rate (inclusive of storage charges) to guard against frauds.

39. **Storage Charges:** A Storage Rate is fixed annually for each Division or Subdivision on the principle that the total estimated annual expenditure is, as far as possible, recovered from the Issues likely to be made during the year. On the basis of. this rate, storage charges are calculated simultaneously with the Book Value, for all Issues made **Para 28**. The storage charges should be fixed at the beginning of a year and added on a percentage basis so as to form part of the Issue Rate

    Note 1:

    Entries and effect of Storage charges on the works transactions is not allowed as per Circular No. F1(3) FD/GF&AR/2014 Para 6(F) dated 18/03/2016 or as amended from time to time.

    Note 2:

    However, effect of storage charges shall be given only in case of sales to contractors, public, local bodies, and local funds.

40. **Mode of Recovery:**

a. The Sub Divisional Officer should procure stores only for works in his division, however if store articles are surplus then the Sub divisional Officer is responsible that the value of materials sold to Municipalities, Local Funds, and the public, and of issues made to contractors for private use, is recovered *through DD, Challan, NEFT, E-GRAS, ECS in advance before issue of material*.

    Note:

    A Sale Account in Form RPWA 19 should be prepared in support of every such sale.

b. All adjustments of the value of stock issued, except on sale, should be made by the Divisional Officer as in the case of receipts *through DD, Challan, NEFT, E-GRASS, ECS*. The Sub-Divisional Officer is, however, responsible for the clearance from Works Accounts, of all outstanding against contractors on account of the recoverable value of materials issued to them by charge to Works.

c. Ten percent supervision charges should be realised in addition to the value of stock including storage charges in all cases in which it is recoverable under **Para 13**, but the amount recovered on this account should not be treated as receipts on account of stock, but as Revenue Receipts or Receipts on Capital Account, as the case may be.

d. For issue of stores against advance Cheques (see Para 10 and 11 of Appendix XB & Rule 423 (3) of FAR Volume I).

(iii) Valuation of Quantity Accounts

41. Purchase price, including taxes and handling charges shall be included in the determining the cost of the inventory. Transport cost incurred (including own vehicle) for bringing in the inventory to the stores shall form part of the inventory cost. Other costs incurred in bringing the inventories to their present location (i.e., stores), storage and handling charges shall also form part of inventory cost.

    The Abstracts of Receipts and Issues, when received from the Sub Divisional Officer, will be incomplete in respect of (1) the values of quantities shown as received and issued, (2) the calculation of the Storage Charges on the issues and (3) cash or adjustment charges on account of manufacture operations, storage, and incidental charges, such as those for carriage, loading and unloading of stock materials. They should now be completed in the Divisional Office in all these respects.

    Note 1:

The lower part of each abstract shall first be taken up. In this part, quantities of the several articles received or issued in connection with each transaction have already been entered separately in the columns provided for this purpose (vide Note 1 below Para 33). These quantities should now be valued by recording the amount of each just below it, and the total value of each transaction should be shown in the first money column (third column of Form RPWA 9, or sub-column 1 of the second column of Form RPWA 10, as the case may be). In Form RPWA 10.

Storage Charges should be calculated on the book value entered in sub-column 1 and shown in sub-column 2 and a total of these should be entered in the last sub column of the second column against each transaction. But the storage charges on works transaction are not allowed. Total should then be struck in the next money column "Total" separately for each head of account. The upper part of the form should be valued next. The total of the values entered against each article in the lower part should be shown in the column headed "Amount (separately for each article)" against that article, it being seen further, in the case of issues, that this total is equal to the rate for the article multiplied by the total quantity. Finally, the entries in the last money column should be totalled up both for each Sub-Head of stock and for the whole abstract. In Form RPWA 10 the total of the sub-column 2 of the second column in the lower part should be shown against the line "Total Storage" in the upper part and grand total struck in that part. The grand total should agree with the total of the second money column "Total" in the lower part of the form. The Cash and Transfer Entry Debits and Credits to stock (vide note 2 of Para 33) should be agreed with the transactions pertaining to stock brought to account in the Cash Book and the Transfer Entry Book (vide Rule 553 (4) and (5) of FAR Volume I).

Note 2:

Receipts should be valued on the basis of the prices paid or payable as per bills or other claims Extra charges, when paid or adjusted, should be posted as separate items without quantities.

Note 3:

Issues should be valued at the Issue Rates fixed for the purpose (vide **Para 38**).

Note 4:

All entries made in the divisional office should be in red ink to distinguish them from those made in the sub divisional office.

42. Carriage and other Incidental Charges should be debited to stock only when they are incurred in connection with the general stock requirements. See also Para 25 of Appendix XIII A *(Carriage and other incidental charges)*. These charges should be adjusted against the particular Sub Head under which the item is classified. Carriage and other Incidental Charges, which are incurred simultaneously in connection with several articles of stock and cannot, therefore, be allocated to various articles should be booked under a separate Sub Head under stock titled "Handling and other Incidental Charges". A suitable percentage based on expenditure on account of these charges of the previous year should be fixed annually on the principle enunciated in **Para 39** (Storage charges) and added to the Issue Rate.

    Expenditure booked under Sub Head "Handling and Incidental Charges"" should be brought to Nil at the time of adjustment of Profit and Loss in the Stock Account at the end of each year as laid down in **Para 56**.

43. To classify and collect, by objects of expenditure, the charges debited to stock from time to time, the same procedure should be observed as is adopted in respect of expenditure on works, that is, Works Abstracts and Registers of Works should be maintained. See also Rule 551 (1) of FAR Volume I *(Schedule of bill of stock)*.

D. Consolidated Half Yearly Abstracts of Stock Values (Form RPWA 12)

(i) Rates Register of Stores (Form 12A)

44. Divisional Officer will maintain a Rates Register of Stores in Form RPWA 12A in respect of all items of stores grouped under prescribed Sub Heads. Each item with distinct description may preferably be given a fixed Code Number. These rates must be posted by 15th April of every year, after which further issues of stores may be allowed at the prescribed rates thus entered in the "Rates Register". Market rates may be ascertained through a Team or Committee of Assistant Engineers/ Junior Engineers/Divisional Accountant.

45. The Closing Balances of quantities as shown in column 21 of Form RPWA 1 1 (Revised) (Half Yearly Balance Return of Stock) may be multiplied by the current Issue Rates as ascertained from the Rates Register, (Form 12 A) and Value at current Issue Rates may be shown in column 22. Similarly, values at Market Rates and values at future Issue Rates may be shown in columns 23 and 24 respectively against every item in Form RPWA 11 itself. Future Issue Rates will normally be the same as Market Rates unless the Divisional Officer decides to prescribe a different future Issue Rate for any particular item.

    Note: It is an important duty of the Divisional Accountant to check correctness of quantities shown in Form RPWA 11, with those earlier reported by the Sub Divisional Officers in Form RPWA 9 and 10 monthly, before taking action under this para, to check possible irregularities.

46. Values worked out as stated above on Half Yearly Balance Return of Stock (Form RPWA 11) received from Subdivisions will be consolidated half yearly in the Divisional Office in Consolidated Half Yearly Abstract of Stock Values (Revised Form RPWA 12).

47. The following procedure is prescribed in this behalf for arriving at correct values:

The Divisional Accountant will examine whether the Issue Rates (exclusive of the element of Storage Charges) are more or less in conformity with the rates of materials and incidentals of the stores received and also that they are within the Market Rates (Col.6 of the Rates Register). If as a result of the review of issue rates and the percentage for recovery of Storage Charges/Handling and other Incidental Charges, it is found that Issue Rates and/or the storage/handling charges need revision, the Divisional Accountant will put up the case to the Divisional Officer, indicating the necessity for the revision of these rates/percentages.

(ii) Adjustment of Profit or Loss

48. At the close of financial year, the net amount of annual excess or shortfall of all Sub Heads of stock representing the difference in value, column 6 of Form RPWA 12, should be worked out on proforma basis and credited to revenue or receipts and recoveries on Capital Account, as the case may be or charged off to the Detailed Head "0026-Write-Off of Losses" under the Minor Head "800- Other Expenditure" of the Department.

49. No attempt should be made to charge off the loss or give credit for the profits to the works/ estimates or to Divisions/Departments to whom materials have been charged/ supplied during the year. The Profit/Loss will only be a guiding factor for the future.

50. Orders of the Divisional Officer should be obtained, before carrying out adjustment of Profit or Loss which is actually the net result of various factors inter-acting during the year, viz., receipts and issues at rates different from the Issue Rates, intermediate revision of rates of specific items, Profit/Loss in handling and incidental charges, land and kiln, and manufacture operations.

    Note:

Along with the monthly A/c for March every year, the following certificate shall be appended by the Divisional Accountant and the Divisional Officer: -

"Certified that all stock receipts, and issues & accounts required to be incorporated in the accounts of the financial year..... as per rules laid down in FAR Volume I have been so incorporated, and no false/fictitious booking of receipts/issues of stocks have been made or withheld to circumvent the budget allotment under any head of account or the accounts of the works or any other false/fictitious adjustments have been made in the stock and materials-at-site accounts of the year in violation of the said rules/instructions issued by the Competent Authority. In particular, clearance of suspense head during the year has been ensured as required under the rules".

E. Stock Taking and Physical Verification

51. Divisional Officers are to have stock taking throughout their divisions at least once a year.

52. **Stock Taking and Accuracy of Stores Returns:**

    a. It is not necessary that all the stores of a division, or even of a Subdivision, should be checked and counted at the same time; and the stock taking may be arranged so as to go on gradually in the manner most convenient to the officers concerned. It is, however, essential that the greatest possible precision and accuracy should be maintained in the Stores Returns,

    b. The Divisional Officer should make such arrangements as are calculated to secure this result, and Superintending Engineers are responsible that this is done. The dates on which articles are taken stock of/ checked are to be entered in the store returns.

    ~~c.~~ A Certificate of check clearly specifying the items personally checked by Stock Verifier should be recorded under his dated signature.

53. Important stores should, as a rule, be counted by a Stock Verifier or an officer not below the rank of a Sub Divisional Officer but this duty may, at the discretion of the Superintending Engineer, be entrusted to a senior member of the Subordinate Engineering Service, when holding charge of a Sub Division. The Superintending Engineer, when he thinks proper, may depute an officer from one division to aid in the stock taking of another.

54. All articles of stock (*except* tools & 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. (See Note 2 below **Para 9**).

55. The results of all verifications of stock should be reported to the Divisional Officer for orders in Form RPWA 99, but as soon as a discrepancy is noticed, the book balance must be set right by the verifying officer, an excess being treated as a receipt and a deficit as an issue, with a suitable remark.

56. **Treatment of Excess and Deficit Stores and Write-off Procedure:**

    a. The value of stores found excess should be credited at once as a revenue receipt or a receipt on capital account, as the case may be.

    b. The value of a deficit should, however, not be charged off finally, but kept under suspense "Miscellaneous Works Advances" pending recovery or adjustment under orders of the competent authority. When the loss is declared to be irrecoverable and its write-off ordered, a Transfer Entry should be prepared clearing the Head "Miscellaneous Works Advances" by debit to:

        i. the works for which the stores were specially collected, if the accounts thereof, are still open, or

ii. the general Detailed Head "0026-Write-Off of Losses" under Minor Head "800-Other Expenditure" below one or more Major Heads, as shown in the classification in Annual Budget of the Government.

57. Under Para 52, the stock taking of a Subdivision may go on gradually throughout the year. The stocks of an article in a Subdivision may, however, be scattered and it may. therefore, not be possible in such a case to test the aggregate book balance of any article for the Subdivision, by an actual verification of all the stocks of it at the same time. Where such conditions prevail, the following expedients should be adopted: -

a. Sectional Officers may be required to maintain quantity accounts of receipts, issues, and balances (in a form similar to the Half Yearly Balance Return) of stock materials in their charge. These accounts should be posted monthly from the registers of stock receipts and stock issues before the latter are submitted to the Sub Divisional Officer.

b. These accounts should be submitted to the Sub Divisional or Divisional Officer at the close of each half year for record after reconciliation with the Half Yearly Balance Return of the Subdivision.

c. As far as possible, the various stocks, in charge of a Sectional Officer, of each article, should be verified at or about the same time, so that the difference between the sectional book balance and the actual balance may at once be known. This difference should be adjusted in the manner prescribed in **Para 55** without waiting for the results of verification of stocks in other sections

Note 1:

Before the adjustment of a difference is accepted finally by the Sub Divisional or Divisional Officer, he should test the correctness of the Sectional Officer's Book Balance by reference to the records of his own office.

Note 2:

The Sectional Officers should be required at the time of the stock taking to bring to account all issues to works made since the closing of the previous month's accounts."

58. The procedure of verification outlined in the foregoing Paras is suitable primarily for Divisions executing ordinary works. In the cases of special stores depots or divisions, or of construction divisions where there may be large concentration of stores, their physical verification should be the duty of the Executive Authorities and should be performed by such agency and in such detail as may be decided by the Chief Engineer/Additional Chief Engineer in consultation with the Accountant General.

F. Rectification of Accounts

59. Clerical errors in value accounts of stock should be dealt with generally under Rule 81 (2) of FAR Volume I. (See **Para 37**) Corrections of errors discovered after closing the accounts of the month, should, when permissible, be made (i) by making entries of values (without quantities) in the Stock Accounts of the current month when no change is to be made in the Head of Account affected, and (ii) by preparing Transfer Entries in other cases.

60. Other corrections in stock accounts may be necessary in the following cases:

i. When quantities are found excess or short, either as a result of stock taking, or otherwise (vide para 11, 12, 51, 52).

ii. When Issue Rates have to be raised or lowered (vide **Para 38 (b)**).

iii. When stores of any description become unserviceable (vide Para 14 (i)) and have, therefore, to be removed from stock.

61. Both in quantity and value accounts, all additions to quantities should be treated as receipts and reductions therein as issues, a suitable remark being made in the entries in Form RPWA 8, 9 and 10. See also para 55 and 56. These entries must be made as soon as difference in quantities come to notice, but in case of materials to be declared unserviceable, no adjustment should be made until receipt of orders of competent authority which should be obtained on a Survey Report in Form RPWA 18.

62. No corrections will be made in the accounts in respect of stores declared to be in excess of requirements, vide Para 54 *(Reporting to Superintending Engineer).* Such stores will continue to be borne on the Stock Account until transferred elsewhere or otherwise disposed off in the ordinary course.

III. Machinery and Equipment/Tools and Plant

A. GENERAL

63. The Tools & Plant of a division are of two kinds:

i. General or ordinary Tools & Plant, i.e., those required for the general use of the division.

ii. Special Tools & Plant, i.e., those required not for general purposes, but for a specific work

The cost of the supply, repairs, and carriage of articles of class (a) is charged to the Minor Head "Machinery and Equipment", whereas similar charges of class (b) are borne by the work concerned.

In both cases, the cost is charged in the accounts against sanctioned estimates, in the same way as expenditure on works, though for purposes of sanction it is treated as expenditure on Tools & Plant.

64. Numerical accounts of articles of both classes should be kept in accordance with the following Paras, in each Sub Division or for the Division as a whole.

Note:

The Paras relating to numerical accounts of Tools & Plant apply also to imperishable articles, e.g., typewriters, furniture of Rest Houses, surgical instruments and hospital furniture of canal and powerhouse, dispensaries etc., whether acquired by charge to Heads of Account other than Machinery and Equipment"" or received free of cost.

65. The accounts of Tools & Plant issued for *specific period* for use by subordinates of the Subdivision, or temporarily lent to contractors, as well as those of articles lent to Local Bodies and others with the sanction of competent authority, should be specially reviewed periodically, and it should be seen that the articles are returned without unnecessary delay and in good condition.

Note:

This para also applies to Tools & Plant sent out for repairs.

B. Numerical Accounts

(i) Receipt

66. **Receipt:** All articles received should be examined and counted when delivery is taken and the transaction Should be posted in the account of receipts of Tools & Plant, Form RPWA 13. Such

acknowledgement as may have to be given to the person from whom the articles are received can be signed only by the Divisional or Sub Divisional Officer. An acknowledgment should invariably be given when articles lent are received back.

Note 1:

The record of the detailed account should in the case of purchases from suppliers, be kept in the Measurement Book in the manner prescribed in Rule 506 and 507 *(Stock transfer to works)*.

Note 2:

Direct purchase of stores to works for use by contractor and stock transferred to works not to be paid to be entered in stock register and measurement book.

Note 3:

The entries in Form RPWA13 in respect of receipt back of articles lent or sent out (vide Para 65) should be made in red ink, with a reference to the original entries in the account of issues of Tools & Plant. "

(ii) Issues

67. **Issues:** All transactions of issues (including those of articles referred to in Para 65) should be posted in the account of issues of Tools & Plant, Form RPWA 14. Except, unstamped but dated acknowledgments must be obtained in support of all issues, and in the case of tools etc. lent to contractors, such acknowledgments should further set forth the valuation of the articles lent, as determined by the Sub Divisional Officer. *Tools and Plants issued to contractors with proper verification*. See also note 1 below Para 30.

Note:

Entries of articles referred to in Para 65) should be made in red ink.

(iii) Register of Tools & Plant/ Machinery & Equipment

68. A consolidated account of the receipts, issues and balances of Tools & Plant should be maintained in the Sub Divisional Office in Form RPWA 15 i.e., Register of Tools & Plant/Machinery & equipment. This account should be for the twelve months ending September, that is, it should embrace transactions up to the date on which the accounts of the Subdivision for that month are closed. It should be kept in three parts:

Part I- For articles in hand,

Part II- For articles temporarily lent or sent out, vide Para 65),

Part III- For shortage awaiting adjustment.

In part I articles should be grouped under the prescribed Sub Heads, which are (1) Scientific Instruments and Drawing Materials, (2) Plant and Machinery, (3) Tools, (4) Navigation Plant, (5) Camp Equipage and (6) Livestock. In part II the entries should be made in a separate section for each contractor or other person to whom the articles are lent or sent out for repairs, etc. Part III is brought into use only if any shortage come to notice and the instructions relating to it are given in Para 81 ***(Discrepancies and loss of stock).***

69. Parts I and II of the register should be posted thus:

i. The accounts of receipts and issues, Forms RPWA 13 and 14 *respectively* should first be totalled up monthly when closing the accounts of the month.

ii. The total receipts and issues of each article, thus arrived at, should be posted in part I of the register, Form RPWA 15 in the columns for receipts and issues respectively.

iii. Each separate transaction connected with articles lent or sent out (vide Para 65)) should further be posted in Part II in the section reserved for the contractor or person concerned, articles lent, etc. being shown under "Debits" and those received back under "Credits".

70. As soon as the transactions for the month of September have been posted, the account should be closed and balanced, and the closing balances should be carried forward to the next year's return.

71. It is not necessary to maintain separate Tools & Plant registers in the divisional office for each Subdivision. The check of the registers received from Sub Divisions (vide Rule 536 (3) of FAR Volume I) should be effected by comparing the opening balances with the closing balances of the previous registers which are kept in the divisional office. The receipts and issues should be checked with Form RPWA 13 and 14 submitted by Sub Divisional Officers monthly.

C. Payment for Supplies

72. **Payment for Supplies:** Payment for tools & Plant received from suppliers and other sources shall be made as per rules and procedure prescribed in the chapter "Payments" and the chapter "Works Payment".

D. Recoveries

(i) For use of Tools & Plant

73. The procedure to be observed in charging the cost of Machinery and Equipment in the accounts of a division and in making adjustment on account of cost of Tools & Plant used on works executed on behalf of other Divisions, Departments etc. and on certain works of the Division itself, is described in Appendix V.

Note 1:

Logbooks of different types of Machinery & Equipment e.g. Jeeps, Trucks, Earthmoving Machinery, Mixers, Pumping sets, Hot mix Plant etc. as prescribed in Departmental Manual of Orders/instructions, shall be adjusted monthly, so as effect recoveries wherever required and to charge off to works/ jobs/ divisions/ departments/local bodies for whose use the Machinery & Equipment have been deployed.

Note 2:

See Para 11 of Appendix X and Para 11, 12, and 13 of Appendix XA for classification of recoveries, where Depreciation, Renewal & Major Repairs, Reserve Fund has been created.

74. When Machinery & Equipment are lent to Local Bodies, Contractors, or others, vide **Para 65**, the hire and other charges should be determined by the orders issued by the Government on the subject and should be recovered regularly.

Note:

To avoid disputes about the levy of hire charges on particular articles lent to contractors, contracts should invariably specify what Tools & Plant, if any, are to be supplied free of charge to the contractor.

75.

I. The whole cost of carriage of all Government tents belonging to Executive and Revenue Officers should be debited to Minor Head "Machinery & Equipment".

II. For charges incurred in excess of the sanctioned scale laid down or if they are used wholly or partly for private purposes, recoveries will be in accordance with the rules framed by the Government in this behalf and should be accounted for in conformity with the Rules in Statement E of Appendix II.

(ii) For Sale and transfers

76. The Sub Divisional Officer is responsible that when Tools & Plant are disposed off by sale or otherwise, with the sanction of competent authority, the amount recoverable from the parties concerned is realised in advance at the earliest opportunity.

Note:

A Sale Account in Form RPWA 19 should be prepared in support of every transaction.

77. When Tools & Plant are transferred to other Divisions or Departments, the Sub Divisional Officer should note in Form RPWA 14 in red ink, just below the entries of quantities, the values thereof, if recoverable under the Rules in Chapter 14 of FAR Volume I. The necessary advance adjustment or monetary settlement for the transfer value/sale price will be affected by the Divisional Officer through BT at the level of Treasury Officer.

78. The foregoing Paras regarding the adjustment or transfer value of Tools & Plant apply equally to special Tools & Plant (Para 63 -*Classification of tools*) the cost of which was charged to a work or project, provided:

i. that the articles are actually disposed off by sale, or transferred on a valuation, to another Department or Government,

ii. that when the articles are transferred to another work or project in the same Division, or to another Division of the Government they are actually required for immediate use on a work or project which has already been sanctioned by competent authority in accordance with such Rules as may be prescribed.

Note 1:

It is not permissible to write back the cost of special Tools & Plant in anticipation of the possibility of the articles being utilised on another work or project at some distant date.

Note 2:

No articles can be removed, from the numerical accounts on the plea that the accounts of the work to which the cost of the articles was charged have been closed, until they are actually sold or transferred, or they have become unserviceable, and their write off is sanctioned.

E. Verification

79. **Verification:** The **Para 55** regarding verification of stock applies also to verification of Tools & Plant with the exception that when any articles are found deficient, the note of the deficiency should be made in red ink in the account of issues, Form RPWA 14 without making any entries in the quantity columns, so that the articles may continue to be borne on the accounts of Tools & Plant, until the loss is adjusted by recovery or a sanctioned write off. See also **Para 81**.

F. Rectification of Accounts

80. Clerical errors in the numerical accounts should be dealt with in the manner prescribed in Para 37 for Stock Accounts except that no Transfer Entries will be necessary.

81. Discrepancies in quantities and losses should be dealt with as under

    i. When they are noticed, action should be taken as indicated in Para 79, losses being treated as deficiencies.

    ii. When writing up the register, Form RPWA 15, the deficiencies should be registered in Part III under "Debits" and their clearance should be watched. Articles found surplus will be treated as Receipts in Part I, and will, therefore, require no further action.

    iii. If the deficiencies are made good in kind, the receipt or recovery should be shown in the account of receipts, Form RPWA 13, without making any entry in the quantity columns, and, while posting the account into the register, Form RPWA 15 the articles received should not be entered in Part I but taken (with a suitable remark) direct to Part III. under "Credits"" in clearance of the debit outstanding therein

    iv. If the deficiencies are made good by recovery of cost or their write off is sanctioned, the articles should be shown as issued in the account of issues, Form RPWA 14 with a suitable remark, and when this entry is transcribed into the register, Form RPWA 15 it should not only be entered in Part I in the ordinary way, but also entered with a suitable remark in Part III, as in case (c), thus clearing the debit outstanding therein

Note:

The Authority to write off should be obtained on a Survey Report in Form RPWA 18.

IV. ROAD METAL

A. Quantity Accounts

82. Supplies of Road Metal should be measured and paid for in the same way as supplies of other materials for works, vide Chapter 18 of FAR Volume I.

83. As, however, metal is often kept in store at the roadside before being laid down, a quantity account of it should be maintained in the Divisional and Sub Divisional Offices in Form RPWA 16. "Statements of Receipts, Issues and Balance of Road Metal" copies of loose sheets being submitted monthly where necessary to the divisional office by the Sub Divisional Offices within a fortnight of the submission of the monthly accounts.

Note 1:

In the case of metal collection for petty repairs, a quantity account known as Road Metal Return in the same Form RPWA 16 is maintained in the Divisional and Sub Divisional offices under the Rules issued by the Government. The data required for the maintenance of this return should be supplied monthly by the Sectional Officers on the prescribed Road Metal Return Slips.

Note 2:

The authority to write off should be obtained on a Survey Report in Form RPWA 18.

Note 3:

This statement should show, Kilometer by Kilometer, the receipt, disposal, and balances of Road Metal of each kind (Stone, Kankar, etc). The balance of metal in each Kilometer should be shown, whether there are any transactions on it during the month or not.

Note 4:

Separate statements should ordinarily be kept for metal collected for annual repairs, for renewals and for petty repairs.

Note 5:

Surfacing materials, such as Coal tar Pitch, Asphalt and Proprietary Road Surfacing stocked for maintenance estimates and for minor estimates for renewals at the roadside will be accounted for in the same way and at the same time as Road Metal and will also be entered up in the Road Metal Return in Form RPWA 16. In the case of Major Estimates entries will be made in Form RPWA 35, as amended from time to time. See also the Note under **Para 23** and also Para 16 to 21 of Appendix XIII.

B. Rectification of Accounts

84. **Rectification of Accounts:** Metal found surplus as the result of check measurement (vide Rule 510) or otherwise, should at once be brought on to the quantity accounts. Deficits should, however, not be removed from the quantity accounts until recovery of their Value or receipt of sanction to write off, but a red ink remark should be recorded at once and carried forward, from month to month, until the discrepancy is set right.

C. Road Metal Rate Book

85. **Road Metal Rate Book:** A Rate Book or Schedule of Rates showing the lowest rate at which metal can be supplied to the roadside throughout the Division should be kept in the Divisional Office, in

Form RPWA 17 The Rates should be revised from time to time, as old Quarries are exhausted or new ones opened or as other circumstances affect the rates. See also Rule 480.

D. Charges of Quarries

86. **Charges of Quarries:** When Land is acquired for extracting Road Metal primarily intended for

a. the maintenance of an existing road, or

b. the construction of a new road or the raising in class of an existing road, the following Principles of Accounting should be followed in adjusting the charges connected with the Land and Quarries

I. When the charges do not exceed Rupees Twenty-five thousand (Rs. 25000/-) the amount should be debited direct to "Maintenance and Repairs" or to "Construction" according as the Quarry is intended to serve the purpose specified in clause (i) or (ii) above.

II. Where the charges exceed Rupees Twenty-five thousand (Rs. 25000/-) and the Road Metal is required to maintain an existing Road or Roads for a series of years, the total initial outlay should be debited to the Sub Head "Land and Kiln etc." of Stock Account and this Sub Head should be gradually relieved by debit to the collection estimate of each year in the manner prescribed in **Para 6 of Appendix X** for similar charges connected with manufacturing operations.

III. When the charges exceed Rupees Twenty-five thousand (Rs. 25000/-) and the Road metal is required for the purpose specified in clause (ii) above, the Divisional Officer, should charge direct to the original work concerned such portion of the cost as is proper. The balance, if any, should be debited to the Sub Head "Land and Kilns etc." of the Stock Account, and this Sub Head should eventually be cleared by debit to "Maintenance & Repairs" in the manner prescribed in **Para 6 d. of Appendix X.**

V. Material Charged to works

87. **Material Charged to works:** The Accounting Procedure relating to materials obtained specially for a work is described in Chapter 17 of FAR Volume I or Para 19 a. of Appendix XIII. Special Tools and Plant charged to works do not fall under the category of 'Materials Charged to Work' vide **Para 63 and 64.**

APPENDIX VIB
(See Rule 377 (2) of FAR Volume I)
Central Stores Division

I. General

1. The Special Set of Paras in this Appendix are applicable to a Central Stores Division created under specific Government sanction for centralized procurement, safe custody and issues of stores including Machinery & Equipment on specific Projects only. Form numbers used in a Central Stores Division, therefore have a suffix (C.S) to distinguish them from forms used in other Division.

   The provision of civil stores regarding receipt of stores, issue of stores, custody, inventory management, inspection and physical verification, Disposal of stores shall also apply mutatis mutandis.

2. All the Rules, procedures, delegation of powers, applicable to procurement, safe custody and disposal of stores as mentioned 'Public Works Store' are equally applicable to the Central Stores Division, except the forms and methods of accounting of stock and Tools and Plant stated in the succeeding paragraphs.

II. Priced Vocabulary of Stores

3. In order to ensure accuracy of posting of all transactions and facilitate the preparation and valuation of indents, a list of materials in stock, showing their correct description and identifying numbers (commonly known as Priced Vocabulary of Stores) should be evolved on the basis of an up-to-date classification of stores, which should be uniformly adopted throughout the Department/Project. The Issue Rates should be filled in by the Division concerned, who should circulate them for use by other Divisions obtaining supply of stores from them. These vocabularies should be kept up to date by issue of correction slips, as and when necessary.

III. Quantity Accounts

(a) Receipts

4.

(a) All Materials received should be examined so as to ensure that they conform with the quality and specifications prescribed, and counted or measured, as the case may be, when delivery is taken. The record of the detailed count or measurement or weighment should be kept in the Goods Received Sheet Form RPWA 9 (C.S) and the total of number or quantity received should be entered in the Bin Card, Form RPWA 8 (C.S) immediately thereafter.

(b) Such acknowledgement, as may have to be given to a supplier for stores received from him, can be signed only by the Divisional or Sub- divisional Officer. Any certificate that the Storekeeper or Section Officer concerned may be called upon to record in respect of the receipt of stores should be in the following form:

"Received on.....and duly recorded in the Bin Card and Goods Received Sheet No....."

Date

(Signature)

Note:

In case of Tools and Plant, the item should he brought on form RPWA –13 (CS) with complete details.

5. The Goods Received Sheets will be printed in the form of booklets and will be duly machine numbered with the office copy intact and others perforated. These will be prepared in triplicate by carbon process in indelible ink or copying pencil, one copy being retained by the storekeeper and the other two sent to the Sub-divisional Office, out of which one copy will be passed on to the supplier and the other to the Divisional Office for posting the Priced Stores Ledger and making payments.

Note 1:

Two types of booklets will be printed, one containing three copies of each Goods Received Sheet and the other containing four copies The words 'Original". 'Duplicate' 'Triplicate' or 'Quadruplicate' should he printed on them.

Note 2:

The instructions regarding the making of entries in the Measurement Books apply mutatis-mutandis to the entries to be recorded in the Goods Received Sheets.

6. A separate Goods Received Sheet should be prepared in respect of goods purchased from one supplier. To facilitate the preparation of the Summary of Stock Receipts, separate Goods Received Sheets should be prepared in respect of items falling under each sub-head of Stock or the articles falling under each sub-head should be grouped together in the Sheets as far as possible. In filling up the Goods Received Sheets, the description and Code numbers of materials as given in the Priced Vocabulary of Stores, should be strictly adhered to.

Note:

In order to comply with the requirements of the above para, it should be seen that separate Supply Orders are placed for goods falling under each sub-head of Stock as far as possible.

7. Payments for all stock received are made on the basis of entries recorded in the Goods Received Sheets and according to the terms of payment as finalized in the Supply Order/Contract agreement. These Sheets should, therefore, be treated as very important account records. All the booklets containing the Goods Received Sheets should be numbered serially and a register of them should be maintained in Form RPWA 12-A(C.S) in the Divisional Office showing the date of issue, serial number of each booklet, the name of the Sub-Division to which issued, and the dale of return of the used booklets with office copies, so that its eventual return to the Divisional Office may be watched.

Note:

A similar register should also be maintained in the Sub Divisional Office showing the names of subordinates to whom the booklets are issued. Those no longer in use should be withdrawn promptly even though not completely written up.

(b) **Issues**

8. (a) Indents will be printed in the form or booklets and will be duly machine numbered and kept in stock by the Divisional Officer who issues the indent books stamped with stamp of his office. Indents should be prepared in five copies by carbon process, the description of stores etc., being filled in with reference to the Priced Stores Vocabulary referred to in para 3. A record of the Stores indented should be simultaneously kept in the register of Indents Form RPWA7A(CS). The fifth copy of the indent should be retained as the office copy and the other four (which should be marked "original" "duplicate" and so on) presented to the supplying Division.

(b) Indents should be filled up as carefully as all subsequent accounting depends upon it. In the column "Head of Account" etc., besides entering the name of the account head to which the issue of stores is debitable, full names of Divisions and offices to which stock is to be issued

and of contractors, employees, other persons or local bodies to whom it is authorized to be sold should be added in all cases in which stores are ordered to be issued otherwise than for the requirements of works within the division. The column headed "Name of work/job, etc. should be filled in only when the stores are required for works within the division, and in such cases, the full name of the work as given in the estimate, should be entered as well as the name of the contractor from whom the value is recoverable (vide Para 9 of Appendix XIII).

(c) In order to keep a watch on the material issued to works, a register in Form RPWA 35 is kept to avoid excessive issues of materials to contractors and to keep a watch over the issues. In this register, a record of the materials drawn for use on works may also be kept. The Divisional Officer himself should exercise a general check to examine that the issues are roughly correct. For details check of the quantities issued, it is responsibility of the Sub Divisional Officer to ensure that the materials are not issued in excess of the quantities actually required.

Note:

In order to facilitate the preparation to the summary of Indents (para 26) separate indents should be prepared for items falling under each Sub-Head of Stock, as far as possible, or the articles falling under each sub head of stock should be grouped together in the indent.

9. When issuing materials from a stock, the Store Keeper or Junior Engineer incharge of work should examine the indent (Form RPWA 7(C.S)) and sign it in the space provided for the purpose after entering the quantity issued in all the copies. An entry of the stores issued simultaneously be made in the Bin Card (Form RPWA 8(C.S)). The signature of the Officer receiving the materials should be obtained in the space provided for the purpose in the Indent. One copy of the indent should be retained by the Store keeper of the Supplying Division as a voucher in support of the entry in the Bin Card, the second being returned at once to the indenting office. The third and the fourth copies of the indent should be sent to the Divisional Office for further action.

Note:

It should be seen that the acknowledgement of materials is signed either by the person to whom they are ordered to be delivered or dispatched, or by a duly authorized agent. This precaution is specially necessary in the case of issues to contractors and private persons whose acknowledgements should set forth all the particulars mentioned in Para 14 of Appendix XIII.

(c) Bin Cards

10.

(a) A chronological record of the receipts, issues and the running balance of each article of stock will be kept in the Bin Card Form RPWA 8 (C.S) which will be kept at the place where the materials are stored. These cards will be posted from the Goods Received Sheets and the Stores Indents vide paras 4 & 9.

(b) As Bin Cards constitute the basic quantity record of stock transactions, adequate care should be taken for their proper maintenance and safe custody. All the Bin Cards should be serially numbered and a register of them should be maintained in Form RPWA 12B (C.S).

11. The Divisional Officer should arrange to have the balance as per Bin Cards verified periodically with those shown in the Priced Stores Ledger. This verification should in any case be conducted before any item is taken up for physical verification.

12. As soon as a Bin Card is completed, it should be returned to the Divisional Officer after carrying over the balance to the new card. When received in the Divisional Office, the entries of the completed cards should be checked with the priced Stores Ledger and discrepancies, if any, pointed out to the Sub divisional Officer concerned for further action. The Bin Cards should, then, be recorded in the Divisional Office.

IV. Value Accounts

(a) Payment for Stock received

13. The provisions contained in 415 to 429 (under which standard measurement and running bills are prepared and preparation of final bill) to apply mutatis-mutandis to the payment of bills of suppliers for stock received with the exception that the claims are verified in the Divisional/Sub-divisional Office with reference to the connected entries in the Goods Received Sheets, vide para 5 of this Appendix.

14. The claims for stock received from other P.W. Divisions, will be settled in accordance with the procedure prescribed for settlement of Inter Divisional Transactions.

(b) Recoveries for Stock Issued

(i) Issue Rates

15. An Issue Rate is assigned told each new article as it is brought on stock. This rate is fixed on the principle that the cost, to be charged to works on which the materials are to be used, should approximately equal the actual cost of the stores and that there may be no ultimate profit or loss in the stock accounts. It should provide, beyond the original price paid and the cost of carriage, etc. for the storage charges.

Note 1:
Effects of Storage charges should not be given on items issued to Works. However, it shall be charged in case of Sales to contractors, Public, Local Bodies and Local Funds
Note 2:
It is not necessary that the issue rate for an item should be the same in all Sub- divisions, but a uniform rate should ordinarily be prescribed for all localities in a subdivision.
Note 3:
The issue rate should be worked out to the nearest rupee, balances of below 50 paise being ignored and fractions of 50 paise and above taken as Rupee.
Note 4:
In case of Turnkey contracts, contractor is required to arrange material at his level and therefore, no material shall be issued from store.

16. The Issue Rate of an article of stock should be fixed at the beginning of each year Normally, this rate will remain constant throughout the year, but as purchases are made or contracts for supply of materials are entered into, variations in costs should be watched and if, there is any material variation in the purchases rates, the Issue Rate should be revised earlier. It should, however, be seen that the issue rates are kept within the market rates.

Note:

In the case of controlled articles, the Issue Rale should be revised whenever there is a change in the controlled price.

17. If the Issue Rate of an article of stock is appreciably less than the market rate, the following precautions should be taken in addition to any restrictions on sales or on issues outside the division which the Divisional Officer may prescribe:
Issues to other divisions and departments may be made at revised issue rate.

(ii) Storage Charges

18. A storage rate is fixed annually for each Division or Sub- division on the principle that the total estimated annual expenditure is, as far as possible, recovered from the issues likely to be made during the year. On the basis of this rate, storage charges are added on a percentage basis so as to form part of the issue rate calculated under para 15. The expenditure on storage charges should be debited to a distinct Detailed Head "Storage" under "2059-Public Works-Other expenditure" or "4059-Capital Outlay on Public Works etc.", as the case may be.
As the issue rate for stores fixed are inclusive of storage charges on a percentage basis, the amount of recoveries effected for the year on account of storage should be worked out from the total credits to Suspense-Stock and adjusted under the Head "0059-Public Works Other-Receipts" or taken in reduction of expenditure under the Sub-Head "Deduct receipts and recoveries on Capital Account, which may be opened below the relevant Minor Head under "4059-Capital outlay on Public Works etc." The amount, so adjusted, should be compared with the expenditure on storage as, booked

against the final Head of Accounts and the profit/loss on storage, if any, should be adjusted in accounts in accordance with the provisions of para 30 of this Appendix.

Note:

Effects of Storage charges should not be given on items issued to Works. However, it shall be charged in case of Sales to contractors, Public, Local Bodies and Local Funds.

(iii) Handling and Other Incidental Charges

19. Carriage and other incidental charges, which are incurred simultaneously in connection with the several articles of stock and cannot, therefore, be allocated to the various articles, should be booked under a separate Sub-Head under Stock titled "Handling and other Incidental Charges". A suitable percentage based on expenditure on account of these charges of the previous year should be fixed annually on the principle enunciated in the preceding paras and added to issue rate.

20.

(a) The Divisional Officer is responsible that the value of materials sold to Municipalities, Local funds and the public and of issues made to contractors for private use is recovered in Bank Draft/ECS/NEFT/advance to any body at the earliest opportunity.

Note:

A Sale Account in Form RPWA 19 should be prepared by Sub-Division in support of every such sale for Divisional Officer to effect recovery.

(b) All adjustments of the value of stock issued, except on sale, should be made by the Divisional Officer, as in the case of receipts vide para 14. The Sub-Divisional Officer is however, responsible for the clearance from works accounts, of all outstanding against contractors on account of the recoverable value of materials issued to them by charge to works.

(c) 10 percent supervision charges should be realized in addition to the value of stock including storage charges in all cases in which it is recoverable, but the amount recovered on this account should not be treated as receipts on account of stock, but as revenue receipts, or receipts on capital account, as the case may be.

(iv) Valuation of Quantity Accounts

21. When received in the Divisional Office, the Goods Received Sheets (Form RPWA 9(C.S)) will be valued on the basis of prices paid or payable as per bills or other claims. Extra charges, when paid or adjusted, should be entered in column 11 of these Forms. The Goods Received Sheets should, then, be posted in the Priced Stores Ledger.

Note:

In the case of stores, which are not paid for within the month of receipt and of which the actual value will not be known till the supplier's bill is received and paid, an estimated figure including incidental charges incurred on procurement of material, commissioning of machinery & equipment, upto godown or site of works should be adopted for bringing the liabilities in the Suspense-Material Purchase Settlement Suspense Account (refer Para 6 of **Appendix XB**) and also for the completion and closing of the Priced Stores Ledger.

22. On receipt of the third and fourth copies of the indent in the Divisional Office, (para 9), the issues should be valued at the issue rates fixed for the purpose, vide para 16 to 18. The third copy of the indent will be used for posting the Priced Stores Ledger and the Division-wise Register of Transactions Adjusted under the revised Head "Suspense Stock/Services Rendered" and the fourth copy sent in due course to the indenting Division in support of the claim for payments.

23. Carriage and other incidental charges should be debited to Stock only when they are incurred in connection with the general stock requirement. See also **Para 25 of Appendix XIIIA**.

24. To classify and collect, by objects of expenditure, the charges debited to Stock from time to time, the same procedure should be observed as is adopted in respect of expenditure on works, that is Works Abstracts and Registers of Works should be maintained. See also Rule 551 of FAR Volume I.

(All debits to stock should be collected in Form RPWA 72).

(v) Monthly Summaries of Stock Receipts and Issues

25. The receipt and issue transactions of the entire Division should be abstracted in the "Summary' of Stock Receipts" (Form RPWA 10(C.S) and the "Summary of indents" (Form RPWA 11 (C.S)). These forms should be posted daily in the Divisional office from the copies of Goods Received Sheets and the Indents, the entries being made only in respect of value. The total value of receipts and issues, as brought out in these Summaries, should be reconciled with the corresponding monthly total of the Priced Stores Ledger. Form RPWA 12 (C.S) (para 27).
Note:
To secure agreement between the quantity and value accounts, receipts and issues, the value of which cannot be adjusted in the accounts of the month in which the actual transactions take place, should be accounted for in the Summaries under the Suspense Head "Material Purchase Settlement Suspense Account" and "Miscellaneous Public Works Advances" respectively. Accordingly, those receipts and issues of the month, which represent transactions, the value of which is brought to account in the same month through the cash book or transfer entries, should be separated from transactions not so brought to account. See also note below para 21 of this Appendix and the also Rule 551 of FAR Volume I. (All debits to stock should be collected in Form RPWA 72).

27. When abstracting the transactions recorded in the Goods Received Sheets and Indents, care should be taken to observe strictly the prescribed accounts classification. It is not sufficient to enter the name of the Major Head affected but the Minor and Detailed Heads should also be stated.
Note:
Although "Manufacture" is a Sub Head of the Stock Account, issues of stock to manufacture operations and receipts out turn from manufacture should be accounted for in the same way as issues to or from any other distinct Head of Account, and each manufacture operation should be treated as separate work. See also Rule 438 of FAR Volume I. (Sub-Division office).

(vi) Priced Stores Ledger

28. An account, shall be maintained in the Accounts branch of the Divisional Office to record day by day the transactions relating to each item of stock. This account should be maintained in Form RPWA 12(C.S), Priced Stores Ledger, which will have different sections or sets of pages for different articles of stock with columns for receipts, issues and balances for both quantities and values. Separate Ledgers will be maintained for articles falling under each Sub-Head of Stock, as far as possible.

29. All items of receipts and issues will be entered in the Ledger from the copies of Goods Received Sheets and the Indents, which are received daily from the Sub-Divisions, vide paras 5 (Goods Received Sheet) and 9 (Issue of material in RPWA-7 (C.S). At the end of day's posting, the balances under each article should be worked out in respect of quantities as well as values.

30. The Ledger should be closed for both quantities and values at the end of each month. A few pages should be reserved at the end of each Ledger for abstracting the transactions (values only) pertaining to each article of stock. The monthly total of receipts, issues and balances should then be worked out for each Sub-head and a consolidated abstract prepared for all the sub-heads, which should agree with the Summary of Stock Receipts and the Summary of Indents, vide para 25.

(vii) Adjustment of Profit & Loss on Stock

31. (a) At the end of each year, the amount of annual excess or short fall representing the differences in values due to revision of rates, etc., should be worked out proforma and credited to Revenue (or as a Receipt on Capital Account) or charged to the detailed head Write Off Losses", as the case may be.

(b) The following detailed Procedure, prescribed in this behalf will be observed:

(i) After the relevant entries in Priced Stores Ledger, Form RPWA 12(C.S), are posted and attested, the market rates should be ascertained by the Divisional Office, wherever necessary', and shown in Column 11 of the form. The Divisional Accountant should, then, examine whether the issue rates (exclusive of the element of storage charges) are more

or less in conformity with the rates of materials and incidentals shown under the columns for the stores received and also that they are within the market rates. (Column 11)

(ii) If, as a result of the review contemplated above, or revision of percentage for recovery of storage charges/handling and other incidental charges, it is found that the Issue Rates need revision, the Divisional Accountant will put up the case to the Divisional Officer, indicating the necessity for the revision of the Issue Rates.

(iii) On receipts of review of the Divisional Accountant, the Divisional Officer will decide whether it is necessary to revise the Issue Rates keeping in view the expenditure on procurement of materials anticipated in the near future and Market Rate. Having decided upon the necessity of revision, the Divisional Officer will issue necessary instructions for the same.

(iv) The review contemplated above, should be done in case of all the articles in Store at the end of each year.

(v) For the purpose of working out profits and losses, the total of column of Receipts and Issues, (Columns 5(E) and 6(B) respectively of the Priced Stores Ledger (RPWA 12 (C.S)) should be struck. The storage charges recovered on the issues made during the year, should, then, be deducted from the total value of issues shown in column 6(B) of the Priced Stores Ledger as the same finds place in the Issue Rate in accordance with para 17 of this Appendix.

(vi) The total value of balance stock at the end of the year should then be worked out at the future Issue Rates fixed under the orders of the Divisional Officer as in para 3 above and the element of the Storage charges should then be deducted from the total value so arrived at.

(vii) The total of columns of receipts and issues (Column 5 (E) and 6 (B) respectively) and the value of stock held at the end of the year as worked out vide para 5 above, should be carried over to the pages reserved at the end of each ledger for abstracting the transactions. The amount of the annual excess or short fall representing the difference in the value due to revision of rates etc., should, then, be worked out and adjusted by credit to Revenue (or as 'Receipt' on Capital Account) or debit to the under the Revenue 'Capital Major Head, as the case may be. when these are written off. under the orders of the Divisional Officer. Reference to the adjustments so carried out should also be recorded there and attested by the Divisional Accountant.

Note:

While under the procedure prescribed in this para, it would not be necessary to allocate the differences over the works, the profit or losses should be taken into account at the time of fixation of issue rates for the next year.

(viii) **Stock Taking**

32.

(a) A physical verification of all Stores shall be made at least once a year vide Para 51 to 58 of **Appendix VIA** and subject to the condition that the verification is not entrusted to a person:

(i) Who is the custodian, ledger keeper or the accountant of the stores to be verified, or who is the nominee of, or is employed under the custodian, the ledger keeper or the accountant.

(ii) Who is not conversant with the classification, nomenclature and technique of the particular classes of stores to be verified.

(b) The verifications shall never be left to low paid subordinates and in the case of large and important stores, it shall be, as far as possible, be entrusted to a responsible officer who is independent of the subordinate authority in charge of the stores.

(c) The result of all verifications of stock (vide Para 55 of **Appendix VIA of Volume II**) should be reported to the Divisional Officer for orders, but as soon as a discrepancy is noticed, the book balance must be set right by the verifying Officer, treating a surplus as a receipt and a deficit as an issue, with a suitable remark.

33.

(a) The value of stores found excess should be credited at once as a revenue receipt or a receipt on capital account, as the case may be.

(b) The value of a deficit should, however, not to be debited to final heads, but kept under Suspense - "Miscellaneous Works Advances" pending recovery or adjustment under orders of competent authority. When the loss is declared to be irrecoverable and its write off ordered, a transfer entry should be prepared clearing the Head "Miscellaneous Works Advances" by debit to the Detailed Head "Write Off Losses" under Revenue/Capital Major Head concerned.

34. In the case of special depots or divisions or of construction divisions, where there may be large concentration of stores, their physical verification should be the duty of the executive authorities and, should be performed by such agency and in such detail, as may be decided by the Government in consultation with the Accountant General.

(ix) Rectification of Accounts

35. Clerical errors in value accounts of stock should be dealt with generally under Rule 81 of FAR Volume I. (Corrections of errors are made as in cash book). Corrections of errors discovered after the accounts of the month are closed, should, when permissible, be made (i) by making entries of values (without quantities) in the Stock Accounts of the current month when no change is to be made in the Head of Account affected, and (ii) by preparing transfer entries in other cases.

36. Other corrections in Stock account may be necessary in the following cases;

(a) When quantities are found excess or short, either as the result of Stock-Taking or otherwise vide **Para 11 of Appendix VIA** (Loss of Stock) and **Para 56 of Appendix VIA** (The value of stores found excess should be credited at once as a revenue receipt on capital account, as the case maybe.)

(b) When issue rates have to be raised or lowered, vide para 16.

(c) When stores of any description become unserviceable (vide Rule 523 of FAR Volume I) and have therefore to be removed from stock.

37. These corrections should be effected in the following manner:

(a) Both in quantity and value accounts, all additions to quantities should be treated as Receipts and Reductions therein as Issues, a suitable remark being made in the entries in Form RPWA 8(C.S) to 12(C.S) See also paras 32 and 33.

(b) These entries must be made as soon as differences in quantities come to notice

(c) But in the case of materials to be declared unserviceable, no adjustment should be made until receipt or orders of competent authority, which should be obtained on a Survey Report in Form RPWA 18.

38. No correction will be made in the accounts in respect of stores declared to be in excess of requirements, vide Para 5 of Appendix XIVC of this Volume. Such stores will continue to be borne on the Stock account until transferred elsewhere or otherwise disposed of in the ordinary course.

MACHINERY & EQUIPMENT

I. General

39. The Tools and Plant of a Division are of two kinds:

(a) **General or ordinary Tools and Plant,** i.e., those required for the general use of the Division.

(b) **Special Machinery and Equipment** i.e., those required not for general purpose but for a specific work. The cost of the supply, repairs, and carriage of articles of class (a) is charged to the Minor Head "Machinery and Equipment" whereas similar charges of class (b) are borne by the work concerned, in both cases, the cost is charged in the accounts against sanctioned estimates, to the same way as expenditure on works, though for purposes of sanction, it is treated as expenditure on Tools and Plant.

40. Numerical accounts of articles of both classes should be kept in each subdivision in accordance with the following Paras.
Note:
The Paras relating to Numerical Accounts of Tools and Plant apply also to Imperishable articles, e.g., Type writers. Furniture of Rest Houses etc., whether acquired by charge to heads of account other than "Machine"," Equipment", or received free of cost.

II. Numerical Accounts

(a) Receipts

41. All articles received should be examined and counted, when delivery is taken. The record of detailed count should be kept in the Tools and Plant Received Sheet Form, RPWA 13(C.S) which should be prepared in triplicate by carbon process in indelible ink or copying pencil, one copy being retained by the Store keeper or Junior Engineer and the other two sent to the Sub-Divisional Officer, who will retain one copy for posting the Tools and Plant Ledger, Form RPWA 15 (CS) (para 42) and pass on the other to the Divisional Officer for making necessary payment or adjustment of values, if required (See also para 5). Such acknowledgement, as may have to be given to the person from whom the articles are received, can be signed only by the Divisional or Sub-Divisional Officer. An acknowledgement should invariably be given, when articles lent are received back.

Note 1:

The entries in Form RPWA 13(C.S) in respect of the receipt back of articles lent or sent out (vide Para 65 of **Appendix VIA**) should be distinguished from others by a suitable remark with a reference to the original entries in the Tools and Plant Received Sheets.

Note 2:

A register showing the receipt, issue and return of the booklets containing Tools and Plant Received Sheets should be maintained in the Divisional and the Sub- Divisional Offices on the lines prescribed in para 7.

(b) Issues

42. The articles of Tools and Plant should be issued only on receipt of requisition known as Tools and Plant Indent, Form RPWA 14 (C.S) signed by the Divisional or the Sub- Divisional Officer. Except in the case of cash sales, unstamped but dated acknowledgements must be obtained in support of all issues and in the case of Tools etc., lent to contractors, such acknowledgements should further set forth the valuation of all articles lent as determined by the Sub-Divisional Officer (See also Note below para 9).
Note:
Entries of articles referred to in Para 65 of **Appendix VIA** (The account of Tools and Plant issued for use by subordinates of the Sub-division or temporarily to contractor) should be distinguished from others by a suitable remark in Form RPWA 14(C.S).

43. The Indent should be prepared in triplicate, two copies being presented to the Division/Sub-Division indented upon and the other retained as office copy by the indenting Division/Sub division. The supplying Sub-division shall complete this indent in respect of actual issues and pass on one copy thereof to the Divisional Office, retaining the other for posting the Tools and Plant Ledger, RPWA 15(CS).

(c) Tools and Plant Ledger

44. A consolidated account of the receipts, issues and balances of tools and Plant should be maintained in the Sub-divisional office in Form RPWA 15(C.S), Tools and Plant Ledger. It should be kept in three parts:

Part-I For articles in hand.
Part-II For articles temporarily lent or sent out, vide Para 65 of **Appendix VIA**.
Part-III For shortage awaiting adjustment.

In part I, articles should be grouped under the prescribed sub heads, which are (1) Scientific instruments and drawing materials, (2) Plant and Machinery, (3)Tools, (4) Navigation Plant (5) Camp/Equipage and (6) Live Stock. In part II the entries should be made in a separate section for each contractor or other person to whom the articles are lent or sent out for repairs etc. Part III is brought into use only if any shortage comes to notice, and the instructions relating to it are given in para 53.

45. Part I and II of the Ledger should be posted from the office copies of the Tools and Plant Received Sheets and the Tools and Plant Indents, as and when a transaction takes place. Each separate transaction connected with articles lent or sent out (vide Para 65 of **Appendix VIA**) should further be posted in part II in the section reserved for the contractor or person concerned, articles lent etc., being shown in the column for issues and those received back in the column for receipts.

III. Payments for Suppliers

46. Payment to suppliers shall be made as per rules mentioned in Chapters 'Payments' and 'Works Payments'

IV. Recoveries

(a) For use of Machinery & Equipment

47. The procedure to be observed in charging the cost of Tools and Plant in the accounts of a Division and in making adjustments on account of cost of Tools and Plant used on works executed on behalf of other Divisions, Departments, etc. and on certain works of the division itself, is described in Appendix V.

48. When Tools and Plant are lent to Local Bodies, contractors or others, (vide Para 65 of **Appendix VIA**), the hire and other charges should be determined by local rules contained in Manual of Orders or otherwise and should be recovered regularly.
Note:
For classification of recoveries of direct and indirect charges, see Para 72 of **Appendix VIA** (Payment through ECS/NEFT), Para 11 of Appendix X, and Para 11, 12, and 13 of Appendix XA.

49. The whole cost of carriage of all Government tents belonging to Executive and Revenue Officers should be debited to "Machinery and Equipment". If they are used wholly or partly for private purposes, recoveries will be made in accordance with rules framed by the Government in this behalf, and should be accounted for in accordance with the rules in Statement E of Appendix II.

(b) For Sales and Transfers

50. The Divisional Officer is responsible that when Tools and Plant are disposed off by sale or otherwise, with the sanction of competent authority, the amount recoverable from the parties concerned is realized at the earliest opportunity. If the amount is not recovered within the month in which the articles are delivered, it should be charged to Suspense - "Miscellaneous Works Advances" as a sale transaction by the issue of a transfer entry.

Note:

A Sale Account in Form RPWA 19 should be prepared by Sub-Divisional office in support of every transaction.

51. When Tools and Plant are transferred to other Divisions, Departments or Governments, the Sub-Divisional Officer should note in Form RPWA 14(C.S) in red ink, just below the entries of quantities, the value thereof, if recoverable under the Rules in chapter 14 of FAR Volume I. The necessary monetary settlement or adjustment will be effected by the Divisional Office.

52. The foregoing Paras regarding the adjustment or transfer of the cost of Tools and Plant apply equally to Special Tools and Plant (Para 63 of **Appendix VIA**). the cost of which was charged to a work or project provided:

    (a) That the articles are actually disposed off by sale, or transferred on a valuation, to another department or Government.

    (b) That, when the articles are transferred to another work or project in the same Division or to another Division of Government, they are actually required for immediate use on a work or project which has already been sanctioned by competent authority and the transfer value has been determined by competent authority in accordance with such rules as may be prescribed.

    It is not permissible to write back the cost of Special Tools and Plant in anticipation of the possibility of the articles being utilized on another work or project at some distant date.

    Note:

    No articles can be removed from the Numerical Accounts on the plea that the accounts of the work to which the cost of the articles was debited have been closed, until they are actually sold or transferred, or they having become unserviceable, their write off is sanctioned.

V. Verification

53. Report of deficiency should be reported to Divisional officer regarding verification of stock applies also to verification of tools and Plant (Para 55 and 79 of **Appendix VIA**) with the exception that when any articles are found deficient, the note of the deficiency should be made in red ink in the Tools and Plant Ledger. Form RPWA 15(C.S). without making any entries in the quantity columns, so that the articles may continue to be borne on the accounts of 'tools and Plant, until the loss is adjusted by a recovery or a sanctioned write off (See also Para 220).

54. Discrepancies in quantities and losses should be dealt with as under:

    (a) When they are noticed, action should be taken as indicated in 79 of **Appendix VIA** (Regarding verification of stock), losses being treated as deficiencies.

    (b) When writing up the Ledger Form RPWA 15(C.S), the deficiencies should be registered in Part III and their clearance should be watched. Articles found excess will be treated as receipts in Part I, and will, therefore require no further action.

    (c) If the deficiencies are made good in kind, the receipt or recovery should be shown in the Tools and Plant Received Sheet, Form RPWA 13(C.S), without making any entry in the quantity columns, and, when posting the transaction in the Ledger. Form RPWA 15(C.S), the articles received should not be entered in Part I but taken (with a suitable remark) direct to part III, in clearance of the items outstanding therein.

(d) If the deficiencies are made good by recovery of cost or their write off is sanctioned, the articles should be shown, as issued in the Tools and Plant Indent. Form RPWA 14(C.S), with a suitable remark, and when this entry is transcribed into the Ledger. Form RPWA 15(C.S), it should not only be entered in Part I in the ordinary way but also entered with a suitable remark in Part III, as in the case (c), thus, clearing the items outstanding therein.

Note 1:

When articles temporarily lent or sent out for repairs are lost and the cost thereof is adjusted by recovery or write off, the items should be shown as received back in the appropriate columns of Part I & II of the Tools and Plant Ledger and should also be shown as issued permanently in Part I of the Ledger.

Note 2:

The authority to write off should be obtained on a Survey Report in Form RPWA18.

VI. General

55. For all other matters concerning stores accounts not mentioned in this Appendix, the provisions of Public Works Store will apply to the transactions in a Central Stores Division, as well.

APPENDIX VIC
(See Rule 378 (4) of FAR Volume I)
Instructions for Conducting Physical Verification of Stores and Stock in the Government Department by the Organisation of the Director, Inspection Department, Rajasthan, Jaipur

(1) **Introduction:**

As per Rule 378 of FAR Volume I, Physical verification of all stores shall be made by the departmental officers at least once in every year under rules prescribed by competent authority. The object of verification of stores in the custody of the Departmental Officers and subordinates is to ensure that the materials conform to the description and specifications shown in the ledgers (Ledger cards or Departmental registers) and that actual balances of such stock agree with the balances appearing in the books and that excesses and shortage if any, noticed on such verification are properly investigated and accounted for.

(2) **Object of the Organisation set up in the office of the Director, Inspection Department:**

An organisation of the physical verification of departmental stores and stock has been set up in the office of the Director, Inspection Department, Rajasthan, to further ensure that: -

(a) Physical verification of departmental stores and stocks is properly and regularly made by the Head of Departments/Officers as prescribed in rules;

(b) That the certificate of verification of stores with its results is recorded on the list, inventory or account as the case may be, where such verification is carried out by the departmental officers as required under Rule 378 of FAR Volume I;

(c) That stores and stock accounts are rendered properly and timely to the Accountant General, Rajasthan or to any competent authority prescribed in the rules;

(d) That the stock balances and account, etc., are correct by further test verification of stores;

(e) That stores held by departmental officers are not in excess of their requirements and ceilings have been prescribed under orders of competent authority for each kind of stores;

(f) That proper value accounts have been maintained and the rates fixed for the items of stores are neither low nor in excess of the market rate.

Note: Setting up of this organisation does not absolve the Departmental Officers of the responsibility of conducting physical verification of stores as required under Rule 378 of FAR Volume I and maintenance of Stores Accounts, etc.

(3) **Frequency of Verification:**

This organisation will conduct test verification of the stores of Government Departments once a year or at intervals to be fixed by the Director. Ordinarily at least one-week advance intimation will be conveyed to the Head of Departments/Offices, whose stores are to be verified. The Director may however, order for special or surprise verification of stores without giving previous notice to the Departments, if considered desirable and necessary in any case by him.

With a view to facilitate the test-check of stores, the Government Departments have been grouped in the following three categories and the verification will be conducted by this organisation to the extent noted against each: –

(a) **Civil Department:** Verification will be conducted on a test check basis only. The percentage of items to be verified will be not less than 10%.

(b) **Public Works Departments (P.W.D. B&R), Water Resources Department and P.H.E.D., etc.:** Verification will be conducted on a test check basis. In case of special stores Depots or Divisions with a large concentration, the percentage of items to be verified will not be less than 10%.
Note: The Executive Engineer will lend the services of Engineering staff to assist the verification parties for checking the stores in their divisions.

(c) **Commercial Department:** Cent per cent verification will be conducted.

(4) **Supervision and Control:**

The Head of the Department for this organisation is the Director, Inspection Department, Rajasthan. Under his supervision and control the Joint Director (P.V.) assisted by the Accounts Officers will function as immediate Officer-in-charge of the organisation.

The Director will from time-to-time issue necessary instructions, lay down rules of procedure, duties of the Officers, A.A.O. I and other staff, programme, of the checking parties, frequency of verification, manner of report and other ancillary matters.

The Report of verification shall be drawn up by the Officer in charge of the party conducting the verification. This report shall be vetted and approved by the Officer-in-charge for supervision of the party. The Report shall be sent to the Government, Head of Department/Office, as the case may be, under the signatures of the Director.

Although every care shall be exercised by the Incharge of the party to see that facts mentioned in the Report are undisputed and correct but to ensure further accuracy the Draft Report shall be shown to the Head of Department/Office concerned (if such an officer is at the Headquarters on the day the verification has been completed) and his signatures obtained as token of correctness of facts mentioned in the Report. If and when any officer incharge of the party happens to visit, he shall discuss the Report with the Head of Department/Office instead of the Incharge of the party.

Visiting officers of the Director's office shall be required to: -

(a) Conduct actual verification of atleast 5% of the stores themselves.

(b) Examine and scrutinise in detail the system and prescribed procedure of stores accounts and say whether there is any scope for improvements and amendments.

(c) That the prescribed procedure is being duly observed.

(5) Duties of the Inspecting Assistant Accounts Officer I/Inspecting A.A.O. II and his party:

(a) The routine verification of Stocks comprises of: –

(i) Stores in the custody of stores department.

(ii) Imprest or surplus material in Suspense Stock in custody of subordinate.

(iii) Charged off Materials in Workshop and other Charged off material elsewhere generally as far as they are susceptible of check.

(iv) Tools and plants in the custody of subordinate and officers of the departments.

(v) Consumable Stores.

(b) Surprise verification of stocks, wherever desired by the Director, Inspection Department, Rajasthan.

(c) Inspection of the Receipts and Issue.

(d) Test check of the stock accounts and ledgers or inventories as the case may be.

(e) Watching of the compliance of the objections raised in the previous inspection reports issued by the office of the Director, Inspection Department, Rajasthan.

(f) Examining the position of outstanding objections pertaining to the Inspection Reports issued by the Office of the Accountant General, Rajasthan, as well as the rendering of the proper and timely stores and stock accounts to Accountant General, Rajasthan, and other competent authorities.

(6) General instructions for the guidance of the Inspecting A.A.O. I & Inspecting A.A.O. II regarding verification:

(a) **Presence of Storekeeper:** Stores shall be verified in the presence of the Storekeeper or Officer-in-charge of the stores.

(b) Physical verification shall be conducted either in one or all the following methods as the items of stores warrant: -

(i) By count.

(ii) By measurement.

(iii) By weights.

In verifying the articles of stores in which shortage occurs due to evaporation, shrinkage, etc., of the articles, an allowance for shortage be given in accordance with the norms prescribed by the Government with regard to each type of stores articles.

(c) **Correction of scales, etc.: -** Scales shall be carefully adjusted at least once during each day before weighment of any article.

(d) **Personal count, etc., by Inspecting Assistant Accounts Officer I/Inspecting A.A.O. II/Junior Accountant:** The Inspecting Assistant Accounts Officer I/Inspecting A.A.O. II/ Junior Accountant shall personally count, weight or measure all items of stores he proposes to verify with the assistance of departmental class-IV Government servants, where necessary. All details of verification, i.e., count, weight or measurement, shall be recorded in the stock verification sheet and it shall be seen that no stock of the items under verification is lying in any other part of the godown or obscure corner. In case of Commercial Department where 100% checking is to be done, the Inspecting Assistant Accounts Officer I/Inspecting A.A.O. II will not only be responsible for verifying what is shown to him but will also be responsible for seeing that nothing is left unverified.

(e) **Material under issue or receipts:** Inspecting Assistant Accounts Officer I/Inspecting A.A.O. II/Junior Accountant shall also examine material under issue and receipt. If the items under verification happen to be genuine, he will see that covering issue vouchers for material taken out for issues have been duly posted in the stores ledgers, if not, the quantities in the issue racks shall be added to the stocks figures or alternatively the receipt orders shall be initialled in token of their having been checked. If any articles are found lying without any covering issue voucher, they shall invariably be brought on books, except under exceptional circumstances, which shall be recorded in the Inspection Report.

(f) **Weighment Vs. Count:** The Inspecting Assistant Accounts Officer I/Inspecting A.A.O. II/Junior Accountant shall not waste time in counting large quantities of small articles when a fair result can be obtained in a short time by weight or measurement. In such cases 5% or 100 of the articles, whichever is less, shall be counted and weighed and the weight of the whole stock then taken and reduced to a count by weight of the sample count.

The method adopted in ascertaining the average and actual weighment or measurement taken in each case shall be carefully recorded in detail in the remarks column of the stock certification sheet to be enclosed with the inspection Report.

(g) **Measurement Vs. Weighments:** Measurements or average weighments to arrive at the total approximate weight of stock of an article shall be resorted to only if there are heavy balances in hand. To arrive at average weighment, at least 2% in the case of iron and 10% in the case of other material or stores, shall be weighed and such stocks shall then be measured by length, area or cubic contents.

The measurement of the entire stock shall then be taken and then reduced to weight by the help of the data furnished by the sample quantity measured and weighed. If the weight thus arrived at is approximately the same as entered in book balance, the later shall be accepted as correct. If, however a large difference is disclosed thereby, all figures for measurement and weighments shall be carefully rechecked and an additional 2% (as the case may be) weighed and measured.

(h) **Valuable articles:** In case of valuable articles the whole stock shall always be weighed regardless of what the balances may be.

(i) **(a) Verification of fluids:** Unopened receptacles with original seal, etc., intact may be taken as containing the quantity of the fluid stated in the receptacles.

(b) Unpacked goods: In the case of articles received in cases, if the cases are intact, the weight or number of given in the advice of despatch may be accepted as correct.

(j) **Items of stores issued in weight against requisitions for number:** In the case of articles which are indented for in numbers but, the prescribed unit for which being weights, issues are made by weight, inspecting Assistant Accounts Officer I/Inspecting A.A.O. II/Junior Accountant shall, with a view to preventing or detecting fraudulent practices of overcharges in weight, shall carry out test check, at the time of verification of stocks of such items, the weights shown on issue notes as equivalent to the number issued. A report of the results of this test check shall be submitted to the Joint Director (P.V).

(k) Physical verification shall also be done of the empty containers namely packing cases, drums of various sizes, metal containers and other costly packing material with suggestions for their disposal.

(l) While carrying out the physical verification of the stores the Inspecting Assistant Accounts Officer I/Inspecting A.A.O. II/Junior Accountant shall keep in view the following points contained in the physical verification report of the Departmental Officer: -

(i) articles of consumable nature which are in stock for over a year and suggestions for its disposal;

(ii) Stock in hand in excess of the requirement of the department for a year, and if so, the details of such items specified by him;

(iii) unserviceable, obsolete or surplus articles in stores for which survey reports are to be prepared and sanction for writing off the value has to be obtained;

(iv) remarks made regarding any deficiencies, undue depreciation of stores and stock articles which are to be exhibited in the survey report.

It shall be ensured by the Inspecting Assistant Accounts Officer I/Inspecting A.A.O. II/Junior Accountant that accounts of all the stores and stock are maintained in the form prescribed in General Financial & Account Rules or departmental Manual.

(m) The accounts of tools and plants issued for use by subordinates of the department or temporarily lent to contractors as well as those articles lent to local bodies and others with the sanction of the competent authority, shall be specially reviewed and checked and it will be seen that the articles are returned without unnecessary delay and in good condition.

(n) Incomplete count or weighments: If it is not possible to finish the count or weighment of an item during the day, the stock of such counted or weighed portion of the material shall be kept quite separate from the undealt within the godown.

(o) Immediate investigation of large discrepancies: Any large discrepancies found as a result of stock verification between the stock ledgers or other records and actual count balance shall be investigated on the spot and a detailed report submitted thereon to the Joint Director (P.V).

(p) Erroneous classification, unauthorised stocks and surplus stores: Any wrong classification of stores, or unauthorised stocks of stores held by any officer or subordinate, or any items of stores which is surplus to requirements or about which it has been reported as such by the Department shall be noted

and included in the report of verification to be submitted by the Inspecting Assistant Accounts Officer I & Inspecting A.A.O. II/Junior Accountant.

(q) Arrangements for custody and protection of Stores: The Inspecting A.A.O. I/ Inspecting A.A.O. II/Junior Accountant shall particularly examine and report if proper arrangements exists for the safe custody and proper storage of materials against unnecessary deterioration from whether or any cause. With this object they shall examine the existing arrangements to see: -

(i) that the Godown floors are pucca or cemented;

(ii) that racks or other suitable arrangements are provided for storing petty and consumable stores;

(iii) that items of common domestic use are always kept under lock and key e.g. soap, matches, towels, dusters, etc.

(iv) that in case of material stocks outside the godowns, enclosures have been provided or chowkidars appointed to watch the same;

(v) that proper arrangements exist for locking the godowns and keeping the godowns and keeping the keys in safe custody;

(vi) that adequate arrangements exist for fire protection i.e., fire extinguishers are kept handy and at easily accessible spots and that fire buckets are always full of water and/or sand where inflammable articles are stocked.

(vii) that inflammable stores are never stocked near combustible items;

(viii) that statutory regulations for storing explosive are observed; and

(ix) that, in order to avoid deterioration of stock, issues are not made from fresh receipts, as a matter of course but that articles first received are issued first and to ensure this, fresh receipts are not dumped on existing stock but are so arranged that their turn for issue will come only when the existing stocks are exhausted.

(r) Survey of stores for unaccounted stores: In order to ensure that any stocks not on the books are not overlooked, a survey of stores shall be made to see that all material lying about stacked, or unstacked is properly accounted for in the books. If there is any article in stores for which no ledgers exist, it shall be examined how the article in question came into stores and adequate steps taken to promptly account for such articles in the books of the department.

(s) Examination of arrangements for receipts and issues: The procedure in force in the stores regarding the receipts, issue and account of store shall be examined with a view to ascertain if the orders in force from time to time with regard to issue these matters are strictly observed.

(t) Description, nomenclature, etc., of article: It shall be seen that the articles verified agree with the description under which they stand in the ledgers and that the nomenclatures, classification and units of measurement/weight are in accordance with the published price list. If any doubt arises as to the correctness of the classification specification shall be obtained for comparison.

(u) Reclassification: If materials that are being verified, are borne on the books as new or second hand but are found to be actually otherwise, the entire quantity shall be shown in the stock verification sheets as described in the numerical ledgers with suitable remarks as to the condition of the stores. In no case shall the Inspecting Assistant Accounts Officer I/ Inspecting A.A.O. II/Junior Accountant either himself transfer or ask the Storekeeper to transfer any material to the Register of unserviceable articles. Necessary suggestion for affixing a distinguishing mark, second hand/used articles shall be made in the inspection report to safeguard against the replacement of new articles with that of the second hand or used.

(v) Exemptions from verification:

(i) **Material liable to damage:** Such items as are likely to be damaged during verification shall be exempted from stock verification. The Executive officer in whose custody this material remains will be held responsible for the correct ground balances of the material. A certificate shall be obtained by the Inspecting Assistant Accounts Officer I/Inspecting A.A.O. II/Junior Accountant from the officer in custody of the stores that the ground balance agrees with the book balance.

(ii) Verification of such articles may be avoided where the cost in handling them is uneconomical. A certificate as provided in the above case should be obtained from the custodian of the article.

Note: Though it is not ordinarily the duty of the store/stock verification party to verify the articles liable to damage or which are uneconomical, but they may use their discretion and take up full and complete verification if they suspect an irregularity in any case.

(w) Issue of Objection Memos: The Inspecting Assistant Account Officer I/ Inspecting A.A.O. II/Junior Accountant shall issue the objection memos in case where misappropriation is noticed or some serious irregularity for which any commitment or clarification of the departmental Officer-in-charge of the store or stock is considered necessary on loose objection memo for reply, the acknowledgement of the same being obtained in the office copy of the memo. The objection memos shall be issued as soon as the irregularities or items considered objectionable come to notice. These shall under no circumstances be accumulated and issued in one lot. Such duly replied to objection memos shall be enclosed with the Inspection Report. In case a reply is not furnished by the office inspected within the scheduled closure of the inspection the fact shall be mentioned in the inspection report.

(7) **Stock Verification Sheet:**

(a) The Inspecting Assistant Account Officer I/ Inspecting A.A.O. II/Junior Accountant shall daily prepare stock verification sheets for all items of stores, the verification of which has been completed that day, in case where a certain percentage of items are required to be verified under these Paras but in cases where cent per cent items are verified, he shall prepare the verification sheet for those items only, in which the excesses or shortages are noticed by him.

(b) Stock sheets for stores verification shall be serially numbered. If two or more stock verifiers are employed in verifying the same store at the same time, each of them shall have his own series of numbers.

(c) The following general instructions regarding preparation of stock verification sheet shall be carefully observed: -

(i) Separate pages shall be used for different categories and qualities of stores:

(ii) Brief remarks, such as "Average Weighment", "Average Measurement" shall be given in the Remarks columns against all items that have not been verified in detail;

(iii) Each stock verification sheet shall be signed by the Inspecting Assistant Account Officer I/ Inspecting A.A.O. II/Junior Accountant and by the Store-keeper incharge of the stores verified. A certificate to the effect that all stores pertaining to that class have been truly and correctly presented for verification and duly verified shall also be obtained from the store-keeper on each stock verification sheet.

(iv) One copy of the verification sheet shall be handed over to the Store Incharge and a receipt obtained. Remaining two copies shall be attached with the inspection report.

(8) **Scrutiny of Stock Ledgers:** While posting the results of verification in the stock ledgers, the Inspecting Assistant Account Officer I/ Inspecting A.A.O. II/Junior Accountant shall apply a test check to see –

(a) That the ledgers are maintained in proper order;

(b) That there are no unattested corrections or overwritten figures in the ledgers;

(c) That if there is any material in stock for which no transactions appears in the ledgers for more than one year, all such items shall be specially brought to the notice of the Head of Department.

(d) That there is no heavy difference in stock between the balance brought out in the ledgers and as found by actual verification;

(e) That balances have been correctly drawn in the register.

(f) That the balance have been correctly carried over or brought forward.

(9) **Posting of verification results in stock register:** After the actual stock figures of an item of stores have been ascertained, and the discrepancies have been accepted by the storekeeper, the result of verification shall be posted in the store ledgers as follows: -

(a) If there is no difference, the remarks "stock verified correct" will be written in ink on the stock ledger under the date of verification and initialled by the Inspecting Assistant Account Officer I/ Inspecting A.A.O. II/Junior Accountant;

(b) If the difference be an excess, i.e., the actual stock figures are greater than the book balance the difference will be struck on the book in ink and posted in the receipt column of the stock ledger "Excess is stock". The date of posting will first be recorded in column for "date" the excesses in the Stock will be written in the column for "particulars". The differences will be recorded in the "Receipt" column, and the balance then struck by adding the excess to the book balance. The entry shall be initialled by the Inspecting Assistant Account Officer I/ Inspecting A.A.O. II/Junior Accountant and the stock incharge shall be required to explain the reasons of such an excess of the stock.

(c) Regarding shortage, a note in ink shall be recorded in the remarks column of the stock verification sheet, ledger, inventory or account as the case may be.

(10) **Register of serious irregularities:** For the sake of reporting serious matters to the Finance Department, pursuing the Heads of Departments in regularising such irregularities promptly and preparation of the memorandum of results of the test check, a register of serious irregularities in the Form SR No. 8 prescribed shall be maintained in the inspection section.

(11) **Audit Committees:** The Government may form audit committees to monitor disposal of objections specially those involving serious irregularities. The Committee may comprise of Dy. Secretary at Government level. Financial Adviser/Chief Accounts Officer/ Senior Accounts Officer, Head of Office of the Department and Joint Director (P.V.) or Director, Inspection Department.

APPENDIX VID
(See Rule 379 of FAR Volume I)
Instructions for Conducting Audit of Stores and Stock Accounts when such Accounts are kept in any Office or Department by the Comptroller and Auditor General

(1) The Audit of stores accounts kept in any office or department of Government shall be directed to ascertain that the departmental regulations governing purchase, receipt, issue and custody, condemnation, sale and stock taking of stores are well devised and properly carried into effect, and to bring to the notice of Government any important deficiencies in quantities of stores held or any grave defects in the system of control.

(2) As regards purchases of stores audit will see that: -

(a) These are properly sanctioned, are made economically and in accordance with any rules or orders made by competent authority for purchase of stores required for the public service, in particular when stores are purchased from contractors the system of open competitive bid is adopted and the purchase is made from the lowest bidders unless there are recorded reasons to the contrary;

(b) The rates paid agree with those shown in the contract or agreement made for the supply of the stores;

(c) Certificate of quality and quantity are furnished by the passing and receiving officers before payment is made, except where the contrary is allowed by the rules of Government regulating purchase of stores; and purchase orders have not been split up so as to avoid the necessity for obtaining the sanction of higher authority required with reference to the total amount of the orders.

Audit should call attention to cases of uneconomical purchase of stores and to any losses, which may be clearly and definitely attributed to the defective or inferior nature of store which were accepted and certified to be satisfactory in quality.

(3) Audit should ascertain that the accounts of receipts of stores whether purchased or otherwise obtained and of their issues and balances are correctly maintained. Where a scale has been prescribed by Government or other authority for issue of stores of any particular kind, it would be seen that the scale is not exceeded.

(4) Stores, in many cases, represent a locking up of capital which is not justifiable unless essential. In order to effect economy in this direction, audit will see that the balance in hand does not exceed the maximum limit prescribed by competent authority and is not in excess of requirements for a reasonable period.

(5) The accounting for and maintenance of unserviceable stores, which cannot be utilised by the department in whose custody they are kept involve waste of labour and space. The retention of stores in excess of the probable requirements of the department in the near future may result in loss to Government through deterioration.

Audit will, therefore, see that measures are taken to survey, segregate and consider the disposal of unserviceable, surplus and obsolete store in accordance with the procedure prescribed by the Government in this behalf.

(6) It is an important function of Audit to ascertain that the articles are counted periodically and otherwise examine to verify the accuracy of the quantity balances in the books. Audit shall not except when specially authorized to do so, assume responsibility for the physical verification of stores, but it has the right to investigate balance of stores, if any, discrepancies in the stores accounts suggest that such action is necessary. Audit has, however, to see that a certificate of verification of stores is recorded periodically by a responsible authority, that the system of verification adopted by the executive is adequate and proper, that discrepancies found on stock taking are properly investigated and adjusted and that wherever

possible the staff responsible for the verification is independent of the staff which is responsible for the physical custody of the stock or for keeping accounts of it. It should also be seen that, wherever practicable verifiers of stock work directly under the control of Government and not under the heads of individual departments.

(7) Where a priced accounts is maintained, Audit will see that: -

(a) The stores are priced with reasonable accuracy and the rates initially fixed are reviewed from time to time are co-related with market rates and revised where necessary;

(b) The value accounts tally with accounts of works and of departments connected with stores transactions, that the total of the valued account tallies with the outstanding amount in the general accounts; and that the numerical balance of stock materials in reconcilable with the total of value balances in the accounts at the rates applicable to the various classes of stores; and

(c) Steps are taken for the adjustment of profits or losses due to revaluation, stock taking, or other causes and that these are not indicative of any serious disregard of rules.

(8) The procedure for the conduct of audit of any stores and stock accounts and the extent to which those accounts should be examined by the Audit will be such as may be agreed upon between Government and the Accountant General.

(9) The procedure prescribed by the Comptroller and Auditor General for raising and pursuing audit objections in relation to expenditure shall generally apply in respect of audit objections on any accounts of stores and stock. Where necessary, separate rules of procedure shall be laid down by the Accountant General with the concurrence of Government.

(10) The stores and stock accounts of the following departments shall be sent to the Accountant General (Inspection) Rajasthan, Jaipur by 1st of July each year: -

(a) All Chief Engineers, PWD, Rajasthan.

(b) All Chief Engineers, Water Resources Department, Rajasthan.

(c) Chief Engineer, CAD, IGNP, Bikaner

(d) Chief Engineer, IGNP, Bikaner.

(e) Chief Engineer, CAD, Kota

(f) Chief Engineer, Mahi Project, Banswara

(g) Chief Engineer, Project Management Cell, Churu.

(h) Chief Project Director, SidhmukhNohar Project, Hanumangarh.

(i) Chief Engineer, Chambal Project, Kota.

(j) All Chief Engineers, PHED, Rajasthan.

(k) Chief Engineer, IGNP, Jaisalmer.

(l) All Addl. Chief Engineers, Water Resources Department, Rajasthan.

(m) All Addl. Chief Engineers, IGNP and CAD IGNP, Rajasthan.

(n) Chief Engineer, Ground Water Department, Rajasthan, Jodhpur.

(o) Director Agriculture, Rajasthan, Jaipur.

(p) Director Water Shed Development & Soil Conservation Rajasthan, Jaipur.

(q) Director Animal Husbandry, Rajasthan, Jaipur.

(r) All Directors, Medical & Health Services, Rajasthan.

(s) Director Ayurved Department, Raj., Ajmer.

(t) Director General of Police, Raj. Jaipur.

(u) Principal Chief Conservator of Forests Rajasthan, Jaipur.

(v) Chief Conservator of Forest, IGNP, Bikaner

(w) 24, Controller State Motor Garage, Raj. Jaipur.

(x) Commissioner Food Department, Rajasthan, Jaipur.

(y) Inspector General of Prisons, Rajasthan, Jaipur.

(z) Commissioner, Excise Department, Rajasthan, Jaipur.

(aa) Director, Printing & Stationery Department, Rajasthan, Jaipur.

(bb) Inspector General, Registration & Stamps Rajasthan, Ajmer.

(cc) Director General, Civil Defence Department, Rajasthan, Jaipur.

APPENDIX VIE
(See Rule 382(1)(a) of FAR Volume I)
List of Articles being Commonly used in the Departments giving the Minimum Period of their Serviceability

PART-I

MINIMUM SERVICEABILITY PERIOD

A-Motor Vehicles

S. No	Type of Vehicles	Minimum Kilometres of use	Minimum years of
1.	Motorcycles and three-wheelers	1.20 lacs	7
2.	Light Motor Vehicles	2.00 lacs	8
3.	Medium Motor Vehicles	3.00 lacs	10
4.	Heavy Motor Vehicles	4.00 lacs	10
5.	Tractors and Bulldozers	20,000 Hours in operation	10

B- Other

S.no	Accounting Head	Type of asset	Minimum period of service-ability (in years)
1	Computer & Accessories	Printer	3
2		Scanner	3
3		Computer	5
4		Laptop	5
5		Computer Accessories	3
6		UPS	3
7		Server with all accessories	3
8	Electrical Equipments & Fittings	Electrical Equipments & Fittings	10
9		Elevator	10
10		Intercom System	10
11		Vaccum Cleaner	10
12		Weighing Machine	10
13		Pressure Pump	10

14	Furniture & Fixture	Furniture & Fixture	10
15		Table	10
16		Iron / Steel / Wooden Chair	10
17		Desk	10
18		Cupboard	10
19		Almirah	10
20		Locker	10
21		Notice Board	10
22		Sofa	10
23		Plastic Chair	5
24		Bed	10
25	Machinery	Lathe Machine	15
26		Sewing Machine	15
27		Cutting Machine	15
28	Bicycle	Bicycle	5
29	Office Equipment	Bar code machine	5
30		Air Conditioner	5
31		Mobile	5
32		Tools	5
33		Television (TV)	5
34		Refrigerator	5
35		Air Cooler	5
36	Software	Software	Period of License

PART-II

For following assets, other than the items mentioned in part I, which are generally useful for multiple years (though not falling under the category of permanent items) and earn' a scarp value, period of serviceability of the same shall be considered 5 years:

S.no	Name of Article	S.no	Name of Article
1	Aluminum Mug / Plate / Bhagona (भगोना)	17	Locks (Small)
2	Amplifier, Gramophone, Loudspeaker	18	Brass-Copper/Stainless steel Lotah (लोटा)
3	Ash Tray - Tin	19	Pier stand-Iron (घाट स्टैंड)
4	Bhagona (भगोना) of Brass-Copper	20	Iron / Brass / Copper - Pitcher (घड़ा)
5	Brazier (अंगीठी)	21	Radio, Transistor
6	Briefcase / Suitcase	22	Rain-coat
7	Bucket of Brass-Copper	23	Ramsagar (रामसागर) of Brass-Copper
8	Charas (चरस) of Brass-Copper	24	Spade, Spud, Axe etc.
9	Chickein (चिके)	25	Stove of Brass-Copper
10	Cup of Brass-Copper	26	Table Clock (Time piece)

11	Emergency Automatic Light	27	Table Glass
12	Flagon — Iron (तसला)	28	Tea Tray - Iron
13	Flask Stand — Iron	29	Thermus Flash
14	Jug of Stainless Steel	30	Torch
15	Lantern	31	Brass-Copper / Stainless steel — Tumbler, Plate, Bowl
16	Locks (Large)	32	Wall Clock

PART-II

For following assets, other than the items mentioned in part I and part II, the minimum period of service-ability will be as follows:

S. No.	Name of article	Minimum period of service-ability (in years)	S. No.	Name of article	Minimum period of service-ability (in years)
1.	पलंगलोहे के	15	26.	बरसाती	5
2.	टी ट्रे आयरन	8	27.	फ्लीटपम्प	2
3.	एश ट्रे टिन	5	28.	मुढ्ढा	1
4.	घाटस्टेण्डलोहेका	5	29.	लेदरबैग	3
5.	साइनबोर्ड	10	30.	चिकें	5
6.	नोटिसबोर्ड	10	31.	प्लास्टिकबाल्टी	4
7.	डोंरमेट (लोहे की)	10	32.	प्लास्टिकका मग	2
8.	अंगीठी	5	33.	थर्मसफ्लास्क	5
9.	तसलालोहेका	10	34.	टीसैट	2
10.	घड़ालोहेका	15	35.	गिलास शीशे के	5 माह
11.	खुरपा, फावड़ा, कुल्हाड़ीआदि	5	36.	जग शीशे के	1 वर्ष
12.	सुराहीस्टेण्डलोहेका	5	37.	फोटोग्राफ	10
13.	ताले (बड़े)	10	38.	तस्वीरें	10
14.	ताले (छोटे)	3	39.	टेबिलग्लास	5
15.	लालटेन	5	40.	स्टेनलैसस्टील के गिलास	10
16.	वाटरकूलर/एयर कूलर	10	41.	स्टेनलैसस्टील के जग	10
17.	साइकिल	5	42.	पीतल–तांबेकारामसागर	10
18.	दीवार घड़ी	20	43.	पीतल–तांबेकालोटा	10
19.	टेबल घड़ी (टाईम पीस)	10	44.	पीतल–तांबेका घड़ा	10
20.	पेट्रोमेक्स	10	45.	पीतल–तांबेकाभगोना	10
21.	टॉर्च	5	46.	पीतल–तांबेकागिलास, थाली, कटोरी, चम्मचआदि	10
22.	इमरजेन्सीऑटोमेटिकलाइट	5			
23.	एम्पलीफायर, ग्रामोफोन, लाउडस्पीकर	15	47.	पीतल–तांबे की बाल्टी	10
24.	रेडियो, ट्रांजिस्टर	10	48.	पीतल–तांबेकास्टोव	15
25.	छाता	5	49.	पीतल–तांबेकातराजू	15

S. No.	Name of article	Minimum period of service-ability (in years)	S. No.	Name of article	Minimum period of service-ability (in years)
50.	पीतल–तांबेका कप	15	[1]74.	मेट्रेसेज (फोम)	15
51.	पीतल–तांबेकाचरास	15	75.	जाजम	10
52.	एल्यूमिनियम मग	6	76.	मेजपोशगरमब्लेजर	8
53.	सनमाइका ट्रे	5	77.	मेज, रेक, आलमारी आदि(लकडी)	15
54.	बिजली के हीटर	5	78.	कुर्सी, स्टूल, बैन्चआदि	15
55.	बिजली के स्टेबलाइजर	10	79.	पेपररैक / बुकरैकआदि	15
56.	बिजली की घंटी	2	80.	पलंगलकड़ीका	15
57.	बिजली की ट्यूबलाइट	3	81.	सोफासेट	20
58.	दरी	15	82.	लकड़ी की सन्दूक	10
59.	जूटकारपेट	5	83.	लकड़ी के पार्टीशन	15
60.	निवार	8	84.	पेपरटी–ट्रे (लकड़ी)	8
[1]61.	तकिये	5	85.	टेलीफोनकैरियरबॉवस	10
[1]62.	गद्दे	5	86.	लेटरबॉवस	10
63.	कुर्सी / मुढ्ढे की गद्दियां	5	87.	पायदानलकड़ीका	5
64.	पर्दे	5	88.	सुराहीस्टेण्डलकडीका	2
65.	मेजपोशसूती	3	89.	नेम प्लेट	5
[1]66.	कम्बल	10	90.	वुडनबाथबोर्ड	4
[1]67.	बैड शीट्स	2	91.	वेस्टपेपरबास्केटलकड़ी	10
68.	डोंरमेटजूट	2	92.	डेस्क	10
[1]69.	तोलिये	6 माह	93.	इजीचेयर्सलकड़ी	10
70.	राष्ट्रीय ध्वज	5 वर्ष	94.	भगोना एल्यूमिनियम	6
71.	गलीचा	15	95.	प्लेट एल्यूमिनियम	6
[1]72.	तकिये के कवर्स	1	96.	लोटा	6
[1]73.	मेट्रेसेज (साधारण)	10	97.	ब्रीफकेस	6

Note:

(1) Articles to be destroyed without the permission of any committee: "Any article used in Treatment/Management of AIDS patient is to be destroyed immediately as soon as the patient leaves the Hospital."

(2) Articles to be destroyed with the permission of the committee at the local level: "Articles like linen, Mattresses, Bed-sheets, Towels, Pillow and Pillow covers having permanent stains of blood and pus and cannot be removed on repeated washing or get torn, could be condemned, if the committee thinks that the articles can spread infection to other patients (cross infection) in the Hospitals."

Draft Appendix VII
(See Rule 14 of FAR Volume I)
Duties of Departmental Officers, Rajasthan Accounts Service, and Rajasthan Subordinate Accounts Service

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1	A	Duties of Chief Engineer
2	B	Duties of Chief Architect
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4	D	Powers of Chief Accounts Officer
5	E	Duties of Chief Technical Examiner
6	F	Duties of Additional Chief Engineer
7	G	Superintending Engineer (Circle Officer)
8	H	Duties of Assistant Account Officer-I/Assistant Account Officer-II posted in Circle Offices
9	I	Duties of Divisional Officer
10	J	Duties of Divisional Accounts Officer/Divisional Accountant
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12	L	Duties of Junior Engineer/In-charge of Section
13	M	Duties of Junior Accountants

DUTIES OF DEPARTMENTAL OFFICERS

The duties and responsibilities of departmental officers are broadly laid down in this Appendix. Besides such duties are also laid down in the rules contained in other chapters of FAR, Departmental Manual of Orders, or specific orders/ circulars, rules issued by competent authority.

A. Duties of Chief Engineer

Administration

1. The Chief Engineer is Head of the Department and is responsible to the Government of Rajasthan for the efficient administration and general professional control of Public Works within his jurisdiction and is its chief professional adviser/ consultant in all matters connected with Public Works. Wherever, there are more than one Chief Engineer, distribution of work amongst them will be such as may be laid down by the Administrative Department from time to time;

    a. Note: On Command area Development Projects, Area Development Commissioner is vested with the powers of Head of Department/ Chief Engineer of all relevant / allied components e.g., irrigation, Buildings & Roads, Water Supply, Agriculture, Fisheries, Social Forestry etc. The term Chief Engineer should be construed accordingly on such multi- disciplinary organizations;

2. The Chief Engineer has full technical and supervisory control over Additional Chief Engineers and other officers working in the Department/ Organization;

3. The Chief Engineer will exercise a concurrent control, with Accountant General over the duties of the Officers of the department in maintaining accounts and will provide legitimate support to the Accountant General enforcing strict compliance with the rules pertaining to the disbursement of money, the custody of stores and submission of accounts. He has a claim on the Accountant General for assistance and advice in matters relating to accounts and finance. He is also bound to arrange that the Accountant General is kept fully conversant with proceedings and proposals to enable the latter to fulfill his functions.

Preparation of Budget, Transfer of Budget and Control of Expenditure

4. He will prepare annually the committed/new portion of budget estimates relating to the works and establishment (Capital and Revenue) under his control. It will be his duty to administer the grant, with the object, to keep a close watch over the progress of the expenditure against it with a view to see that no excess is permitted to occur, and that if additional appropriation is required, application for the same is made;
5. He will see that the grant of the year is fully expended in accordance with the Rules, and consistent with general economy, and the prevention of large expenditure in the closing months of the year for the sole purpose of avoiding lapses. He will be responsible for ensuring that any money which is not likely to be needed during the year is promptly surrendered to allow its appropriation for other purposes by the proper authority.

Assessment and Collection of Revenue

6. The general supervision and control of the assessment of revenue arising out of the different departmental operations including general receipts, rent of buildings, water works, irrigation and navigation works, etc. Within the limits of his charge will rest with the Chief Engineer who will frame the necessary estimates and carefully watch the progress of the realizations during the course of the year;

Transfer Of Budget and Control of Expenditure

7. Chief Engineers will be responsible to provide timely online/pool budget, as decided by finance department time to time to the Divisions. If Division has made online bills and forwarded to the Treasury

for passing, budget for the same shall not be withdrawn in the system by Chief Engineers. Online budget shall be made available for the Divisions within the limits of provisions provided in the system by the Finance Department;

Relation With Audit

8. He will be responsible to ensure arrangement for timely rendering first compliance of AG Inspection Report, Audit objections, replies to factual statements, proposed draft paras, audit paras of CAG Report, with the Administrative Department, he will be answerable to the Public Accounts Committee of the State Legislature, relating to his department. The Chief Engineer will also be responsible for answering Parliamentary/Assembly questions relating to his department;
9. He will regularly review progress of all capital/revenue ongoing work, PPP/BOT/Swiss Challenge Method etc. And ensure that works/projects are completed in time ensuring quality and specifications to avoid time and cost overrun and will submit regular report to all concerned; and

Miscellaneous

10. He will ensure preparation and revision of Basic Schedule of Rates with feedback from his counter parts in other Engineering Departments. The rates in BSR should reflect fair value of rate of item.
11. In case of non BSR items at the time of sanction of estimate, it should be ensured that the rates of Non BSR item are not more than the Fair Value (i.e., Market Rate).

B. Duties of Chief Architect

Administration

1. The Chief Architect in Public Work Department is in-charge of his wing responsible for effective and efficient administration and professional work of total architectural Wing. He will be responsible to assist and coordinate with Chief Engineer;

2. He shall conduct and administer the best and up-dated architectural services on all projects of the State through his own and all its subordinate units in the State to total appreciation and acceptability of public at large;

Professional Duties

3. He shall also maintain high standards of architectural dissemination, profession and featuring implementation of approved architectural standards of India and abroad so as to adopt the same in all and prestigious building projects of the State;

Coordination with National Institute for New Technical for New Project

4. He shall also co-ordinate inter-state and national activities relating to architecture interiors and landscaping through the recognized national and state forums of the architects;

5. He shall maintain liaison and coordination with apex professional bodies like Indian Institute of Architects and Council of Architecture (established by Act of Parliament) to abreast and up-date the latest architectural know-how and utilization and application in the State for economy and optimizations;

Keep Knowledge of Local Historical Building

6. He will also keep the local historical architecture of place, area and region concerned and to project, feature it in the project concerned accordingly;

Environmental Impact and Specification

7. He shall also make the environmental impact assessment (EIA) of all sanctioned projects to conceive so nicely in the building projects of architecture concerned as to meet with all prescribed environmental clearances;

8. He shall be responsible for ensuring proper specifications of buildings after due considerations of total sanctioned cost of project and discussing with the client department;

Close Contact with Departmental Officers

9. The Architecture Wing will maintain close contacts with the respective Chief Engineers, Additional Chief Engineers, Superintending Engineers, Executive Engineers, in charge of the buildings concerned; and

Inspection and Supervision of Project During Execution

10. The Architecture Wing has the authority to inspect the works executed by the executive wing to ensure conformity with the approved Architectural designs, specifications etc., and send his reports to authorities concerned for compliance.

C. Duties of Financial Advisor/ Chief Accounts Officers, and Senior/Accounts Officers

Financial Advisor to Chief Engineer and Other Officers

1. The accounts officers (include FA, CAO, Sr. AO, and AO of Rajasthan Accounts Service) are posted to assist the Head of Departments in attaining a reasonable high standard of financial administration so that financial regularity may be secured all-round by enforcing implicit observance of rules and orders relating to financial procedure and propriety Including service rules, other rules and to ensure that the accounts of the departments are maintained efficiently;

2. To act as Financial Advisor to the Administrative Department/Chief Engineer /Additional Chief Engineer/ HOD;

Financial Advisor

3. They are adviser to the Head of the Department in all matters relating to financial rules, accounts, operation of all financial rules relating to enforcing economy, realization of Government dues, payments, purchases, and proper financial internal control in the offices to ensure that no misuse of Government funds or stores is being permitted at any level;

4. Advice on certain Financial Matters: To advise in terms of agreements, conditions of contracts regarding admissibility of claims and to advise on other important references on Financial, Service, T.A. Rules, etc.;

5. The Financial Advisor/Chief Accounts Officer is authorized to correspond direct in all financial, accounts and revenue matters with the Administrative Department, Finance Department, subordinate officers, and other sister departments;

6. The specific duties of the Financial Advisor/Chief/Senior Accounts Officer, will relate to:
    a. Supervision of Financial Accounts, Cost Accounts, and other statistical data including Proforma Accounts.
    b. To take charge of budgetary control including preparation of budget, reconciliation of expenditure with actuals and any subsequent enquiry resulting therefrom.
    c. To see that sound financial and accounts organization is maintained throughout.
    d. To advise on financial aspects of all procurement of goods, services, consultancy, works/projects and matters relates to contract under RTPP Act/Rules.
    e. To safeguard against fraud.
    f. To see that the system of proper assessment of revenue has been laid down, and to watch the collection of revenue and arrears of revenue;

7. He will give his opinion in writing in all matters of exercise of financial powers and in case of he does not endorse the agenda proposal in meetings, he shall record his dissent note in writing;

8. He will be consulted in all financial and accounts matters specified in the Delegation of Financial powers and rules and particularly in procurement matters where he will be a member of the Purchase Committee/ Auction Committee, etc. To achieve this, all such matters shall be routed through him. All financial sanctions except up to Rs. 10,000/- and personal claims and petty contingent expenditure of the regular and casual nature shall be issued only with his Consultation. In case any irregularity of deviations from Rules, etc., are committed in absence of his advice, the Head of Department/Head of office shall be wholly responsible for such action. However, he may bring such irregularity in the knowledge of concerned officer and Finance department;

Representative of the Finance Department

9. He will be directly subordinate to the Head of the Department concerned and even when his written dissent advice in any financial matter is not accepted, he may should refer the case to Finance Department informing HOD and submit case again to HOD for review before carry out the order;

10. It will, however, be his function to secure that any irregularity or defect in procedure which he has been able to detect is brought to the notice of Head of Department, to suggest remedial measures to set right under proper orders and to check recurrence of irregularities;

Preparation of Budget & Estimates

11. **Budget estimates:** To assist in matters connected with compilation of budget estimates of receipts and expenditure (Capital/Revenue), the allotment of funds/Pool Budget, re-appropriation, re-distribution, control of expenditure and realization of receipts and the scrutiny of proposals for new service/expenditure/supplementary estimates and to prepare performance budgets for submission to Legislative Assembly;

12. **Estimates of works/projects, etc.:** To examine from financial point of view the estimates/ proposals pertaining to works, projects, commercial or other undertakings and to advise to the Head of the Department; and

13. **Financial Stock Taking:** To arrange Financial Stock taking of big projects at the prescribed period to correlate the progress of expenditure with physical progress of works done as compared with the estimates/targets to ascertain the prospects of the projects being completed within the limits of the sanctioned estimates.

D. DUTIES OF CHIEF ACCOUNTS OFFICER

Duties

1. **Transfer of Accountant and Jr. Accountant:** F.A./ C.A.O./Sr. A.O./A.O. shall be competent to transfer the Accountants/Jr. Accountants within the Department under intimation to Director of Treasuries and Accounts, Rajasthan, Jaipur subject to the observation of the general policy of transfers of accounts personnel and approval of Head of the Department and subject to restrictions imposed by the Government at any time;

2. **Approval of programme of Internal Check Parties:** Tour programme of the internal check parties of the Department will be approved by him and he will ensure that parties are fully utilized in carrying out the checking of the accounts of offices;

3. **Review of Annual Performance Appraisal Report (APAR) of Assistant Accounts Officers/ Accountant/Jr. Accountant:** The Head of office shall write A.P.A.R. of A.A.O/ Accountant/Junior Accountant. The F.A./C.A. O/ SR.A.O./ A.O. will review these reports as per procedure laid down by Director of Treasuries & Accounts Rajasthan and then he would send the same to the Director of Treasuries and Accounts, Rajasthan, along with their remarks, if any;

4. **Administrative Control over the staff dealing in accounts:** He will exercise general administrative control over the account establishment and revenue collection staff viz. Assistant Accounts Officers, Divisional Accountants, Stock Verifiers, Storekeepers, Bill Collectors, Jr. Accountants, Ledger Keepers, etc. And to secure an efficient system of financial administration of the Department;

5. **Sending of Reports to the Finance Department:** Cases of serious financial irregularities shall be reported directly to the Finance Department;

6. He can disallow payment detected in internal check of the Department as unauthorized and make binding on the Drawing and Disbursing Officer to recover the amount from the Government servants and refuse to pay it in future till authorized;

7. Duties of F.A./C.A.O./Sr.A.O./A.O. to waive objections or to forgo recovery of irregular expenditure: The F.A./C.A.O./Sr.A.O./A.O. posted in the Departments shall have powers to waive objections or to forgo recovery of irregular expenditure up to amount and restrictions mentioned in the Delegation of Financial powers;

8. He will invariably be associated in the Purchases Committees, Committee for auction, as provided in the rules;

9. Duties of treasury officer shall be as per provision of treasury manual. In addition, the Treasury officer shall ensure that maintenance of accounts of Housebuilding advances and Motor Conveyance advances entrusted to treasury w.e.f. 01.07.1988 is done strictly in accordance with F.D. No. F. 7(1)FD/R.& A.I./80 Dated 06.05.1988;

10. **Distribution of Duties:** The above duties may be distributed between the Sr. A.O. and A.O. by the F.A./C.A.O. or by Sr.A.O. when there is no FA/CAO in any department between A.O.'s in case there are more than one A.O. posted in any department as per requirements in the Department;

Control Of Expenditure as Per Budget and Internal Supervision

11. He will be head of the Budget Section of revenue and expenditure, etc. of the Department and perform the duties mentioned therein;
12. The main functions of the Financial Advisor/Chief/Senior/Accounts officers will inter alia be: -
13. To supervise the inter-checks of financial transactions incorporated in the bills submitted to the treasury.
14. To exercise control over the flow of expenditure as prescribed in the Budget Manual and circulars issued by finance department from time to time;

15. He will be over all responsible for control of expenditure as, under the supervision of the Chief Engineer concerned and control of Budget as per circulars issued by finance department from time to time and watch compliance thereof;
16. He will particularly see to expeditious clearance of balances under Cash Settlement Suspense Account (CSSA), Material Purchase Settlement Suspense Account (MPSSA), Items Adjustable by Public Works Department (IAPWD), Pay Accounts Office Suspense and general suspense heads of the Public Works Department;

Checking of Realisation of Revenue

17. To watch the realization of departmental revenue;
18. **Departmental receipts:** To exercise check over the departmental receipts and inspect the subordinate offices so as to detect laxity in assessment of fixation of demands, the delay/leakage in realisation of the revenue receipts and defects in the procedure followed;

Administration and Completion of Accounts

19. The Accounts Section should identify the areas of misuse of funds, infructuous expenditure, overstaffing, delay in rendition of accounts of advances, and adjustments, delay in preparation of detailed bill or recovery of unspent balances out of temporary advances, expenditure in excess of budget. He should monitor all such matters of vital importance;
20. He will, through the Chief Engineer exercise general administrative control over the Finance, Accounts establishment and revenue collection staff viz., Officers of the Rajasthan Accounts Service, Subordinate Accounts Service, Divisional Accounts Officers/Accountants and other Accountants, Stock Verifiers, Bill Collectors, Accounts Clerks, Ledger Keepers, etc., and will secure an efficient system of working of the Financial Administration of the Department/Zone;
21. He will be responsible for statistical consolidation of Accounts of the whole department on the basis of system driven reports authenticated from the Divisions and Treasuries and expenditure and revenue statements received through the system from all offices of the department;

Maintenance of Initial Accounts

22. To ensure that accounts and records in respect of appropriation placed at the disposal of the Head of the Department maintained properly and up to date to see that funds are utilized according to sanctions and orders;
23. To arrange timely preparation and submission of financial statements and proforma accounts including trading, manufacturing and profit and loss accounts and sending of prescribed account returns to the Government/Audit;
24. In case of Public Works Department and projects to see that bills are sent to treasury for payment and initial accounts are maintained by Divisions so that system generated monthly green Account are rendered by treasury officer to AG as per rules;
25. To occasionally examine the cash book and other ancillary records to see that rule relating to the postings and maintenance of cash book, other records, their checking, etc., with prescribed certificate to the balance in hand are duly recorded. Payment made through e- Kuber crediting directly in Bank accounts are also recorded in cash book as per UTR No/ T.V. Number;
26. To ensure that cash book is written and closed daily, and details of cash balances is worked out at the end of the month and to check cash balances of offices occasionally;
27. To ensure that accounts of temporary advances are adjusted timely and unspent balances are refunded within the prescribed period and to ensure recovery of advances of unspent amount after the prescribed period along with penal interest and the Register of Advance and Adjustment is kept up to date;
28. To ensure recovery of loans and advances and to ensure that detailed bills are prepared timely on IFMS;
29. In case of Public Works Departments to see that suspense accounts like Cash settlement Suspense Account, Material Purchase Settlement Suspense Account and Suspense Miscellaneous Works Advance are not allowed to increase but cleared promptly;

Internal Control

30. To ensure sound financial organization of the Department, he will carry out himself or through subordinate officers and internal check parties' frequent inspections of the Zonal, Circle, Divisional and Sub-Divisional Offices as the case may be and may carry out test checks in respect of facts which are incorporated in the account books, and which form the basis of making a fair assessment of proper realization of revenue and judicious incurring of expenditure. The checks will include physical verification of Cash, Stock, and Material at sites. Amidst other items, surprise check on collections, test check, inspection of imprest account, petty purchases from imprest, occasional inspection of stores, test check of pay bills, T.A. bills, service book/e-service Records and leave accounts, examination of departmental recoveries, etc. Such test checks are designed to preserve the moral influence and strength of the organization;
31. **Inspection:** To carry out regular and frequent inspections of sub-ordinate offices, Divisions, sub-divisions. In case of Public Works Department to ensure by test checks that facts incorporated in various registers and accounts books are correct and to make a few assessments of proper working of offices and incurring judicious expenditure, Test checks will include surprise check of collections of revenue, cash balance, store articles, imprest cash account, etc.;
32. **Internal Check:** To ensure that accounts of subordinate offices are regularly internally checked as per check list prepared, and report issued for the same and to see that compliance is made and to bring serious irregularities to the notice of the Head of Department;
33. **Pre-audit:** To exercise pre-audit of bills wherever such audit is entrusted to them;
34. **Misappropriation, losses, frauds, etc.:** To act as officer-in-charge to monitor the progress of cases of misappropriation, frauds, and losses due to theft, fire etc., and to see that register of Misappropriation and Losses is maintained properly and up to date;
35. He should also check the important items of stores at least once a year to see that the store accounts are properly maintained and concurrently written up and that no deficiencies or surpluses of stock are allowed to accrue;
36. In the case of PHED, the Financial Advisor and/or Chief Accounts Officer should have an internal administrative control on the accounts as well as the system of accounts as a quasi-commercial concern. With the assistance of the Chief Engineer, he will get proforma accounts prepared and audited regularly;

    Note: Such inspections in respect of Project Divisions will not be necessary by Financial Advisor/Chief Accounts Officer attached to Chief Engineer of the Projects where Financial Advisor and Chief Accounts Officer or Chief Accounts Officer with separate Accounts Organizations has been made responsible to arrange periodical check of accounts records maintained in Divisions and Sub- Divisions. The Chief Engineer may, however, require his Financial Advisor/Chief Accounts Officer to conduct independent inspection of any office/division for efficient supervision, if he desires so;

Preparation of a bills of employees

37. Fixation of pay: To assist in fixation of pay due to revision of pay scales, etc., is done promptly and to monitor the progress;
38. Adjustment of advances: To see that account of advances drawn on Abstract contingent bill as per Chapter 7 of FAR Volume I are rendered by the Head of Offices within prescribed time limit in the manner prescribed in the rules;
39. Pension cases: To assist timely preparation of pension cases of the Government servants on retirement and to monitor the progress;

Duties as Purchase Officer & Control of store

40. **Purchase cases:** (a) To see that purchases are made in accordance with stores Rules Volume-I of FAR the lowest tender is accepted by the purchase committee/purchase office except in the special cases where purchases have been made from other than the lowest tender after recording the reasons there of. Where negotiation have been undertaken, they are made properly as specified in the rules and the contract agreement is executed properly as per stores purchase rules;
41. This would also apply to the tender for execution of works;

42. To see that for items which are reserved for S.S.I. Units, the fact is mentioned in the Notice of Inviting Tender and considered at the time of placing orders;
43. To see that Government orders about purchases and price preference to local S.S.I. Unit against those of outside Rajasthan and within Rajasthan under price preference Rules, are being followed;
44. Stores: To see that stock accounts are properly maintained that annual physical verification is done and that stores articles in the subordinate offices are stored well and are not more than requirements and that action for disposal of surplus, obsolete and unserviceable items is taken well in time;

Relation With Audit

45. He will deal with Audit Inspection Reports, Factual Statements, Drafts Paras, Report of Public Accounts Committee and ensure speedy settlement of Audit Objections and follow up action;
46. Accounts: (a) to compile the accounts of the whole Department to correlate with the books of the Accountant General; and
47. Audit Paras, Draft Para, and Audit Report: To help in the compliance of audit objections of Accountant General and in the replies of advance and Draft paras received within the prescribed time. In case of audit reports of C.A.G., to arrange preparation of replies for presentation before public Accounts/ Undertaking Committee and to monitor progress thereon.

E. Duties of Chief Technical Examiner

TECHNICAL ADVISIOR /AUDITOR TO CHIEF ENGINEER

1. In principle, technical audit and quality control of Public Works is the responsibility of the Chief Engineer concerned exercising this function through Additional Chief Engineers, Superintending Engineers, and Executive Engineers;
2. Wherever posted, Chief Technical Examiner, not below the rank of Additional Chief Engineer, functioning under the administrative control of the Chief Engineer or as may be prescribed by the Administrative Department, will carry out technical Audit/Quality control of the works of the Department with a view to ensuring technical soundness and securing economy in expenditure;
3. Detailed strength of the Chief Technical Examiner's organization, duties, extent of technical audit/quality control, concurrent evaluation of schemes or post-audit of works, contracts, Stores, Materials at Site, and manner of report, watching compliance etc., will be laid down by the Administrative Department in consultation with the Finance Department;

F. DUTIES OF ADDITIONAL CHIEF ENGINEER

Administration of Zone

1. The Public Works Departments generally functions on zonal basis whereby all works in a particular zone are handled/supervised by the Zonal Additional Chief Engineer. On certain specified Projects, Chief Engineers with Additional Chief Engineer(s) may be deputed, looking to the importance/merits of each case. Without prejudice to the general position stated above, the Zonal Additional Chief Engineer performs the following functions:

    a) The Additional Chief Engineer is responsible to the Chief Engineer and the Government for an efficient administration and general professional control of public works within his jurisdiction. He will share with the Chief Engineer the role of Chief Technical Advisor/Consultant in all matters connected with Public Works.

    b) The Additional Chief Engineer is to perform in his zone all functions of the Chief Engineer, right from preparation of schemes to completion of works construction as well as maintenance;

Assessment and Collection of Revenue

2. The Additional Chief Engineer is to ensure that an efficient arrangement exists and functions effectively for proper assessment and collection of revenue of the Department;

Preparation/Allocation/Control of Budget

3. He will arrange for preparation of budget estimates and all allied matters in his zone, maintain proper financial discipline including compliance of budget utilisation provided by Competent Authority and circulars issued by finance department from time to time;
4. He is to ensure that an efficient arrangement exists and functions effectively for maintenance of accounts as required under and other rules of the Government;

Relation with Audit

5. He is responsible to ensure that objections raised by the Accountant General/Financial Advisor/Chief Accounts Officer of the Department are promptly attended to and to answer to all draft paras/audit paras, references from the Public Accounts Committee, Assembly and Parliamentary questions, etc.;

Administration, Supervision and Control

6. He will carry out annual inspections of the works and offices in the zone. Details and quantum of inspection, scale of checking of works etc., will be laid down by the Administrative Department in consultation with the Finance Department;
7. He will see that cost accounts, proforma accounts wherever required under the rules are timely prepared in his zone and got audited;
8. He will ensure that the system of check measurement of works is enforced, and watch the same through site inspection, and periodical returns;
9. He will ensure a system of sound inventory control, and check undue accumulation of stores in the Divisions and at site in his Zone and reshuffle the stores from the surplus divisions to the deficit divisions, depending on exigencies of works and budgetary appropriations;

Miscellaneous

10. He will coordinate preparation and revision of B.S.R. in all circles in his Zone and form a committee as per rules for preparation of analysis of rates and disposal of surplus, obsolete, unserviceable items of store is done periodically;
11. He will see that there is proper Inventory Management of Stores and disposal of surplus, obsolete and unserviceable items done periodically;

G. Superintending Engineer (Circle Officer)

Administration and Supervision

1. Circle office is an Administrative-cum-Supervision/executive office under the charge of a Superintending Engineer who is responsible to the Additional Chief Engineer/ Chief Engineer. The Superintending Engineer co-ordinates and supervises the activities of divisions employed on construction and/or maintenance works. He maintains close liaison with the offices of the Zonal Additional Chief Engineer and the Chief Engineer concerned regarding works and all technical/administrative matters. Without prejudice to the general position stated above, the Superintending Engineer performs the following functions:

    a) The Superintending Engineer will inspect the state of the various works within his circle and satisfy himself that the system of management prevailing is efficient and economical, that different articles in stock are duly verified according to the rules laid down, and that there is no accumulation of stock and material at site in any division beyond its requirements. He will also see that obsolete, surplus or unserviceable item are disposed of. He should record the results of his inspection of the works in writing as frequently as considered necessary and ensure that the defects pointed out on each occasion are promptly rectified in respect of contracts estimated to cost Rs. 20 lac and above.

    b) The Superintending Engineer is to see that at least the minimum scale of check measurements prescribed for various types of works are being exercised by Sub- Divisional Officer, Divisional Officer and himself and send a photo of site with inspection linked with GPS and a periodical return to the Additional Chief Engineer and the Chief Engineer with record of check measurement as above;

    c) He will also inspect the divisional offices under him at least once a year and will forward for the information of the Additional Chief Engineer/Chief Engineer reports of his inspections in the forms prescribed by Chief Engineer in the Manual of Orders or otherwise detailing therein the results of his examination of initial accounts, accounts of Stock, Tools and Plant and Stock Manufacture Register of Works, and other divisional accounts and papers, mode of preparation of estimates, Contract Agreements, Contractors Accounts, Revenue Registers, and office work generally. He is also required to satisfy himself from time to time that the staff employed in each Division is necessary and adequate for its management; and

    d) The Superintending Engineer will record his note of inspection on the Site Order Book and ensure compliance of his observations. The Superintending Engineer will generally ensure during his inspections that the materials shown as consumed in the works correspond to the quantities of physical progress of works as per approved departmental formulae or as laid down in the approved analysis of rates of items, and that the Material at Sites accounts maintained at the site inspected depict true position of Receipts, Issues (Consumption), Book Balance, Physical Balance, and Disposal of Unused/Surplus Stores.

Maintenance of Accounts

2. He will further see that the authorized system of accounts is maintained throughout his circle and examine the books of Divisional Offices and their subordinate offices and see those matters relating to the initial accounts are attended to personally by the Divisional and Sub-Divisional Offices is and that the accounts fairly represent the progress of each work. He will examine the register of works to keep a vigilant watch over the rates of work 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, against the sanctioned estimates. It will thus be seen that it rests with the Superintending Engineer to investigate excesses over sub-head with a view to decide whether 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 Competent/ Higher sanctioning authority for revised sanctions. He is also responsible to see that no delay is allowed to occur in the submission of completion reports;
3. The Superintending Engineer is also responsible that no delay is allowed to occur in the submission of revised estimates and completion Reports and drawings;

Collection of Revenue

4. The supervision and control of the assessment, Collection of revenue and due of government within his circle will rest with the Superintending Engineer;

Miscellaneous

5. The Superintending Engineer will ensure that the Basic Schedule of Rates is prepared in a scientific manner according to standard engineering practices and current market rates; will keep detailed analysis of every item, before sanctioning/revising B.S.R. for his circle, keeping in view instructions in this regard received from the Additional Chief Engineer or the Chief Engineer;

Control of Budget and Payments

6. He will also ensure that the bills of contractors are prepared on IFMS linked with GPS and Photo of site of work on prescribed proforma and bills are sent to treasuries on time so that the payments are not get delayed, similarly check measurements are linked with GPS and photo of officers at site;

7. The Superintending Engineer will ensure compliance of budget circulars issued by Finance Department from time to time.

Supervision of Store

8. He will ensure inventory control of stock and Tools and Plant in his circle and check undue accumulation of Stores in the Divisions in his circle and reshuffle stocks from the surplus Divisions to the deficit Divisions, depending upon exigencies of works, and budgetary appropriation. But fictitious stock transfers to manipulate the grants are strictly prohibited under the rules. He will also ensure disposal of store periodically.

H. Duties of Assistant Account Officer-I/Assistant Account Officer-II posted in Circle offices

(A) Assistant Accounts Officer

1. **Object of posting**: The object of providing Assistant Accounts officer in the Department is to assist the Head of the Department in attaining a reasonable high standard of financial administration so that financial regularity may be secured around by enforcing implicit observance of rules and orders relating to financial procedures and propriety and to ensure that the Accounts of the Departments are maintained efficiently. The Heads of the Department will, however, not be relieved in any way of their primary responsibilities in respect of proper maintenance of Accounts. In offices, where there is only a post of Assistant Accounts Officer, his status, duties, and responsibilities be as under: -

2. **Status:** He should be treated as a senior Gazetted officer of the office and his position shall be analogous to that of a Deputy in the office irrespective of the pay drawn by him.

3. **Duties and responsibilities of the Assistant Accounts Officer:** In Departments where there is a post of an Assistant Accounts Officer, duties of the Assistant Accounts Officer will be the same as specified for Accounts Officer. In departments where a post of an Assistant Accounts Officer has been provided in addition to the post of an Accounts Officer, the duty of the Assistant Accounts Officer will be to assist the Head of the Department and the Accounts Officer in the discharge of their duties. The Head of the Department may and ordinarily should, entrust some work independently to the Assistant Accounts Officer. Copies of orders issued by the Head of the Departments concerned regarding/distribution of work between the Accounts Officer and Assistant Accounts Officer shall be endorsed to the Finance Department and the Director of Treasuries and Accounts. Rajasthan, Jaipur. The Director of Treasuries and Accounts may advise the Heads of Departments to effect such change in the distribution as it may consider appropriate.

B) Assistant Account Officer-II

1. **Object of posting:** The AAO-II is posted to assist the departmental officers or Heads of Department in the financial administration of the Department or office so that financial regularity may be secured by enforcing observance of rules and orders relating to financial procedure and propriety so that the accounts of the department or office may be properly maintained.

2. **Status**: The AAO-II shall be treated as a senior member of the Ministerial and non-Gazetted subordinate staff in the department and in so far as his work is concerned it will be independent of the office superintendent. For Accounts section or branch, the AAO-II will hold charge of the Section or Branch independent of the Office Superintendent.

3. He will assist the Superintending Engineer in the discharge of his financial and accounting responsibilities. He will also ensure that contractors and payment bills are prepared on IFMS in prescribed proforma.

4. He will accompany the Superintending Engineer in annual inspection of Divisional officers and give particular attention to accounting and financial matters of division/subdivisions. He will point out besides other instances such as: -

   a) Where provisions of FAR/RTPP Act & Rules/Budget Manual etc. have not been followed.

   b) Non-clearance of Suspense and Remittance Balances.

   c) Mis-utilization of online budget distribution/budget distribution/pool budget system.

   d) Laxity in assessment, collection, and accounting of revenue.

   e) No daily wager will be appointed on Muster Rolls/Task Rolls by any other modes as prohibited under RAPSAR Act No 6, 1999, in contravention with RAPSAR Act.

5. **Duties in Secretariat**: In a Section of the Secretariat where there is no Superintendent and the accountant is posted there, his duties for the purpose will be those as defined under the Secretariat Manual and other instructions issued by O&M Department, i.e., General supervision of the staff,

submissions of timely returns, and statements, etc., in addition to his own duties defined above.

In cases where there are Superintendents as well as AAO-II in a particular section/department, the accountants are responsible for the duties entrusted to them by the officer in particular branch.
He will supervise the work of his own Branch and deal with the cases bearing important financial character and submit the same to the officer concerned direct. Matters of routine nature concerning his branch will be disposed of by him provided the officer-in-charge concerned directs otherwise.

6. In case where there is no officer of Rajasthan account service, senior most official of subordinate account service will represent the finance department and will be directly subordinate to HOD/Head of department. When his advice in any financial matter is not accepted, he should carry out the orders of the Head of office/department. In case where in spite of his honest attempts, he has not been able to secure financial regularity either for paucity of staff or for want of co-operation or other difficulties, such item should be noted in a register which should be maintained by him and an abstract of which should be furnished by him every month to the Finance Department and Director of Treasuries and Accounts, Rajasthan, Jaipur. This Register should also include cases of reference where the Head of the Office/Department has not accepted his advice.

7. Budget preparation and control.

   a) To prepare Budget estimates of revenue receipt and expenditure, and to assist in the allotment of funds, the control of expenditure, the realization of revenue, receipts, and the scrutiny of proposals for new items/expenditure.

   b) to ensure maintenance of Register of Loans and Advances and timely preparation of Detailed Bills.

   c) to check that the bills of personal claim of employees & other types of claims on IFMS of system generated forms are prepared in accordance with the rules, orders, budget provision and competent sanction and the schedule of deductions are in prescribed form and the case of long-term advances, insurance premium and Provident Fund deductions, name of the Government servants and the allotted account numbers are correctly noted to prevent missing credits to examine purchase cases & all financial matters.

8. Maintenance of Accounts.

   a) To check the cash book, completely with system generated receipts/UTR number etc., supporting vouchers, receipts, and receipted challans along with totals, opening and closing balances.

   b) to ensure that details of cash balances are invariably worked out monthly and recovery/adjustment of advances given out of permanent advance out of advance/imprest/temporary advance or drawn on advance bill, etc., is done timely not later than four weeks of the payment or within the period fixed in any case and unspent balances refunded. In case of failure, recovery along with interest as prescribed in rules is made from salary bills.

   c) to ensure maintenance of Register of Advance & Adjustments for petty advances as also for advances drawn on advance bill to watch adjustment of advances drawn on advance bill and to ensure that detailed bills are prepared within the fixed period and sent to Controlling Officer, wherever necessary.

9. Internal Control.

   a) to assist in the timely preparation and submission of financial statements and proforma accounts including trading, manufacturing and profit and loss account and other returns as are required to be submitted to the Government/Audit.

   b) to conduct internal check in respect of the all the offices under the Controlling Authority. During the Inspection he will also see that the accounting procedure is followed properly, all the financial returns are rendered properly and disposal of inspection reports of Accountant General, clearance of audit objections, and investigations of embezzlement cases are carried out promptly.

I. DUTIES OF DIVISIONAL OFFICER

Sanction/ Supervision of Execution of work

1. The Divisional Officer is responsible for efficient execution and management of works within his division. He is strictly prohibited from commencing the construction of any work or incurring any expenditure without the sanction of the competent authority, also from making or permitting any deviations from any sanctioned design and estimate during execution except under specific authority, or in case of emergency, when the change should be forthwith reported to the Superintending Engineer. When a work is completed, it will be the duty of the Divisional Officer to close the accounts and report the fact of completion within 30 days thereof positively, to the Superintending Engineer and prepare the completion report, if required by Rule.
2. The Divisional Officer will carry out at least minimum scale of check measurement of various works in his division as prescribed in PWD Manual/ Departmental Manual by the Administrative Department/Chief Engineer/Additional Chief Engineer from time to time as per geotag and photograph while carrying out check measurement. In general, he will inspect all works costing above Rs 50,000/- at least once a year.
3. During inspection of works he will particularly ensure that the consumption of material is commensurate with the Physical progress of works, and Materials at Site Accounts depict correct position about receipts, issues (consumption), book balance and physical balance. He will take steps, for disposal of surplus materials required for other works in his division or other sister Divisions
4. He will submit technical evaluation report and financial evaluation report or analysis in respect of tenders to be sanctioned by higher authorities to establish that the lowest tender is really the lowest after such evaluation.
5. He will ensure that measurement of work is recorded properly as per geo-tag (GPS linked photo with date & time stamp) and photograph of the site before the work started. Photos will be uploaded on WAM for this purpose and works under his jurisdiction are carried out as per approved designs and specifications and will ensure that quality control measures are adopted in the execution of works.
6. He will maintain daily diary giving details of journeys, work done and results of inspections.
7. He will be responsible for safe custody of Contract Agreements and Bank Guarantees and other valuable documents/certificates.
8. Divisional officer along with Treasury Officer will be responsible for maintenance of outstanding balances of Deposit, Remittance and Suspense Heads, reconciliation with the books of Accountant General and prepare the transfer entry and submitted treasury for correctness of accounts & clearance of errors.

   Note: All the existing rules for reconciliation and clearance of Remittance, Suspense and Deposit balances outstanding prior to 01.04.2016 will be applied as earlier.

Management and Supervision of Accounts Section

9. The Divisional Officer will take necessary steps to prepare contractors bills of the works on WAM (IFMS) under his Supervision and upload on PAYMANAGER (IFMS) in prescribed proforma, keep its accounts and submit bills punctually to the Treasuries/Sub-Treasuries as per the rules and exercise a thorough and efficient control and check over his Divisional Accounts Officer/Divisional Accountant. He will also, before submitting the bills to Treasuries/Sub-Treasuries, carefully examine the books, returns and papers from which they are prepared.
10. The Divisional Officer is responsible for the correctness in all respects, of the original records of cash and stores, receipts, and expenditure and for seeing that complete vouchers for payments are obtained. He is also responsible to see that the accounts are regularly posted from day to day and that the Divisional Accounts Officer/Accountant carries out his duties regularly and punctually. The relative position of a Divisional Accounts Officer/Accountant to the Divisional Officer in respect of accounts is analogous to that of Sub-Divisional Officer to a Divisional Officer in respect of works, and the responsibilities of the latter for the work of the Divisional Accounts Officer/Accountant are like those which attach to him in respect of the execution of works in the charge of other subordinates
11. He will be responsible for timely preparation of contractor's bill as per terms of contract and submitted

to treasury for payment. Legitimate payments should be made to avoid litigation, however, after safeguarding Government interest.

Assessment and Collection of Revenue

12. The Divisional Officer is responsible for the detailed assessment of all classes of revenue within his division and will maintain such records and accounts for the purpose as may be prescribed. The Divisional Accounts Officer/Accountant will assist him in maintaining the records and the accounts of revenue realized.

Budget Control and Supervision of Accounts

13. The Divisional Officer is held primarily responsible for affording information of cases of probability of excess of actual over estimated cost of work and is expected not to allow any delay to occur in reporting to the Superintending Engineer, any such probability. Immediately on it becoming apparent that from excess of tendered rates or from departure from a design or any other cause, the estimated cost of a work is likely to be exceeded, the Divisional Officer is bound to report the fact forthwith to the Superintending Engineer describing the nature and cause of the probable excess and asking for orders. This report should be made on Works Slip. The Divisional Officer 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.

    a. **Note-1** It will be unnecessary for the Divisional Officer to submit the Works Slip in cases in which he can pass finally excesses overestimate under his financial powers.

    b. **Note-2** Register of Work-Examination by Divisional Officer. After bills sent to treasury for payments and paid by Treasuries/Sub-Treasuries, the posting of the register of Work should be checked by the Divisional Officer for review. The bills/vouchers of each work on which there has been expenditure during the month should be initialled in token of having examined the entries and found them correct.

14. The Divisional Officer will ensure compliance to online budget distribution/Pool Budget and other allied instructions issued by Government/Chief Engineer/ Additional Chief Engineer/ Superintending Engineer and maintain strict financial discipline. Bill/voucher shall be submitted within the pool budget available/ allotted budget as per instructions of FD issued from time to time.

15. He will arrange for clearance/adjustment of balances, lying under Suspense, Deposit and Remittance Heads, temporary advances, and advance payments made to Suppliers and Contractors in any form.

16. He will take immediate action whenever it is noticed that certain subordinate does not maintain/render initial accounts regularly or leaves charge of office taking away with him cash, accounts, impress, stock registers, Materials at Site accounts which form the basis for compilation of Sub-Divisional Accounts.

17. Where Divisional Officer is in-charge of a Central Stores Division, he should strictly enforce the rules and procedure prescribed for procurement issue, receipt, management, and disposal of stores. Price Vocabulary of Stores may be framed in consultation with corresponding Central Stores Divisions of Projects within Rajasthan or of C.P.W.D., and all forms in use in a Central Stores Division may be indented and kept in safe custody and issued, as required under the rules.

18. He will ensure that there is no undue accumulation of stores in his division. Material charged to works, if not used for a year, must be returned to stock and materials lying in stock for over three years may be declared surplus.

Miscellaneous

19. He will ensure proper maintenance of survey and mathematical instruments in his division, making Annual Report to his Superintending Engineer and take steps for making good any damage or loss due to neglect or carelessness from the party concerned.

20. He will strictly comply with Departmental Manual of Orders unless they are inconsistent with or repugnant to these rules.

21. He will ensure that proper arrangements exist for safe custody of stores and machinery & equipment and protection of Government property in Divisions.

Relation With Audit

22. He will be responsible for disposal of Audit Objections, timely first compliance of Inspection Report of Accountant General, Internal Check Parties of the Department and Director, Inspection, and all matters connected with Draft Paras, Public Accounts Committee, Assembly and Parliamentary Questions.

23. The Divisional Officer, as the primary Disbursing Officer of the Division, is responsible not only for the financial regularity of the transactions of the whole Division but also for the maintenance of the accounts of the transactions correctly and in accordance with the rules in force.

Reconciliation of Work With AG

24. Divisional officer to see that reconciliation are done with A.G. (Accounts) and if any discrepancy noted, a transfer entry will be prepared and submitted to treasury after vetting by AG. for rectification of accounts.

J. Duties of Divisional Accounts Officer/Divisional Accountant

The AG will post a Divisional Accountant to each division office through assist divisional officer in the discharge of their responsibilities and duties. Duties of Divisional Accounts Officer/Accountants have been laid down in specific Rules of this volume and the Departmental Manual of Orders of the respective Department which must be complied with.

Financial/Administrative Advisor to Divisional Officer and Budget Control

1. As financial advisor i.e. as the general assistant and adviser to the Divisional Officer in all matters relating to establishment, the accounts and budget estimates, or to the operation of financial rules generally.
2. Financial advice to the Divisional Officer and general assistance in all matters relating to establishment, accounts, budget estimates or to the operation of financial rules generally.

3. Keeping himself conversant with all sanctions and orders passing through the office which may affect the estimates or accounts of actual and anticipated receipts and charges. He is fully responsible for proper booking and classification of expenditure and revenue/ receipts/Deposit.

4. He will be responsible for supervision of records of works accounts maintained in Divisional Office in accordance with the prescribed rules and financial discipline and limits in respect of bills submitted to Treasuries and Sub-Treasuries by the Divisions.

5. If the Divisional Officer is allowed a lump-sum appropriation for expenditure on a group of works and he has made out of its appropriations for individual works, expenditure should be watched against individual appropriations and excesses brought to the Divisional Officer's notice

6. Bringing to the notice instances of exceeding the powers by Sub-Divisional Officers.

7. The Divisional Accountant should bring to the Divisional Officer's notice all instances in which subordinate officers exceed the financial limitations placed on their powers by the Divisional Officer or higher authority.
8. Reporting through Divisional Officer immediately to the next higher authority and Accountant General, all cases of defalcations or losses of Government Money, Stores and other property.

Inspection and Control

9. As Internal checker to apply certain preliminary checks to the initial accounts, vouchers etc. He is fully responsible for preparation of correct bills on WAM with Geotag and photo of site and submit on PAYMANAGER linked with Geotag and photograph of site submitted to treasury for correct payment/ expenditure in division and ensure that recoveries are not deferred.
10. Checking of Accounts returns of Sub-Divisional Officers, including review of Standard Measurement Books, other Measurement Books, record of revenue/refunds.
11. In the discharge of these duties, he is expected to keep himself fully conversant with all sanctions and orders passing through the office and with other proceedings of the Divisional Officer and his subordinates which may affect the estimates or accounts of actual or anticipated receipts and charges. He should advise the Divisional Officer on the financial effect of all proposals for expenditure and keep a watch, as far as possible, over all the liabilities against the grants of the division as they are incurred.
12. The Divisional Officer should see that he is given the fullest opportunity of becoming conversant with these sanctions, orders, and proceedings. To enable him to discharge his duties efficiently, the Divisional Accountant is treated as the senior member of the office establishment of the division, though his position is analogous to that of a Sub Divisional Officer:
13. The Divisional Accountant is further expected to inspect periodically at least once a year under the orders of the Divisional Officer, the accounts record of Sub-Divisional Offices and to check a percentage of the initial accounts. The defects noticed should be reported to the Divisional Officer for orders, but the Divisional Accountant will be responsible as far as possible, for personally explaining the defects of procedure and imparting necessary instructions thereon to the Sub-Divisional Officers and their staff.

Note-1 The results of these inspections should be placed on record for the inspection of the Accountant General, but serious financial irregularities should be reported at once for the information of that Officer, even though set right under the orders of Competent Authority. A report to be made immediately to the Accountant General of all defalcation or losses of Government money, stores, or other property.

Note-2 The Account of Interest-bearing Securities/Bank Performance Guarantee maintained by Sub-Divisional Officers should be examined to see that the rules relating to them are observed and that the Register in Form RPWA 85 is correctly maintained and with this object a few transactions of the register should be compared with the entries in the Cash Book or other account and vice versa. The securities certified in the last Annual Account of Interest-bearing Securities, Form RPWA 86 as being on hand should be, verified by inspection, as far as possible, and it should be seen, in respect of such of them as are not produced for inspection, that these are in existence, either the original acknowledgments of the depositors bearing dates subsequent to the dates of the last account, or the acknowledgments of the authorized custodians, as the case may be.

Control of Expenditure

14. Watching the expenditure on works vis-à-vis lump-sum or other appropriations with ensuring that no expenditure incurred excess to budget allotment.

15. He is to ensure that no bill is submitted without valid budget provision and not beyond the limit of online budget/ budget allotment/pool budget and circulars issued by finance department from time to time.

16. He may further be required by the Divisional Officer to undertake on his behalf, such other scrutiny of the accounts of the receipts and disbursements of subordinate officers falling within the Divisional Officer's own powers of sanction as the latter may consider necessary.

Maintenance of Accounts

17. The functions of the Divisional Accountant are three-fold:

    (a) As Accountant, he is compiler of the accounts of the division in accordance with the prescribed rules and from the data furnished to him i.e., the compiler of the accounts of the Division in accordance with the prescribed rules and from the data furnished to him.

    (b) As internal checker charged with the responsibility of applying certain preliminary checks to the initial accounts, vouchers etc.

18. Checking of Cash Book with receipts, bills/vouchers and challans and its total, opening and closing balances, Imprest Accounts, vouchers, Stock Accounts/Half Yearly Balance Return of Stock. Yearly Register of Stock, Tools, and Plant, in case of Central Stores Division, checking of Summaries of Stock Receipts, Issues Store Ledger, T & P Ledger etc.

19. Scrutiny of Cash, Stock and Adjustment transactions before submission of bills to Treasuries/Sub-Treasuries.

20. Careful checking of payments and Receipts by Treasury Officers with Divisional Cash Book, Forms of Accounts, reconciliation with AG and Treasuries.

21. Supervision of prescribed Accounts, Records, Registers, Ledgers in Divisional Office and placing them for review by Divisional Officer.

22. Ensure accuracy of transactions occurring in the Division after the flaws noticed by him.

23. Carry out periodical Adjustment in Accounts through book transfer e.g., percentage charges of combined Establishment and Machinery and Equipment, transfer of share of cost of common works to other Governments/Departments as per rules, etc.

24. He will propose revision of Issue Rates of stores and carry out adjustment of profit or loss in the manner laid down in these Rules.

25. He will ensure compliance of Government ban on supply of stores without advance receipt of

cheque/Book transfer through treasury/challans etc.

26. He will ensure timely reconciliation of expenditure of Works, Establishment, Suspense, and receipts with the Books of the Accountant General & treasury and in case of any difference in accounts then a transfer entry should be prepared and submitted to treasury after vetting from AG for rectification and timely submission of periodical accounts/ returns to prescribed authorities.

Checking of Tenders Forms

27. Checking of tenders, comparative statements, classification/competence of estimates, competence to sanction tender/bid. He is also required to ensure that tenders for works/supplies are not split up to avoid open competitions and to keep tenders in power of lower authority. Tenders for sufficiently large works/supply should be ensured to be complete as per rules and procedure.

28. He has to ensure that provisions of RTPP Act/Rules are followed.

    (a) The Divisional Accountant is responsible for the safe custody of Tender documents during the period when they remain in the Accounts Branch until submission to the Executive Engineer.
    (b) The Divisional Accountant is responsible for checking the computed tenders i.e., for seeing that satisfactory and efficient arrangements are made for checking,
    (c) He should personally conduct a test check of the computed and checked tenders sufficient to satisfy himself reasonably that the checking work has been properly done; and
    (d) He should see that the comparative statement correctly incorporates the totals as checked on the individual tenders.
    (e) In the case of lumpsum tenders, he should see that detailed drawings and specifications duly authenticated by the competent authority form part of the Notice Inviting Tenders and that the cost of various items forming part of the sanctioned estimate of the work is correctly assessed with reference to the relevant scheduled rates or in the case of non-Scheduled items on the basic rates supported by detailed analysis therefor sanctioned by the competent authority. Proper standard agreement form should be used and any deviation for lumpsum contract/item rate contract should be taken care of.

Recoveries from works/Interdepartmental /Service/Private Person

29. He will ensure amounts recoverable from other Governments/Departments for works executed or services rendered are recovered quickly in accordance with the prescribed procedure and watch their receipt.

Relationship with Audit

30. The Divisional Accountant is expected to see that the rules and orders in force are observed in respect of all the transactions of the division. If he considers that any transaction or order affecting receipts or expenditure is such as would be challenged by the Accountant General, it is his duty to bring this fact to the notice of the Divisional Officer with a statement of his reasons, and to obtain the orders of that officer. It will then be his duty to comply with the orders of the Divisional Officer but if he has been over-ruled and is not satisfied with the decision, he should at the same time make a brief note of the case in the register of Divisional Accountant's Audit Objections; Form RPWA 60, and lay the register before the Divisional Officer so that latter may have an opportunity either of accepting the Divisional Accountants advice on reconsiderations and ordering action accordingly or of recording for the information of the Accountant General his reasons for disregarding that advice. An objection entered in this register should not be considered as finally disposed off until it has been reviewed by the Accountant General for whose inspection the register should be available at all times. The Divisional Accountant shall not refuse to show this register to inspecting authorities viz. SE/ACE/Sr. A.O./FA/CAO/ CE on demand.

31. Dealing with Audit Objections, Rejoinders, Inspection Reports of AG, and Internal Check Parties, Draft Paras, Audit Reports, Appropriation Accounts, PAC recommendations and such related matters.

32. Submission of periodical returns relating to accounts to the Accountant General/higher authorities.

33. If no Audit/Inspection takes place in a year and entries have been made in the Register during the period

since the last inspection, the Register, or, if the entries are few an extract therefrom, should be submitted to the Audit Office in the month of April for review.

34. The Divisional Accountant is expected to ensure that the rules and orders in force are observed in respect of all the transactions of the division.

35. If he considers that any transaction or order affecting receipts or expenditure is such as would be challenged by the Accountant General, it is his duty to bring, this fact to the notice of the Divisional Officer along with a statement of his reasons, and to obtain the orders of that officer. It will then be his duty to comply with the orders of the Divisional Officer.

36. But if he has been over-ruled and is not satisfied with the decision, he should at the same time make a brief note of the case in the register of Divisional Accountant's Audit Objections Form RPWA 60.

37. He shall lay the register before the Divisional Officer so that latter may have an opportunity to either accepting the Divisional Accountant's advice on reconsideration and order action accordingly or record his reasons for disregarding that advice for the information of the Accountant General.

38. An objection entered in this register should not be considered as finally disposed of until it has been reviewed by the Accountant General, for whose inspection the register should always be available. The Divisional Accountant shall not refuse to show this register to inspecting authorities viz. SE/ACE/Senior AO/FA/CAO/ CE on demand.

39. If no Audit /Inspection takes place in a year and entries have been made in the Register during the period since the last inspection, the Register, or, if the entries are few an extract therefrom, should be submitted to the Audit Office in the month of April for review.

40. The Divisional Accountant is responsible:

    a. for bringing prominently to the notice of the Divisional Officer, at least once a month, all irregular transactions on which action has not already been taken by the latter at the instance of Sub-Divisional Officers or of his own motion;

    b. for giving effect to the provisions of this Rule in accordance with the procedure which the Divisional Officer may have desired to be observed in this connection; and

    ~~c.~~ for Audit Report in respect of important and serious irregularities.

Miscellaneous

41. The Divisional Accountant is not as a rule, required to receive or pay out cash. He may, however, be authorized by the Divisional Officer to issue final receipt in the form prescribed in Rule 74 of FAR Volume I over his own signatures.

42. The Divisional Officer has a right to seek the advice of the Accountant General in all matters connected with the accounts of his division on the application of financial rules and orders concerning which there may be any doubt. It will usually be desirable, however, that he should first obtain the advice of the Divisional Accountant who is specially trained for this duty, and this should be done in writing in all cases of importance.

K. DUTIES OF SUB-DIVISIONAL OFFICER

Duties of Sub-Divisional officer (civil/non-civil as per their duties and assignment of work) as laid down elsewhere like: PWD Manual, Departmental instructions issued by administrative department/ CE/ACE etc and from FD, and in these paras must be complied. Some of the duties are enumerated below as under:

Management

1. Pre and Post monsoon inspection of all important works like bridges, Buildings etc., and report to Divisional Officer.
2. Proper training of subordinates in understanding of details of estimates, specifications.
3. Reporting immediately to the Divisional Officer of any serious accident/ occurrence resulting in serious injury or death of any person or damage to any work/ Government property in his charge due to natural causes. Etc.
4. Watch flow of expenditure on works and report progress of works.
5. Checking of all Stores and Tools and Plant and Materials-at-Site including road metal twice a year and recording his check in the Measurement Book.
6. Control over working of his subordinates.
7. Watch on unauthorized encroachments on Government property.
8. Up to date maintenance of Register of Lands and Buildings, Road Maps etc., Progress Charts, periodical Inspections of GT sheets, Benchmarks. Alignment of rising mains and distribution lines of water supply and submission of report to Divisional Officer.
9. Lodging F.I.R with police in respect of any theft, embezzlement of Government property/materials, Government records etc.
10. He will be responsible for receipt, safe custody, and issues (consumption) of material at site corresponding to the progress of physical work done and maintenance of Disposal of surplus materials as per rules by transfer, sales etc. He shall take immediate action, wherever it is noticed (and he should have a constant watch in the matter), If some subordinate is not maintaining or rendering accounts regularly or has left head- quarters along with record of cash imprest, stock registers, Materials-at-site accounts as this would create a mess in accounts and adversely affect the whole system of accounting, physical and financial controls. Any such outstanding amount may be put in suspense "Miscellaneous Works Advances"· against the personal name of the subordinate concerned and be entered in the details of last pay and emoluments drawn and recoveries/deductions to be made , if at all, it must be issued. The defaulting Subordinate should be made to account for all cash, store, in his charge, properly and effectively.
11. He will ensure timely maintain initial records and submission of returns required of him as per Rules/Manual of Orders. He will strictly follow the rules given in the Manual of Orders, other orders unless they are repugnant to or inconsistent with the rules in this Volume or other Rules framed by the State Government and point out any such discrepancies.
12. Being localized at the field level, he will protect the interest of the Government in all respects as regards properties, dues/revenue of the State Government and report promptly cases of theft, fire, accident loss/fraud/neglect of duties of subordinate staff.
13. All Imprest, temporary advance, transfer of cash, adjusted in prescribed time limit.
14. Giving and Checking of Lay outs.

Supervision of Execution of Works

15. Management and Execution of Works within his Subdivision.
16. Collection of engineering data required for preparation of correct estimates of works, as per GPS photos, preparation of estimates and preparation of site plans.
17. Checking of layout of important works in accordance with sanctioned plans.
18. Arrangement and Supervision of actual execution of all works in the Sub-Division in accordance with sanctioned estimates, budget provisions, specifications, and drawings and quality.

19. Checking of foundations of all important works and measurement, checking the measurements of underground or hidden works before they are covered up.
20. Checking of works in his charge and maintaining them properly.
21. Fully responsible for correctness of Measurement in his Sub-Division and calculations in Measurement Books as per GPS data. He should satisfy himself by inspection and, where necessary, by Measurements of the correctness of all bills before signing orders
22. Maintenance of prescribed register and timely submission of progress reports, and point out any handicap, obstructions in work returns completion plans, reports of all works as required.
23. Preparation of running and final bills on the basis of GPS and Geotag on the WAM/PAYMANAGER after due checking and submission to Divisional Officers as per proper prescribed procedure/rules.
24. All records of works are based on.
25. Measurement recorded in Measurement books (Goods Received Sheets in case of Central Stores Division)
    a) Cash/Imprest Accounts.
    b) It is an important function of the Sub-Divisional Officer to see that these initial records are written up neatly in accordance with prescribed rules to avoid all doubts about their authenticity.
26. He will ensure that measurements are recorded properly and works under his jurisdiction are carried out as per approved designs and specifications and will ensure that quality control measures are adopted in the execution of works. In certain circumstances, for reasons to be recorded, Superintending Engineer may order initial recording of measurements in the Measurement Book by the Assistant Engineer.
27. Maintenance of Visitors Registers of all Rest House/Inspection/Dak Bungalows in his charge and collect rent and other receipts from chowkidars and deposit them in Divisional Office.
28. He will maintain daily diary giving details of journey, work done and result of Inspections.
29. Not to leave work sites without permission of Competent Authority.
30. Inspection notes on sites of works must be complied with promptly and compliance report with GPS photos with Geotag submitted to the Inspecting Authority and the Divisional Officer.
31. Note down in Site Order Book any works done below specifications and mark in measurement book and take photos.
32. Maintenance of works in proper order, carrying out annual inspections and point out structural weakness, if any. Carryout pre and post monsoon inspection of important works and report to the Divisional Officer.
33. He will be responsible for correct and timely maintenance of stock and Tools & Plant and M.A.S. Accounts, consumption of materials according to approved formulae, disposal of surplus stores, and avoid unnecessary accumulation of stock and M.A.S. in his Sub-Division.
34. Preparation of Measurement Books and Standard Measurement Books.
35. Sub Divisional Officers are fully responsible for measurement of works and stores recorded in the Measurement Books or Goods received Sheets. Rules for check measurements of works must be followed meticulously, especially those works which cannot be checked subsequently, if the work is continued without check measurements.
36. Loss of Measurement Book, Good received Sheets, Indents, Bin Card, etc. are very serious matters, Sub Divisional Officers shall take due care to protect them from theft loss or destruction by any cause whatsoever
37. Putting up Measurement Books to his Divisional Officer and at the time of inspection of Divisional Officer, for test checking/check measurements getting in time measurements of works, with GPS photos checked by Executive Engineer before such works are covered up.

Maintenance Of Accounts

38. Maintenance of initial accounts/record of cash, Stores as well as works abstracts with necessary

accompaniments for each work in progress written up as the transactions take place, as required, under the relevant rules in this Volume.

39. Transmission of Cash Balance Report to Division Office immediately after the Cash Book of a month is closed, and copies of the Cash Book (supported by vouchers) twice a month after satisfying himself that they are true copies of the Cash Book.
40. Proper care and safe custody of Government cash and stores
41. Watch on proper maintenance of account by Junior Engineer, in- charge of section and in his own office, carry out inspection and tours as per prescribed norms
42. Maintenance of prescribed Register and timely submission of progress reports, returns, completion plans. Reports of all works as required.
43. The Sub-Divisional Officer will not allow accounts to fall into arrears on any account, whatsoever.
44. Closing the initial accounts of cash, Stock for month on 20th of every month and render Accounts/Returns to Divisional Office by 23rd, except in the case of March when the initial accounts of the Sub-division are kept open to 31st of that month.
45. Submission within three days of the date of closing of Sub-Divisions Accounts to the Division Office, of all the prescribed Accounts Returns, with a covering list in Form 93, and other Returns periodically as prescribed.

Supervision of Store

46. Preparation of indents of drawl of stores, verifications Stores/Indents/ Invoices/issue notes, of material received, maintenance of Accounts of stock, Materials-At-Site, Tools and Plant in his charge, report to Executive Engineer the recoveries to be made from Contractors for material issued/consumed by him obtaining back surplus stores.
47. Sub-Divisional Officers should carry out surprise physical verification of Stock, and Materials at Site (also called charged materials) carefully. Keeping of both types of Stores in the same stores go down (Yard) can mislead the officer verifying the stores. Due to intermingling of stores of similar description Action for shortages and excesses should be taken immediately as per rules.
48. Carriage of stores through private agencies should receive special attention of Sub-Divisional Officer. In case any deficiencies are noticed in the system and leakage of Stores is detected/apprehended, the matter should be reported at once to the Divisional Officer/Superintending Engineer, as laid down in the rules; steps should be taken to check pilferage.
49. In case of a Sub-Division of a Central Store Division, the Rules laid down should be strictly followed by the Sub-Divisional Officer in maintenance of accounts, safe custody of store indents, preparation of summaries of stock receipts and issues, and maintenance of store and Tools & Plant Ledger.

Watching of Recoveries

50. Ensure proper recoveries of cost of Stores, hire charges of Tools and Plant and other recoveries from contractors before making/recommending payment, allow full rate only if work done is as per approved specifications and terms and conditions, otherwise he will be held responsible for penal rate.
51. The Sub-Divisional Officer is responsible regarding value of stores sold to Municipalities, Local Funds, Public, and issues to contractors for private use under the orders of the competent authority is recovered in cash/challans/Book transfer etc., in advance. He is also responsible for clearance from works accounts of all out standings against contractors on account of the recoverable value of materials issued and services rendered to them by charged to works.
52. Amount recoverable from private parties or contractors must be recovered timely and shall not be deferred. Delays may lead to defalcations and losses of Government money/Stores/Tools and Plant.

L. DUTIES OF JUNIOR ENGINEER/IN-CHARGE OF SECTION

Duties laid down in various chapters of FAR, Manual of Orders and instructions issued from time to time by superior authority and finance department shall also apply. Some of them are enumerated below:

Management and Execution of Work

1. Management and execution of works within his Section.
2. Collection of engineering data required for preparation of correct estimates of works, preparation of site plans.
3. Site surveys and preparations of drawings with photos,
4. Giving lay out of works.
5. Supervision of actual execution of Works through Contractors or by departmental labour, according to approved Specifications, Drawings and Designs/Standards.
6. Note down in Site Order Book any works done below specifications.
7. Not to leave work sites without permission of Competent Authority.
8. Submission of Monthly Progress Reports of works and point out any handicaps, obstructions in works.
9. Maintenance of Measurement Books and Standard Measurement Books, taking measurements himself along with actual photos with GPS, assist Sub-Divisional Officer, Executive Engineer in checking measurements, getting in time measurements of works checked by Assistant Engineer before such works are covered-up.
10. Timely preparation of running and final bills on the basis of GPS and Geotag of all works on PAYMANAGER and regular submission to Assistant Engineer along with Measurement Book containing detailed measurements and Abstract of Measurements and Goods Received Sheets. In case of Central Stores Division.
11. Preparation of completion plans with photos.
12. Maintenance of daily diary giving details of journeys undertaken, work done and result of inspections.
13. Sectional Officers are fully responsible for measurement of works with photo and stores recorded in the Measurement Books or Goods Received Sheets. Rules for check measurements of works must be followed meticulously, especially those hidden works which cannot be checked subsequently, if the work is continued without check measurements.

Maintenance of Store

14. Preparation of indents of drawl of stores, verifications of Stores/ Indents/Invoices/Issue notes, of material received, maintenance of Accounts of Stock, Materials-At-Site. Tools and Plant in his charge. Report to Assistant Engineer the recoveries to be made from Contractors for material issued/consumed by him, obtaining back surplus stores.
15. Physical verification of Stock, T. & P., Materials at Site in his charge and prepare half yearly distribution list of the stores, submission of report of all unserviceable stock and T.&P.
16. Consumption of stores according to physical progress of works should be correctly reflected in the Material at Site Accounts along with receipts and issues, and disposal of surplus materials, as per rules.

Reporting to Higher Officers

17. Putting up Measurement Books to his Sub-Divisional Officer and at the time of inspection of Sub-Divisional Officer/ Divisional Officer, for test checking/ check measurements
18. Submission of report of all cases of thefts, fire, accidents/damages, or loss to Government property to his Assistant Engineer/Divisional Officer.
19. Maintenance of works in proper order, carrying out annual inspections and point out structural weakness, if any, carryout pre/post monsoon inspection of important works and make report to his Sub-Divisional Officer.

20. Watch on unauthorized encroachments on Government property.
21. Checking of Visitors Registers and Inspection of all rest houses, Dak bungalows in his charge at least once a month and collect rent and other receipts from chowkidars and deposit them in sub-divisional office.
22. Regular submission of impress accounts, Stock and Tools and Plant accounts, Materials-At-Site accounts, and other returns to Sub-Divisional Officer.
23. It is a serious offence to leave Headquarters along with Cash Books, limpest/temporary Advances Accounts, Stock Registers, Materials at Site Accounts, which seriously damages physical and financial controls, account keeping and handicaps the successor Section Officer to start with fresh books of accounts with ground balances at start of his new tenure as Section Officer. In case of any default in this regard the Sub-Divisional Officer/Divisional Officer will be free to lodge an F.I.R. with the Police and show the amount as recoverable in the details of last pay and emoluments drawn and recoveries/deductions to be made besides, debiting the amount to the Suspense "Miscellaneous Works Advances" of the defaulting subordinate in his personal name. Therefore, on the occurrence of transfer or proceeding on leave. Proper charge must be handed over to the successor.
24. As far as possible verbal orders of officers should be got confirmed in writing.
25. Inspection notes of officers on work sites or office/accounts matters should be complied with quickly.
26. Loss of Measurement Book, Task Roll, Goods Received Sheets, Indents, Bin Card etc. Are very serious. Matters. Section Officers shall take due care to protect them from theft, loss, or destruction by any cause, whatsoever.
27. Use of unauthorized forms for maintenance of accounts of any sort is prohibited. The Section Officers must obtain their requirements, of forms and Registers from Sub-Divisional/Divisional Stores timely. The Sub-Divisional/Divisional Officer will ensure unobstructive supply of forms/registers to the required extent.

Control Of Expenditure

28. Watch and control over expenditure and execution of works within the sanctioned costs/budget provision.

Recoveries Of Expenditure

29. Amount recoverable from private parties or contractors must be recovered from immediate payment timely and shall not be deferred. Delays may lead to defalcations and losses of Government money /Stores /Tools and Plants.

M. DUTIES OF JUNIOR ACCOUNTANTS

Junior Accountant

1. **Object of Posting:** The Junior Accountants are posted to assist the Departmental Officers/heads of offices in accounts and financial matters to secure financial regularity by observance of rules and orders of the Government and to maintain departmental accounts in proper manner and keep them up to date.

2. **Status:** The Junior Accountant should be treated as a Senior Member of the Ministerial staff of the office. He will not be put to work under the Office Assistant or U.D.C.

3. **Duties and Responsibilities:** No exhaustive list of duties to be allotted to Junior Accountants, can be laid down precisely in view of multiplicity of functions of various departments and there, subordinate officers. However, Junior Accountants are required to perform duties mainly relating to accounts, audit, budget, inspections, etc., normally done by Accounts Personnel. Following type of work should ordinarily not be taken from Junior Accountants: -
   a) Receipt and dispatch of papers
   b) Typing
   c) Storekeeper
   d) Record Keeper
   e) Librarian

   He will be **responsible** in respect of: -
   i. Checking of all kinds of bills with supporting documents.
   ii. Complete checking of each entry made in the Cash books with supporting vouchers, receipts, and receipted challan, its totals, opening and closing balances.
   iii. Dealing of Inspection/audit reports.
   iv. Draft paras and objection book items.
   v. Preparation of pension cases.
   vi. Maintenance of all prescribed Accounts Registers, Compilation and preparation of Monthly accounts/statements/returns including proforma/trading, profit and loss account and balance sheets.
   vii. Scrutiny of purchase cases.
   viii. Preparation of Budget estimates/revised estimate and ancillary work.
   ix. Maintenance of Register of Loans and Advances, etc.
   x. Reconciliation of Receipts and expenditure and ancillary work.
   xi. Any other duties as may be assigned from time to time.

Ministerial Staff

Ministerial Staff shall be responsible for performance of duties laid down in the Handbook of Office Procedure and as supplemented by departmental instructions issued by the office, were posted or higher authorities.

Incumbency Register

Chronological record of officers/ officials in the Division/Sub-Divisions /Sections shall be kept in incumbency Register Form RPWA 47.

DRAFT APPENDIX VIII
(See Rule 11 (2) of FAR Volume I)
List of Head of Departments

1.Administrative Reforms Department		
S.NO	Heads of Departments	Departments
1	Dy. Secretary Administrative Reforms Rajasthan Secretariat, Jaipur (for Training & Printing of books of Rules compilation)	Administrative Reforms
2.Agriculture Department		
1	Director of Agriculture, Rajasthan, Jaipur	Agriculture
2	Director, Agriculture Marketing, Rajasthan, Jaipur	Agriculture
3	Director of Horticulture, Rajasthan, Jaipur	Horticulture
4	Director, Watershed Development and Soil Conservation, Rajasthan, Jaipur	Agriculture Rural Development
5	Agriculture Engineer, Rajasthan Board of Agriculture Engineering.	Agriculture
6	Addl. Agricultural Production Commissioner (in	Agriculture
7	Social Scientist-cum-Dy.Secretary to Government, Agricultural Development Project	Agriculture
8	Financial Advisor, Agriculture Department, Rajasthan, Jaipur	Agriculture
9	Commissioner Agriculture, Agriculture Department, Jaipur (For the purpose of Rajasthan State Agro Industries Development Board, Jaipur)	Agriculture
3.Animal Husbandry Department		
1	Director, Animal Husbandry, Rajasthan, Jaipur	Animal Husbandry
2	Director, Dairy Development, Rajasthan, Jaipur	Animal Husbandry
3	General Manager, Woolen Mills, Bikaner	Animal Husbandry
4.Archelogical Department		
1	Director Rajasthan Rajya Abhilekhagar, Rajasthan, Bikaner	Archelogical Department
5.Art & culture Department		
1	Director General, Jawahar Kala Kendra, Rajasthan, Jaipur	Art & culture
2	Director, Archaeology & Museums, Rajasthan, Jaipur	Art & culture

3	Director, Rajasthan Prachya Vidya Pratisthan, Rajasthan, Jodhpur	Art & culture
4	Director, Arbi & Pharshi Research Institute, Tonk	Art & culture
5	Director, Rajasthan Sahitya Academy,Udaipur	Art & culture (Author)
	6.Command Area Development (CAD) Department	
1	Area Development Commissioner, Chambal Command Area, Kota	CAD
2	Chief Engineer (West), Command Area Development Rajasthan, Bikaner*.	CAD
3	Additional Chief Engineer, CAD, IGNP., Bikaner*. Note:- The Officer will exercise these powers under the over all control of the Commissioner, CAD, Bikaner and also as per administrative instructions as may be issued by him from time to time.	CAD
4	Area Development Commissioner, I.G.N.P. Bikaner	CAD
5	Director of Colonisation, Hanumangarh	CAD
6	Addl. Area Development Commissioner, I.G.N.P., Bikaner*. Note :- The Officer will exercise these powers under the over all control of the Commissioner, CAD, Bikaner and also as per administrative instructions as may be issued by him from time to time.	CAD
7	Addl. Area Development Commissioner, Chambal Command Area Development, Kota*.	CAD
8	Addl. Development Commissioner, Chambal Project, Kota	CAD
9	Chief Engineer (East) and Additional Secretary Command Area Development Rajasthan, Jaipur	CAD
10	Chief Accounts Officer, CAD, IGNP, Bikaner*. Note : The officer will exercise these powers under the overall control of the Commissioner, CAD, Bikaner and also as per such administrative instructions as may be issued by him time to time.	CAD (IGNP)
	7.Co-operative Department	
1	Addl. Registrar, Co-operative Societies, Rajasthan, Jaipur	Co-operative
2	Chief Auditor, Rajasthan Cooperative Societies, Rajasthan, Jaipur. Note : The officer at S.No.298 has been declared as H.O.D. under Rule 48 of FAR Volume I but he will continue to be under the Registrar, Co-operative Societies, Rajasthan, Jaipur	Co-operative
3	Registrar, Co-operative Societies, Rajasthan, Jaipur	Co-operative
4	Rajasthan State Cooperative Election Authority, Jaipur	Co-operative
	8. DOP (Department of Personnel)	

1	Chief Secretary, Government of Rajasthan, Jaipur	DOP (Department of Personnel)
2	Chairman, Rajasthan Civil Service Appellate Tribunal, Rajasthan, Jaipur	DOP (Department of Personnel)
3	Secretary, Rajasthan Public Service Commission, Ajmer	DOP (Department of Personnel)
4	Special Secretary to Government (2) Department of Personnel (For Karmic 'Kha' & 'Ga' Secretariat), Jaipur	DOP (Department of Personnel)
5	Addl. Director, (Administration), H.C.M., Rajasthan State Institution of Public Administration Campus, Udaipur	DOP (Department of Personnel)
6	Dy.Secretary personnel "B" Department Government Secretariat, Jaipur in respect of Financial powers under FAR	DOP (Department of Personnel)
7	Registrar, Rajasthan Civil Services, Appellate Tribunal Rajasthan, Jaipur	DOP (Department of Personnel)
8	Chairman, Rajasthan Subordinate and Ministerial Service Selection Board, Rajasthan, Jaipur	DOP (Department of Personnel)
9	Secretary to Governor of Rajasthan, Jaipur	DOP (Department of Personnel)
10	Secretary, Rajasthan Lokayukta Sachivalaya, Rajasthan, Jaipur	DOP (Lokayukta Sachivalaya)
	9. Department of Public Relation	
1	Director-cum-Deputy Secretary to Government Information and Public Relations Rajasthan, Jaipur	DPR
	10. Education Department	
1	Director, Bhasha & Pustkalaya Vibhag	
2	Director, Adult Education, Rajasthan, Jaipur	
3	Special Education Officer Planning in respect of the following schemes:- **(a)** Multi-Purpose School and Higher Secondary Schools. **(b)** Central, Divisional & District Libraries. **(c)** Social Education	
4	Presiding Officer, Rajasthan Non-Government-Educational Institutions, Tribunal, Jaipur	
5	Director of Sanskrit Education, Rajasthan, Jaipur	Education
6	Principal, Physical Education College, Jodhpur	Education
7	Principal, Government Ayurvedic College, Udaipur	Education
8	Principal, Addl. Extension Training Centre, Sumerpur	Education
9	Director, State Institute of Educational Research and Training, Udaipur	Education
	I. Primary Education Department	
1	Director, Primary Education Bikaner	Primary Education
	II. Secondary Education Department	
1	Direct or, Secondary Education, Rajasthan, Bikaner	Secondary Education

2	Addl. Director, Primary & Secondary Education, Rajasthan,	Secondary Education
3	Financial Advisor, Secondary Education, Bikaner	Secondary Education
	III. College Education Department	
1	Director of College Education, Rajasthan, Jaipur	College Education
2	Principal, Rajasthan College, Jaipur	College Education
3	Principal of Degree & Post-Graduate Colleges (excluding Ayurvedic	College Education
4	Officer on Special Duty for the Rajasthan Colleges	College Education
4	Director, Engineering Staff Training Institute, Jaipur	Higher Education
	IV. Technical Education Department	
1	Director, Technical Education, Rajasthan, Jodhpur	Technical Education
2	Chairman, Board of Technical Education, Rajasthan, Jodhpur	Technical Education
3	Principal, M.B.M.Engineer College, Jodhpur	Technical Education
4	Secretary, Board of Technical Education, Rajasthan, Jodhpur	Technical Education
5	Principal, Polytechnics, Rajasthan	Technical Education
6	Joint Director, Technical Education, Rajasthan, Jodhpur. Note : The Officer at S.No.282 shall function under the over all control of the Director of Technical Education, Jodhpur	Technical Education
7	Director, Technical Education (Training) Rajasthan, Jodhpur	Technical Education
	11. Election Department	
1	Chief Electoral Officer, Rajasthan, Jaipur	Election
2	Additional Chief Electoral Officer, Rajasthan, Jaipur	Election
	12. Engineering Departments	
	I. Indira Gandhi Nahar Pariyojana (IGNP)	
1	Chief Engineer, I.G.N.P., Bikaner	IGNP
2	Secretary, Indira Gandhi Nahar Board, Rajasthan, Jaipur (in respect of Board's Officer)	IGNP
3	Chairman Indira Gandhi Nahar Board, Rajasthan, Jaipur	IGNP
4	Administrator, Indira Gandhi Nahar Project, Rajasthan, Jaipur	IGNP
5	Chief Accounts Officer, Indira Gandhi Nahar Project, Rajasthan,	IGNP
6	Additional Chief Engineer, Indira Gandhi Nahar Project, Jaisalmer	IGNP
	Financial Advisor, IGNB, Jaipur	IGNP
8	Addl. Chief Engineer (Mech.) I.G.N.P., Bikaner	IGNP
9	Additional Chief Engineer, I.G.N.P., Bikaner	IGNP
10	Chief Technical Examiner, IGNP, Bikaner	IGNP
11	Additional Chief Engineer Technical Examiner and Vigilance IGNP,	IGNP
	II. Public Health Engineering Department	
1	Chief Engineer 4[(H.Q.)] P.H.E.D., Rajasthan, Jaipur	PHED
2	Chief Coordinator, Public Health Engineering Department (World Bank assisted projects), Jaipur.	PHED
3	Secretary, Rajasthan Water Supply & Sewerage Management	PHED
4	Financial Advisor & Chief Accounts Officer Rajasthan Water Supply & Sewerage Management Board, Jaipur	PHED
5	Chief Engineer Project, Public Health Engineering Department,	PHED
6	Addl. Chief Engineer (Hqr.) PHED, Jaipur	PHED
7	Addl. Chief Engineer, PHED (for Indira Gandhi Nahar water supply Project) Jodhpur	PHED
8	Chief Engineer (Rural) P.H.E.D., Rajasthan, Jaipur	PHED
9	Chief Engineer, Project Management Cell, Churu	PHED
10	Chief Engineer (Special Project) PHED, Jaipur	PHED
11	Chief Engineer, PMC, RRWS & FMP, Public Health Engineering Department, Ajmer	PHED

III. Planning Department		
1	Director, Economics & Statistics Department, Rajasthan, Jaipur	Planning
2	Director of Economical and Industrial Survey	Planning
3	Special Secretary DPIP and State Project Director	Planning
4	Director, Planning (Man Power)	Planning
5	Director, Monitoring, Programme Implementation, Rajasthan,	Planning
6	Director, Evaluation Department, Rajasthan, Jaipur	Planning
IV. Public Works Department		
1	Chief Engineer (Building) P.W.D. Rajasthan, Jaipur	PWD
2	Financial Advisor, P.W.D. Rajasthan, Jaipur	PWD
3	Chief Engineer (NH) P.W.D. Rajasthan, Jaipur	PWD
4	Chief Engineer (PMGSY) P.W.D. Rajasthan, Jaipur	PWD
5	Chief Engineer (Special Scheme) P.W.D. Rajasthan, Jaipur	PWD
6	Chief Architect, PWD, Jaipur.	PWD
7	Chief Engineer-cum-Additional Secretary, P.W.D. Rajasthan,	PWD
V. UDH & Town Planning		
1	Chief Town Planner & Architectural Advisor, Rajasthan, Jaipur	UDH & Town Planning
2	Director, Urban Lands & Buildings Taxes Department, Rajasthan,	UDH & Town Planning
3	Director, Local Bodies, Rajasthan, Jaipur	UDH & Town Planning
4	Project Director, RUIDP and Ex-officio Deputy Secretary to	UDH & Town Planning
VI. Water Resources		
1	Financial Advisor M.P.Rajasthan Inter-State (I&P) Control Board,	Water Resources
2	Secretary, M.P.Rajasthan Inter-State(I&P) Control Board, Kota	Water Resources
3	Chief Engineer, Water Resources, Rajasthan, Jaipur	Water Resources
4	Additional Chief Engineer, Water Resources Zone, Udaipur	Water Resources
5	Chief Engineer, Investigation, Design & Research, Irrigation, Jaipur	Water Resources
6	Chief Engineer, Water Resources (North), Hanumangarh	Water Resources
7	Financial Advisor, Water Resources, Rajasthan, Jaipur	Water Resources
8	Chief Engineer, Water Resources Zone, Kota	Water Resources
9	Chief Engineer, Quality Control, Vigilance &External Aided Projects, Water Resources, Jaipur	Water Resources
10	Chief Engineer, Narmada Canal Project, Sanchor	Water Resources
11	Chief Engineer, State Water Resources Planning Department,	Water Resources
12	Additional Chief Engineer (H.Q.) Water Resources Rajasthan,	Water Resources
13	Addl.Chief Engineer and Director, Irrigation Management and Training Institute, Kota	Water Resources
14	Additional Chief Engineer, Water Resources Zone, Jodhpur	Water Resources
15	Commissioner & Secretary to Government, Irrigation & Power Department, Rajasthan	Water Resources
VII. GWD (PHED) Department		
1	Chief Engineer, Ground Water Department, Rajasthan, Jodhpur	GWD (PHED)
13. Finance Department		
A. Excise Department (Finance)		
1	Addl. Commissioners, Excise Department Udaipur/Jaipur/Jodhpur/Kota/ Ajmer/ Bikaner. Note : The officers at S.No.280 shall exercise these powers under the overall control of the Excise Commissioner, Rajasthan, Udaipur and as per such administrative instructions as may be issued by	Excise
2	Commissioner, Prohibition Department, Rajasthan, Jaipur	Excise
B. Others		
1	Additional Commissioner, Sales Tax & Agricultural Income Tax	Finance

2	Addl. Director (Administration) State Insurance Department,	Finance
3	Addl. Director, State Insurance & Provident Fund Department, Jodhpur/Udaipur/ Ajmer/ Bikaner/Kota/Jaipur-I	Finance
4	Addl. Inspector General Registration & Stamps, Ajmer	Finance
5	Chairman, Rajasthan Tax Board, Ajmer	Finance
6	Chairman, Rajasthan Taxation Tribunal	Finance
7	Commissioner, Commercial Taxes, Rajasthan, Jaipur	Finance
8	Director Enforcement, Excise Department Rajasthan Jaipur	Finance
9	Director General, State Revenue Intelligence	Finance
10	Director of State Insurance & Provident Fund, Rajasthan, Jaipur	Finance
11	Director Project Monitoring Unit and Ex-officio Deputy Secretary	Finance
12	Director, Finance(Budget) Department, Secretariat, Jaipur	Finance
13	Director, Inspections Department, Rajasthan, Jaipur	Finance
14	Director, Local Fund Audit Department, Rajasthan, Jaipur	Finance
15	Director, Pension Department, Rajasthan, Jaipur	Finance
16	Director, Treasuries & Accounts, Rajasthan, Jaipur	Finance
17	Excise Commissioner, Rajasthan, Udaipur	Finance
18	Inspector General of Registration & Stamps, Rajasthan, Ajmer	Finance
19	Joint Secretary, Finance (EAD) Department, Ex-Officio Project Director, SPFM-PMU, Jaipur	Finance
20	Manager, Ganganagar Sugar Factory, Ganganagar	Finance
21	Registrar, Tax Settlement Board, Jaipur	Finance
22	Registrar, Rajasthan Tax Board, Ajmer	Finance
23	Director, State Lotteries Rajasthan, Jaipur	Finance
14. Fisheries Department		
1	Director, Fisheries, Rajasthan, Jaipur.	Fisheries
15. Food Department		
1	Financial Adviser, Food & Civil Supplies Department, Rajasthan,	Food and Civil Supply
2	Commissioner(Food Safety) Directorate of Food Safety, Jaipur	Food and Civil Supply
3	Food Commissioner cum Secretary to Government of Rajasthan,	Food and Civil Supply
4	Addl. Food Commissioner cum Dy.Secretary, Rajasthan, Jaipur	Food and Civil Supply
5	Registrar, State Consumer Protection Commission, Jaipur	Food and Consumers
16. Forest Department		
1	Principal Chief Conservator of Forests & Head of Forest Force,	Forest
2	Chief Conservator of Forest, Kota	Forest
3	Chief Conservator of Forest, Jodhpur	Forest
4	Commissioner, Desert Development, Jodhpur	Forest
5	Chief Conservator of Forest, Bikaner*.	Forest
6	Additional Principal Chief Conservator of Forest (Development)	Forest
7	Additional Principal Chief Conservator of Forest (Soil	Forest
8	Chief Wild Life Warden, Rajasthan, Jaipur	Forest
9	Chief Conservator of Forest (River Valley Project) Kota	Forest
10	Principal Chief Conservator of Forest(Forest Settlement & Working Plan) Rajasthan, Jaipur	Forest
11	Additional Principal Chief Conservator of Forest (Aravalli	Forest
12	Chief Conservator of Forest, Jaipur	Forest
13	Chief Conservator of Forest, Udaipur	Forest
14	Chief Conservator of Forest (Departmental Operations) Jaipur	Forest
15	Additional Principal Chief Conservator of Forest (Administration)	Forest
16	Financial Advisor, Forest Department, Jaipur	Forest
17	Director-cum-Deputy Secretary, Environment	Forest

18	Principal Chief Conservator of Forest (Training Research Education & Extension) Jaipur	Forest
19	Chief Conservator of Forest, Bharatpur, Ajmer	Forest
20	Chief Conservator of Forest (Wildlife) Jodhpur, Bharatpur, Kota,	Forest
21	Chief Conservator of Forest (Silviculture) Jaipur	Forest
22	Chief Conservator of Forest (Training) Jaipur	Forest
23	Additional Principal Chief Conservator of Forests (Information Technology), Jaipur	Forest
24	Chief Conservator of Forest, Flood Prone River Project, Jaipur	Forest
	17. General Administration Department	
1	State Liaison Officer, Jodhpur	GAD
2	Principal Secretary/Secretary to Government, G.A.D.(in respect of Motor Garages & Circuit Houses), Rajasthan, Jaipur	GAD
3	Resident Commissioner, Rajasthan, New Delhi	GAD
4	Principal Secretary/Secretary G.A.D.(Delhi)	GAD
5	Principal, Rajasthan State Flying School, Jaipur	GAD
6	Controller, Rajasthan State Motor Garage, Jaipur	GAD
7	Chief Pilot Officer, State Aircraft, Rajasthan, Jaipur	GAD
8	Director Estate & Dy. Secretary to Government, GAD, Rajasthan,	GAD
9	Chief Pilot Officer, State Helicopter, Rajasthan, Jaipur	GAD
10	Director, Civil Aviation Department	GAD
11	Dy.Secretary cum-ex-officio Director, Land, Rajasthan, Jaipur	GAD
12	Secretary Cabinet (JL-NCC), Jaipur	GAD & CABINET
	18. High Court	
1	Registrar, Rajasthan High Court, Jaipur/Jodhpur	High Court
	19. Home Department	
S.NO	Heads of Departments	Departments
1	Additional Director General of Prisons, Rajasthan, Jaipur	Home
2	Additional Director General Of Police, Armed Battalions,	Home
3	Additional Director General of Police, C.I.D. (C.B .)Rajasthan,	Home
4	Additional Director General of Police, Home Guards Headquarters, Rajasthan, Jaipur	Home
5	Additional Director General Of Police, Intelligence, Rajasthan,	Home
6	Additional Director General Of Police, Planning, Modernization & Welfare, Rajasthan, Jaipur	Home
7	Additional Director General Of Police, Police Housing, Rajasthan,	Home
8	Additional Director General Of Police, Railways, Rajasthan, Jaipur	Home
9	Additional Director General Of Police, State Disaster Action Force, Rajasthan, Jaipur	Home
10	Additional Director General Of Police, Tele-communication and Technical, Rajasthan, Jaipur	Home
11	Additional Director General of Police, Training, Rajasthan, Jaipur	Home
12	Addl.Director General of Police, Anti-Terrorist Squad and Special Operation Group (ADG- ATS&SOG)	Home
13	All Distt. Superintendents of Police	Home
14	All R.A.C. Commandants	Home
15	Camp Commandant, East Pakistan Refugees, Camp, Deoli	Home
16	Civil Administrator with Head Quarters at Gadra Road	Home
17	Commandant MBC, Kherwara	Home
18	Commandant, Detention Camp Deoli	Home
19	Commandant, Hadi Rani Mahila Battalion (IR)	Home

20	Commandant, Police Training School, Kishangarh/Kherwara/Udaipur/ Jodhpur/Jhalawar/Alwar/Bikaner/Bharatpur; Commandant,	Home
21	Commandants, National Cadet Corps, Rajasthan	Home
22	Commissioner of Police, Jaipur/Jodhpur	Home
23	Deputy Director General, N.C.C., Rajasthan, Jaipur	Home
24	Deputy Inspector General of Police, C.I.D. (Intelligence),	Home
25	Director General and Inspector General of Prisons, Rajasthan,	Home
26	Director General Of Police, Anti-Corruption Bureau, Rajasthan,	Home
27	Director General of Police, Rajasthan, Jaipur	Home
28	Director General, Home Guards, Rajasthan, Jaipur	Home
29	Director, Rajasthan Intelligence Training Academy, Jaipur	Home
30	Director, Rajasthan Police Academy, Jaipur	Home
31	Director, State Crime Records Bureau, Rajasthan, Jaipur	Home
32	Director, State Forensic Science Laboratory, Rajasthan, Jaipur	Home
33	Dy.Inspector General of Police, R.A.C., Jodhpur	Home
34	Dy.Inspector General, Jail, Jaipur	Home
35	Dy.Inspector General, Jail, Jodhpur	Home
36	Dy.Inspector General, Jail, Udaipur	Home
37	Financial Advisor, Department of Prisons, Rajasthan, Jaipur	Home
38	Financial Advisor/Chief Accounts Officer, Police Department,	Home
39	Inspector General and Director, Police Telecommunication,	Home
40	Inspector General of Police/Deputy Inspector General of Police, Planning, Modernization & Welfare, Rajasthan, Jaipur	Home
41	Inspector General of Police-I, Anti Corruption Bureau, Rajasthan,	Home
42	Inspector General Police (Headquarter)	Home
43	Inspector General Police/Deputy Inspector General Police, Range	Home
44	Principal Rajasthan Police Training Centre, Jodhpur. Note : The officers at S.No.262 to 272 will exercise these powers under the overall control of the Director General cum Inspector General of Police, Rajasthan, Jaipur and as per such administrative instructions as may be issued by him time to time	Home
45	Secretary, Commission of Enquiry, Police Firing Incidence at Kota	Home
46	Secretary, State Vigilance Commission, Rajasthan, Jaipur	Home
47	Superintendent Police G.R.P.Ajmer	Home
48	Superintendent, Census Operations, Rajasthan, Jaipur	Home
49	Superintendent of Police, G.R.P. (N.R), Jodhpur	Home
50	Director of Prosecution, Rajasthan, Jaipur	Home
	20. Industries Department	
1	Commissioner Industries, Rajasthan, Jaipur	Industries
2	Commissioner, State Enterprises Department, Rajasthan, Jaipur	Industries
3	Chief Administrative Officer-cum-Dy.Secretary, State Enterprises (BPE) Rajasthan,Jaipur	Industries
4	Commissioner, Delhi Mumbai Industrial Corridor(DMIC) Rajasthan	Industries
5	Commissioner, Economic Policy and Reforms Council	Industries
	21. IT Department	
1	Director Information Technology and Communication Department, Rajasthan, Jaipur	IT Department
2	Technical Director- cum-Joint Secretary, DoIT & C	IT Department
3	Director of Science and Technology, Rajasthan, Jaipur	Science & Technology

22. Labour Employment Department		
1	Labour Commissioner, Rajasthan, Jaipur	Labour Employment
2	Chief Inspector of Factories & Boilers, Rajasthan, Jaipur	Labour Employment
23. Law and Justice Department		
1	Advocate General	Law and Justice
2	Legal Remembrancer	Law and Justice
3	Secretary, Rajasthan Legislative Assembly, Rajasthan, Jaipur	Legislative Assembly
4	Commissioner, Social Justice and Empowerment Department	Social Justice
5	Project Manager, World Food Programme Scheme, IGNP, Jaipur	Social Justice
6	Director, Mahatma Gandhi Institute of Governance and Social Sciences, Jaipur (Till it becomes Autonomous body)	Social Justice
7	Director of Social Welfare Department, Rajasthan, Jaipur	Social Justice
8	Director of Litigation, Law Department, Rajasthan, Jaipur	Law
9	Controller of Litigation, Jodhpur	Law
10	Presiding Officer, Rajasthan State Cooperative Tribunal-cum-Motor Vehicle Accident Claim Tribunal-cum-Agriculture Income	Law
11	Controller of Litigation, Jaipur	Law
12	Special Judge (S.C. & S.T.) Cases, Jaipur	Law
13	District & Session Judges	Law
14	Additional Advocate General, Rajasthan, Jaipur	Law
15	Judges of Industrial/Tribunal cum-Labour Courts/Labour Courts/Industrial Tribunal courts/M.A.C.T. Courts/Family Courts/Special Judges of Anti-corruption cases	Law
16	Judge, Special Court (Satiniwaran) Jaipur	Law
17	Member Secretary, Rajasthan State Legal Service Authority,	Law
18	Special Judge for N.D.P.S Cases, Bhilwara/Hanumangarh/Sri-Ganganagar/Jaipur-	Law
19	District and Session Judge, Session Courts under A.C.D. Act,	Law
20	Judge,Special Court for Trial of Printing & Stationery Embezzlement Cases, Jaipur	Law
21	Director, Rajasthan State Judicial Academy	Law
22	All Judges of Family Courts and MACTs	Law
24. Medical Department		
I. Medical & Education Department		
1	Superintendent, Sawai Man Singh Hospital, Jaipur	Medical Education
2	Principal & Controller of Associates Group of	Medical Education
3	Superintendent, Shri Padampat Mother & Child Health Institute,	Medical Education
4	Superintendent, Zanana Hospital, Jaipur	Medical Education
5	Superintendent, T.B.Chest Hospital, Jaipur	Medical Education
6	Superintendent, Mahila Chikitsalaya, Jaipur	Medical Education
7	Superintendent, M.B.S.Hospital, Kota	Medical Education
8	Superintendent, J.K.Loan Hospital, Kota	Medical Education
9	Superintendent, Zanana Hospital, Udaipur	Medical Education
10	Superintendent Seth Ramvilas Bhuvalka Yakshma Arogya Sadan	Medical Education
11	Superintendent MathurapDasMathurHospital, Jodhpur	Medical Education
12	Superintendent, Zanana Hospital, Bikaner	Medical Education
13	Commissioner, Medical Education, Rajasthan,Jaipur	Medical Education
14	Superintendent, New Hospital, Kota	Medical Education
15	Superintendent, Government Hospital, Gangauri Bazar, Jaipur	Medical Education

II. Medical & Health Department		
1	State Health Transport Officer, Rajasthan, Jaipur	Medical & Health
2	Addl. Director, Mobile Surgical Unit, Jaipur	Medical & Health
3	Addl. Director, Medical & Health Services (ESI) Rajasthan, Jaipur	Medical & Health
4	Addl.Director of Medical & Health Service, Rajasthan, Jaipur	Medical & Health
5	Addl.Director, Medical & Health Service, (Family Welfare)	Medical & Health
6	Addl.Director, Medical & Health Services (Projects) Jaipur	Medical & Health
7	Chairman of the Board of Registration of Ayurvedic and Unani	Medical & Health
8	Director of Medical & Health Service, Rajasthan, Jaipur	Medical & Health
9	Director State Health Extension Education Information & communication Bureau Medical & Health Department, Jaipur	Medical & Health
10	Director, Homeopathic Chikitsa Department, Rajasthan, Jaipur	Medical & Health
11	Director, Medical & Health Services (ESI) Rajasthan, Jaipur	Medical & Health
12	Director, Medical & Health Services (FW) Rajasthan, Jaipur	Medical & Health
13	Director, Mobile Surgical Unit, Rajasthan, Jaipur	Medical & Health
14	Director, Unani Chikitsa Department, Jaipur	Medical & Health
15	Dy. Secretary to Government cum Project Director, Medical & Health Department, Government	Medical & Health
16	Financial Advisor, Medical & Health Department, Rajasthan, Jaipur	Medical & Health
17	Manager, Ayurvedic Pharmacies, Rajasthan, Ajmer	Medical & Health
18	Project Director, Rajasthan Health System Development Project,	Medical & Health
19	Project Director-cum-Deputy Secretary, Medical & Health, I.P.P. -	Medical & Health
20	Superintendent, Associated Group of Hospitals	Medical & Health
21	Superintendent, Psychiatric Centre, Jaipur	Medical & Health
22	Superintendent, Umaid Hospital for women and children, Jodhpur	Medical & Health
23	Director of Ayurved, Rajasthan, Ajmer	Medical
25. Mines and Geology Department		
1	Director of Mines & Geology, Rajasthan, Udaipur	Mines and Geology
2	Chief Mining Engineer, Palana Lignite Mining Board, Bikaner	Mines and Geology
3	Director, Petroleum, Rajasthan, Jaipur	Mines and Geology
26. Minority Department		
1	Survey Commissioner of Wakf	Minority Department
2	Presiding Officer Wakf Tribunal, Jaipur	Minority Department
3	Director, Minority Affairs	Minority Department
27. Relief		
1	Secretary to Government, Disaster Management and Relief Department and ex-officio Director, Civil Defence,	Relief
28. Revenue Department		
1	Director, Revenue Research and Training Institute, Ajmer	Revenue Department
2	Director of Consolidation of Holdings	Revenue Department
3	Director, Sainik Welfare Department, Rajasthan, Jaipur	Revenue Department
4	Addl. Jagir Commissioner, Rajasthan, Jaipur	Revenue Department
5	All Collectors	Revenue Department
6	All Divisional Commissioner Rajasthan	Revenue Department
7	Chairman Board of Revenue, Rajasthan, Ajmer	Revenue Department
8	Commissioner Rehabilitation Department, Rajasthan, Jaipur	Revenue Department
9	Commissioner, Colonisation, Rajasthan, Bikaner	Revenue Department
10	Commissioner, Devasthan, Rajasthan, Udaipur.	Revenue Department
11	Compensation Commissioner, Board of Revenue, Rajasthan, Ajmer	Revenue Department
12	Director of Colonisation, Chambal Project, Kota	Revenue Department

13	Director, Centre of excellence for Revenue Research and Analysis (CoERRA), Rajasthan, Jaipur	Revenue Department
14	Jagir Commissioner, Rajasthan, Jaipur	Revenue Department
15	Officer on Special Duty for regularisation of unauthorised conversion of Agricultural land	Revenue Department
16	Registrar, Board of Revenue, Rajasthan, Ajmer	Revenue Department
17	Secretary Board of Revenue (Land Records) in regard of the live Stock Census Operations only	Revenue Department
18	Settlement Commissioner, Rajasthan, Jaipur	Revenue Department
19	Special Officer (Land Records) Colonisation Department, Bikaner	Revenue Department
20	Colonisation Officer, Chambal Project, Kota	Revenue Department
29. Rural Development and Panchayati Raj Department		
1	Commissioner, Rural Development and Panchayati Raj Department, Rajasthan, Jaipur	Rural Development and Panchayati Raj
2	Chairman, Rajasthan Panchayat Samities & Zila Parishad Service Selection Commission	Rural Development and Panchayati Raj
3	Joint Development Commissioner (Panchayats)	Rural Development and Panchayati Raj
4	Secretary, Special Schemes Organisation and I.R.D., Rajasthan, Jaipur	Rural Development and Panchayati Raj
5	Director (women's programme) and ex-officio-Deputy Secretary Rural Development & Panchayati Raj	Rural Development and Panchayati Raj
6	Director cum Special Secretary, Indira Gandhi Panchayati Raj Sansthan, Rajasthan, Jaipur	Rural Development and Panchayati Raj
7	Director, Panchayati Raj Department, Rajasthan, Jaipur	Rural Development and Panchayati Raj
8	Secretary Desert Development Commission, Rajasthan, Jodhpur	Rural Development and Panchayati Raj
9	Addl. Director, Rural Development, Panchayati Raj (Elementary Education) Rajasthan, Bikaner	Rural Development and Panchayati Raj
10	Chief Executive Officer and Project Director, Biofuel Authority Ex-officio Joint Secretary, Rural Development Department,	Rural Development and Panchayati Raj
11	Commissioner/Director, Employment Guarantee Schemes (EGS) Rajasthan, Jaipur	Rural Development and Panchayati Raj
12	Project Director, Mitigating Poverty in Western Rajasthan (MPOWER)	Rural Development and Panchayati Raj
13	Director, Social Audit, Rajasthan, Jaipur	Rural Development and Panchayati Raj
30. State Election Commission		
1	Chief Election Officer & Secretary, State Election Commission,	State Election Commission
31. Tribal Area Development Department		
1	Commissioner, Tribal Area Development Department, Udaipur	TAD
2	Addl. Commissioner, TAD (TSP) Udaipur	TAD
3	Addl. Commissioner T.A.D. (MADA) Udaipur. Note : The officers at S.No.284 to 285 will exercise these powers under the overall control of the Commissioner, TAD, Udaipur and also as per such administrative instructions as may	TAD
4	Director, MLV Tribal Research & Training Institute, Udaipur	TAD
5	Director, Project Tribal sub-Plan Rajasthan,Jaipur.	TAD
6	Deputy Secretary, Tribal Area Development Department, Jaipur	TAD
32. Tourism Department		

1	Director of Tourism & Art & Culture Department, Rajasthan, Jaipur	Tourism
2	Addl. Director (Administration) Tourism Department, Rajasthan,	Tourism
3	Addl. Director, Tourism(P&D)	Tourism
	33. Transport Department	
1	Member, Appellate Tribunal, Transport Department, Rajasthan,	Transport
2	Chairman, Regional Transport Authority	Transport
3	Transport Commissioner, Rajasthan, Jaipur	Transport
4	General Manager, Rajasthan State Roadways, Rajasthan, Jaipur	Transport
5	Addl. Commissioner (Administration) Transport, Jaipur	Transport
	34. Women and Child Department	
1	Secretary, Rajasthan State Commission for Protection of Child	Women and Child
2	Commissioner/Director Mid Day Meal, Rajasthan, Jaipur	Women and Child
3	Director of Integrated Child Development Services (ICDS)	Women and Child
4	Director of Women Empowerment Rajasthan, Jaipur	Women and Child
	35. Miscellaneous(To be discussed)	
1	Director of Printing & Stationery, Rajasthan, Jaipur	Printing and Stationery
2	Principal, Ford Foundation Training Centre at Chhatarapura (Kota)	-
3	Director General, H.C.M.Rajasthan State Institution of Public Administration,	HCM RIPA
4	Addl. Director (A/Cs) HCM, RIPA, Jaipur. Note : The Officers at S.No.274 & 275 will however function under the overall control of the Director, HCM, RIPA, Jaipur	HCM RIPA
5	Addl. Director (Admn.) HCM, RIPA, Jaipur	HCM RIPA
6	Commissioner & Special Secretary SEE-cum-M.D., RSLDC,	Department of Skill,
7	Senior Elerctrical Inspector, Rajasthan, Jaipur	Energy Department
8	Secretary, Rajasthan State Human Rights Commission, Jaipur	Commission

DRAFT APPENDIX IX
(See Rule 485, 489, 490 of FAR Volume I)
Special Accounting Procedure with Central Government and other state for various projects

Special Accounting Procedures for adjustment of Inter-Governmental Transactions connected with general or specific schemes of public Works, Payment of supplies, Railway credit notes for goods freight etc.

Part-I - National Highways

With complete departmentalization of accounts of the Ministries and Departments of the Government of India w.e.f. 1-10-1976, the State Accountants General are not authorized to operate the Central Section of accounts. and all transactions regarding National Highways etc. are settled by Cheques/ Demand Drafts with corresponding Pay & Accounts Officers.

1. NEW DIRECT PAYMENT PROCEDURE

I.A.- Works of Urban Link connected with National Highways

1. The expenditure on development and maintenance is initially booked in Divisional Accounts under the **Minor Head "104-National Highways-Urban Links**" under the **Major Head "3054-Roads and Bridges".**

2. Re-imbursement of such expenditure by the Pay & Accounts Officer (National Highways) in the manner stated above, in accordance with the terms of agreement between the State Government and the Government of India will be exhibited as a recovery below this Minor Head by the Accountant General.

I.B. - Works financed out of National Highways Permanent Bridges Fees Fund

1. The Minor Head **"101-Permanent Bridges"** under the Sub-Major Head **"National Highways"** below Major Head **"3054-Roads & Bridges"** and **"5054-Capital Outlay on Roads and Bridges"** is actually not operated in State Accounts.

2. The State share of the National Highways Permanent Bridges Fees Fund is added to the normal plan assistance by the Planning Commission.

3. Accounting Procedure for construction and maintenance of Bridges on National Highways is the same as mentioned at S.No. 1 above.

4. Expenditure on Construction of Bridges is financed by the Government of India @ 50%. Necessary re-imbursement should be obtained promptly.

Part II - Works financed out of Central Road Fund

1. After sanction of the President of India, funds are passed on to the State Government, through the Central Accounts Section of the Reserve Bank of India and are credited in the State Accounts under Head **"1601-Grants-in-Aid from Central Government-01-Non Plan Grants-106-Grants from Central Road Fund".** These general allocations are first transferred by credit to **"8449-Other Deposits-103-Subventions from the Central Road Fund"** by Contra Debit to **"3054/5054-Roads and Bridges-04-District other Roads, (ii) Deposit of Grant for Road Development-Transfer of allocation from Central Road Fund".**

2. Expenditure on the approved Schemes is booked in Divisional Accounts against specific budget provisions under the head **"3054-Roads and Bridges-04-Distt. And Other Roads-IV-Roads of Central Road Fund (i) Ordinary allocation or (ii) ordinary or Special Reserve (Non-plan)**, as the case may be.

3. At the close of the year, the expenditure so incurred (other than out of reserves) is set off against the Deposit Account by debiting **"8449-Other Deposits-103-Subventions from Central Road Fund"** by Contra Deduction from the Major Head **"3054-Road and Bridges-04-Distt. & Other Roads (ii) Deposit of Grant for Road Development Transfer of allocation from Central Road Fund".**

Part III - Accounting Procedure for Works executed by state P.W. Divisions as an agency of C.P.W.D., and receipts or recoveries on behalf of C.P.W.D.

1. Expenditure will be booked by P.W. Divisional Officer on execution of works of C.P.W.D. against the State balances, chargeable to the Head "8658-Suspense Account-P.A.O. Suspense- Items Adjustable by Pay & Accounts Officer (C.P.W.D.)". which will he incorporate as such in the monthly Account of the Division and the State Account.

2. An account with supporting vouchers will be sent by the Account not General, to the Pay & Accounts Officer (C.P.W.D.) concerned for reimbursement.

3. On receipt of the claim, the Pay & Accounts Offices will examine the claim to see whether prima-facie it pertains to the C.P.W.D. under his payment control. The Pay & Accounts Officer shall reimburse the full amount claimed by the State Accountant General within a period of 7 days, charging the amount to the Central Final Head (after consultation with departmental officer, if considered necessary), without waiting for detailed audit of vouchers. The Cheque will he dispatched to the Accountant General, Rajasthan with a forwarding letter giving the reference to the number and date of the letter with which the claim was received.

4. On receipt of the Cheque /Demand Draft. by the Accountant General, it will be remitted into Treasury, clearing the Head of account to, which original debit was given by the Divisional Officer, viz "8658-Suspense Account-Pay & Accounts Officer Suspense-Pay & Accounts Officer (C.P.W.D.)".

A. Accounting Procedure for transactions of Recoveries & Receipts on behalf of CPWD

1. Transactions of recoveries and receipts on behalf of the C.P.W.D., occurring in a State P.W. Division. will be credited to the head "8658-Suspense Account-P.A.O. Suspense- P.A.O. (C.P.W.D.). "The Accountant Genera] Rajasthan will arrange to issue Cheque chargeable to "8658-Suspense-Pay & Accounts Officer Suspense-Pay & Accounts Officer (C.P.W.D.)", and send to the Pay, & Accounts Officer (C.P.W.D.) the Cheque/Demand Draft for the amount of receipt or recovery along with supporting Schedules etc. The Suspense head will be cleared in the State accounts.

2. On receipt of the Cheque/Demand Draft. the Pay & Accounts Officer will send it to the accredited bank entrusted with the transactions of the C.P.W.D. for credit to Central Government Account along-with a challan, the classification of the receipt or recovery and credit to the final head of account at the - time of compiling the account, on receipt of the bank scrolls.

(Authority Para 83.1 Civil Accounts Manual-First edition-1981. issued by the C.G.A. Ministry of Finance, Government of India).

B - Accounting Procedure for work done by C.P.W.D. Divisions for State P.W. Divisions

1. The expenditure incurred by the C.P.W.D. Divisional Officers on behalf of State P.W. Divisions, will be booked in the books of the Central Government (C.P.W.D.) under the Suspense Head "8658-Suspense Account-Cash Settlement Suspense Account"

2. The Divisional Officer will send the vouchers in support of the charge on the work concerned in the normal manner as in respect of other works expenditure, to his Pay & Accounts Officer, where the vouchers will be subjected to post check in the prescribed manner.

3. A claim for re-imbursement of this monthly expenditure will be made by the C.P.W.D. Division against the Accountant General of the State duly supported by an attested copy of the Schedule of Works Expenditure (without any supporting Vouchers) in Form C.P.W.A. 64. The A.G. concerned will settle the claim within one week of receipt of the claim without waiting for detailed audit of the vouchers. The payment, so made, will be debited under the Suspense Head "8658- Suspense Account P.A.O., Suspense" in the first instance. The Accountant General will communicate the details of the debit

received by him to the concerned State P.W. Division and request him to respond to the transaction in his monthly Account by debit to Final Head or Suspense or work concerned and Minus Debit to "8658-Suspense Account-P.A.O. Suspense", thus clearing the Suspense Account.

(Authority Appendix 7 C of C.P.W.A. Code & Para 8.5 of C.A.M.

Part IV-Accounting Procedure for Works executed by State P.W Divisions as agency of Railways, Defence, Posts, Tele-communications etc. and recoveries/receipts on their behalf.

Accounting procedure for the transaction of expenditure as well as receipts occurring in State P.W. Divisions on behalf of the Railways. Defence, Posts. Telecommunications is the same as mentioned in Para III & III A (C.P.W.D.) with the operation of the same Major and Minor Heads "8658-Suspense Account-P.A.O.- Suspense". The Detailed Head, however, will change as under:

Department	Detailed Head
Railways	"Items adjustable by F.A. & C.A.O. Railways" (Name of the Zonal Railways)
Defence	"Items adjustable by Controller of Defence Accounts".
Posts	"Items adjustable by Pay & Accounts Officer (Postal)"
Tele-communication -	"Items adjustable by Pay & Accounts Officer" (Tele-communications)

Any other Ministry or Department.

(Items Adjustable by P.A.O. of the Ministry or Department of Govt. of India concerned)

(Authority: Same as for Part III & III A)

Part V - Accounting Procedure for execution of Works of Roads of Strategic Importance and Roads of Inter-State and Economic Importance Roads of Strategic Importance

1. Cost of the Roads of Strategic Importance is borne by the Central Govt. 100%. Sanction for Roads is given by the Ministry of Defence through the Ministry of Surface Transport. Grants-in-Aid are released by the Pay & Accounts Officer of the MOST after sanction from the President of India, which are taken to credit of "1601- Grant-in-aid from Central Govt.-02-Grants for State Plans-Grants for Roads of Strategic Importance" through the Central Accounts Section of the Reserve Bank of India.

2. The expenditure on construction and maintenance of the approved roads is incurred by the State P.W. Division against corresponding appropriation in the State Budget under the Head "5054-Capital Outlay on Roads and Bridges" or "3054- Roads and Bridges" respectively under the Minor Head "02-Strategic and Borders" and is accounted for in the State Accounts as such through the monthly accounts of the Division concerned.

3. The Accountant General, Rajasthan, after consolidating the accounts, sends the claim with required Schedules, Vouchers to the Pay & Accounts Officer (Defence) concerned, who after necessary checks debits the expenditure to its final head of account concerned of Government of India.

(Authority: Para 8.20.1 of Civil Accounts Manual 1981)

A. - Roads of Inter-State and Economic Importance

1. Cost of Roads of Inter-State traffic is financed 100% by the Govt. of India and that of Roads of Economic Importance is financed @ 50% of the Outlay approved by the Ministry of Surface Transport. Grants-in-Aid are released by Pay & Accounts Officer of the Ministry after sanction from the President of India, which are credited to the Head "1601- Grants-in-Aid from Central Govt.-02-Grants for State Plan- 800- other Grants-Roads of Inter-State" and "Roads of Economic Importance", as the case may be. through the Central Accounts Section of the Reserve Bank of India.

2. Expenditure on construction and maintenance of the approved schemes is incurred by the State P.W. Divisions against corresponding appropriations in the State Budget. under the Head "5054-Capital Outlay on Roads and Bridges" or "3054- Roads and Bridges" respectively, under the Minor head "05-Roads of Inter-State and Economic Importance" and is accounted for through the Divisional accounts into the State Account.

3. The Accountant General, Rajasthan, after consolidating the accounts, sends the claim with require Schedules, Vouchers to the Pay & Accounts Officer concerned of the Ministry of Surface Transport who after necessary check, debits the expenditure to its final head of account concerned of Govt. of India.

(Authority: Para 8.20.1 of C.A.M.1981)

Part VI - Accounting Procedure for Road Development Programme for Special Problem Area of Uttar Pradesh, Madhya Pradesh and Rajasthan in Dacoit Infested Area

1. Central liability in respect of the sanction under the scheme is limited to 50% of the cost of the approved works indicated by the Ministry of Agriculture, Department of Rural Development. Therefore, the State Government. will provide for the matching grant in the State Budget.

2. The Government of India will release the allocation in two instalments. The first instalment is released after the State Government matching contribution during the previous year has been released Deficiency in releases of the State's matching share (if any) shall be deducted from the 2nd instalment. Similarly, carry forward of funds shall not exceed 25% of current year's allocation. Excess carry forward are also deducted from the 2nd instalment.

3. After sanction by the President of India, the Pay & Accounts Officer (Department of Rural Development), Krishi Bhawan, New Delhi releases the instalments through the Central Accounts Office, Reserve Bank of India, which are credited through the Accountant General in the State accounts under Head "1601-Grants-in-Aid from Central Govt.-02-Grants for State Plan Schemes-800-Other Grants".

4. Expenditure can be incurred by the State P.W. Divisions on approved schemes after required administrative and technical approval against budgeted provisions chargeable to the Head "5054-Capital Outlay on Road & Bridges-800-Other Roads. Roads in Anti-Dacoity Areas (Plan & C.S.S.)" in the Divisional Accounts.

5. Utilization Certificate for every half year and project wise Quarterly Progress Reports shall be submitted before funds are released by the Government of India.

6. On completion of works, a Completion Report duly authenticated Certificate of Audit shall be submitted to the said Ministry.

(Authority: Guidelines for implementation of the scheme of Grant-in-Aid to Uttar Pradesh, Madhya Pradesh and Rajasthan, for development of Roads in Dacoit infested Areas, issued by of India and Accounting Procedure laid down by the Ministry of Finance, of Expenditure vide 0.M.No. F 2(45)76-80 dated 30- 8-1976).

Part VII - Accounting Procedure for execution of Railway Safety Works by State P.W. Divisions

1. On the basis of the approved schemes of Railway Safety Works approved both by the Ministry of Railways, Government of India. and the State Government, necessary budget provision is made in the State Budget.

2. Level crossings (LC) are potential source of safety hazard and impact train operations and mobility adversely. In order to improve safety in train operation and increase mobility, it has been decided to eliminate all LC on Indian Railway system in a phased manner. Works related to elimination of LC are funded through Central Road and Infrastructure Fund (CRIF) and Rashtriya Rail Suraksha Kosh (RRSK).

   It is a fact that the State Governments/ Road Owning Authorities generally allocate limited funds for ROB/RUB works. This leads to abnormal delays in construction of ROB/RUB which in turn delays elimination of LC. To expedite elimination of LC, it has been decided to carry out feasibility study in accordance with the priority, primarily based on operational considerations in advance within next 2 years, and revise cost sharing formula for works. This will give fillip to execution of ROB/RUB works thereby improving safety in train operations & mobility

   Following policy changes are being mandated:

   1. COST SHARING AND SANCTION OF WORKS:

   1.1. All LC as per Railway's priority: 100% cost of work shall be borne by Railways for elimination of LC forming part of railway's priority as per Annexure attached.

   1.2. All LC not as per Railway's priority: 100 % cost of work shall be borne by State Governments/road owning agency if these entities decide to eliminate such LC.

3. The State P.W. Divisions incur expenditure only on those works which are earmarked for execution by the P.W.D. and incorporated in the monthly accounts of the Divisions concerned and cost of which is to be borne by the State Government, in accordance with the normal accounting procedure in the FAR.

4. However, if the State P.W.D. is authorized to carry out those portions of Railway Safety Works, whose costs are to be borne by the Ministry of Railways, in accordance with the mutual agreement, then that accounting procedure, referred to in Part IV of this Appendix, will apply, in respect of works so executed by State P.W.D. as an agency of the Railways.

Part VIII - Accounting procedure for Public Works financed from Famine Relief Fund and from National Calamities Relief Fund

A. Famine Relief Works

Expenditure is incurred by P.W.D./13.14. E.D./Irrigation Divisions on approved works under Famine Relief Programme chargeable to Head **"2245-Relief on account of Natural Calamities"** under Minor **Head "102-Drinking Water Supply," "282-Public Health" "800-Public Works"** executed through P.W.D./P.H.E.D./Irrigation under Sub Major heads.

(i) **"Drought-02-Flood, Cyclone. etc."**, against appropriation allotted by the Relief Department, as the case may be.

(ii) At the end of the year, the amount transferred from the **Deposit Head "8223- 101-Famine Relief Fund"** is shown as a deduction below the **Minor Head as "902-Deduct-Amount received from Famine Relief Fund by the Accountant General."**

B. Calamities Relief Works

1. Contribution by the Central Government under this Scheme are received as Grant-in-Aid through the Central Accounts Section of the Reserve Bank of India and credited in the State Accounts by the Accountant General under the Head **"1601- Grants-in-Aid from Central Govt.-109-Contribution to the Relief Fund for Natural Calamities."**

2. Expenditure is incurred by the P.W.D/ P.H.E.D/ Irrigation Divisions on works approved by the Committee to govern the Rajasthan Calamities Relief Fund, chargeable to the head **"2245-Relief on account of Natural Calamities"**, under the same Minor heads as for Famine Relief Works.

3. At the end of the year, the amount reimbursed by the Committee of Calamities Relief transferred from "8229- Development & Welfare Fund-III-Calamities Relief Fund" is shown (credited) by the Accountant

General as deduction under the Head **"2245" Minor head "05-Calamities Relief Fund. Relief on account of Natural Calamities"** under which the State Government makes gross budget appropriation.

Part IX - Accounting Procedure for execution of Common Works of Irrigation/Multi-purpose River Valley Schemes

A. Common Works executed by other Governments in territories outside Rajasthan, share of cost payable to other Governments

1. Expenditure is incurred by other Governments on common works, against the balances of the Government concerned, or against the Personal Ledger Account, as in the case of Bhakra and Beas Management Board.

2. Share of expenditure (as per inter-State Agreement) payable by the Rajasthan Government, after audit of expenditure, is passed on by the Accountant General of the Government executing the works to the Rajasthan State Government through Central Accounts Section of the Reserve Bank of India. The Accountant General Rajasthan responds to that debit, by debit to **"8782-Cash Remittances-Public Works Remittances-III-Other Remittances-Items Adjustable by Public Works** and sends an A.G. memo to the designated Irrigation Division.

3. The designated Irrigation Division in Rajasthan, after preliminary checks that the debit really pertains to the Irrigation Department, Rajasthan and not to Rajasthan State Electricity Board or any other Government, responds to this Remittance /Transaction thus clearing the head **"8782-Cash Remittances-Public Works Remittances-III-Other Remittances- Items adjustable by Public Works"** by giving debit to the final Head of account as provided for in the State Budget like **"2701-Major and Medium Irrigation-01-Commercial-103-Beas Project-Share of Rajasthan in Common Works,"** or **"03- Medium Irrigation-Commercial-0I-Gang Canal (iii) Contribution payable to Govt. of Punjab."**

(Authority: Rule 423 of FAR Volume I)

B. Common Works executed by State P.W. Divisions in Rajasthan Territories, share of cost recoverable from other Governments

1. Expenditure is incurred by the State P.W./Irrigation Divisions against the State balances under the relevant head of account as provided for in the State Budget.

2. At periodical intervals, or at least at the end of the year, as may be mutually agreed the State Divisional Officer passes on the debit equal to the share of the participating State by a Transfer Entry Order under the head **"8793-Inter-State Suspense Account"** by Minus Debit to the State Head of accounts to which expenditure was originally charged, as for instance **"2701 -Major and Medium Irrigation-01 -Commercial-Deduct transfer of share of cost of Common Works to Madhya Pradesh Government"** (in respect of Kota Barrage, Right Main Canal, Jawahar Sagar Dam etc.) The Accountant General passes on the debit to the concerned State through central Accounts section of Reserve Bank of India and clears the Suspense Head **"8793-Inter State Suspense Account".**

   A Register of Inter State Settlement Suspense Account shall be maintained in Form RPWA 82 and Schedule in the same Form sent to the Accountant General with the Monthly Account.

(Authority Rule 424 of FAR Volume I and Para 5.1 of Account code for Accountants General)

C. In the case of projects, jointly executed by several Governments (GAR 1990)

In the case of projects, jointly executed by several Governments, where the expenditure is to be shared by the participating Governments in agreed proportions, but the expenditure is ab initio incurred by one Government and shares of another participating Governments recovered subsequently, such recoveries from other Governments should be exhibited as abatement of charges under the relevant expenditure head of account in the books of the Government incurring the expenditure initially.

Part XI - Procedure for payments against Railway Freight Credit Notes, availed of by Public Works Divisions

Railway debits including commission for amount due on Credit Notes are to be settled as per the procedure given below.

1. Railway Credit Note Forms contain one Office Copy Foil, a Booking Foil, and a Booking Acknowledgement Foil, which bear machine serial numbers and Book Numbers, can be obtained from the authorized offices of the Railways.

2. After retaining Office Copy Foil. the Officer authorized to avail of the facility of Railway Credit Notes for freight on incoming or outgoing consignments will tender the Booking Foil and the Booking Acknowledgement Foil in connection with the booking of the freight or clearance of consignment etc., as the case may be to the Station Master concerned. The Station Master will retain the Booking Foil and return the Booking Acknowledgement Foil to the tenderer after recording the booking particulars including weight, destination, date, amount of charges, and commission on the Credit Note at the prescribed rates.

3. On the basis of the Booking Acknowledgement Foils, returned by the Station Master the Divisional Officer of the Department will prepare a statement in triplicate in the under noted form, in respect of Credit Notes used received during the preceding fortnight and the commission charges thereon:

   Statement indicating the details of Credit Notes issued during the fortnight:

S. NO.	No. and Date of the Credit Note Issued	Freight & Other Charges for Consignment	Commission Against each Credit Note	Total Amount Payable	Remarks
1	2	3	4	5	6
1					
2					
3					

   Signature_____

   Designation_____

4. For the total amount indicated in Column 5 of the above-mentioned statement, the Divisional Officer will issue a crossed Cheque/Demand Draft marked **"Account Payee Only",** in favour of the Financial Advisor/Chief Accounts Officer of the Railway concerned rendering the service as per indication given by the Station Master in the Booking Acknowledgement Foil. These fortnightly Cheques/ Demand Drafts shall be submitted latest by the 25th of the month for the Credit Notes issued during the 1st fortnight, and by 10th of the following month for the Credit Notes issued in the second fortnight, along-with the statement in duplicate. The Station Master shall return one copy of the statement duly enfaced with the words **"Cheque received"** as an acknowledgement of the cheque received for payment towards the Credit Notes and the commission.

5. On demand from the Station Master the user Department shall also pay, within one month, either by cheque or through Supplementary Credit Note, the amount of under charge, if any, detected during the course of internal check of the Credit Notes/ Transactions in the Railway Accounts Office by the Audit or otherwise.

6. The Railway shall be at liberty to refuse to book/clear consignments under the Credit Note System, if, there is default in ensuring prompt payment in the manner stated above.

7. The Divisional Officer will charge the cost of the Credit Notes to the Suspense head **"Stock-Carriage and Incidental charges"** or final head of the work, or the **"Remittance Head",** as the case may he, in the Divisional accounts as per normal rules.

(Authority C.G.A. O.M. No. 9(3)83/TA/35 dated 7.1.85 as amended vide No. M/F-DE-CGA's O.M. No.9(3)83/TA/Vol.11/79 dated 19.1.87)

Part XII - Accounting Procedure for settlement of deductions of Tax at source from Bills of Contractors

1. Income tax recoveries effected under the provisions of Section 194C of Income Tax Act, 1961 from Contractor's bills submitted by Divisional Officers of all Engineering Departments to Treasury on IFMS and paid by treasury officer and rendering compiled accounts to the Accountant General, Rajasthan, shall be classified in the Divisional accounts under Head **"8658-Suspense-Tax Deducted at source-Suspense."**

2. The Accountant General will consolidate the amounts for the State as whole, monthly and for the amount thus shown under **"T.D.S. Suspense",** a Cheque for the total amount booked under the **"T.D.S. Suspense"** shall be sent by him after the monthly accounts are closed to the concerned Zonal Pay & Accounts Officer of C.B.T.D., duly supported by a statement in duplicate showing the figures pertaining to each Treasury or Departmental Officer rendering compiled account to him, thus clearing the suspense head **"8658-Suspense-T.D.S.S."** from the State accounts.

3. A Register of deduction of Income Tax at Source from Contractor's Bill shall be kept in Form RPWA 63, and a Schedule in the same form shall be submitted to the Accountant General with the Monthly Account, to enable him to pass on the collection to the Pay & Accounts Officer, C.B.T.D.

DRAFT APPENDIX X
(See Rule 502 (2) of FAR Volume I)
Manufacturing Accounts

A. INTRODUCTORY

1. When materials are manufactured departmentally, either for the general requirements of works or for a particular work, a separate account called a "Manufacture Account", must be kept of the transactions connected with each manufacture. *This is a small shop for the execution of repairs of tools and plant or of small manufacturing jobs. like workshop.*

2. The detailed accounts of the expenditure on a manufacture are maintained in the same way as the accounts of a work and, in addition, an account is kept of the quantities and values of the products of the manufacture. The two sections of the accounts are known, respectively, as the "Operation" and the 'Outturn', Accounts.

   Note: A manufacture estimate is prepared only for direct charges of material, and incidental charges, and sanctioned for the gross amount by the competent authority under the schedule of powers. The estimate is chargeable to Suspense -Stock- Manufacture of the Major Head concerned, in which general suspense head of the Department/Project is classified.

3. The ordinary forms of the registers of works are unsuitable for recording the progress of the transactions of a manufacture. Form RPWA__, Register of Manufacture, should be used instead.

4. It is essential that the accounts of a manufacture shall not remain open indefinitely. If the operations are seasonal, the accounts of each season should be kept separate and closed as soon as the operations are closed. In cases, in which operations are continuous, the accounts must, nevertheless, be closed periodically, *i.e., Quarterly, Half Yearly and Final Accounts prepared at the end of the financial year*.

B. OPERATION CHARGES

5. A Manufacture Account is charged directly with:
   (a) Value of raw materials issued from stock or obtained otherwise, however, cost *of services,* staff drawn through establishment bills, is debited to Manufacture Account by Transfer Entry, at the end of every month, on the basis of Allocation Statement of staff/*Services.*
   (b) Other direct incidental charges connected with the operations are also charged to Manufacture Account direct.

6. The following Rules apply to certain special incidental charges:
   (a) Capital charges, such as the cost of land, kilns, special plant, etc., incurred in connection with a manufacture which does not extend beyond a single season, are debited wholly to the account of the manufacture.
   (b) Capital charges in connection with a manufacture extending over more than one season should be debited in the first instance, to a special account under the sub-head "Land, Kilns, etc." of the Stock Account. This account should also be charged with the cost of repairs and renewals of the kilns, etc. All these charges should be recovered in suitable instalments by debit to the "Operations" accounts of the several seasons." the number of instalments and the amount chargeable for each season being determined on the merits of each case, under the orders of competent authority.
   (c) While cost of ordinary repairs of kilns is charged to Operation Account, cost of special repairs and renewals, special tools and plant, erection charges of kilns are charged to capital charges i.e., "land and Kilns" and pro-rata share is transferred to Manufacture Account in suitable instalments.
   Note-1: The decision as to the suitable instalments whereby the "Land, Kilns, etc." account is to be cleared periodically as given by the authority sanctioning the initial charge, should be recorded in the Consolidated Half Yearly Abstract of Stock, Form RPWA__ or Priced Stores Ledger, Form RPWA___*(C.S.)* and be not deviated from without the further orders of that authority.

Note-2: When the land, kilns, plant, etc., acquired for departmental manufacture operations are; leased to a contractor of the Division or other person, the rent charged should be credited to this special account and not to revenue.

(d) If the manufacture is undertaken on behalf of other Divisions or Departments or of Local Bodies or individuals, a charge should be made on account of establishment and tools and plant, if leviable under *appendix* V, for outlay on works undertaken on their behalf.

C. VALUE OF OUTTURN

7. A Manufacture Account is credited with the values of the manufactured articles and of the surplus materials sold or otherwise disposed of as per Rules *related to dispose of Surplus material*.

8. The Outturn Account *should be maintained in the same ways as (Para 2) the expenditure on a manufacture accounts are maintained as the accounts of works are maintained on monthly basis,* the quantities and values of each class of articles manufactured compared with the corresponding figures shown in the estimate (if any). The Detailed Account for each month should be prepared in Form RPWA ___ Outturn Statement of Manufacture and should be attached to the Works Abstract for the operation.

9. The rates for valuing manufactured articles should be so fixed as to represent as accurately as possible, the actual cost of manufacture per unit but should not exceed the market rates.

D. JOB CARD

10. A job card may be opened for each job and all the direct expenses connected with the job i.e., direct labour, direct materials etc. should be noted in this card, on the basis of Allocation Statements of Labour and Materials respectively. The value of the job should be finalized after totalling this expenditure and adding suitable percentages to cover indirect labour, tools and plant, over-heads etc. The value of this can be compared with the market rate by the Divisional Officer to satisfy himself if the work is being done economically.

Note: *Detailed Rules to govern day to day transactions and processes of manufacture will be laid down in Departmental Manual of Orders/Instructions of the Administrative Department.*

11. Debit to other Divisions, Departments, Governments on whose behalf the job is undertaken is given for the aggregate amount of direct and indirect charges, and recoveries are classified as under:

Nature of Charges	Classification
A- Recoveries on account of value of the manufactured product :	
(i) Recoveries pertaining to direct material	Credited to Suspense-Stock Manufacture - Estimate concerned
(ii) Incidental charges	-Do-
(iii) Cost of Labour	-Do-
B- Recoveries on account of indirect charges (wherever recoverable under the Rules):	
(i) Recoveries on account of depreciation of machinery and major repairs.	'Machinery & Equipment' of Major Heads concerned.
(ii) Share of Combined Establishment/ Tools & Plant concerned	By reduction of expenditure under the Head Direction and administration/ Machinery and Equipment concerned.
(iii) Supervision charges on cost of material, interest on capital. pensionary charges, audit and account charges.	Revenue Receipts of the Department/ Project or Receipts and Recoveries on Capital Account, as the case may be.

Note: *See Para 12 of* **Appendix XA** *, for classification of recoveries where Depreciation, Reserve Fund and Major Overall Reserve Fund have been created.*

12. Any loss on account of direct charges of operation and value of outturn which under the orders of the Superintending Engineer may be made good by enhancing the rate /value of Outturn, recovery from negligent staff, or the loss may be debited to the detailed head " Write Off of losses" under Minor Head "800-0ther Expenditure". Profit on account of the manufacture, may be credited to Revenue Receipt Head, or Receipts and Recoveries on Capital Account, and the Manufacture Estimate shall be closed to zero balance.

E. GENERAL ACCOUNT

13. A Manufacture Account is essentially a suspense account, as the cost of the operations cannot be cleared finally until they are closed. Manufacture transactions are, therefore, recorded under a distinct sub-head, called "Manufacture", of the Suspense Account "Stock".

14. In the Stock Accounts, the manufacture transactions should be recorded thus: -

(a) "Operation" charges should be shown as receipts of Stock under the sub-head "Manufacture", charges representing value of stock materials issued to manufacture being simultaneously treated as Issues of stock under the sub-heads concerned.

(b) All Outturn should be brought formally on the Stock Account, by crediting its value to "Manufacture" and simultaneously showing the articles as receipts of stock under the sub-heads concerned.

Note-1 *If the rate, at which any article of Out-tum manufactured for a particular work is valued, turns out to be different from the Issue Rate of a similar article already in stock, the value of the two articles may be averaged for the purpose of Stock Account, allowance being made necessarily for the different quantities at the different values.*

Note-2 *No supervision charges are leviable in respect of materials manufactured on behalf of other Divisions, Departments, Local Bodies and individuals, which are formally passed through the Stock Account under this Rule. See also Para 6 (c)*

15. The difference between the "Operation" and "Outturn" should be adjusted under the order of the competent authority before the accounts of a manufacture are closed if the orders issued have the effect of enhancing or lowering the value of the Outturn already brought to account, the adjustment will be made by a suitable entry (without any fresh quantities) in the Outturn Statement, Form RPWA___. In other cases, the loss, or profit, as the case may be, should be taken to the Expenditure or Revenue Head concerned by a regular Transfer Entry, which will affect the Operation Account only. In all cases, the total "Operation" and Outturn" should equal each other on closing the Manufacture Account. See also Rules under *Valuation of Quantity Accounts*.

The Abstracts of Receipts and Issues, when received from the Sub-Divisional Officer, will be incomplete in respect of (1) the values of quantities shown as received and issued, and (2) Cash or adjustment charges on account of manufacture operations, storage and incidental charges, such as those for carriage, loading and unloading of stock materials. They should now be completed in the Divisional Office in all these respects.

Note-1: *Receipts should be valued on the basis of the prices paid or payable as per bills or other claims Extra charges, when paid or adjusted, should be posted as separate items without quantities.*

DRAFT APPENDIX XA
Workshops Accounts
(See Rule 503 (2) of FAR Volume I)

A. Introductory

The Accounts to be kept in a workshop depend on the extent of the operation and size of the shop.

1. In some Divisions, there is a small shop for the execution of repairs of tools and plant or of small manufacture jobs. The accounts of works executed in such shops should be kept in the forms prescribed for repair works or manufacture operations, as the case may be, as explained in Appendix X " Manufacture Accounts".

2. Large workshops, with special plant or machinery, may also be established, which may be treated as separate Sub-Divisions or Divisions for accounts purposes. When such workshops are of the character of Quasi-Commercial Undertakings, the system of accounts will be that prescribed for similar Undertakings. When they are run mainly for Departmental purposes, the accounts should be kept in accordance with the general Rules and Principles laid down in this Appendix. In either case, the exact forms to be used and the procedure to be observed will be settled in respect of each workshop in consultation with the Accountant General.

   Note: *Detailed Rules for day-to-day handling of business in the workshop shall be prescribed in the Manual of Orders/specific Orders of the Administrative Department with the approval of the Finance Department.*

3. No work is to be undertaken in workshops of the Department other than work required for the various Engineering Departments, except under some general or special orders of the Government.

4. For every job, there must be an estimate of cost (providing for all charges, including the prescribed percentages for indirect charges, i.e., supervision charges, Interest on capital cost, depreciation etc., sanctioned by competent authority and accepted by the indenting officer, Local Body or individual; see also Para 5. The amount to be realised from the indenting party will, however, be based on the actual cost, including indirect charges, though the authorised limit of cost i.e., not more than the market price, which the Officer-in-charge of the workshop may incur without further authority is that shown in the accepted estimate.

   Note: *If the execution of a job for another Division or Department or Government is likely to extend beyond one financial year, the limit of the cost which may be incurred in each official year should also be settled before hand.*

5. (1) No work should be undertaken for Municipalities, Other Departments or private parties before the whole estimated cost, including indirect charges such as supervision, profit, etc., that may be leviable under the Rules for the time being in force, has been paid to the Divisional Officer, or into the Treasury to the credit of the Works Department in advance. This para may be relaxed at the discretion of the Divisional Officer or Superintendent of the workshop, in the case of Government Officers where recovery is not open to doubt. In such cases, a rough estimate of the probable cost must be prepared in advance. In all cases, prior to work being put in hand, an undertaking should be procured from the party concerned that it will not hold the Department responsible for loss by fire or theft or any other factor which could not be foreseen when the estimate was prepared. In cases, where it is found that the original estimate is likely to be appreciably exceeded, a revised estimate should be prepared, and the procedure outlined above adopted. The cost of the operations should be charged monthly to the suspense head "Miscellaneous Works Advances" pending recovery.

   (2) When the estimated cost of a job is recovered in advance, it should be kept in deposit in the first instance and the adjustments of actual cost made under this paragraph should be affected against the deposit, the unexpected balance being refunded when the job is completed and the account of it settled.

B. Direct and Indirect Charges

6. Receipts and expenditure transactions in connection with the workshops are brought to account as follows:

   (a) Where Capital Accounts are kept of a workshop intended mainly for the needs of the Irrigation Department (i.e., if the workshop is to be regarded as being on a Quasi-Commercial basis), the Capital Expenditure should be recorded under the relevant Division and Sub-Division of the Major Head "4701". Receipts representing recoveries of Capital Expenditure will be taken in reduction of such expenditure, while Revenue Receipts and Working Expenses will be booked under the Minor Heads opened under the corresponding Division and Sub-Division of the Major Head "0701" and "2701" respectively, divided so as to meet the requirements of the pro-forma accounts of the shop (vide **Para** 15)

   Note: The procedure described above will apply mutatis-mutandis to the transactions of a workshop established for any other system or project for which regular Capital Accounts are kept.

   (b) Where Capital Accounts are kept of a workshop intended mainly for the needs of the Public Works Department and the Public Health Engineering Department, all expenditure incurred upon it, whether of the nature of Capital or of Working Expenses, should be recorded under the Major Head "2059" or "2215", as the case may be. Recoveries of Capital Expenditure will be taken in reduction of such expenditure, Revenue Receipts will be booked under the Minor Head opened under the Major Head "0059" or "0215", entitled "hire charges of Machinery & Equipment" divided so as to meet the requirements of the pro-forma accounts of the shop.

   (c) Where no Capital Accounts are kept of a workshop, for whichever Department intended, all expenditure should be booked under the Major Head "2701" or "2059" or "2215", as the case may be, and all receipts whether "Recoveries of Expenditure" or "Revenue Receipts" booked under the Minor Head "Other Receipts" of the corresponding Revenue Head "0701" or 0059", or "0215".

7. All Capital charges on buildings, plant and Machinery and stock material, and all revenue charges incurred on their maintenance and on the upkeep of the necessary general establishment, should be accounted for as ordinary Public Works transactions under the Major head, concerned in accordance with the preceding Para and under the general Rules of other Chapters of the FAR. These are charges which neither pertain to any individual job executed in the shops, nor are capable of direct apportionment amongst all the jobs, and are, therefore, met of out the grants of the Department, the distribution of such charges over individual jobs being made in accordance with the **Para** 13.

C. ESTIMATE FOR ANNUAL RUNNING & MAINTENANCE OF WORKSHOP

8. In a large workshop, an Annual Running & Maintenance Estimate shall be prepared, and sanctioned by the Superintending Engineer to cover only direct charges anticipated to be incurred during the year, based on the experience of the previous year, programme of the current year, types, and quantum of work - load/jobs likely to be received/handled in the workshop.

   Besides direct labour and direct material, there are other direct general charges going into the cost of production which, however, cannot ab-initio be allocated to specific jobs. These charges called "Shop Overheads" or "General On-cost" e.g., wages of foreman, chargeman, timekeeper, sub-storekeeper, handling and transport of materials, charges for idle hours, holidays, leave of productive labour, charges payable under the Workmen's Compensation Act, security, watch and ward expenses, electricity, air charges, consumable stores e.g., P.O.L., cost of general and small tools, jigs, fittings etc.

   Such estimated Shop-Overheads Charges are spread on the estimated value of labour and a percentage is determined for levy of general on-cost charges on every Job Outturn for the whole year.

   Thus, the Annual Running & Maintenance Estimate with sub-heads labour suspense, stores suspense and "General on Cost" is sanctioned under the Minor Head "Suspense- Work Shop Suspense" of every Engineering Department.

   As workshop operations are carried out on "no profit no loss" basis, the anticipated cost of labour, material and general charges (general on-costs) are spread over the anticipated jobs and a unit rate of Outturn is generally determined for every type of job, in advance, at the stage of sanctioning the Annual Repairs & Maintenance estimate of the workshop, leaving a nil balance at the close of the financial year, under "Workshop Suspense".

Indirect charges including elements of salaries of establishment, depreciation, etc., (also called workshop overheads) as mentioned in **Para 13** (Supervision charges, Interest on Capital etc.) do not form part of the Workshop Suspense Estimate, but are just mentioned in the report of the estimate or the analysis of rate of Outturn accompanying the Annual Repairs & Maintenance estimate to indicate the rates, including the element of workshop overheads, at which Outturn is to be charged to the Indenter. Quite often, indirect charges are also charged at a consolidated percentage, say 25 percentage of the total direct charges.

all other expenses connected with the operation of the workshop are debitable to the job concerned and should, therefore, be accounted for under suspense head "workshop suspense" the charges pertaining exclusively any job should be debited to it at once, and those of general nature should be treated, in the first instance, at general charges (under one or more suitable) and apportioned subsequently amongst the jobs concerned in accordance with definite procedure.

Note-1 This Para does not apply to incidental charges connected with the stock of materials which should be dealt with under **Para 7** and Para 24 of appendix VIB and para 42 of appendix VIA *(Carriage and other incidental charges should be debited to stock only when they are incurred in connection with the general stock requirements).*

Note-2 All liabilities should be taken into account, even though undisbursed, so that the general charges may be correctly allocated month by month, and the recorded expenditure on each job may represent, as far as possible, the actual cost up to date.

9. As the processes start in the workshop and the expenditure is incurred into three sub head i.e., Labour Suspense, Store Suspense and General miscellaneous cost, these are debited with the expenditure incurred in cash, stock, and adjustment account on the basis of above information monthly figure will be compiled into Works Abstracts of workshop suspense which will be posted in the register of Workshop Suspense. in Form RPWA __. Further item wise break up, into salaries, wages of erstwhile work charged, T.A., coal, coke, power charges, supervisory labour will remain in the Works Abstracts only under respective sub heads.

10. In the case of jobs of all classes, the cost of operations should be charged off or adjusted by transfer as per Para 28 of **Appendix XB** (the recorded expenditure or a job is remove from suspense account only when and to the extent, and adjustment if effected against the deposit received or against the another head concerned) as the case may be, month by month, but in the following cases, the accounts of a job may be settled once a year in March, or in earlier month, if the job is completed earlier. Vide **para 29 of Appendix XB** *(All outstanding charges must be debited into the concerned head by the completion of work and the unadjusted amount should be transferred to the suspense head "Miscellaneous Works Advance pending settlement")*: -

(a) When the total cost during the year is not larger than Rs. 5000.

(b) When the monthly settlement of account is inconvenient to the Indenting Division, Department or Government.

D. ADJUSTMENT OF VALUE OF OUTTURN OF WORKSHOP

11. Value of Outturn as ascertained from Job Cost Ledger will be adjusted jobwise While the Indenting Division is debited with the overall value of the Outturn, viz. direct and indirect charges, portion of recovery pertaining to direct charges only shall be credited to Workshop Suspense- "Labour Suspense", "Stores Suspense" and "General On Cost", respectively.

The recoveries pertaining to all indirect charges as enumerated in **Para** 13, are credited to Revenue Receipt or Receipts and Recoveries on Capital Account. (depending upon where the Annual Repairs & Maintenance estimate of the workshop is classified) directly, and not through the Head "Workshop Suspense", because the Annual Repairs & Maintenance estimate of the workshop covers only direct charges.

In large workshop, where Depreciation Accounts of Machinery are maintained, recoveries on account of depreciation and major repairs are instead, credited to "Machinery & Equipment" (i) Recoveries on account of Depreciation, and (ii) Recoveries on account of Major Repairs"

E. Depreciation, Reserve Fund and Major Overhaul Reserve Fund

12. While initially the machinery is acquired from Capital or Revenue Budget Heads of the respective Department, under the Minor Head "Machinery & Equipment" the recoveries on account of depreciation and major overhaul components of the value of Outturn, shall, with the specific sanction of the Finance Department, be credited respectively to "8115- Depreciation/Reserve Fund and Major Overhaul Reserve Fund - 104- Government. commercial Departments and Undertakings", in the concerned Department, so as to provide reserves for Replacement and Renewal and Major Repairs respectively.

Whenever, an old machine is sought to be replaced or major repairs are to be undertaken, an estimate chargeable to the Head "8115"- Depreciation/Reserve Fund or Major Overall Reserve Fund, as the case may be shall be got sanctioned by the competent authority under the Powers delegated to them.

The sanctioning authority will maintain Register, in Form RPWA 98, to ensure that the amount of the estimates sanctioned under this Head do not exceed the accumulated reserves created by the working of the workshop and adjustment of its Outturn.

In all other cases, where the estimates exceed the available amount of reserve, approval of the Chief Engineer/Additional Chief Engineer and appropriation from the Finance Department shall be obtained before undertaking /renewal/major repairs. Government may like to invest balances under such reserves in suitable securities by charge to Minor Head Depreciation Reserve Fund Investment Account and Major Overhaul Reserve Fund Investment Account, and interest earned therefrom, may be ploughed back into the respective Reserve Fund of the respective Department. Detailed instructions in regard to the operation of this head/fund may be prescribed in the departmental manual of orders. Any purchases of new T&P or special T&P or machinery shall be made from the fund only with specific approval of Finance Department.

13. In addition to the direct charges referred to in Para 8 *(for the preparation of estimate and estimate for annual running and maintenance of workshop)*, the account of each job should be debited, not through the Workshop Suspense Account but directly under the head of account concerned, with suitable percentage to cover the indirect charges enumerated below: -

(a) Supervision charges under Para 13 of **Appendix VIA** *(stock sold to public and other department, cost of material plus ten percent of the cost of the book value be charges as supervision charges)*

(b) Interest on the capital cost of buildings, plant and machinery.

(c) Maintenance charges of buildings, plant and machinery.

(d) Depreciation of buildings. plant and machinery.

(e) Establishment charges (including 1 percent on account of audit and accounts establishment: See Para 9 of Appendix V. See also Para 7 .

The percentage for supervision charges should be calculated on the value of materials issued to each job. The other charges are ordinarily calculated on the total cost of labour and stores pertaining to the job. It is usual to charge a further percentage on account of profit, except in the case of jobs executed for other Divisions of the Government.

Note: The percentage charges are treated as Revenue Receipts, except where Depreciation Reserve Fund has been created vide **Para** 12.

14. The indirect charges referred to in **Para** 13 should be brought to account whenever the settlement of the account of direct charges is affected under Para 10.

F. Annual Proforma Accounts and Review

15. Annually, proforma accounts of each workshop should be prepared, consisting of-

1. the Capital Account, showing the values (after making due allowances for depreciation) of the buildings, machinery and plant, and stock, and the outstanding balances of the Workshop Suspense Account.
2. the Outturn Account showing, in such detail as may be necessary, the charges on labour and stores, and the general and indirect charges, and

~~3.~~ the Profit and Loss Account, showing on the one side the actual working liabilities of the year, e.g., (a) interest calculated on the mean capital of the year under all the Heads named in (i) above, (b) the maintenance charges of buildings and machinery and plant (c) depreciation of buildings, machinery and plant calculated on the capital value thereof and (d) general establishment charges plus (i) a suitable addition thereto on account of leave and pensionary charges, and (ii) one percent for audit and accounts establishment, and on the other side, the percentage charges made under **Para** 13~~.~~

16. The Accountant General should review the annual accounts of a workshop, in consultation with the Officer-in-charge of it and submit a report to the Government on its financial working, specially bringing out the necessity, or otherwise, of revising the percentage fixed by the Government for the several charges referred to in **Para** 13.

Note: To facilitate the review of percentage it will be found convenient to show in the Profit and Loss Account, not only the figures of the year but also the progressive figures to the close of the year, commencing from a suitable date.

APPENDIX XB

(See Rule 504 (5) of FAR Volume I)

Suspense Accounts

INTRODUCTORY

1. The account of the Minor Head "Suspense", sub-divided into as many of the five heads, named below as may be required, is kept in each Division under a single Major Head of expenditure:
   (i) Stock,
   (ii) Miscellaneous Works Advances,
   (iii) Workshop Suspense,
   (iv) Stores /Services Advance and
   (v) Stores/ Services Rendered.
2. These Heads are of a temporary character and all transactions recorded under them are ultimately removed either by payment, or recovery in cash or by adjustment. The transactions, therefore, consist of both Debits and Credits, the latter being treated as reduction of expenditure when making up the account of the Major Head.

   Note: For booking of purchases on credit and settlement of inter-divisional transactions within the same Accounts Circle, See Rule 423 and Chapter 14 of FAR Volume I.

Material Purchase Settlement Suspense Account

3. When materials are received on credit from a supplier or from another Division or Department or abroad their value should be credited to **"8658 – Suspense Account Material Purchase Settlement Suspense Account".**
   (i) Immediately on their receipt, if they have been received for a specific work, so that per Contra, the cost may be included at once in the accounts of the work and those accounts, as well as the connected Subsidiary Accounts, may take cognizance of the receipt of materials at the earliest opportunity (See Para 15 c. and Para 19 of **Appendix XIII)**); and
   (ii) On closing the accounts of the month, if they have been received for stock and payment has not been made for them during the month, so as to secure agreement between the Quantity and Value Accounts **(Para 35 of Appendix VIA)**
4. The following simplified procedure has been laid down to be followed in cases in which the procedure laid down in the above Para, entails much work:
   (i) A single Transfer Entry Order known as Omnibus Transfer Entry Order, (Form RPWA 53 A) may be prepared for all purchases of stores made for specified works in a sub-division in a month, but it should be written up as each transaction takes place, the entry being attested at once.
   (ii) As soon as materials for a work are received from a supplier, a Debit Entry should be made at once in the Works Abstract in the column concerned, viz., "Contractors-Other Transactions" or Suspense Head "Materials" or "Final Charges", as the case may be. Simultaneously, the Debit and Credit Entries prescribed in Para 15 c. and Para 19 of **Appendix XIII**, as the case may be, should be made in the Omnibus Transfer Entry referred to at (i) above, brief particulars of the transactions being noted for purposes of identification.
   (iii) If any item of supply be paid for during the same month, the amount paid should be noted in the relevant column and at the end of the month, the total of all items paid for during the same month should be worked out and only the net amount credited under "Material Purchase Settlement Suspense Account ".
   (iv) The Omnibus Transfer Entry Order should be incorporated in the Transfer Entry Book only at the end of the month, so that it may not be necessary to copy out in detail the transactions paid for during the month.
   (v) For all items paid for during the month, a single entry "Purchase made and paid for in the same month" should suffice in the Transfer Entry Book, the Suspense Register of Material Purchase

Settlement Suspense Account and the Schedule of "Material Purchase Settlement Suspense Account".

5. In order to reduce clerical work, these Transfer Entry Orders may be prepared in triplicate by means of carbon paper so that one copy thereof, may serve as an authority for the Transfer Entry to be sent to the Accountant General; the second copy may be pasted in the Transfer Entry Book in the Divisional Office and the third may be pasted in the Suspense Register
6. When the actual value of the materials is not known, it will suffice if an estimated figure is adopted, any difference being adjusted, as soon as known, by a Plus or a Minus Credit to "Material Purchase Settlement Suspense Account", as the case may be (See also note under **Para 7**).
7. When the price of the materials is paid or adjusted by transfer, the payment should be debited to "Material Purchase Settlement Suspense Account", and the outstanding credit thus cleared.

   Note: If the amount admitted in payment exceeds the amount credited to "Material Purchase Settlement Suspense Account", the difference should be charged direct to Stock or to the Work concerned.

8. Unclaimed balances in the "Material Purchase Settlement Suspense Account" except those items for which Accountant General's Memos have once been issued, but not yet responded, should be dealt with in accordance with the procedure prescribed for lapsed deposit balances in Rule 352, Rule 353 of FAR Volume I regarding the re-payment of lapsed deposits applies mutatis-mutandis to re-payments of, lapsed balances of "Material Purchase Settlement Suspense Account". Outstanding balances lapsed to revenue and requiring adjustment on the basis of Accountant General's Memos should not be equated to repayment of Lapsed Deposits. The write back of such lapsed balances of "Material Purchase Settlement Suspense Account" sub-head are in the nature of correction of erroneous adjustments and no pre-check of such transactions is contemplated. In case of payments to the party, it will be ensured that the amount is actually due to party.
9. The account of this head should be kept in Form RPWA 67, Suspense Register, the details being recorded in a separate set of folios of two headings
   (a) Purchases for Stock, and
   (b) Purchases of Specific Works.

Advance Payments for Stores/Services required

10. Advance payment of stores or services made to another Division or Department will initially be debited to the sub head **"Stores/Services Advance",** under the Minor Head Suspense Stock or Works of the Major Head concerned. On receipt of stores or completion of the works, this sub-head will be cleared by Minus Debit.
11. In the books of the Division making the supplies or rendering services, the amount of advance cheque received will be Minus Debited to a new sub head **"Stores/Services Rendered".** After actual delivery of stores or completion of works the said sub-head will be debited.

Purchases of Stores Through Director General of Supplies and Disposals

12. When stores are received through the GeM Portal as per the procedures defined under the rule, value of the stores is credited to **"8658 – Suspense – Material Purchase Settlement Suspense Account".** When payment is made by online bills/bills through the process of book adjustment to the Supplier directly by the Divisional Officer, the above Major Head is Minus credited."

Stock

13. The Head "Stock" is opened in all Divisions in which stocks of materials are maintained for general purposes, vide Para 9 and 10 of **Appendix VIA**. In Divisions in which no stocks are maintained, this account should be opened only when any manufacture operation is undertaken.
14. The money limit for the Stock Reserve of a Division prescribed by the competent authority, vide **Para 10 of Appendix VIA**, is meant to be applied to the value of materials acquired or manufactured for

stock purposes only. Excesses over this limit are, therefore, permissible only when caused by unadjusted expenditure on Manufacture Operations connected with specific sanctioned works.

15. The Account Head **"Stock"** is charged with all expenditure connected with the acquisition of stock materials and with all manufacture operations. It is credited with the value of materials issued to works, or sold, transferred or otherwise, disposed off and the balance of the account will represent the book value of the materials in stock plus the unadjusted charges, etc. connected with manufacture, plus the unadjusted receipts on account of storage.
16. The sub-heads of the Stock Account are:
    (i) Small Stores,
    (ii) Building Materials,
    (iii) Timber,
    (iv) Metals,
    (v) Fuel,
    (vi) Painters Stores,
    (vii) House Fittings,
    (viii) Miscellaneous Stores,
    (ix) Land, Kilns, etc.
    (x) Manufacture, and
    (xi) Handling and Incidental Charges.

    Note:

    Nos.(i) to (viii) may be replaced by other suitable heads, if necessary, with the approval of the Chief Engineer, who will ensure uniformity of the sub-heads throughout the department.

17. **General Accounts/ Subsidiary Accounts of Stock:**
    (a) The general account of the receipts, issues and balance of the Suspense Head "Stock" should be maintained in the Suspense Register, Form RPWA 67. A separate account should be kept in respect of each sub-head, the transactions of the several Sub-Divisions being detailed therein, as separate items and the totals of all Sub-Divisions as another. Transfers within the Division should be accounted for as Minus Receipts in the Stock Accounts of the issuing Sub-Division and Plus Receipts in the books of the receiving Sub-Division so that there may be automatic clearance of all such item.
    (b) The Subsidiary Accounts of Stock are described in Chapters 13 of FAR Volume I, Appendix X and Appendix VIB.
18. **Expenditure** booked under the sub-head "Handling and other Incidental Charges should be brought to Nil at the time of adjustment of Profit and Loss in the Stock Accounts as laid down in Para 48 of **Appendix VIA** or Para 31 of Appendix VI, as the case may be.

Miscellaneous Works Advances

19. Transactions recorded under the suspense Head **"Miscellaneous Works Advances"** are divided into following classes:
    (i) Sales on credit
    (ii) Expenditure incurred on Deposit Works in excess of deposits received
    (iii) Losses, retrenchments, errors, etc.
    (iv) Other items.

    Note 1:
    Personal Advances drawn from the Treasury, and audit retrenchments, made from bills cashed direct at the Treasury, do not appear in the accounts of Divisional Office.

    Note 2:
    Debit against **"Miscellaneous Works Advances"** would be against the name of the individual in respect of items of personal liability like deficiency in cash or stock, temporary advance, permanent advance, actual loss of cash or stock, etc. Other items of **"Miscellaneous Works Advances"** on account of errors in accounts awaiting adjustments etc., would be against the post by designation. In case of doubt, the

Superintending Engineer would decide whether the "Miscellaneous Works Advances" is to be placed against personal name of any individual or against the post.

Note 3:
An intimation of having put the amount in suspense **"Miscellaneous Works Advances"** shall be given invariably within 15 days of close of the month to the person concerned in Form RPWA 71 (perforated in triplicate and kept in a bound book) asking him to clear the same at the earliest.

20. **Sales on credit:**
When stores of any kind are sold on credit, their value (plus, if recoverable, the supervision charges referred to in Para 13 of **Appendix VIA** should be debited to **"Miscellaneous Works Advances"** under the sub-head **"Sales on credit"** so that:
(i) the accounts of stocks or works from which the materials are issued may be kept correctly, and
(ii) the recovery of the value from the Local Body or individual concerned may be watched through the regular accounts.

Note:
In each case there must be authority for the sale on credit.

21. **Expenditure incurred on Deposit Works in excess of deposits received:**
Outlay on Deposit Works is required to be limited to the amounts of deposits received. Any expenditure on Deposit Works incurred in excess of the amount deposited is chargeable to **"Miscellaneous Works Advances"** pending recovery, to effect which action should at once be taken.
22. **Losses, retrenchments, errors, etc.:**
Under the Heading, Losses, Retrenchments, Errors etc., appear the following:
(i) Deficiencies in cash or stock.
(ii) Actual losses of cash or stock.
(iii) Errors in accounts awaiting adjustment.
(iv) Retrenchments and losses of other kinds recoverable from Government Servants.
23. **Other items:**
The Head 'Other Items' is meant for all Debits, the allocation of which is not known, or which cannot be adjusted until recovery or settlement is affected or write-off ordered. The following are cited as examples:
(i) debits, the classification of which cannot at once be determined,
(ii) recoverable debits not pertaining to the accounts of a work, and
(iii) recoverable outstanding pertaining to works, the accounts of which are closed (vide Para 6 d. and Para 12 e. of **Appendix XIII A**.
24. No charges may be debited to suspense "Miscellaneous Works Advances" on the ground of absence or insufficiency of sanction or appropriation, except as provided for in **Para 21**.

Note:
The share of municipal taxes by the Government on behalf of tenants of government buildings under the provisions of note 1 of Rule 572 of FAR Volume I should be debited to this head pending recovery.

25. Items in the suspense **"Miscellaneous Works Advances"** Account are cleared either by actual recovery or by transfer under proper sanction or authority to some other Head of Account. Items or balances which may become irrecoverable should not be so transferred until ordered to be written off.
26. The Detailed Accounts of this head should be kept in Form **RPWA 67 Suspense Register.** For items failing under the class Expenditure incurred on Deposit Works in excess of Deposits received details are riot necessary as these are recorded in the **Schedule of Deposit Works, Form RPWA 65**. Foreach of the other five classes of items as separate set of folios should be reserved and all the items under each class should be detailed so that their clearance may be watched individually. An Abstract should be prepared to show the totals of all the classes.

Workshop Suspense

27. When a workshop has been established, the account of which are kept in accordance with the Appendix XA, all direct outlay on the jobs executed and on other operations of the workshop is passed through the suspense head **"Workshop Suspense"** and a separate account is kept under it of each job or

operation, so that all charges relating to each may be collected and charges of a general nature may be suitably distributed over all the jobs or operations effected, before the total cost recoverable is determined.

28. The recorded expenditure on a job is removed from the suspense account only when, and to the extent, an adjustment is effected against the deposit received or against the service or other head concerned, vide Para 10 of **Appendix XA**. This removal is affected by a credit to the account of the job. But when any charges are transferred from one job or operation to another, the transfer should be made by Plus and Minus Debit Entries.
29. On the completion of a job, all outstanding charges on it must be debited as soon as possible, to the head concerned, but in cases where this cannot be done as in the case of expenditure incurred in excess of the deposit received, the unadjusted amount should be transferred to the suspense head **"Miscellaneous Works Advances"** pending settlement.
30. The detailed account of the transactions under this head should be kept in a suitable form prescribed in accordance with the Para 2 of **Appendix XA**, the object being to maintain an account showing the cost of each job or operation and its adjustment from time to time.

THE RAJASTHAN (REGULATION OF APPOINTMENTS TO PUBLIC SERVICES AND RATIONALISATION OF STAFF) ACT, 1999

(Act No. 6 of 1999)

(Received the assent of the Governor on the 05th day of May 1999)

An Act to regulate appointments and prohibit irregular appointments in offices and establishments under the control of the State Government, local authorities, public corporations, and Universities etc. and matters connected therewith and incidental thereto.

Be it enacted by the Rajasthan State Legislature in the Fiftieth Year of the Republic of India as follows: -

1. **Short title, extent and commencement-**

(1) This Act may be called the Rajasthan (Regulation of Appointments to Public Services and Rationalisation of Staff) Act,1999.
(2) It extends to the whole of the State of Rajasthan.
(3) It shall come into force at once.

2. **Definitions** - In this Act, unless there is anything repugnant in the subject or context: -

(i) Competent authority means the officer or authority specified by the State Government by notification to exercise the powers and perform the functions of a competent authority under this Act and different authorities may be specified for different purposes with respect to different districts, different departments or different institutions;
(ii) daily wage employee' means any person who is employed in any public service on the basis of payment of daily wages and includes a person. employed, on the basis of nominal muster roll or consolidated pay either on full time or part time or piece rate basis, or as a work charged employee, and also includes any other similar category of employees, by whatever designation called, other than, those who are selected and appointed on a sanctioned post in accordance with the relevant rules on a regular basis;
(iii) Government Company means any company incorporated under the companies Act, 1956 (Central Act No. 1 of 1956) in which not less than fifty one percent
of the paid-up share capital is held by the State Government and includes a company which is subsidiary of such a Government Company;
(iv) 'local authority' means: -

(a) a Panchayati Raj institution established under the Rajasthan Panchayati Raj Act, 1994 (Act No. 13 of 1994);
(b) a municipality, constituted under the Rajasthan Municipalities Act, 1959 (Act No. 38 of 1959); and
(c) any other local bodies, corporations and Universities etc. established or declared as local bodies under any Rajasthan law for the time being in force.

(v) 'public service' means services in any office or establishment of,-

(a) the State Government;
(b) a local authority;
(c) a Government Company or undertaking wholly owned or controlled by the State Government.
(d) a body established under any law made by the Legislature of the State whether incorporated or not, including a University; and
(e) any other body established by the State Government, or a society registered under any law relating to the registration of societies for the time being in force and receiving

funds from the State Government either fully or partly for its maintenance, or any educational institution whether registered or not but receiving aid from the State Government.

Explanation. - For the purpose of this clause engagement of persons on muster rolls in respect of works for reliefs against natural calamities shall not be reliefs against natural calamities shall not be deemed to be 'public services'.

3. **Application** - The provisions of this Act shall apply to all public services.

4. **Prohibition of daily wage appointments and regulation of temporary appointments**-

(1) The appointment of any person in any public service to any post, in any class, category or grade as a daily wage employee shall be prohibited.
(2) No urgent temporary appointment shall be made in any public service to any post, in any class, category or grade without the prior permission of the competent authority and such appointments shall also be consistent with such conditions may be imposed by the competent authority.

5. **Prohibition of creation of posts:** -

(1) No post shall be created in any office or establishment relating to a public service without the previous sanction of the competent authority.
(2) Any appointment made to any post created in violation of sub-section (1) shall be invalid and the provisions of sections 8, 9 and 15 shall mutatis mutandis apply to such appointments.

6. **Prohibition of revision of pay, allowances, perquisites, honorarium, compensatory allowances etc.**- No revision of pay, allowances, perquisites, honorarium, compensatory allowances etc. in respect of any employee or elected nominated member, chairperson or any office bearer etc. of the establishments or offices mentioned under section 3 of this Act, shall be made without the approval of competent authority.

7. **Regulations of recruitment** - No recruitment or appointment other than those referred to in sub-section (2) of section 4, in any public service to any post in any class, category 7 or grade shall be made except,

(a) from the panel of candidates selected and recommended for appointment by the Rajasthan Public Service Commission where the post is within the purview of the said Commission; or
(b) from a panel prepared by a Selection Committee constituted for the purpose in accordance with the relevant rules or orders issued in that behalf; or
(c) where recruitment or appointment otherwise than in accordance with clauses (a) and (b) is permissible, from the candidates having the requisite qualifications and in accordance with the relevant rules and/ or orders.

Explanation - For the removal of doubt, it is hereby declared that nothing in this section shall apply to compassionate appointments made in favour of son/daughter/spouse of any person employed in public service who dies in harness in accordance with the relevant rules and/or orders issued from time to time.

8. **Bills not to be passed**-The Treasury Officer/sub Treasury Officer or Accounts Officer or any other officer or authority who is charged with the responsibility of passing the salary bill shall not pass such first bill of any person appointed to public service unless a certificate issued by the Appointing Authority to the effect that the appointment has been made in accordance with the provisions of section 7 or sub-section (2) of section 4 is attached to the salary bill of the appointee concerned

9. **Bar to regularisation of services** - No person who is a daily wage employee and no person who is appointed on an urgent temporary basis and is continuing as such at the commencement of this Act shall have or shall be deemed ever to have a right to claim for regularisation of services on any ground whatsoever and the services of such person shall be liable to be terminated at any time with due notice:

Provided that in the case oi workmen falling within the scope of section 25-F of the Industrial Disputes Act, 1947 (Central Act No. 14 of 1947), retrenchment compensation as may be payable under the said Act shall be paid in case of termination of services by way of retrenchment:

Provided further that nothing in this section shall apply to the workmen governed by Chapter V-B of the Industrial Disputes Act, 1947 (Central Act No. 14 of 19471.

Explanation- For the removal of doubts, it is hereby declared that the termination of services under this section shall not be deemed to be dismissal or removal from service but shall only amount to retrenchment or termination simpliciter, not amounting to any punishment.

10. **Power to give directions**- For the purpose of enforcing the provisions of this Act, it shall be competent for the State Government, the Director of Treasuries and Accounts, the Director of Inspection, the Director of Local Fund Audit Department, the concerned Chief Account Officer, Financial Advisor/ Senior Accounts Officer etc. or Head of the Department of the government, or local authority to issue such directions as may be deemed fit to their subordinates and the subordinates shall comply with such directions and where any subordinate functionary is guilty of non-compliance with such directions, it shall be deemed that such functionary is guilty of misconduct and shall be liable to be proceeded against under the disciplinary rules applicable to him.

11. **Abatement of claims**- Notwithstanding anything contained in any judgement, decree or order of any civil court, tribunal or other authority, the claims for regular appointment of all daily wage employees and persons appointed on an urgent temporary basis, shall stand abated and accordingly, -

    (a) no suit or other proceeding shall be instituted or maintained in any civil court, tribunal or other authority by the daily wage or temporary appointees against the State Government or any other employer of public services specified under sub-clause (b) to (e) of clause (v) of section 2 for the regularisation of the services.
    (b) no civil a3urtshall enforce any decree or order directing the regulation of the services of such persons; and'
    (c) all suits or other proceedings pending in any civil court, or tribunal claiming the regularisation of services shall abate.

12. **Review Committees** –

    (1) After the date of commencement of this Act, the State Government may constitute a Review committee with an officer not below the rank of a Secretary to the Government as the Chairperson and such number of members of such rank as it may deem fit to review, -

        (a) the existing staff pattern in any office or establishment employing persons belonging to any public service keeping in view the workload of such office or establishment; and
        (b) the pay scales, allowances, ex-gratia payments, bonus, pension, gratuity and other terminal benefits and perquisites applicable to the post belonging to any public service of such office or establishment keeping in view the qualifications and p b requirements of each such post.

    (2) After undertaking review under sub-section (1), the Review Committee shall submit a report along with its recommendations. The State government for such action as may be prescribed by rules made in this behalf.
    (3) The Review Committee shall regulate its own procedure for discharging the functions under this section.
    (4) All orders and decisions of the review Committee shall be authenticated be- authenticated by the chairperson or a member authorised by him in this behalf.

    Explanation - For the purpose of this section, Secretary to the government includes a Principal Secretary or Special Secretary to the government.

13. **Review committee to exercise the powers of a civil court in certain matters**-

(1) The Review committee constituted under section 12 shall, while discharging the duties under this Act, have all the powers of a civil court while trying a suit under the Code of Civil Procedure, 1908 (Central Act No. V of 1908) in respect of the following matters, namely-

(a) summoning and enforcing the attendance of any person and examining him on oath;
(b) requiring the discovery and production of any document;
(c) receiving evidence on affidavits;
(d) requisitioning any public record or copy thereof from any court or office and
(e) issuing Commissions for the examination of witnesses or documents.

(2) For the purpose of discharging its duties, the Review committee shall have the right to inspect or cause to be inspected any office or establishment referred to in sub-section (1) of section 12.

14. **Offences and punishments** –

(1) Any person or authority who contravenes the provisions of this Act shall, apart from the penalties otherwise provided for, on conviction by a competent court having jurisdiction be punishable with imprisonment for a term which shall no: be less than six months and which may extend up to two years and also with fine which shall not be less than five thousand rupees, but which may extend up to ten thousand rupees.
(2) No court shall take cognizance of offence punishable under this section except on a complaint filed by a competent authority with the previous sanction of the State Government.

15. **Penalties** –

(1) Where any holder of an elective office or any officer or functionary or other authority makes any appointment In contravention of the provisions of this Act: -

(a) in the case of the holder of an elective office, it shall be deemed that he has abused his position or power and accordingly, the competent authority, shall initiate proceedings for his removal, and
(b) in the case of an officer or functionary or other authority, it shall be deemed that he is guilty of misconduct and the competent authority shall initiate action under the disciplinary rules applicable to him.

(2) All appointments made in public service in contravention of the provisions of this Act shall be unauthorised and any payments made as a consequence of such appointments out of the funds of the State Government or of the concerned local
authority or of other bodies or institutions as specified under sub-clauses (c) to (e) of clause (v) of section 2, as the case may be, shall be deemed to be unauthorised, and the same shall be recoverable in the manner as may be prescribed, from the officer or functionary or other appointing authority who makes such appointments, and where the recovery is not possible in the prescribed manner, the same shall be recoverable as arrears of land revenue.

16. **Penalty for abettors** - Whoever abets any offence punishable under this Act shall be punished with the punishment provided for in this Act for such offence.

17. **Offences by companies** –

(1) Where an offence punishable under the provisions of this Act is committed by a company, every person, who at the time of committing the offence was in charge of, and was responsible to the company for the conduct shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:
Provided that nothing contained in this sub-section shall render any such person liable any punishment, if he proves that the offence was committed without his knowledge or that he had exercised all due diligence to prevent the commission of such offence.
(2) Notwithstanding anything contained in sub-section (1), where any offence against the provisions of this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of or is attributable to any neglect on the

part of, any Director, Manager, Secretary or other officer of the company, such functionary shall be liable to be proceeded against and punished accordingly.

Explanation - For the purpose of this section, -

(a) "Company" means a company as defined in the Companies Act, 1956 (Central Act No. 1 of 1956) and includes a university, a firm, a society or other Association of individuals; and
(b) "Director" means, -
  (i) in relation to a university established by law for the time being in force; or
  (ii) in relation to a society or other association of individuals or bodies, registered, formed, constituted or established, as the case may be, under any law for the time being in force; or
  (iii) in relation to any other institution, the person who, by whatever name designated, is empowered or entrusted with the powers to make appointments under the concerning law for the time being in force or otherwise, as the case may be.

18. **Protection of action taken in good faith** - No suit, / prosecution or other legal proceedings shall lie against any, person for anything which is in good faith done or intended to be done in pursuance of this Act or the rules made thereunder.

19. Add to of this Act shall have effect notwithstanding anything contained in any other law for the time being in force or in any rule, regulation, bye law, standing order made or resolution passed by any local authority, Government Company/Undertaking, other body or Society specified under sub-classes (b) to (e) of clause (v) of section 2, or in any judgement, decree or order of any court, tribunal or other authority.

20. **Power to make rules** –

(1) The State Government may, by notification in the official Gazette, make rules for carrying out all or any of the provisions of this Act.
(2) All rules made under this Act, shall be laid, as soon as may be after they are so made, before the House of the State Legislature, while it is in session, for a period of not less than fourteen days which may be comprised in one session or in two successive sessions &d if before the expiry of the session in which they are so laid or in the session immediately following, the House of the State Legislature makes any modification in any of such rules or resolves that any such rules should not be made, such rules shall thereafter have effect only in such modified form or be of no effect, as the case may be, however that any such modification or annulment shall be without prejudice to the validity of anything previously done thereunder.

In exercise of the powers conferred by clause (l) of section 2 read with sub-section (2) of section 4, sub section (1) of section 5, section 6, sub-section (2) of section 14 and clause (a) and (b) of sub-section (1) of section 15 of the Rajasthan (Regulation of Appointments to Public Services and Rationalization of Staff) Act, 1999 (Act No. 6 of 1999), the State Government hereby specifies the Competent Authorities for the purposes of the said Act, as under, namely, —

(1) with reference to sub-section (2) of section 4, the authority consisting of the Principal Secretary, Secretary, Finance Department and the Principal Secretary/ Secretary, Department of Personnel, Government of Rajasthan shall be the competent authority to give prior permission for making urgent temporary appointments in any public service.

(2) with reference to sub-section (1) of section 5, the Principal Secretary/Secretary, Finance Department, Government of Rajasthan shall be the competent authority to accord sanction or permission for creation of post in any office or establishment relating to a public service.

(3) with reference to section 6, the Principal Secretary/Secretary, Finance Department, Government of Rajasthan shall be the competent authority for according to approval for revision of pay, allowances, perquisites, honorarium, compensatory allowances etc., in respect of any employee or elected or nominated member, chairperson, or any office bearer etc. of the establishments or offices mentioned under section 3 of the Act.

(4) with reference to sub-section (2) of section 14, for purposes of filing complaint in competent court, the following shall be competent authority, namely: -

(i) in case of offence committed by an officer1 official of any Government Department, the concerned Head of Department.

(ii) in case of offence committed by the Head of Department, the Dy. Secretary to Govern-mint of the concerned Administrative Department.

(iii) in case of offence committed by officer/ official posted in Government Secretariat, the concerned Dy. Secretary to Government Department of

Personnel.

(iv) in case of offence committed by an officer1 official (other than the Chairman Managing Director or the Chief Executive Head) of a local authority, a Government company or undertaking wholly owned or controlled by the State Government, a body established under any law made by the Legislature of the State whether incorporated or not including University and other bodies established by the State Government or a society registered under any law relating to the registration of societies for the time being in force and receiving funds from the State Government either fully or partly for its maintenance, or any educational institution whether registered or not but receiving aid from the State 'Government, the Chief Executive of the concerned body;

(v) in case of offence committed by any officer of the government who is appointed as the Chairman Managing Director the Chief Executive Head as the case may be of a local authority, a Government company or undertaking wholly owned or controlled by the State Government, a body established under any law made by the Legislature of the State whether incorporated or not, including University and other bodies established by the State Government or a society registered under any law relating to the registration of societies for the time being in force and receiving funds from the State Government either fully or partly for its maintenance, or any educational institution whether registered or not but receiving aid from the State Government, the Secretary to the Government of concerned Administrative Department;

(vi) notwithstanding anything contained in clause (l), (ii), (iii), (iv) and (v), in case of

offence committed by an IAS/IPS/IFS Officer, the Secretary to Government, Department of Personnel.

(vii) for elected or nominated members/chairperson etc. of local authorities, Government Companies etc. or any institution receiving aid from the Government, the Dy. Secretary to Government of concerned Administrative Department.

The competent authorities as mentioned above, shall file complaint before the Court with the previous sanction of the State Government.

(5) with reference to clause (a) of sub-section (1) of section 15, the authority to whom the powers have been delegated for the removal of an elected or nominated member or chairperson under the concerned byelaws, Act, or regulation, shall be the Competent Authority.

(6) with reference to clause (b) of sub-section (1) of Section 15, the disciplinary authority as defined under disciplinary rules applicable in the public service shall be competent authority for initiating action against ally officer or functionary or other authority.

Explanation-For the purpose of this Notification Head of the Department means, Head of the Department as mentioned in Schedule "A" appended to Rajasthan Civil Services (Classification, Control and Appeal) Rules, 1958 and include an Authority declared as Head of the Department for the purpose of the said rules by an order of the Government.

DRAFT APPENDIX XII

(See Rule 36 (1) of FAR Volume I)

Rules regarding Destruction of accounts records in offices rendering accounts to Accountant General

The destruction of records (including correspondence) connected with accounts is governed by the following Paras and such other subsidiary rules consistent therewith as may, hereafter be prescribed by Government in this behalf, with the concurrence of the Comptroller and Auditor General of India: -

(a) The following shall on no account be destroyed: -

(i) Records connected with expenditure which is within the period of limitation fixed by law.

(ii) Records connected with expenditure on Projects, scheme or works not completed, although beyond the period of limitation.

(iii) Records connected with claims to service and personal matters affecting Government servant in the service.

(iv) Orders and sanctions of a permanent character, until revised.

(b) The following shall be preserved for not less than the period specified against them:

S.No.	Description of Records	Present Form No.	Retention Period
1.	**Budget** Budget Estimates/ Revised/ Supplementary estimates, Register, Schedules, Application, Statements, Month Progress Reports, etc.	1,2,3,4,5,6,7,8,9,10,11,13,14,15,15,26,28,29,30,31	3 Years
2.	**Revenue** (i) Statement showing remission of Revenue (ii) consolidated monthly statement of grants of land and alienation of land revenue	16,17	3 Years
3.	**Payment** Slip on bill, Register showing expenses by Heads of account, Statement of Liabilities, Broad sheets, Compilation and Reconciliation Sheets with A.G.	18, 19, 20, 21, 22, 23, 24, 27	3 Years
	Bill Register, Bill transit Register	59, 59A, 120, 154	One Year after Audit of A.G.
4.	Bill for refund of deposit, Application for refund of lapsed deposit, etc.		

S.No.	Description of Records	Present Form No.	Retention Period
	Register of Contingent Charges, Register of Detailed bills, Stock Register of Service Postage Stamps, Register showing Service Postage Stamps used and Balances	104,105, 114,115, 116	One Year after Audit of A.G.
	Application for long term advances	157,158	One Year after Audit of A.G.
	Advice to treasury, Vouchers, pertaining to contingencies, Refunds, etc., Indent for Service Postage Stamps, Deposit repayment order and voucher, Detailed disbursement account of advances, Bill of P.F., Application for refund and lapsed deposit, challan/invoices for inter-departmental adjustment, Voucher for emergent petty advance out of permanent advance	106,107, 108,109, 110,111, 112,113, 117,120, 121,122, 125,154, 172, 189	3 Year after Audit of A.G.
	Salary Bill along with Schedules of deductions, statements, Increment certificate absentee statement, Indemnity Bond, Recoveries acquittance Rolls, etc.	62,63,64,65, 66,67,68,69, 70,71,75,76, 77,78,79,80, 81,84,85,86, 87,87a,88,90,92,100	35 Years
	Statement & Schedule of Income tax deductions	82, 82a, 83	One Year after Audit of A.G.
	Expenditure Sanction, Particular of accommodation allotted	86a	One Year after Audit of A.G.
	T.A. Bill	72,94,95,95a,96,97	One Year after Audit of A.G.
	Register of Trunk Call, Register of rants	116	One Year after Audit of A.G.
	Perches case cases Sale of Tender form register tender receipt register, tender notice, tender form etc.	Sr New Form No.1,2,3,4,5,6,7	After completion of supply & refund of security deposit and one year after audit by A.G.
	Register of interest-bearing deposits		Permanent
	Survey Report, Sale Account, Register of surplus, obsolete/Unserviceable stores		One Year after disposal

S.No.	Description of Records	Present Form No.	Retention Period
	Muster Roll		2 Years of payment and audit
	Estimates		One Year after Audit
	M.B. etc.		After completion of work and payment of final bill Refund of security deposit and one Year after audit by A.G.
	Documents relating to Contract and agreement	Sr. (New form No.8, 9)	5 Years after the contract/agreement is fulfilled and 2 Years after audit by A.G. In case of audit objections, files and other documents shall not be destroyed till settlement of audit objection or review by Public Accounts Committee.
	Cash Book Register for Watching Encashment of bills	48,49,50, 173	15 Years
	Register of M.O./ cheques /drafts etc. received	51	
	Register of payment by M.O. & Bank drafts	103	
	Ledger	54	
	Receipt Counterfoil	55,56,57	20 Years
	Cheque book counterfoil, party used/blank cheque books		Till audit and it is certified that they are no longer required
	Preliminary acknowledgement of the receipt of a cheque register	52	2 Years
	Register of cash Challan	58	
	Challan		Permanent
	Passbook of P.D. Account	155	15 Years
	Loans and advances individual ledger	156	Permanent
5.	**Establishment**		

S.No.	Description of Records	Present Form No.	Retention Period
	Register of Pay and allowances	73,74,93	3 Years
	Establishment Register	98,99,102	Permanent
	Register of Increments, T.A. Bill Register/ Register of Undisbursed Pay and Allowances		
	Annual certificate of deductions	55a	One Year
	No Demand Certificate	89	One Year
	Surety Bond for temporary Govt. servant		One Year after repayment of advance
	Application for leave, Casual Leave Register	45	One Year
	Attendance Register	159,160	
	service book/e-service Records	36,37,46, 190	3 years after retirement or death and sanction of pension etc.
	Security bond given by Govt. servant		Permanent
	Fidelity Bond of Insurance Companies		2 Years
	Certificate of Transfer of Charge, Handing over/charge report	43,44	One year
	Surety Bonds of Govt. servants		3 Years after the Bond ceases to be enforceable
6.	**Grants-in-aid**		
	Bond for grant-in-aid, utilisation certificate for grant-in-aid		3 Years after audit & expiry of period for which bond was taken
	Bill for grant-in-aid, bill for Scholarship/stipend	118, 119	3 years after audit
	Register of Assets & Block Account of assets acquired out of Govt. grants		Permanent
7.	**Loans and Advances**		
	Bond for grant of loan, written undertaking for loans by Govt. companies, etc., utilization certificate for loans		Permanent

S.No.	Description of Records	Present Form No.	Retention Period
	Annual statement of loans and advances, Bill		3 Years
	Bill for Loans and Advances		3 Years after audit
	Detailed Bill		3 Years after audit
	Register of Loans & advances Register of irrecoverable Loans and Advances		permanent
8.	**General**		
	Passbook of P.D. Account	155	
	Application for advances, etc.	157,158	
	Stock register for Stationery	161	
	Indent for issue of Stores		
	Dead Stock Register	162	
	Register of Misappropriation etc.	163	
	Register of Caution Money Deposit		
	Register of Deposit & Repayments	171	
	Register of Recoveries	60	
	Register of Special recoveries	61	
	Register of Buildings		
	Files and record relating to long term loans and advances to the Government servant in connection with purchase/ construction of house, repair of a house, purchase of motor conveyance	-	Issue of "no-dues certificate" after full recovery of loans and advances with interest and audit of accounts by A.G. or issue of P.P.O. by the pension department, whichever is earlier.

Note:

(a) Before any salary bill are destroyed, the service book/e-service Records shall be verified.

(b) Where a minimum period after which any record may be destroyed has been prescribed, Heads of departments may order in writing the destruction of such records in their own and subordinate offices on the expiry of that period counting from the last day of latest official year covered by the record.

(c) Heads of Departments shall be competent to sanction the destruction of such other records in their own and subordinate offices as may be considered useless, but a list of such records as properly appertain to the accounts audited by the Indian Audit and Accounts Department shall be forwarded to the Accountant General for his concurrence in their destruction before the destruction is ordered by the Head of the Department.

(d) Full details shall be maintained permanently in each office of all records destroyed from time to time.

Instructions:

(1) The retention period specified above in the case of a file is to be reckoned from the years in which the file is closed (i.e., action thereon has been completed) and not necessary from the Year in which it is recorded.

(2) In the case of records other than files, e.g., register, the prescribed retention period will be counted from the Year in which it has ceased to be current.

(3) In exceptional cases, a record may be retained for a period longer than that specified, if it has certain special features or such a course is warranted by the particular Head of Department. In no case, however, will a record be retained for a period shorter than that prescribed.

(4) If a record is required in connection with the disposal of another record the former will not be weeded out until after all the issues raised in the later have been finally decided, even though the retention period marked on the former may have expired in the meantime. In fact, the retention periods initially marked on such records should be consciously reviewed and, where necessary, revised suitably.

DRAFT APPENDIX XIII
(See Rule 505 (1)(d) of FAR Volume I)
Works Accounts

I - GENERAL

1. Initial Records

The initial records upon which the accounts of works are based are enumerated below:

a. Measurement Books; and
b. Expenditure on erstwhile work charged staff to be transferred to specific works as per the decision of Finance Department vide Circular No. F2(3) Finance Department/Expenditure III/97 dated, 04.03.1998.

2. Initial Accounts and Vouchers

Initial accounts and vouchers connected with charges relating to Work must invariably specify:

a. The full name of the work as given in the estimate;
b. The name of the component part (or "Sub-Head") of it, if separate accounts are kept up for the several component parts; and
c. The charges (if any) which are of the nature of recoverable payments and the names of the contractors or others from whom recoverable.

Note:

(1) Normally no charge is to be incurred on behalf of contractor but in case of recoverable charges, where such expenditure incurred under the order of competent authority, it should be seen particularly that the contractors or others on whose behalf of charges are incurred do not get the benefit of any concession to which they would not be entitled if they had themselves incurred charges.

3. Mode of Accounting/Classes of Transaction in Works

a. Expenditure on construction or maintenance of a work, as also receipts appertaining to works may be broadly divided into three classes:
   i. cash transactions;
   ii. stock transactions; and
   iii. adjustment transactions

   These charges/ receipts are recorded in the Cash/Stock Accounts and Transfer Entry Books respectively.

b. Transactions such as charges incurred or receipts obtained in Divisions or Departments, Governments, materials recovered from/to them or services rendered by/ to them or there may be cash receipts/recoveries which are to be taken in reduction of expenditure, in accordance with the Rules in FAR Volume I, are also accounted for in any of the three modes of accounting referred to in **para 3.a.**
c. **Works Accounts:** All these transactions pass into the general accounts of the Division in the manner described in the rules of **Chapter 18 of FAR (Works Monthly Accounts)** and are then consolidated into the general accounts of the State. As, however, the units of classification adopted in the general accounts in respect of expenditure are certain Heads of Account and not individual estimates for works or contractor accounts, it is necessary to maintain separate accounts in Sub-Divisional and Divisional Offices for recording (1) the cost of individual works; and (2) the transactions of individual contractors. These are known as "**Works Accounts".**

4. Object of Works Accounts

a. Although the primary object of the accounts of works is to exhibit simply, but accurately, the actual cost of work done, however, the Rules frequently require the upkeep of separate accounts for the several

component parts of a work which are not required to attain this object. There are two main reasons for this:

i. In the first place, it is often desirable to have details which will satisfy the need for statistical information and for analysis of the comparative cost of various classes of works, and various types of buildings, etc.; and

ii. The more important reason, however, is that, in the case of the larger works, especially, if the period of construction is prolonged one, it would not be possible for the Divisional Officer to exercise efficient financial control over the recorded transactions of the cost of a work if only the total cost were recorded in the accounts of the work.

b. The Divisional Officer's personal knowledge of the executive arrangement for the execution of a work, and of the actual progress of work, must be supplemented by a comparison, monthly, of the cost as recorded in the accounts with the value received in the shape of work done. This monthly comparison is obviously impossible unless the total cost is split up into convenient parts in such a way that, as far as possible, the cost of each distinct part may be compared with the work done thereon.

5. Charge on Account of General services

In recording the cost of an individual work in the accounts, no attempt is made to include therein any charge on account of general services, like Establishment and Tools and Plant, the entire cost whereof is adjusted in the general accounts under the prescribed heads of classification. But if any service connected with working estimate for a work is rendered by another Division or Department and the claim made by it includes an authorised charge on account of such general services, such charge may be accepted and adjusted in the accounts of the work as part of the cost of the work in the same way as if the service had been rendered by a contractor.

Note:

(1) When the cost of special tools and plant is included in the cost of a work under **para 63 Appendix VIA**, the paras in this Appendix regarding numerical lists or returns will apply mutatis-mutandis and adjustments on account of the cost of tools and plant transferred to other works, Divisions or Departments, will be governed by the para 78 Appendix VIA.

(2) The cost of special establishment employed on the acquisition of land when chargeable to the accounts of the works concerned under **Rule 429 of FAR Volume I** should be treated as a part of the Works expenditure.

(3) Lump-sum charges of Establishment and Tools and Plant recoverable from other Governments and Departments, for works executed for them as a standing arrangement, should not be included in the accounts of the works but dealt with under the provisions in Appendix-V.

II - CASH PAYMENTS

6. General

a. Wages paid to erstwhile Muster-Roll/Work-Charged staff by preferring bills on Treasuries do not form part of the Works Accounts, at the stage of payments. Eventually, cost of direct labour transferred to specific works, when accounted for will get reflected in Works Accounts through Transfer Entries. Therefore, cash charges on works consist of payments to contractors, suppliers and others for work done or other services rendered, including other Divisions, Departments and Governments, where monetary settlements are effected by the Divisional Officer without the intervention of the Accountant General.
b. The cost of materials procured specially for works on credit is charged to the accounts of works by transfer credit to the Suspense Head **"8658-Suspense Account - Material Purchase Settlement Suspense Account"**, but payments to suppliers are governed by the same Rules as payments to contractors for work done.
c. The general rules relating to cash payments and vouchers provided in Rule 145 of FAR apply to all these classes of payments. Only special rules are, therefore, set-forth in this appendice.

7. Departmental Labour

a. Pay and allowances of all persons including erstwhile work charged establishment engaged departmentally for the execution of works should be drawn on establishment bills through Treasuries/ Sub-Treasuries as for other permanent and temporary employees of the Division, and initially charged to the Sub-Head "Execution" under Minor Head "Direction & Administration".

b. **Decision :** As per Finance Department circular no. F.2(3)FD/Exp III/97 dated 03-04-98, from 01.04.98 and onwards, 3% of works outlay on Capital works, Minor works, maintenance works, where the estimate provides for cost of labour component also, shall be transferred from the major, minor, detailed head under minor head "Direction and Administration" or any other head of account where the pay of erstwhile work charged establishment/muster roll labour is initially booked (at the time of drawing the funds through salary bills from respective treasury), by debit to the work concerned by a regular monthly transfer entry order. In the monthly account for March, it should be pertinently seen that appropriate debit @ 3% has been afforded to the works concerned, by minus debit to the minor head "Direction and Administration" or sub-head "Execution" etc.

8. Labour Engaged Through a Contractor

In a case of great emergency, it may sometimes be found works executed in emergency through emergency otherwise than through a contractor. Should it be possible, in such a case works should be got done as per the provision of RTPP Act/Rules. It is expedient to pay the contractor, at suitable rates, on the basis of work actually executed. But if, as in the case of urgent repair of canal breaches, this method of payment is not practicable, it is permissible to pay the contractor on the basis of the number of workmen employed, day by day, his own profit or commission being either included in the rates allowed or paid separately in lump sum or at a percentage rate. When this course is adopted a report of the numbers of workmen of each class employed day by day should be made by the Junior Engineer-in-charge of the work daily to the Sub-Divisional or Divisional Officer or to Assistant Engineer in Form RPWA 22 to enable him to keep a check, on the expenditure and to deal with the contractor's claim, when received to avoid disputes with the contractors, they should be- encouraged to sign the daily reports in token of their acceptance as correct. No separate travelling expenses shall be paid to contractor or labour.

Note: The use of the Measurement Book (**Rule 506 of FAR Volume I**) is not permissible in such cases.

III - ISSUE OF MATERIALS

A. GENERAL

9. Introduction

a. The Finance Department, Government of Rajasthan vide circular No. F1(3)/FD/GF&AR/2014 has laid don following guidelines regarding stock management and procurement.

vi. Works/Forest Departments will ensure stock management will preferably be handled on turnkey basis. Provisions/ terms/ conditions will be recorded in new bids by the works/forest departments for this purpose.
vii. Entries and effect of Storage charges on the works transactions will not be allowed in new system.
viii. Old balances under stock suspense/MPSSA/MPWA/Cash settlements/cash should be identified and cleared on top priority (positively upto 31/03/2016) by all works departments as per prescribed norms.
ix. New Budget provisions under stock suspense heads will not be considered from 01/04/2016.
x. Departments will have to submit their justified requirements (if any) on file to the Finance (Budget/ Exp) Department within 7 days for this purpose.

b. Issues of materials to works, whether from stock or by purchase, transfer, or manufacture, are divided into two classes:
   i. **Issues to contractors:** Issues of materials to contractors with whom agreements in respect of completed items of work, i.e., for both labour and materials have been entered into; and
   ii. **Issues direct to works:** Issues of materials when work is done by contractors whose agreements are for labour only.
c. If any usable material is received during excavation of site or cutting of hill area etc, the said material shall be property of the government and the material so received shall be entered in MAS register and will be issued to the bidder/contractor for usage, the cost of the material will be recovered from the contractor as per rate decided by the BSR committee.

Note: A contractor should not be asked to take delivery, direct from a firm, of articles required for a work as it may lead to fraud.

10. Cement Register

A Cement Register shall be maintained in **Form RPWA 55** for account of receipt and consumption of cement at different work sites. Sub-Divisional Officers shall check the register and the relevant cement stores, whenever they inspect the works but at least once a month, and periodically by the Divisional Officer.

11. Site Order Books

Site Order Books in **Form RPWA 56** shall be kept at site of every work in the manner prescribed in Manual of Orders/ instructions of the Administrative Department concerned.

12. Sub-Standard Works

Detailed Instructions for removal/rectification of sub-standard work/rejection of materials shall be laid down in Manual of Orders/instructions of the PWD Manual/Administrative Department concerned.
Conditions of contract shall always provide for payment for sub-standard work, rectification of defects/substandard work - payment at reduced/part rates. See Para 33.15.1 of P.W.D. Manual of Orders Part-II issued by the State Government vide No F.3/902/AS/ Sec 3/82 0 72V dated 29/1/1982 and as amended from time to time.

B. ISSUES TO CONTRACTORS

13. General Conditions for issue to contractors

a. The issue of materials to contractors who have contracted for completed items of work is generally permissible only in the following circumstances:
   i. When, under the contract conditions, the supply of imported materials is to be arranged for by the Government.
   ii. When in the interest of work, or with the object of utilising existing stocks of materials, it is desirable to arrange for the supply of certain other materials as well, and a condition to this effect has been inserted in the contract.
   iii. No new procurement shall be made for supply to contractor, when contract is for completed items of work with material.

iv. The procurement of material may be made in exceptional cases only and that to direct chargeable to work. The detailed account of materials issued direct to work as per para 19 of this appendix.

b. In both cases, the contract should specify:
   i. the materials to be supplied by the Government for use on the work,
   ii. the place or places of delivery and
   iii. the rates including the carriage and incidental charges rates when the materials are to be issued from stock, to be charged to the contractor for each description of material.

c. The contractor should be held responsible for obtaining from the Government all such materials required for the work and for making payment therefore by deduction from his bills, at the rates specified regardless of fluctuations in the market rates or in the issue rates of the Division.

d. Avoid mentioning rate of materials in documents, it should be issue rate which include cost of material plus GST plus Storage charges and other charges as defined under Para 22 of Appendix *VIA*.

Note 1:

The rates including the carriage and incidental charges when the materials are to be issued from stock, to be charged to the contractor for materials to be supplied, should be definitely specified, vague quotations, e.g. "at stock rates" being avoided; and if, intending contractors had been told that the materials would be supplied at a certain rate and asked to tender on that assumption then that rate should be adhered to in the contract.

Note 2:

Similarly, the rates to be allowed to the contractor for items of works should definitely be stated. But if, for any special reasons, the contract provides for the payments for work done to be made at a specified percentage below or above the rates entered in the sanctioned estimate of work. it should be stated in clear terms in the contract that the deductions or additions, as the case may be, of the percentage, will be calculated on the gross, (and not the net) amount of the bills for work done, and in fixing the percentage, it should be borne in mind that the calculations will be so made.

e. No carriage and incidental charges are borne by the Government for moving the materials beyond the place where the contractor has agreed to take delivery thereof.

14. Cases where other materials supplied to contractor for use on works

a. **Material which already exists in government stocks before the execution of a contract:**
   i. If at any time subsequent to the execution of a contract on a through/completed rate basis, the contractor desires to issue to him, for use on a work, of material which exist in government stocks but the supply whereof by the Government was not provided for in the contract, the material should not be issued except with the express authority of the Superintending Engineer, who should specify in each case the rate to be charged for the materials inclusive of delivery at the place where they are stored.
   ii. When submitting such a case to the Superintending Engineer, the Divisional Officer should elucidate the circumstances which gave rise to this contingency and should also add his recommendations in respect of the rates to be recovered for such materials.
   iii. The rate charged for the materials should be the issue rate including storage plus handling and incidental charges and supervision charges or market rate or the BSR of the material in question plus or minus the tender premium for the items, whichever is the highest.
   iv. No carriage and incidental charges should be borne by Government in connection with the supply.
   v. In case of non-scheduled rate items, the current market rate at that specific period should be ascertained and adopted.

   Note: The intention of this Para is to prohibit the supply of materials to contractors with the object of giving them financial aid, the grant of which is governed by the **Rule 529 and 530 of FAR Volume I**.

b. **Issues of stock materials to contractors for bona fide use on works:** Issues of stock materials to contractors for bona fide use on works, when issues are part of contract, are exempt from the usual charges of 10 percent on account of supervision, and contingencies, which is made when stock materials are sold to the public.

c. **Scarce materials stipulated in all the contracts:** Scarce materials like cement and steel are mostly stipulated in all the contracts, for issue for the exclusive use and consumption on the works for which they are issued in order to avoid pilferage and misuse of such stores, if issued in bulk. the issue should be regulated and restricted to the actual requirement. If contractors requested to arrange supply, then storage charges and other charges should be recovered. See Para 15.a. of this Appendix.

Note:
It is also incumbent on the part of the Divisional Officer to check the comparison of the consumption of scarce materials like steel and cement with the theoretical calculations at various intermediate stages to avoid pilferage and misuse. in accordance with the relevant clauses of the agreement Each diameter of steel bar issued should he treated as an individual item while comparing the actual consumption with theoretical calculation

15. Accounting Procedure of Issue to Contractors

a. All materials required for issue to a contractor under any of the provisions of *Para 13 and 14 of Appendix XIII*, should be made over to him, on a regulated scale and restricted to actual requirements, whether from stock or by purchase, manufacture or transfer, and an unstamped, but dated acknowledgment, detailing full particulars of the materials including the rates and values chargeable to him should at once be taken from the contractor. The issue of materials should simultaneously be entered in the account of materials issued to contractors Form RPWA 35A–(a numerical account running for the whole contract period, showing quantities of every item received, issued during the month and progressive, and balance at the end of the month).

b. When the materials are obtained by purchase, full details of the articles received should at once be entered in a Measurement Book, Form RPWA 23 in the manner prescribed *and also details regarding material receipts from various sources should be recorded and certificate also provided and quantity received for the work should mention the concerned purpose of receiving the material*.**)**

c. On the authority of the contractor's acknowledgment, the cost recoverable from him under *Para 13 and 14 of Appendix XIII.,* as the case may be, should be debited at once to his personal account by charge to the Suspense Head **"Contractors -Other Transactions"** in the account of the work concerned. This adjustment should be affected by affording credit to the head concerned, as indicated below:

S. No.	Source of receipt of material	Head of Account to be credited	Value to be credited
1	Stock (including Manufacture)	Stock	At Issue Rates
2	**Transfer from another work:** (i) When issued direct to work (ii) When issued to contractor	 (i) Work concerned (ii) Contractor's other Transactions of work concerned	 (i) At a valuation made at current market rate under *Para 20.d.* (ii) Issue Rates as per Agreement of the work concerned
3	Transfer from another Division/Department/ Government	**8658**-Suspense Account, Material Purchase Settlement Suspense Account	At Rates charged by the Division/ Department/ Government concerned.
4	Supplier	-Do-	At Rates payable to the suppliers under the Contract.

If the amount thus credited differs from the charge made to the Contractor's Account, the excess of the former over the latter should be treated as additional final outlay under separate sub-head "Additional Charges for material issued to contractors".(plus or minus, as the case may be) on the work contracts.

d. **Recovery from a contractor on account of the cost of materials issued to him for use on a work** The recovery from a contractor on account of the cost of materials issued to him for use on a work should

ordinarily be made by deduction from the first bill authorising an advance payment or an on account payment to him for the work. Should however, a lump-sum recovery be undesirable in any case the Divisional Officer may permit, for recorded reasons, the recovery to be effected gradually as the materials issued to the con1ractor are actually used in construction and the items of work in which they are used are paid for whether by an advance payment or by an on account payment.

e. **Sub Divisional Officers should maintain a numerical account:** As the issue of materials to contractors under the foregoing Paras is permissible solely for the bona fide requirements of government works, Sub Divisional Officers should maintain a numerical account in Form RPWA 35A so as to ensure that the aggregate of the quantities of any or all materials issued to a contractor, from time to time, for use on a work remains within the estimated requirements of his contract, vide Para 15.a. The precaution is particularly necessary when the rates at which any materials are issued under Para 13 are lower than the prevailing market rates or the latter are expected to rise appreciably.

Note

(1) Copy of Form RPWA 35A shall accompany every Running Account Bill of contractors to enable Sub-Divisional Officer to exercise required physical and financial checks, without which no bill shall be passed.

(2) A Recovery and Theoretical Consumption Statement in regard to consumption of Cement, Steel and Bitumen and other important/costly items shall be attached with every running bill in prescribed form.

16. Return of Surplus Materials (Stores supplied by Government)

a. If the Specification or Schedule of Items provides for the use of any special description of materials to be supplied from Engineer-in -charge's stores, or if it is required that the contractor shall use certain stores to be provided by the Engineer-in-charge as shown in the schedule of materials annexed to the Contract Agreement, the Contractor shall be bound to procure and shall be supplied such materials and stores as are from time to time required to be used by him for the purpose of the contract only, and the value of the full quantity of the materials and stores so supplied at the rates specified in the said schedule of materials may be set off or deducted from any sums then due, or thereafter to become due to the contractor under the contract, or otherwise, or against, or from the Performance Guarantee and Security Deposit or the proceeds of sale thereof, if the same is held in Government Securities, the same or sufficient portion thereof being in this case sold for the purpose.

b. Notwithstanding anything to the contrary contained in any of the clause of the contract and/ or in this code, all stores/ materials, so supplied to the contractor or procured with the assistance of the Government, shall remain the absolute property of Government and the Contractor shall be trustee of the stores/materials so supplied/procured and the said stores/materials shall not be removed/disposed off from the site of the work on any account and shall be at all times, open to inspection by the Engineer-in-Charge.

c. Any such stores/materials remaining unused shall be returned to the Engineer-in-charge at a place directed by him or if by a notice not to be take back for stores/materials, the Contractor shall have no claim for compensation on any account of such stores/materials, so supplied to him as aforesaid and not used by him or for any wastage in or damage to any such store/materials.

d. On being required to return the stores/materials, the Contractor shall hand over the stores/materials on being paid or credited such price as the Engineer-incharge shall determine, having due regard to the condition of the stores/materials.

e. The price allowed to the Contractors, however, shall not exceed the amount charged to him, excluding the storage charges, if any, less deduction on account of any deterioration or damage of material while in custody of the Contractor to be decided by the Engineer-in-charge whose decision will be final and binding.

f. In the event of breach of the aforesaid condition, the Contractor shall, in addition to throwing himself open to account for contravention of the terms of licenses or permit and/or for criminal breach of trust, be liable to Government for all advantages or profits resulting or which in the usual course would have resulted to him by reasons of such breach.

g. Provided that the Contractor shall be

   i. in no case be entitled to any compensation or damages on account of any delay in supply or non-supply at all of any such materials and stores.

   ii. bound to execute the entire work if the materials are supplied by the Government within the scheduled time for completion of the work but if a part only of the materials has been supplied

within the aforesaid period, then the Contractor shall be bound to do so much of the work as may be possible with the material and stores supplied in the aforesaid period.

17. Completion of the rest of the work

a. For the completion of the rest of the work the Contractor shall be entitled to such extension of time as may be determined by the Engineer-in-charge whose decision in this regard shall be final.
b. Surplus materials which were originally procured by the contractors for themselves can also be taken over by the Government, if required for use on other work-in-progress, only on special arrangements and at the prevailing market rates (i.e., rates at which the article or articles of similar description can be procured at a given time at the stores godown from the public market suitable to the Division for obtaining a supply thereof).

18. Tools and Plant lent for use

Para 13 to 15 do not apply to Tools & Plant. Articles borne on the Tools & Plant Account of the Division may, in accordance with any departmental rules on the subject, be lent temporarily to Contractors for use on government works being executed or maintained by them. See **also**, Para 65 and 68 of *Appendix VIA*

C. ISSUES DIRECT TO WORKS

19. Detailed Account of Materials Issued

a. In all cases, materials issued direct to a work should, as soon as received, be brought to account as indicated below:

S. No	Source of receipt of material	Head of Account to be debited	Value to be credited	Mode of effecting adjustment of cost
1	Stock (including manufacture)	Stock	At the issued rates	Stock Account at the end of the Month
2	Transfer from another work	Work Concerned	At valuation made as per Para 20.d.	By Transfer Entry
3	Issue lo the Contractor	Suspense Contractor's other Transactions of work concerned	Issue Rates as per Agreement of the work concerned	--------do----------
4	Transfer from another Division/ Department/ Government	8658-Suspense Account Material Purchase Settlement Suspense A/c	At Rates charged by Division/Department/ Government concerned	--------do----------
5	Supplier	Work or Material Purchase Settlement Suspense account as the case may be	At Rates payable to the supplier under the contract	Work or Transfer Entry

The full value should be debited to the work and the quantities entered in the Register of Materials-At-Site Account, Form RPWA35.

b. In the case of materials received direct from suppliers or other sources, full details of the articles received should at the same time, be entered in Measurement Book, Form RPWA 23, with the full name of the work as entered in the estimate in which full details of work to be mentioned.

c. When materials are issued direct to a work to be done through Contractor on labour rates, their cost is debited to the Suspense Head **"Material",** in the accounts of the work should be entered in MB.

d. A detailed Numerical Account of items of materials showing the receipts, issues, and balances, should be kept in Form RPWA 35, so that the total Issues of each item may be watched with reference to the estimated requirements. Copy of M.A.S. Account (Form RPWA 35) shall be submitted with the Monthly

Account to the Divisional Officer for scrutiny.

20. Disposal of Surplus Materials

a. Materials issued to works in excess of requirements, may be transferred to stores provided that they are serviceable and required for use in the Division and value brought to Stock Accounts.

b. All surplus materials at site of work, which have been completed or stopped or on which outlay has been prohibited for any considerable length of time, should, if likely to be of use on other works within a reasonable time be transferred to works-in-progress, or brought on to the Stock Account their value being credited to the work to which they were originally issued and debited to the work to which they are transferred or to the Stock Account, as the case may be. Such shall also be entered in MB indicating source of material and rate.

c. No credit should be allowed to a work on account of surplus materials, if they are unlikely to be of any use within a reasonable time but a list of all surplus materials should be maintained in the Sub-Divisional and Divisional Offices as a supplement to the Half-Yearly Balance Return of Stock, unless the Superintending Engineer considers this unnecessary.

Note: These Paras do not apply to surplus materials which were originally procured by Contractors for themselves or were issued to them and charged off to their accounts under Para 15.a. See Para 16 and 17.

d. Materials returned to store or transferred to other works should be priced within current market rate, any resultant loss or profit being credited to the work to which they were originally issued, and the disposal of materials being shown in the Materials -at-Site Accounts also.

e. The surplus material can also be issued to the concerned contractor at issue rate plus supervision charges.

f. The loss by the disposal of surplus materials less than the original value should be debited to the work for which the stores were originally purchased.

21. Verification of Unused Balances

a. Unused balances of materials charged direct to works should be verified, at least once a year in the manner prescribed in *Para 51 of Appendix VIA*. Whenever the verification is made, a report of verification of the materials should be prepared by the Sub-Divisional Officer in Form RPWA 99 and submitted to the Divisional Officer.

Note: The *Para 52 and 53 of Appendix VIA* regarding verification of stock apply mutatis mutandis to verification of materials-at-sites of works with the exception that the value of materials found in excess and recoveries of shortages/losses. if any, should be credited or debited to the appropriate sub-heads of the work.

b. Similar verification of the unused balances of materials must invariably be made on the completion of work. But, on or before the completion of work, when materials are not required for use in construction, steps should first be taken to dispose off all surplus materials by transfer or sale so that:

i. the accounts of the work may promptly receive such credits as may be admissible under *Para 20* ~~,~~

ii. the balance at debit of Suspense Head "Materials" may, as far as possible, represent the net cost of the materials actually used in construction, and

iii. the surplus balances awaiting clearance may be reduced to a minimum. The valuation of the material should be done in the divisional office.

~~c.~~ If the Officer or subordinate in charge of a work, the accounts of which are kept by sub-heads, is transferred before the Accounts of it, are closed, the unused materials-at-site of the work should be verified by the Relieving Officer in company with the Relieved Officer and the report prescribed in *Para 21.a*. should be prepared by the Sub-Divisional Officer or Assistant Engineer and submitted to the divisional office.

d. The physical verification of unused materials under each item with the balance shown in Form RPWA 35 should be made annually in respect of all works, the accounts of which were opened on the last day of the official year, but it is not necessary that the balance should be verified at the close of the year, if ·

   i. the work has been under construction for not more than three months;

   ii. the accounts of the works are expected to be closed within three months; or

   iii. the balances were verified at any time during the year.

e. After the completion at a work. materials issued by the Department. theoretical calculations of all the items of materials used on the work should be made in the register showing the clearance of Suspense Head "Materials", Form RPWA 38, and compared with the quantities issued as per Form RPWA 35. On the basis of theoretical calculations, the suspense "Materials" should be cleared by debiting the cost of materials to the work at the Issue Rates or the Market Rates (in the case of items not borne on the Stock of the department) prevailing at the time of completion of the work, any plus or minus balance will be borne by the work.

IV - ADJUSTMENTS

22. Adjustments

In addition to cash payments and issues of materials, there are other transactions relating to the accounts of works, which are of the nature of adjustments usually recorded in the Transfer Entry Book of the divisional office. The detailed Rules governing such transactions are given in Appendix XIVC.

APPENDIX XIII A

(See Rule 505 (2)(c) of FAR Volume I)

WORK ABSTRACTS

A. INTRODUCTORY

1. Introduction

a. An account of all transaction relating to work during a month, whether in respect of cash, stock, or other charges, should be prepared by the Subdivisional or Divisional Officer in one of the Works Abstract Forms.

i. In the case of **Major Estimates**, a separate account should be maintained for each sub-head estimated to cost not less than Rs. 50,000/- and (in absence of orders of the Divisional Officer to the contrary) the remaining sub-heads should be lumped together.

ii. For such works and for those **Minor Estimates**, the accounts of which the Superintending Engineer or other sanctioning authority may desire to be kept by sub-heads, the detailed Form of Works Abstract A, Form RPWA 33, should be used.

iii. For **other Minor Estimates**, the simpler Form of Works Abstract B, Form RPWA 34, should be used, in which the account of the final outlay is not kept by sub-heads.

iv. The estimate, account and completion certificate of petty works are, ordinarily, prepared on a single form Petty Works Requisition and Account, Form RPWA 32, and separate Works Abstracts are not necessary.

v. But when the accounts of the works involve transactions which cannot be suitably recorded in part IV of Form RPWA 32, (e.g., advance payments. secured advances or other transactions of Contractors) the accounts should be kept on the simple form of Works Abstract Form RPWA 34.

Note:

(1) Percentage charges on account of establishment, tools and plant, and accounts and audit, and pensionary charges levied on Works expenditure under Para 5 and 11 of Appendix V should not be shown in Works Abstracts and Registers of Works, though they are eventually included in the Cost of Works, vide note 2 below *Rule 550 of FAR Volume I*.

(2) In the case of Major Works executed through contractors with whom Agreement for completed items of works have been entered into, all necessary details i.e., up-to-date quantities, rates and amounts paid for each item of work as well as totals pertaining to each sub-head are available in the contractor's bills. The maintenance of accounts by sub-heads is, therefore, not necessary in such cases.

(3) In the case of work done departmentally or through contractor, where the contract is for labour rates, only sub-head accounting may be confined to Major Works only.

(4) Works Abstract may not be maintained sub-head wise in case of works executed through contractors, the contract being for completed items of work.

~~b.~~ Ordinarily, there should be one Works Abstract monthly for each working estimate. but if the estimate is for a large work which is divided into several sub-works, it will usually be found convenient to prepare a Works Abstract separately for each sub-work.

B. CLASSIFICATION AND RECORD OF FINAL CHARGES

2. Major Estimates (i.e., Exceeding Rs.5 crore)

a. The division of a Major Estimate into sub-heads for the purposes of accounts is guided usually by the classification sanctioned in the Abstract of the Estimate.

i. If it is intended to purchase or supply of materials and to employ labour for construction separately (whether by contract or by departmental agency), the Abstract of the Estimate should be so framed as to show separately for each distinct item Artificer's Work i.e.,

   A. cost and quantity of labour; and
   B. cost of materials.

ii. But if this is not the case, e.g., when any item of work is to be executed by contract and it is proposed to contract for the completed items of work, the Abstract of the Estimate may show merely the quantity and cost of each item of work. See *Rule 483 of FAR Volume I* the abstract of the estimate may under instructions of the S.E. be framed merely. The quantity and cost of each completed item of artificer's work.

iii. In all cases, miscellaneous charges of a general nature, which do not pertain to any sub-head in particular, may be treated as separate sub-heads being grouped under one or more heads e.g., "Contingencies" etc., See Rule 484 *of FAR Volume I*.

Note: When the number of sub-heads of an estimate is large, it will be found convenient to assign a number to each sub-head and to prefix this number to the name of the sub-head, wherever it is used on Vouchers. Works Abstracts Registers of Works or other Accounts.

b. After an estimate has been sanctioned, it may be decided to make a change in the method originally contemplated for the execution of the work. In such a case, the original abstract should be recast in accordance with the instructions laid down in *Para 2.a.*. The details of cost and quantities already approved by competent authority should be re-arranged and the revised abstract should be approved by the Divisional Officer and thereafter, treated as the sanctioned abstract of the estimate for all account purposes.

c. If number of sub-heads in the working estimate for a work or sub-work is large, it is permissible to break up the estimate into two or more parts, and to treat each part as a sub-work for the purposes of accounts, but no part of an estimate can be separated from the rest, if any contract for the execution of work connected with it covers also work connected with the other parts. It is advisable to adopt this course if one or more parts of a work or sub-work are completely executed long in advance of the others and no useful purpose will be served by keeping open the accounts of the completed parts.

d. **Details Account of each sub-head in work Abstract**

i. The Account of each sub-head in the Works Abstract should ordinarily exhibit:

   A. **"Amount"**, i.e., total charges finally classified under the sub-head,
   B. **"Progress"**, i.e., total quantities executed from time to time, and percentage of progress of work compared with the amount technically sanctioned and time allowed.
   C. **"Rate of Cost"**, i.e., cost per unit on the basis of the recorded "Amount" and "Progress".

ii. In the case, however, of sub-heads which have been lumped together under *Para 1* , or sub-heads representing items of work, which cannot be expressed in quantities, no quantities are shown in the abstract of estimate and the record of 'Progress' and 'Rate of Cost' in the accounts is not necessary, the entries in the 'Amount' column being sufficient.

iii. In other cases, the 'Progress' and 'Rate of Cost' should be recorded in the accounts both during the progress of construction and on completion of work, but the monthly record thereof under any sub head may, during the progress of construction. be dispensed with in the following cases under the written orders of the Divisional Officer which should specify reasons:

   A. If the duration of construction under the sub-head is not expected to be more than three months.

   B. if the quantities executed are not in the same units as those specified in the estimate or they cannot be expressed even roughly except on or towards the completion of the work.

e. The charges classified under a final sub-head should include all ordinary expenses incidental to construction. If any part of a work is pulled down and rebuilt to any serious extent, the extra charges for

construction should ordinarily be debited to the sub-head concerned unless they are recoverable from the contractor under the terms of his Agreement. But if the amount involved be so large as to affect appreciably the cost or rate of the sub-head, it may be debited to the sub-head "Contingencies" instead or, with the sanction of competent authority to a new sub-head additional to the original sanctioned sub-heads of the estimate.

f. In the accounts of Major Estimates, a final sub-head, entitled **"Additional Charges for Materials issued to Contractors/Direct to works,"** should be opened, if the system of issue of materials to contractors has been adopted. The rates chargeable to the contractors, therefor, are rates, either more or less than the actual cost, under *Para 13 or 14* of Appendix XIII, as the case may be. this sub-head should bear all losses on this account and receive credit for all profits as explained in *Para 15.c.* of Appendix XIII. Carriage and incidental charges in connection with the materials issued to the Contractors, should also be debited to this head, if, under *Para 25*, they are chargeable to the work.

g. If any receipts or recoveries are credited under the rules to the account of a Major Estimates. a special sub-head should be opened in the Works Abstract for the reception of all such credits.

3. Minor Estimates (i.e., Exceeding Rs. 50,000 but not exceeding Rs.5 crore)

a. If the Superintending Engineer has desired the accounts of Minor Estimate to be kept by sub-heads (vide *Para 1.a.*,and *Para 2* will apply. In the case of Minor Estimates for buildings, bridges, and other structures, if the transactions relating to the direct issues of materials are of sufficient importance and it is desirable, with the object of exercising control thereon, to record their cost separately in the accounts, the procedure prescribed in respect of Major Estimates may be adopted and a column opened for the Suspense Heads "Materials" in the Works Abstract. In all other cases the account of all final outlay on a Minor Estimate should be kept in a single column, headed" Final Charges", in the Works Abstract, Form RPWA 34.

b. When provision is made in the abstract of estimate separately for "labour" and "materials" and it is decided to execute the work through a contract for labour only, the account of the cost of all materials issued to the work from stock, or by purchase, manufacture or transfer, should be kept under a single head entitled "Materials", the sanctioned amount of which should be taken to be equivalent to the aggregate provision for "Materials" in the estimate. This should be treated as a suspense head and the details of it recorded in Form RPWA 34 which should accompany the Works Abstract. The "labour" divisions only will thus appear in the Works Abstract as separate sub-heads of final outlay. During the progress of the work, the expenditure recorded will be exclusive of the cost of materials but on the completion of the work, the gross cost of sanctioned work, inclusive of the cost of materials, should be placed on record by making entries in the Register of Works.

Note: In order to ensure proper maintenance of Form RPWA 34, two alternate registers may be maintained, one being submitted in Original to the Divisional Officer along-with the Works Abstract for payment and the other used in the next month.

C. SUSPENSE ACCOUNTS WITHIN WORKS ACCOUNT

4. General

In addition to the head "Final Charges", or the final sub-heads in the case of Major Estimates, a few Suspense Accounts are opened in Works Abstracts to record transactions of a temporary character which are either not adjustable as final outlay in the accounts of the works concerned or the correct classification of which cannot be immediately determined these accounts are:

S. No.	Accounts	Description
(i)	"Materials"	for the record of the cost of materials issued direct to works.
(ii)	"Contractors Secured Advances"	for the record of secured advances and of their recoveries.
(iii)	"Contractors Other Transactions"	for the record of all other debits or credits to Contractors awaiting settlement.
(iv)	"Land Acquisition"	for the record of payments made to the Land Acquisition

		Officers for cost of land.
(v)	Stores/ Services Advance	
(vi)	Stores/Services Rendered	

For accounting procedure to operate these sub heads see *Para 10 and 11 of Appendix XB* and Chapter 14 of FAR Volume I.

5. "Materials" Account

The Suspense Account "Materials" has already been referred to in *Para 3.a.*. This account should be opened in the Works Abstracts of Major Estimates if materials are issued direct to works. It may also be opened in the case of Minor Estimates, if the transactions relating to the direct issues of materials are of sufficient importance.

6. "Contractors" Accounts

a. Advance payments made to a Contractor under the provisions of Rule 435 of existing PWFAR, should not be charged of as final outlay on the work or under any sub head of it. A Suspense Head, "Contractors-Advance Payments", should be opened in the Works Abstracts (Form RPWA 33 or 34, as the case may be) for the record of advance payments and their subsequent adjustment.
b. Forms (RPWA 33 and 34), of Works Abstracts provide a column for each of the Suspense Accounts enumerated in *Para 4*. The use of the head 'Materials' is explained in *Para 2.f.* and the footnote printed on the forms of the Works Abstracts explain mode of making both original and adjusting entries under the other suspense heads.
c. The account of a Contractor should be closed as soon as his contract is completed. If he delays to receive final payment for more than one month after the final bill has been passed, a note to this effect should be recorded on the bill, the account of the work as passed on the bill should be incorporated in the Works Abstracts on the authority of the bill and the balance due to him should be removed from the accounts of the work by credit to the head 'Public Works Deposits', to be dealt with thereafter under the rules relating thereto. If the final account of a Contractor shows that he has already been overpaid or that the account closes with a balance due by him, the account should be settled by a recovery in cash or otherwise but if an immediate recovery is not practicable, the balance should be removed by debit to the suspense head "Miscellaneous Works Advances".

Note:

(1) Where the amount of a bill is credited to the Head "P.W Deposits" under the provisions of this Rule, but the Contractor subsequently obtains a decree from a Court, the entire expenditure in satisfaction of the decree should be charged on the Consolidated Fund of the State in terms of Article 112(3)() of the Constitution irrespective of the fact that a part of the amount might already have been voted out of the Consolidated Fund and kept as a 'Deposit in Public Account'. Before making payment in satisfaction of the Court decree, the amount standing to the credit of the Contractor under "P.W. Deposits", should, however, be cleared by reversing the initial adjustment. These provisions will not, however, be attracted where a refund of security deposit or revenue is made in satisfaction of a Court decree, as such an item cannot be treated as an item of expenditure within the meaning of Article 112 (3) (f) of the Constitution.
(2) Under Article 112 (3) (g) of the Constitution any sum required to satisfy the award of an Arbitral Tribunal is to be charged on the Consolidated Fund of the State. In order that a body of authority may be a 'Tribunal' within the scope of the term 'Arbitral Tribunal' used in this article, it must be constituted by the State and not merely by an agreement of the parties and must be invested with the States inherent judicial-as-distinguished-from purely administrative or executive powers and "the trappings of a Court·. However, in case where the award made by private arbitrator is filed in a Court and a Decree is obtained. In terms of the award, the, expenditure, required to satisfy the decree shall be charged on the consolidated Fund of the State.

d. Disbursing Officers are responsible for keeping a strict watch over the balances under the suspense accounts "Contractors", with a view to prompt adjustment by recovery settlement of account or detailed

measurement as the case may be. For this purpose, the statement headed "Details of Contractors" closing balances in the Works Abstract · should be examined monthly.

D. LIABILITIES AWAITING INCORPORATION

7. Liabilities Awaiting Incorporation

a. Liabilities are not incorporated in the accounts of works except in the following cases:
   i. The value of materials received from sources other than stock (including manufacture), whether for issue to Contractors or for issue direct to works, is at once brought into the accounts of works even though payments to suppliers and adjustments crediting the transfer accounts concerned may not be made at once, vide *Para 15.c. & 19.b. of Appendix XIII*.
   ii. Wholly unpaid establishment Bills of Contractors when the contract is completed and Suppliers are sometimes taken into account, vide *Para 6.c.* and 350 of FAR volume I. Disbursing Officers are, however, responsible for keeping a strict watch over all liabilities with a view to settle them promptly. Money indisputably payable should never be left unpaid.
   It is no economy to postpone inevitable payments, and it is very important to ascertain, liquidate and record the payment of all actual obligations at the earliest possible date.

b. If any liabilities of works are incurred on behalf of contractors under the provisions of *Rule 529 of FAR Volume I*, arrangements should be made for withholding sufficient balances form their bills or for making necessary recoveries from them in due course. On the analogy of the Para 2 of Appendix XIII, all records on the authority of which liabilities may be liquidated or incorporated in the accounts, should invariably specify
   i. the full name of the work as entered in the estimate, agreement number or supply order number etc.
   ii. the name of the sub-head thereof, if any, and
   iii. the recoverable charges, if any, with the name of the contractor or other person from whom recoverable.

E. RECORD OF PROGRESS

8. Record of Progress

a. Entries of "Progress" in the Works Abstracts (*Vide Para 2.d.)* should be supported by details in the statement provided for the purpose on the reverse of the Works Abstract Form. These details should be furnished by the Engineer or subordinate-in-charge of the work or by any Executive Officer or subordinate detailed for the purpose and should be based on entries already made in the Measurement Book. Their compilation from Measurement Books, Vouchers, or other records, by members of the office establishment should not be permitted. The following points should be specially borne in mind:
   i. Only " Quantities" actually measured and paid for should be reported as progress"
   ii. The progress reported should specify the quantities executed 'up to--date', sets of earlier measurements covered or superseded by latter ones being ignored.
   iii. The progress of an item of work should be so reported as to describe as approximately as possible, in terms of the unit adopted, the quantities of work executed up to the required standard.

Note: It is recognised that perfect accuracy cannot always be secured in making intermediate reports of progress. A fairly reliable record is all that is necessary, but if the nature of the work makes it impossible or difficult to achieve this in practice, reports of progress may be dispensed with in cases covered by *Para 2.d.*

F. PREPARATION, COMPLETION AND DISPOSAL OF WORKS ABSTRACTS

9. Preparation, Completion and Disposal of Works Abstracts

a. The Works Abstract should be prepared in the Sub Divisional office to the extent of information available in Sub -Divisional records, and sent to Divisional office monthly, where it be completed. It should by posted day by day from the Cash Book and the connected bills of contractors and suppliers, cash refunds and readjustments of final charges being posted as Minus Entries.

b. At the end of the month, stock and adjustment transactions should be added, writes back of final charges being posted as Minus Entries. The closing balances of contractor's accounts should be detailed so as to prove the correctness of the up-to-date totals under the suspense heads

   i. "Contractors -Advance Payments'';
   ii. "Contractors- Secured Advances"; and
   iii. "Contractors-other transactions".

   which should be agreed with the balance as per the Ledger Accounts of the Contractors in respect of that particular estimate/work. The closing balances arrived at under the suspense head "Labourers" in each case should be agreed and its correctness should be got ensured from the Sub-Divisional Officer. The Works Abstract should, then, be posted, where all necessary completing entries will be made in respect of the direct charges and adjustments made checked and closed under the supervision of the Divisional Accountant, who should ensure the correctness of the posting of entries of the Works Abstract and also of the closing balances of the contractor's account and its agreement with the Ledger. However, see decision below *Para 7.b. of Appendix XIII* for labour component of works expenditure for completion of Works Abstract.

   Note: The posting of stock and adjustment transactions may also be done as above.

c. The Divisional Accountant will record a certificate in the following form on the Works Abstract:

   "The Abstract has been checked by me/ under my supervision. I have personally compared all the items in the details of Contractors, closing balances with the Contractor's ledger and found them correct".

   Note:

   (1) The posting of stock and adjustment transactions may, if preferred, be done entirely in the divisional office.
   (2) Postings made in the sub-divisional office should be in black ink and all postings and corrections made in the divisional office in red ink.
   (3) Office copies of Works Abstracts need not be kept, as the originals are returned by the divisional office after completion. Before the Works Abstracts are sent to the divisional office, the up-to-date totals should be entered forward in the returns for the following month and these should be corrected, if necessary, on receipt back of the Works Abstracts from the divisional office.
   (4) In the Buildings and Road divisions, where there are no sub-divisions the preparation, completion, and disposal of works abstracts are dealt with in the divisional office.

d. When finally completed in all respects, all the Work Abstract of a month should be examined by the Divisional Officer and any explanation necessary called for from the Sub-Divisional Officer or the Assistant Engineer concerned. The monthly examination of the Works Abstracts is an important part of the duty of the Divisional Officer and must not be omitted. He must initial (and date) them in token of the performance of this duty.

VI - REGISTER OF WORKS

A. FORMS OF REGISTERS OF WORKS AND THEIR PREPARATION

10. Registers of Works

a. **Register of Works:** The permanent and collective record of the expenditure incurred in the division during a year on each work is the 'Register of Works'. This record is maintained in the divisional office.

b. **Forms of Registers:** There are two forms of registers of works corresponding respectively to the two forms of works abstracts (Forms RPWA 33 and 34) for Major and Minor Estimates.

i. The detailed form RPWA 40, should be used for Major Estimates as also for those Minor Estimates, the accounts of which a Superintending Engineer or other sanctioning authority may desire to be kept by sub-heads and
ii. the simpler Form RPWA 41 for other Minor Estimates.

c. In respect of petty works, no record is necessary beyond the Petty Works Requisition and Account, Form RPWA 32, which is self-explanatory but, if desired, expenditure on these works may be recorded in the Register of Works for Minor Estimates, Form RPWA 41.

d. For every project or scheme, a Project Register shall be maintained, to enable the authorities to watch sanction of estimates vis-a-vis the administrative approval in Form RPWA 41A

e. The Register of Works may not be maintained sub-head wise for works executed through Contractors, the contract being for complete items of works.

f. The registers of works are posted monthly from Works Abstracts and Petty Works Requisition and Accounts.

g. A separate folio or set of folios of Form RPWA 40 should be assigned to each Major Estimate, but entries relating to two Minor Estimates can be made on a single page of Form RPWA 41, When separate Works Abstracts are prepared, i.e., there should be one works abstract for each working estimate and see *Para 1.b. & 2.c.*, for the sub-works or parts of a Major Estimate, the transactions relating to each Works Abstract should be posted separately and an abstract for the entire work should be prepared on a separate folio or set of folios for comparing the cost of the work and its sub-work with the provisions in the estimate. The following instructions should receive special attention:

i. The Register of Works is not a classified account of work; for facility of reference, it should be supplied with an index which should be sub divided under the prescribed Heads of Account Classification.
ii. The sanctioned amount of estimate should be entered in respect of each work. When supplementary estimates are sanctioned. the additional amounts sanctioned should be entered below the corresponding amounts of the original estimate and both totalled. But when a revised estimate is sanctioned, the account of the original estimate should be closed and the revised estimate should be entered on a fresh folio, prominently marked "Revised Estimates" in red ink, and in reference to the folio which the original estimate is to be found should be entered thereon.
iii. In the case of works for which specific appropriations are sanctioned individually, i.e., when amendment has been voted by legislative assembly amount voted together with any sum head and heads of accounts vide Rule 43 of FAR Volume I, the amount of appropriation for the year should be noted in the register at the top of the page, any additions or deductions made during the year being noted in the same place.
iv. The blank vertical columns in Form RPWA 40 should be utilized for the final sub-heads of the estimate and for as many of the suspense heads as may be operated upon, but the sub-columns for **"Quantity"** and the horizontal columns for **"Rate of Cost"** should be left blank in respect of sub-heads for which there are no quantities in Works Abstracts, vide *Para 2.d.*
v. In Form RPWA 41, the final charges on works should be posted in the column "Total value of work done" and the single column "Suspense Accounts" should embrace the transactions under all the Suspense Accounts.

B. EXAMINATION BY DIVISIONAL OFFICER

11. Examination by Divisional Officer

Before the date of submission of online bill/bills to treasuries for payment to contractors, the posting of the registers of works should be completed and the registers should then be laid before the Divisional Officer for review. One more column should be inserted in this Register showing the payment status of that bill passed by the Treasury. The accounts of each work on which there has been expenditure during the month should be initialled (and dated) by the Divisional Officer in the column set apart for the purpose, in token of his having examined the entries and found them correct. Actual as well as probable excesses, whether in the total cost of a work or sub-head or in the rate of cost of a sub-head should receive special attention, and Works Slips in Form RPWA-39 should be prepared and submitted to the Superintending Engineer, when necessary, vide *Part (G) of of Appendix VII & Part (I) of Appendix VII.*

Note:

(1) If the Transactions of a Division are very large the Divisional Officer may allow an extra period of a few days, the completion of the Registers of Works but the submission of the Monthly Accounts to the Accountant General and the completion of the Works Abstracts (*Para 9.c.)* should not be delayed in this account.

(2) It should be seen with special reference to works on which there have been only petty or no transactions during the previous two or three months, if there are circumstances justifying the retarded progress of expenditure. If any such works have been stopped or are known to be nearing completion, the delay in closing their accounts should be inquired into, see also *Para 12.a.*. If the slow progress of expenditure is due to delays in measuring work done or in setting up bills, the cause therefor should receive attention.

C. CLOSING THE ACCOUNTS ON COMPLETION OF WORKS

12. Settlement of Liabilities and Assets and Clearance of Suspense Accounts

a. It is an object of great importance to close the accounts of works, as soon as possible, after the actual work of construction is completed, vide *Part (I) of Appendix VII* (and report the fact of completion within 30 days thereof, positively to superintending Engineer). If there is necessarily any delay in closing the accounts, it should be seen in particular that further charges are not incurred without the permission of the Divisional Officer.

b. Before the accounts of a work can be closed on its completion, it should be seen that any adjustments of costs necessary under the rules, e.g. *Rules 439 & 486 of FAR Volume I*, and paragraph 6(c) of the Statement A in Appendix II of this Volume, have been duly made in the accounts, that all liabilities not originally brought to account have either been liquidated or since brought to account and that the balances under the suspense accounts "Contractors" and "Labourers" have been cleared vide *Para 6.*. If the whole or any part of the expenditure on the work is recoverable from another Department, Government, Local Body or individual, action should be taken to effect or complete the necessary recovery before the accounts of the work are closed.

~~c.~~ The steps to be taken to clear the Suspense Head "Materials" have been detailed in *Para 20, and 21* of Appendix XIII.

d. The sub-head "Additional Charges for Materials issued to Contractors/Direct to Works" *(Para 2.f.)* should receive the special attention of the Divisional Officer who should, if necessary, investigate large closing balances under this head before permitting the accounts of the works to be closed. It is not necessary to clear this head by transferring the charges booked under it to other final sub-heads, but profits or losses, which are not clearly traceable to know differences between the rates chargeable to contractors and the actual cost to the Government, should not be accepted as correct without closer examination.

e. The accounts of annual maintenance estimates must be closed in March. Ordinarily, it should be possible to complete all the repair works and to settle the accounts of contractors and other suspense accounts before the expiry of the financial year. If, in any exceptional case, any work remains to be done and i.e., the expenditure incurred in new year being treated as expenditure against a fresh new estimate for the next financial year as per *Rule 449 of FAR Volume I* it is proposed to carry it on to completion, action should be taken as under:

   i. The expenditure incurred in the next financial year should be treated as expenditure against the annual maintenance estimate for that year.

   ii. The suspense accounts of the works should be closed in the last month of the financial year, by transferring the balances of all those accounts to the "Public Works Deposits" or suspense account "Miscellaneous Works Advances", as the case may be, which should be relieved in the following month by re-transferring the balances to the suspense accounts concerned in the accounts of the maintenance estimate for the next financial year. All unsettled liabilities and assets should then be treated as those pertaining to the next financial year's estimate.

13. Closing Entries and Review of Expenditure

a. When the work is completed and the accounts of it have been settled and written up as indicated in *Para 12*, a double red ink line should be ruled below the final entries and a note made in red ink **"works completed in .....20....."**.This note should be signed by the Divisional Officer in token of having satisfied himself that all action has been taken under these Paras. It will be the authority for treating the

accounts of the work as closed, and a work should not be reported as completed in the divisional accounts unless this authority has been placed on record.

b. If it is a Deposit Work, steps should be taken promptly to surrender the unexpended balance, if any, of the deposit with the approval of the Divisional Officer.

14. Excesses over Estimates

a. Excesses passed by the Divisional Officer

If the total expenditure on the work is in excess of the sanctioned estimate and the excess is passed by the Divisional Officer under his powers, the words **"Excess passed by me"** should be added to the completion note recorded under *Para 13*.

b. Completion Reports and Statements.

i. If, however, the excess is not within the Divisional Officer's powers to deal with a detailed completion report in Form RPWA 44, should be prepared or the item should be included, in a Consolidated Completion Statement of Works and Repairs in Form RPWA 45, as may be required under *Rule 472 of FAR* Volume I. The completion note in the register of works should then be recorded thus:

"Work completed in .....20..... Completion Report/Statement submitted with this office letter No..... dated.....20....."

ii. The orders passed subsequently by higher authority on the excess reported in the Completion Report or Statement should also be noted in the register of works to complete the record.

D. CORRECTION OF ERRORS AFTER CLOSING OF ACCOUNTS

15. Correction of Errors after Closing of Accounts

Should an error or omission in the recorded expenditure of a work come to light after its accounts have been closed (see *part (I) of Appendix VII*), the accounts may be reopened in order to rectify the error or omission unless the amount involved is not more than Rs. 500, in which case. it will be sufficient to make a note of the error or omission in the relevant documents concerned.

E. BASIC SCHEDULE OF RATES

16. Basic Schedule of Rates

To facilitate the preparation of estimates, as also to serve as a guide in settling rates in connection with Contract Agreements, a Basic Schedule of Rates for each kind of work commonly executed should be maintained in the Division and kept up to date. It should be proposed on the basis of the rates prevailing in each locality and necessary analysis of the rates for each description of work and for the varying conditions thereof should, so far as may be practicable, be recorded. The rates entered in estimates should generally agree with the schedule rates but where, from any cause, the latter are, not considered sufficient, the deviation should be explained in detail in the report on the estimate and for non-BSR item should market rate should be considered.

Note: The Chief Engineer will form committees (which will include a senior most officer of the Rajasthan Accounts service as member) for analytical preparation of B.S.R. on scientific lines.

VII - CONTRACTOR'S LEDGER

(**Note:** The Paras in this section apply to all transactions with Contractors in connection with the contracts or jobs undertaken by them, whether relating to the execution of works or to the supply of materials for works or stock)

17. Form and Use of the Ledger

a. The accounts relating to contracts should be kept in the Contractors' Ledger, Form RPWA 43, a separate folio or set of folios being reserved for all the transactions with each contractor for whom a personal account is maintained, vide *Para 17.b. below*.
b. A personal account should be opened in the ledger for every contractor, whether or not a formal contract has been entered into with him unless the work or supply entrusted to him is not important and no payment is made to him except on a First and Final Bill, Form RPWA 24, on completion. If any materials are issued to the contractors or any payments are made on his behalf, a ledger account must be opened.

18. Posting of the Ledger

a. The Contractors' Ledger should be written up in the Divisional Office. It is not necessary for the Sub-Divisional Officer to maintain a similar ledger in his office but if he maintains one the Divisional Office may not require him to furnish extracts therefrom.
b. Except when a Contractors' Account is to be closed and the procedure prescribed for payment of final bill in *Para 6.c.* is observed in respect of unpaid bills, the value of work done, or supplies made by a contractor should not be credited to his account until his bill has been passed and payment made thereon. Debit entries in ledger should be made only on the basis of transactions recorded in the accounts, the posting being made from the supporting cash, stock, or adjustment vouchers; liabilities not yet liquidated should be excluded altogether. The value of materials, if any, issued to a contractor under *Para 13 or 14* of Appendix XIII should be debited to his account on the authority of his acknowledgement. See *Para 15.c.* of Appendix XIII.

Note:

(1) Securities deposits of Contractors should be included in their Personal Accounts in the ledger, vide Rule ~~594~~.
(2) When a deduction made from a Contractor's Bill for one work is creditable to the account work, such credit is in connection with his contract for the latter work, two district sets of entries should be made in the ledger, one for payment made on the account of the former work, And the other for the recovery creditable to the latter, as if that recovery had been made in cash.

19. Form of the Ledger

a. The Form of the Ledger provides for the following columns:

Particulars of bill or voucher:

a. Date
b. Voucher No.
c. Serial Number, if a Running Account Bill

Net transactions detailed by Suspense Heads:

d. Advance Payments
e. Secured Advances
f. Other Transactions
g. Name of work or account and particulars of transactions

Gross Transactions:

h. Debits
i. Credits
j. Total value of work or supplies.
k. Remarks.

b. Columns 8 and 9 constitute the Ledger Account proper and columns 4, 5, and 6 set forth the net effect of each posting on the three suspense heads making up the account Column 10 is also not a part of the

Personal Account but will be found useful for the purpose of exercising a check over the continuity of bills in the case of Running Accounts.

c. Columns 1 to 3 and 11 require no explanation. Instructions for filling in columns 4 to 10, in the case of Personal Accounts, are given below:

i. **Column 7 - "Name of Work etc."** Here should be entered the full name of the work, to which the bill or voucher relates except in the case of supplier's bills, when the name of the account concerned, stock or purchases, should be stated. Brief particulars describing the nature of the transaction should then be added, and against the line should then be posted, in the money columns 4,5,6,8,9 and 10, the figures relating to those transactions only. When a deduction made from a Contractor's Bill for one work is creditable to the account of another work, and such credit is in connection with his contract for the latter work, two distinct sets of entries should be made in the ledger, one for the payment made on account of the former work. and the other for the recovery creditable to the latter, as if that recovery had been made in cash. The second set of entries should be posted in a separate line, in column 6 and 9 against the name of the work concerned.

Note: If there are several Contracts in connection with a work or account, the transactions relating to each should be distinguished, preferably by quoting the number and date of Agreement or Work Order.

ii. **Column 4- "Advance Payments"**- If the bill is a Running Account Bill (Form RPWA 26) figure D of Memorandum of Payment should be posted in this column.

iii. **Column 5- "Secured Advances** -Figure E of the account of Secured Advances Form RPWA 26A, should be posted in this column.

iv. **Column 6-"other Transactions"**- In the case of Running Account Bills, figure G of the Memorandum of Payments should be posted in this column. If a payment is made on a First and Final Bill. Form RPWA 24, no entry should be made in this column unless a recovery is made from the Contractor on any account. in the case of transactions other than these, the amount paid or recovered should be entered.

v. In column 4,5 and 6 Debits to Contractors should be posted as Plus entries and credits as Minus entries.

vi. **Column 8- "Gross Transactions-Debits"**- If it is a Running Account Bill, figure H of the Memorandum of Payments should be posted in this column, otherwise the total amount paid or chargeable.

vii. **Column 9- "Gross Transactions-Credits"**- Here should be entered the value of work or supplies creditable to the Contractor, which will be figure F of Memorandum of Payment.

viii. **Column 10- "Total Value of Work or Supplies"**- In the case of Running Account Bills here should be entered the total value of work done or supplies made up to date as per figure A of Memorandum of Payment but before posting the bill. it should be seen that the figure shown in Memorandum of Payment as "Deduct Value of Work shown on previous Bill" agrees with the last entry in column 10 of the ledger against the work concerned. In token of this check, this last entry in column 10 should be initialled (and dated) by the Divisional Accountant.

20. Balancing and Reconciliation

a. The Ledger Accounts should be closed and balanced monthly. The closing balance of each Personal Account should be detailed so as to show, in respect of each separate work or account (stock or purchases), the amount outstanding, if any, under each of the three Suspense Accounts (1) Advance Payments, (2) Secured Advances and (3) Other Transactions, with a quotation, in each case, of the last Running Account Bill and of all the vouchers supporting unadjusted outstanding under "Other Transactions" not incorporated in the last "Running Account Bill".

b. In the case of Running Account Bills, these balances can easily be ascertained from the Memorandum of Payments as indicated in the table below and it will be found convenient in practice to make a note of the outstanding balances of each bill, in the Ledger, when posting the bill, so that at the end of the month the closing balance of the Ledger Account may be verified with the net result of the details already recorded.

S. No.	Class of Balance	S. No. of entry in Memorandum of Payments on the class of balance in the Running Account Bill (Form RPWA 26)
(i)	Advanced Payment	2
(ii)	Secured Advance	3
(iii)	Other Transaction	5

Note: See note below Para 20.c.

c. The Divisional Accountant should be held responsible for the correctness of the Contractor's Ledger and for securing Agreement, month by month, between the balances detailed in the Works Abstract and the corresponding balances of the accounts in the Ledger. He should further see that there is no indication of a transaction pertaining to a Running Account having been settled on a form of bill not permitted to be used for the purpose.
d. Periodically, all the Personal Accounts in the Ledger should be examined to see:
   (i) that balances do not remain outstanding for a long time without justification and
   (ii) that in the case of Running Accounts, Bills are prepared at reasonable intervals.
e. Entries in column 10, **"Total Value of Work or Supplies"** not bearing the initials of the Divisional Accountant recorded under Para 20.c. (viii) should be reviewed in particular to ascertain the cause of delay, if any, in the preparation of Final Bills. This examination must invariably be made before a volume of the ledger is laid aside on completion, so as to ensure that all outstanding accounts in it are carried forward to a new Volume.

21. Scrutiny of Accounts by Contractors

Contractor's Ledger should be furnished with the same. He should be encouraged to look at his account in the Ledger and sign it in token of his acceptance of it and with a view to avoid subsequent disputes with the contractor suitable intimation should be sent to him

a. as soon as action is taken under this Para; and
b. subsequently, as charges are incurred on his account.

22. Contractor's Ledger for Labour Rate Contracts and Land Acquisition

The account relating to issue of material direct to work, when contract is of labour or the Work is to be done Departmentally, and also for Land Acquisition (Rule 483 of existing PWFAR), the **Ledger** will be maintained in Form RPWA 43-A.

23. Subsidiary Works Accounts

a. The Rules regarding the maintenance of Works Abstracts and Register of Works apply mutatis-mutandis to the accounts of Lump-sum Contracts. In the case of Major Estimates expenditure need not, however, be booked by sub-heads of Works (see *Para 2.a.*, if all the charges represent nothing but payment on a Lump-sum Contract.
b. All intermediate Payments made to the Contractor and so acknowledged by him are regarded as advances made to him on account of the work concerned and will be brought to account in accordance with *below sub paras*.
c. Payments for measured-up additions and alterations, as well as, for the work covered by the lump-sum for which no detailed measurements are necessary, are treated like advance payments and should be brought to account in the Works Account under the Suspense Head **" Contractors Advance Payments".** This will not only simplify accounting but will facilitate a watch over the prompt adjustment of payments made.

   Note: If percentage or any other portion of the value of work done is withheld as security for the due fulfilment of the terms of the contract, the net amount remaining after the deduction of the portion withheld should be entered as the advance payment.

~~d.~~ Payments other than those specified in *above sub para.* above, may be either **"Secured Advances"** made on Form RPWA 27A or other recoverable payments, including the value of materials supplied which may have been made to the contractor or to others on his behalf. These should be entered in the accounts under the suspense head **"Contractors-Secured Advances"** and **"Contractors-Other Transactions"** respectively.
e. From the final bill paid to the contractors (Form RPWA 27B) the total advances made to him in the Running Account Bills, (Form RPWA 27A) or other recoverable payments will be deducted by short payment from the total value of work done, and the recoveries so made will be shown as Minus Figures under the Suspense Head concerned, in which the plus figures will already be outstanding.

24. Contractor's Ledger

a. Accounts of transactions relating to Lump-sum Contracts must be maintained in the Contractor's Ledger, Form RPWA 43, in the manner described in section 'G' of this Chapter, subject to the following subsidiary instructions.
b. As all Intermediate Payments made on Form RPWA 27A are regarded as advances, no figure therefrom will be posted in column 9, which is intended to show the amount creditable to Contractor's Account on account of the value of work done. The first and last entry which will appear in this column will be the figure 'F', given in part I of the Final Bill (Form RPWA 278) column 10 need not be posted at all.
c. Figures for posting the other columns 4,5,6 and 8 are indicated in the bills (Form RPWA 27A and 27B) by the same distinguishing letters D, E, G and H respectively, which have been used to denote the corresponding entries in the ordinary Bill Forms RPWA 26 and 26A.

VIII - SUNDRY RULINGS

25. Carriage and Incidental Charges

a. The cost of carriage of stock materials to site or work, and of all carriage charges in connection with the movement, from place to place, of other materials issued to or provided specialty for a work, should be charged direct to the account of the work, the exact classification of charge being as indicated below:

Nature of Issue of Materials	Head chargeable in the account of the work
(1) Issued to contractors under Para 13 of Appendix XIII	
a. To the promised place of delivery	"Final charges" in the case of Minor Estimates, "Additional Charges for materials issued to Contractors/Direct to works" in the case of Major Estimates.
b. Beyond the place delivery, if incurred	The personal account of the contractor under Suspense Head **"Contractors - Other Transactions".**
(2) Issues to Contractors under Para 14 of Appendix XIII	----------Do----------
(3) Issues direct to works	The Sub-Head to which the cost of the materials is charged.

b. When surplus materials are returned from a work to stock, the cost of carriage should be borne by the work, but if they are transferred to another work, the charge may be debited to either work, as may be equitable.
c. Incidental charges connected with the movement of materials issued to or provided specially for a work or returned therefrom should be adjusted in the same way as the cost of carriage.
d. In all cases, the places from and to which materials are transported, the distance, the quantity and the approximate weight must be clearly stated in the payment vouchers.

26. Charges for Examination of Soil

The expense incurred upon the necessary examination of the soil for the foundation of works ordered by the competent authority should be treated as outlay on works and not as contingent charge, provision for it being made under the sub-head concerned in a requisition or estimate according to the sum involved.

27. Expenses on Ceremonies

a. The expenditure incurred with the sanction of the competent authority on ceremonies connected with foundation laying and inauguration of important public works should be debited to the contingencies of the sanctioned estimate.
b. **Expenditure on Public Ceremonies**: Expenditure incurred on public ceremonies including ceremonies connected with the inauguration of important Government works, for example, the laying of foundation

stones of Government buildings, the opening of canals, bridges, etc., shall be subject to the sanction of the Government and limited to the amount mentioned in the Delegation of Financial Powers.

28. Rates and Taxes on Buildings

a. Municipal or other rates and taxes on government buildings, residential or non-residential, when chargeable to the Public Works Department as the Department in administrative control of the buildings, should be treated as expenditure on repairs and debited to the maintenance estimate of the building concerned.
b. Charges for the supply of electricity to rest houses/Inspection Houses/Oak Bungalows are debitable to "Office Expenses" and not to the estimate for maintenance and repairs of the buildings.

29. Employment of Defence Labour

a. When defence labour is employed on the execution of a work, the Officer Commanding the unit can obtain from the Controller of Military Accounts concerned, a lumpsum advance to meet expenditure up to Rs. 10,000 but not exceeding one quarter of the approximate total amount payable on the contract, as certified by the employing authority.
b. The debit on account of the advance made will be received from the Controller of Defence Accounts through the Accountant General and the responsibility for the final adjustment of the advance by recovery from the value of the work done, rests with the employing authority.

30. Execution of Works by Other Departments

Whenever the construction and maintenance of any works under the administrative control of the Public Works Department is entrusted to the agency of another Civil Department with the sanction of Government, the Rules or Procedure applicable to expenditure connected with the work will be such as may be laid down in FAR, subject to the following reservations:

a. The Civil Department should be responsible to the Public Works Department to account for appropriation placed at its disposal.
b. The Public Works Department should retain budgetary and financial control.
c. The Public Works Department should retain technical control through inspection.
d. The property shall not be transferred to the Civil Department and shall remain with the Public Works Department.
e. An agreement shall be executed between the Department and the Agency concerned.

31. Department acting as an agent of another department

a. The cost of land acquired by a Civil Department on behalf of the Public Works Department is debitable in the accounts of the later as part of the cost of the works for which the land is taken up; but when land is taken up for two or more service departments conjointly, the cost is wholly debitable to the department for which the major portion of expenditure was incurred, unless there are special reasons to the contrary.
b. When a special Officer is employed for the acquisition of land for any department, the expenditure on pay, allowances, etc., of the Special Officer and his establishment and any expenditure on contingencies is debitable to that department as part of the cost of land. When the land is taken up by a Civil Officer, not specially employed for the work, only special charges incurred in connection with acquisition of the land on establishment, contingencies, etc., shall be borne by the department for which the land is acquired.

32. Execution of Government Works by Local Bodies

When the Public Works Department entrusts to the Local Bodies, the maintenance of government buildings or roads, water supply, sewerage etc., without transferring the property to the Local Body, the payment made to it on this account should be treated as a payment for work done by a contractor. If lump-sum payments have been agreed upon, the procedure for settling the account periodically, and for recording the cost of the works may be simplified with the concurrence of the Accountant General provided:

a. that a certificate that the work has been done in accordance with the conditions agreed upon is placed on record by a responsible official,
b. that if the payment is made for a number of works, expenditure on all of which cannot be classified in accounts under a single Head of Account, the necessary detailed classification of the charge is set forth, and
c. that, as far as possible, the liability of a year is settled within that year (see also *Para 5 of appendix XIII & 12*.e.

33. Accounting Rules for Works Executed by Civil/Commercial Departments

When works allotted to a civil/commercial department other than the Public Works Department are executed through department concerned, whether direct or through contractors such as Rajasthan State Bridge Development Corporation (RSBDC), Rajasthan Housing Board (RHB), Local Bodies, Autonomous Bodies etc., the form and procedure relating to expenditure on such works shall be prescribed same as work done by PWD by departmental regulations under departmental regulations as mentioned in Rule 495 and 496 of FAR Volume I.

Accounting of expenditure on Works:

a. Adequate accounting arrangements shall be made in respect of all big projects before they are started. Failure to make such arrangements may result in financial loss and discredit to Government. It is, therefore, of the utmost importance that whenever proposals for big projects or for commercial or quasi commercial undertakings are made, suitable provision shall be made for the accounting and audit procedure to be observed in departmental regulations in consultation with Finance Department.
b. For works costing more than 50,000/- there shall be duly sanctioned detailed estimate, copies of sanctions to estimates shall be communicated to the Accountant General by the sanctioning authority as soon as a sanction is accorded.
c. Payments for all works costing more than Rs. 50,000/- done by contract or material purchased shall be made on the basis of measurements recorded in Measurement book register of Stock Received. A muster roll shall be prepared for works done by daily labour. The prescribed bill shall be used for payment to contractors through treasuries. If any work charged establishment is entertained on monthly wages whose pay is chargeable to a work, prescribed bill shall be used for payment of their wages through treasuries. The rules regarding the preparation and checking of these documents will be found in FAR Volume I.
d. Separate contingent bills shall be prepared for expenditure relating to works duly supported by sub-vouchers in accordance with the provisions contained in Chapter 6 of FAR Volume I. The name of work as given on the sanctioned estimate shall be noted conspicuously on each sub-voucher as well as in the bill itself.
e. The Contractor ledger shall be maintained generally in accordance with provisions of FAR Volume I in case intermediate payments including advances on running account are made. Ledger is not required in case where payment to contractors is final.
f. Annual Register of Tools and Plants and Accounts of Receipts and Issues of T&P purchased shall also be prepared as per FAR. A certificate about physical verification shall be sent to the Accountant General so as to reach him on or before the 15th of November every year.
g. A copy of the Register of Buildings in charge of every Drawing and Disbursing Officer shall be sent to the Accountant General in the prescribed form under FAR.

Note: Forms as are in use in Public Works departments shall be used, as far as possible.

34. Charging of Expenditure in Accounts

Expenditure on works of occasional, petty construction and repairs (ordinary and special) costing of Rs. 5,000/- or less executed by own agency shall be drawn and charged as contingent expenditure of the department concerned where provision is not made in the budget separately.

In case expenditure is Rs. 5,000/- and less which forms part of bigger programme or it exceeds Rs. 5,000/- it will be charged as works expenditure to detailed heads 'Major Works' or 'Minor Work' in case of Construction and 'Maintenance and Repairs' in case of repairs as separately provided in the budget.

35. Power to Operate upon Funds Placed with Civil/Commercial Department

In case the work is executed by Public Works Department, the Department shall have power to operate upon funds provided in the Budget/Account head of the Civil/Commercial Department to the extent intimated. In no case the funds shall be drawn by the Civil/Commercial Department and placed in Deposit account of Public Works Department. (See rule 498 of FAR Volume I also)

DRAFT APPENDIX XIV
(See Rule 561 of FAR Volume I)

Administrative Accounts for Major & Medium Irrigation Works-Commercial

Note: The Paras in this Appendix may be applied in relation to the accounts of a government with such modifications as may be decided by the Government after consultation with the Comptroller and Auditor General.

Introductory

1. The Accountant General may be required by Government to prepare annually proforma accounts (otherwise known as Administrative Accounts) of Major and Medium Irrigation Works declared as Commercial for which capital and revenue accounts are kept. These accounts should be prepared in Form A.C. 33 (of Account Code for Accountants General 1984) which is divided into the following six parts.

Parts	Particulars
Part I	General Abstract of Financial Results.
Part II	Detailed Account of Capital Expenditure.
Part III	Revenue Account.
Part IV	Interest Account.
Part V	Account of Indirect Charges.
Part VI	Statement comparing Capital Cost with Sanctioned Estimates

Accounts of individual projects are kept in Part II to VI for each, and the general results of all projects are abstracted in Part I.

Classification

2. The projects for which Administrative Accounts are prepared are classified thus:

Major & Medium Irrigation Works-Commercial

In Part I projects should be grouped according to this classification and on all separate Accounts of them, the detailed classification of each project should be indicated prominently.

Part I - General Abstract of Financial Results

3. Part I is a summary of the financial results of all projects in the state excluding those for which no capital accounts are kept, the figures in respect of individual projects being taken from the detailed accounts as brought out to other parts.

Note: Projects should be arranged serially in the order of the dates on which the construction estimates were closed. Projects. whose construction estimates have not been closed, should come next in the Arrangement and they should be detailed in the order of the dates of sanction to the estimates.

Part II - Detailed Account of Capital Expenditure

4. Part II, the Detailed Account of Capital Expenditure, is a statement of the total direct charges incurred to end of the year against all the sanctioned schemes of capital expenditure. The outlay should be

detailed by such schemes and sections of the projects, as are shown separately in the sanctioned Project estimate, and under each, it should be given in full detail of Minor Heads (including "Receipts and Recoveries on Capital Account") and detailed.

Note:

(a) Charges under the Minor Heads **"Direction and Administration"** and **"Machinery and Equipment"** should be detailed only, if the entire expenditure of a circle of superintendence, or of any other prescribed unit of distribution of charges relates to a single project; in other cases, the charges to be shown under such of these two heads will be the lump sums which may be debited to a project according to the rules of distribution of such charges made by Government in consultation with the Accountant General. See **Article 42 of Volume III of the Account Code**.

(b) In the case of projects, for which completion reports have been submitted, it is not necessary to show details of expenditure by Detailed Heads under the Sub-Division of Minor Heads.

(c) In the case of projects, in respect of which the construction estimates have been closed and the completion reports approved by Government and in respect of which no further capital expenditure is being incurred under open capital estimates, all details of capital expenditure should be omitted, references being given to the Administrative Accounts of the years in which the capital accounts were shown in detail.

(d) The particulars of apportionment of the capital expenditure among the Irrigation Major Heads need not be shown in the capital account.

5. Expenditure on surveys, which was incurred before construction commenced, should be brought on to the account by an entry in the column headed **"To end of the year"**, qualified by a suitable explanation in the column for **"Remarks".**

6. For purposes of comparison with estimates, the form of Part II provides a column for **"Cost of construction as now estimated".** This column is written up thus:

S. No.	Particular	Calculation
(i)	If the construction estimate is still open	the estimated cost
(ii)	construction estimate closed	the aggregate of (a) actual expenditure on the closed construction estimate. (b) actual expenditure on all closed estimates of open capital, and (c) estimated cost of all open capital estimates. the accounts of which are still open

In the case of projects, the construction estimates of which have been closed. the difference between the figures in this column and column 4 of Part VI will indicate the amount of the open capital sanctions still operative i.e., the further authorized liabilities of the project.

7. If the construction estimate has been closed, the date on which it is closed, should be noted in the column for "Remarks".

Part III - Revenue Account

8. Part III, the Revenue Account, is a statement making an up- to-date comparison of the gross (i.e., direct as well as indirect) figures of the receipts and the working expenses of a project yielding revenue. The receipts should be detailed by Minor Heads, and the working expenses by both Minor

Heads and sub-divisions of Minor Heads. The difference between the gross receipts and the gross charges will represent the net revenue or the deficit, as the case may be.

Note: The Revenue Account should be opened for a project as soon as any section of it is completed and begins to yield revenue.

Part IV - Interest Account

9. Part IV, the Interest Account, is a simple debit and credit account, showing on one side the charges for the interest and on the other the net revenue, or deficit, as worked out in Part III.

10. Interest is adjusted in the Administrative Accounts of Irrigation, etc. projects stated below:

    (i) for capital outlay met out of specific loans raised by Government, at such rate of interest, as may be prescribed by Government having regard to the rate of interest actually paid on such loans and the incidental charges incurred in raising and managing them;

    (ii) for capital outlay provided otherwise, at such rate of interest, as may be, determined by Government in consultation with the Accountant General.

    Note:

    (a) By specific loans are meant loans that are raised in the open market for one specific purpose, which is clearly specified in the prospectus and in regard to which definite intimation is given at the time of the raising of the loans that for the purpose of accounts they are to be regarded as specific loans.

    (b) Interest is calculated on the total direct capital outlay to end of the previous year plus half the outlay of the year itself.

Part V - Account of Indirect charges

11. Part V, the Account of Indirect Charges, which is prepared in two separate sections-capital and revenue is a simple statement of the indirect charges shown below:

    (i) Capitalized abatement of land revenue: At twenty times the annual amount of land revenue remitted.

    Note: This charge should not be made in cases when the capitalized value has been awarded in lieu of abatement and has been debited as a direct charge.

    (ii) Audit and Accounts Establishment - The actual expenditure, where it is readily ascertained, as in the case of separate Audit and Account Offices constituted for specific projects otherwise, one percent on works expenditure.

11A. The proceeds of **"Betterment levy"** though treated as "Indirect Receipts" in the Accounts, should be taken in reduction of Indirect Capital Expenditure in the Administrative Accounts.

Part VI - Statement comparing Capital Cost with Sanctioned Estimates

12. Part VI compares both the direct and indirect charges incurred up to date on a project with the amount of sanctioned estimates.

13. If the construction estimate is still open. no entries should be made in columns 2 to 4, headed **"Charges against closed sanctions"** and in column 8 **"Total charges to date against old and current sanctions".** But, if it has been closed, all the columns of the form should be written up; columns 2 to 4 being used in respect of all working estimates (construction or open

capital which have been closed), and columns 5 to 7. headed **"Current Sanctions",** in respect of all working estimates of open capital, the accounts of which are still open. Particulars of the sanctioned estimates, e.g., the numbers and dates of the orders of Government issued from time to time, the amounts of estimates, etc., need not be entered in either case.

Review

14. The Administrative Accounts should be submitted to Government in print, as soon as possible, after closing the final accounts for March. The Accountant General should review the accounts and send with them a report of the points which his review may suggest. In the report should be mentioned specially all points requiring attention, e.g.,

    (1) cases in which, in the Accountant General's opinion, a change of classification of projects from "commercial" to "non- commercial" or vice versa may be indicated,

    (2) cases in which an abnormal increase under "Working Expenses" is not accompanied by an adequate increase in the "Receipts", or

    (3) cases in which "Receipts" show a marked decline and there is no known reason for this.

    Note:

    (i) For the purpose of the review, the figures shown against the Minor Head "Recoveries of Expenditure" should be deducted both from **"Gross Receipts"** and from **"Gross Working Expenses".**

    (ii) Any practical suggestions calculated to reduce the working expenses. to develop the gross receipts, or to effect economies otherwise, which may occur to the Accountant General, should ordinarily be made separately, the report being confined to mentioning the salient feature of the Accounts in a manner intelligible to an outsider.

15. Two copies of the accounts (with Report) should also be submitted simultaneously to the Comptroller and Auditor General. If printed copies cannot be dispatched so as to reach the Comptroller and Auditor General by the dates prescribed by Accountant General, the first copy should be sent on the due date in manuscript. A separate report should also be submitted at the same time reviewing the working of the various Irrigation projects with reference to the desirability of changing the existing classification of particular work or works from "commercial" to "non-commercial" or vice versa, on the basis of the actual yield and the anticipated return from such works. This review may. however, if Government has no objection, be included in the report to Government which the Accountant General submits under paragraph 14 above.

(Authority-Account Code for Accountants General 1984)

DRAFT APPENDIX XIVA
(See Rule 561 of FAR Volume I)

Rules relating to preparation of Capital & Revenue Accounts of Residential Buildings

Note: The Paras in this Appendix may be adopted by each Government with such modifications as may be agreed upon between that Government and the Comptroller and Auditor General**.**

Introductory

1. An Accountant General should, if so, required by Government, prepare Capital and Revenue Accounts of residential buildings with the objects of reviewing the financial results of the year and of determining whether the annual allowance fixed for maintenance and repairs is sufficient to protect Government against any losses arising from the operation of the rules made by it for recovery of rent for residential buildings. These accounts may be prepared and reviewed, at such intervals as may be settled between the Government and the Accountant General.

Buildings

2. Residences of any specified class may, if Government so direct. be omitted from the Capital and Revenue Accounts. All other residential buildings including buildings which are occupied partly as office buildings will be included whether they were acquired or constructed at Government expense or only leased for use as residences.

   Ordinarily, residences falling under the following categories may be excluded from the Capital and Revenue Accounts:

   (i) residences for use of the Governors of States including staff quarters and other building's appurtenant;

   (ii) buildings which are situated within the precincts of jails. hospitals, police-lines, tehsils, educational institutions, provided that they are allotted rent-free under the orders of Government-to-Government servants who are required to occupy particular houses in order to ensure the proper performance of their duties;

   (iii) buildings which are not intended to be used as regular residences, e.g., dak bungalows, rest houses, circuit houses, inspection houses and other buildings of a like nature;

   (iv) petty buildings, the cost of which does not exceed Rs. 5,000 or any other limit which may be prescribed by Government.

3. The buildings, for which Capital and Revenue Accounts are maintained. may be grouped into two classes:

   Class I - Buildings which will ordinarily be occupied by Government servants liable to pay the full standard rent subject to the limit of a prescribed maximum percentage of their emoluments.

   Class II – Buildings from which the recovery of the full standard rent is not expected, that is, buildings which will ordinarily be occupied by Government servants who are entitled to accommodation rent free or at reduced rents under the sanction of the competent authority.

Note:

(a) Buildings should not ordinarily be transferred from one class to the other unless there is permanent change in the conditions under which they will be rented. The transfer should be made under the orders of the competent authority and should normally have effect from the commencement of a financial year.

(b) Buildings for which rent is recovered for a season only, such as those meant for migratory staff of Government may be shown under class I, if they are allotted to Government servants liable to pay the full standard rent limited to a specified percentage of their emoluments. Such buildings may, however, be exhibited under a separate subgroup of that class.

4. A building should be brought on to the Capital and Revenue Accounts in the official year following that in which any of the events enumerated below has taken place; but if the event takes place on the 1st of April the building should be brought on to the accounts of the same year:

(a) its acquisition or construction was completed, or

(b) it was leased, or

(c) being a building already in existence it 'was first brought into use as a residence.

5. A residential building which has once been included in these accounts should not be excluded there from without the sanction of Government or of such other authority as Government may prescribe in this behalf.

6. If, under the rules of the Government concerned, a number of residences in a particular area or of a particular class or classes is grouped for the purpose of assessment of rent, the collective results of all such buildings should also be brought out in the accounts.

Installations and other Services

7. Transactions relating to the capital cost and maintenance of sanitary, water supply and electric installations and fittings of a residence included in these accounts should be included in those for the building itself. Similar transactions relating to other services excepting furniture, such as gardens, tennis courts, etc., for which additional rent is recovered under the rules, should be shown separately for each such service, below those relating to the building itself. The furniture provided for all such residences in each circle of superintendence or other unit for which a separate account is prepared (vide Para 11 below), is treated as an item by itself.

Form of Accounts

8. These accounts should be compiled in Form A.C. 32 of Account Code for Accountants General, 1984. For their preparation, the Executive Officers concerned may be required to furnish the Accountant General with necessary data in a suitable form, which the Accountant General may prescribe according to local requirements. Any additional information, which the Accountant General considers necessary for testing the accuracy of the standard rent fixed may, if required, be also obtained. These data should be scrutinized in the Account office as far as possible.

9. Both in respect of capital outlay and maintenance charges, the actual charges only should be taken, no addition being made on account of establishment and tools and plant charges or on account of the cost of Accounts and Audit.

Note:

(a) If a building is occupied partly as a residence and partly as an office, the best possible approximation should be made, in consultation with the Superintending Engineer or other officer prescribed by Government for the purpose of assessing the capital value of the portion used as residence, the revenue charges being proportionately distributed for the' purposes of the accounts.

(b) In the case of non-residential buildings, which are converted into residences, if the original cost cannot be ascertained from the records, the capital value should be based on the estimated value of the buildings subject to any rules which Government may have prescribed.

10. Column 15 of the Accounts Form A.C. 32 **"Interest on capital outlay to end of years under report or rent payable by Government"** should be filled in as indicated below:

(i) **Leased buildings:** Rent payable by Government to the lessor should be noted in this column. When charges for maintenance of and repairs to the buildings or municipal or other taxes relating thereto, are also borne by Government, those charges should be noted in columns 12 to 14.

(ii) **Government buildings:** As interest for the year is generally calculated at the rate which is in force as the standard of return from commercial irrigation works at the time of acquisition or construction of the building, it is necessary to calculate interest separately on (1) capital outlay to end of previous year and (2) capital outlay during the year. The interest on (1) will be the figure entered in the last account or if there was any capital outlay during the previous year, it will be that figure plus interest on half the amount of that capital outlay. The interest on (2) will be calculated on half the amount of the capital outlay of the year at the rate of interest for the year. The total of (1) and (2) should be noted in column 15.

11. These accounts should be prepared in such detail as Government may desire. but in respect of buildings under the control of the Public Works Department, usually it will be found sufficient to prepare a separate account for each circle of superintendence. so that copies of the accounts may be sent to Superintending Engineers to enable them to review the results of the areas in their respective charges. and to take such action. as they may deem necessary to effect economies in working.

Review

12. The Accounts, when completed, should be reviewed in the light of the rules made by Government governing the assessment and recovery of rent and the allotment of residences and the results of this collective review should be embodied in a concise report, with which the accounts should be submitted to Government by such date. as may be fixed in consultation with the latter.

If, in any particular case, or generally the standard rents need revision, or the maintenance charges are excessive or the realization inadequate, these points should be mentioned in the report, with any suggestions regarding the working or suitability of the rules which the Accountant General may wish to make. The true annual cost to the tax- payer on account of the residences, included in these accounts should also be reviewed. For this purpose, a lump sum (which should be estimated by the Accountant General with due regard to the rules relating to allocation of these charges) representing charges for establishment and Tools and Plant, should be added to the total capital cost, including value of site of all buildings, which form the subject of a single review.

If the capital cost of any building does not include the value of site, the estimated value of this site should be ascertained and added to its capital cost for this purpose. A similar lumpsum addition for departmental charges should also be made to the total average maintenance charges of

all buildings forming the subject of a single review, and the interest charges should be calculated on the (gross) capital cost worked out in the manner indicated above.

The total of the maintenance and interest charges, thus worked out, should be compared with the total realization of rent. In all comments and observations, leased buildings should, as far as possible be distinguished from those owned by Government, and each of the special services, such as furniture which are exhibited separately in the accounts (see Para 7) should be dealt with separately.

Note:

1. The Accountant General should satisfy himself that sanctions exist for (1) every building appearing in the accounts which is stated to be occupied rent-free or at reduced rent; and (2) residences completed during the previous year but omitted from the accounts under review. in terms of clause (2) of the second sub-rule of rule 2.

2. In cases, where Government have issued orders writing down the capital cost of any residence, the calculation for the purpose of the review prescribed in this para should be based on the reduced cost but the extent of reduction made should be clearly indicated in the Capital and Revenue Accounts for the year. in which those orders take effect.

(Authority: Account Code for Accountants General 1984)

DRAFT APPENDIX XIVB

(See Rule 561 of FAR Volume I)

Procedure for preparation of Proforma Accounts of Water Supply Schemes of the Public Health Engineering Department (PHED)

1. Under the Para 42 of Appendix I and Water Works Manual 1969, the Government of Rajasthan has laid down, besides the regular Government Accounts, commercial account shall be prepared for each Urban Water Supply Scheme from the date the scheme comes in operation.
2. The regular Government accounts are based on cash basis; therefore, some adjustments are required to be made so as to prepare the Proforma Accounts supplementary to the regular accounts, in respect of outstanding unpaid expenses or prepaid charges or incomes received in advance or in arrears.
3. There are two important statements comprising of Proforma Accounts:
   (i) Revenue and Net Revenue Account (Form RPWA 112),
   (ii) Balance Sheet (Form RPWA 113).
4. The Revenue and Net Revenue Account is in the form of Trading and Profit & Loss Account, in which transactions for the year in respect of operation and maintenance charges and income are given.
5. The Balance Sheet depicts position of Property and Assets, and Capital and Liabilities at the end of the year.
6. There are a few Formats for preparation of these accounts. The various heads of expenditure of Income, besides the heads of assets and liabilities are given below in a general way so as to render assistance for preparation of Proforma Accounts.

REVENUE AND NET REVENUE ACCOUNT	
Head of Account	**Explanation and other details (Source of Data)**
EXPENDITURE	
(i) Direct Charges	
Salary & Allowances, Wages, Power Charges, Maintenance of Machinery, Repairs & Maintenance of Buildings & Other Civil Works, Chemicals	The Direct charges will be available from Monthly Account of Division or statement of expenditure of other officers & Contingent Charges Registers in the office. From total year's expenditure, the outstanding charges of the last year paid during the current year will be deducted and charges not paid but pertaining to the current year will be added. Prepaid expenses will, however, be deducted.
(a) Repairs & Maintenance of Other Assets (b) Repairs & Maintenance of Motor Vehicles	Details of each such asset may be given.
Contingent Expenses	Details of each contingent expenses, postage, telegram, telephones, liveries etc. should be given.
Interest on loans raised from Agencies other than Government	Full year's amount may be shown including interest accrued but not paid (routed through Divisional Accounts six monthly).
Famine Relief Works for replacement of Damages	No matter under which Head of Account the expenditure is classified, (other than usual Head of Account of department) should be included in Proforma Accounts.

Opening balance of finished product	At cost price
(ii) Indirect Charges	
Direction & Supervision Charges	As per intimation given by Head of department for Prorate Charges of common establishment.
Pension & Contributory Provident Fund Contribution.	At rates approved by Government In case of erstwhile work charged stall, amount equal to their own subscription to the CPI may be provided.
Depreciation Charges Interest on Government Capital	At rates fixed by Government
Audit Fee	As per intimation by the Accountant General
Bad Debt Provision	(If any) for doubtful Sundry Debtors
INCOME HEADS	
Sale of finished product (As per Divisional accounts).	Receipts from Urban Water Supply Scheme, Fees, Fines, etc., Service & Service Fees, Other receipts.
Accrued Income	Accrued Income to be assessed from outstanding dues.
Closing Balances of Finished Product	At cost price
NET PROFIT/LOSS	The difference between Income & Expenditure side will represent either net profit or loss, which may, accordingly, be shown on the debit side or credit side of the Revenue and Net Revenue Account and the same carried over to Balance Sheet.

BALANCE SHEET	
A. PROPERTIES & ASSETS	
(i) Fixed Assets	
(As per Schedule A & B) Water production assets Water Storage Assets Water Distribution Assets Buildings & Other Civil Works Motor Vehicles Furniture & Fixture Office Equipment	**Source:** Registers of works Various types of assets in use may be shown separately. **For example:** boundary walls, approach roads, **For example:** godowns trucks, Trolleys, Jeeps, Bulldozers etc. **For example:** Wooden and/or Steel **For example:** Duplicating Machine, Typewriter, Coolers, Fans etc.
Works in Progress (As per Schedule C)	Works not yet completed including Materials at site (as per Register of works)

(ii) Current Assets, Loans and Advances:	
Closing Stock of Finished Product	At cost price
Sundry Debtors (As per Schedule D)	As per Consumer's Ledger To be classified under various categories of customers& consumers including dues recoverable from other departments, loans, advances e.g., Miscellaneous Works Advance, loans given to Government servants (net).
Stores	As per Stock Accounts
Depreciation Reserve Fund Investment Account	Wherever the Depreciation Reserve Fund is invested during the year, the same may be shown here including the interest on investment at prescribed Government rates.
Pre-paid Expenses	
Cash in Hand	
Cash at Bank	
Preliminary Expenses including Deferred Revenue Expenses to the extent not written off	
Net loss brought forward from Revenue and Net Revenue Account	
B. CAPITAL AND LIABILITIES	
Government Capital (As per Schedule E)	The Government Capital is to be shown under two categories viz. (i) Fixed Capital, equivalent to the original/gross value of fixed assets & (ii) Current Capital for other transactions.
Capital Reserve	Fund/Deposit contribution received from sources other than Government to the extent some fixed asset is created which becomes Department asset for future operation and maintenance e.g., Pipelines laid with deposits of Rajasthan Housing Board for water supply becomes property of PHED forfeiture maintenance.
Net Profit	Net profit of Revenue: Net Revenue Account is to be shown here while the net loss is to be shown on assets side of the Balance Sheet.
Loans & Advances (As per Schedule F)	e.g., Loans raised from LIC of India for meeting the cost of any scheme. Repayment of loan is treated as loans to Municipalities under Major Head "6215- Loans for Water Supply and Sanitation-190-Loans to Public Sector and Other Undertakings.
Depreciation Reserve Fund A/c.	The depreciation during the year on Fixed Assets shown at Gross value in the Balance Sheet is shown here. The interest

	on investment Account of the Depreciation Reserve Fund is also to be included here.
Deposits and Advances	All kinds of Deposit e.g., Security Deposits. Earnest Money is to be shown here. The amount received in advance for any job work may also be shown here. (As per Deposit Register).
Sundry Creditors	For various liabilities including material supply, outstanding expenses etc. (As per Purchase Registers and Register of Liabilities Awaited).
Undischarged Liability for Audit Fee	Since audit fee is not paid to the Accountant General. the same will be shown here with accumulated figure year after year.

7. Rate of Interest on Government Capital:

The Government has fixed following rates of interest to be charged on Government capital:

Date from which effective	Rate of interest
1/4/67	5% P.A.
1/4/70	6% P.A.
1/4/74	9% P.A.

Full year's interest should be calculated on the opening balance by adding or deducting the net opening profit or loss, when shown separately and at 50% of the aforesaid rate for the net addition made during the year.

8. Rate of depreciation:

The Government of Rajasthan has fixed the rates of depreciation of different fixed assets as under:

Class of Assets	Rates of depreciation
Buildings first class	2.5%
Buildings second class	5%
Buildings third class Katcha with thatched roof	7.5%
Furniture and fixture	6%
Tools & implements	7%
Carpet Machinery	10%
General Machinery	TV
Office Equipment's, Typewriter etc.	15%
Jeeps & Cycle	20%
Truck, Lorries	25%
Air Compressor & Pneumatic Machinery	10%
PipeLines	5%

Full year's depreciation is to be charged on net depreciated value at the opening of the year and at 50% rate for the addition during the year irrespective of the date/month of addition during the year. However, in case of Water Supply Schemes, the depreciation at uniform rate of 3% is to be charged in the Proforma Accounts from 1979-80. This rate is to be charged for full year in respect of opening balance of gross/original value (& not at net depreciated value) & 50% of this rate for addition during the year.

9. Depreciation Reserve Fund:

All the fixed assets are to be shown at gross value in the Balance Sheet & such depreciation on these' assets is to be credited to Depreciation Reserve Fund Account, except

(a) Buildings, Wells, Tanks
(b) Furniture and
(c) Office Equipment's.

The three classes of Assets will be shown at net depreciated value in the Balance Sheet as per Government orders.

10. L.I.C. Loan:

The Municipalities have borrowed funds from Life Insurance Corporation of India to finance its various Urban Water Supply Schemes, which carry interest at varying rates.

The L.I.C. loans are repayable in 20 to 22 annual instalments with a moratorium period of two years. The interest of loan is payable each half yearly on the balance outstanding at the end of each half year. The Government have issued instruction for showing the position of each such loan separately in the Proforma Accounts. The assets created out of such loan are to be shown separately.

11. Capital works in Progress:

In case of Proforma/Commercial Accounts of Water Supply. Schemes, the capital works which have not been commissioned are not treated as addition to the Fixed Assets during the year. These are to be shown separately so as to avoid depreciation of these works, until these are commissioned in subsequent (s).

12. Rate of Interest on DRF Investment Accounts:

1% below the rate fixed by Government for interest on capital is to be charged on the same principle i.e., for full year in respect of opening balance and @ 50% of that rate for the addition during the year.

13. Date of submission of the Proforma Accounts to Accountant General & their Audit:

The Proforma Accounts are to be prepared by the department and furnished by 30th September each year to the A.G. Rajasthan. The Accountant General will then arrange for audit of the accounts and issue Audit Certificate with his observations/comments on the account.

14. **Maintaining Commercial Record**

Journal, General Ledger, Fixed Assets Register & other records of Sundry Debtors/Creditors, Loan Position etc., are required to be maintained by the Department.

15. Proformas of Balance Sheet, Revenue & Net Revenue Account and Schedules A to F required to be prepared for the. purpose, are given in Forms RPWA 112 and 113.

(Authority: Various rules mentioned in these instructions have been approved by the State Government, from time to time, and Proforma Accounts prepared in these forms have been accepted by the World Bank, after Audit by the Accountant General)

Draft Appendix XIVC

(See Rule 560 of FAR Volume I)

Transfer Entries

1. Transfer Entries, that is, entries intended to transfer an item of receipt or charge from the account of a work-in-progress or of a regular head of account to the account of another work or head, are necessary

(a) In order to Correct an error of classification in the original accounts.

Note:

Sometimes it is more convenient to classify items pertaining to several heads (or works) under a single Head in the first instance than to classify them under each head from the beginning. For example, when a joint work in which several parties are interested is undertaken, the individual transactions relating to it are taken to the account of a single party in the first instance, and before closing the accounts of a month, the necessary distribution over all the accounts is effected by Transfer Entry.

(b) In order to adjust, by Debit or Credit to the proper Head of Account (or work), an item outstanding in a Suspense Account or under a Debt or Deposit head.

Note:

The value of materials issued from stock to a work is not adjusted by a Transfer Entry but through the Stock Accounts at the end of the month, vide **Para 15.c. and Para 19.a. of Appendix XIII** .

(c) In order to bring to account certain classes of transaction which do not pass through the Cash or Stock Account, e.g.,

(i) For credits to "8658- Suspense Account - Material Purchase Settlement Suspense Account" on account of materials received for works from sources other than stock, vide **Para 15.c. and Para 19.a. of Appendix XIII** .

(ii) For credit to 'P.W. Deposits' on account of balances due to contractors on closed accounts; vide **Para 6.c. of Appendix XIII** A,

(iii) For credit to Revenue Heads on account of revenue not recovered in cash including lapsed deposits and lapsed balances under "8443 and 8658- Suspense Account -Material Purchase Settlement Suspense Account" unclaimed for more than three completed accounting years.

(iv) For original debits or credits to Remittance Heads based on transactions not appearing in cash or stock accounts e.g., transfer of Tools and Plant to another Department or Government when the value is recoverable from them.

(v) For credits to the heads concerned of the several percentages leviable under the rules, e.g., those on account of supervision (when not recovered in cash), establishment, Tools & Plant and workshop charges, vide **Para 13 of Appendix VIA** and Appendix V and Para 13 of **Appendix XA**, and decision below Para 7 of Appendix XIII .

(d) In order to respond to a Remittance transaction advised by the Accountant General, if the corresponding debit or credit to the Remittance head has not already appeared in the accounts.

(e) In order to relieve the account of a work-in-progress of:

(i) items which have ceased to be chargeable against the estimate for the work, and

(ii) Suspense charges which can no longer be kept within the accounts of the work (vide Para 4 of Appendix XIII). Such Transfer Entries are necessary either when the accounts of any contractor or of the work itself are to be closed, or when any recoveries (otherwise than in cash) have become due, e.g., by the transfer of stores to any other work or account.

Note:

~~(1)~~ For the rectification of errors in accounts see **Rule 81 and 560 of FAR Volume I**, Para 37 of **Appendix VIA, Para 15 of Appendix XIIIA**.

(2) A list of adjustments which have to be made periodically should be maintained in order to ensure that they are regularly made.

2. For every Transfer Entry there must either be an authority in Form RPWA 53, Transfer Entry Order, or an order recorded on another document (e.g., Survey Report Form RPWA 18 and Final Bill of a contractor's closed account placed under P.W. Deposits) which sets forth all the necessary particulars. See also Rule 538 and 548 of FAR Volume I.

   Note:

   (1) In cases in which the Transfer Entry Order is not required to be submitted to audit with the monthly account, vide Rule 554 (3) of FAR Volume I, the necessary order, if not initiated by a Sub-Divisional Officer, may be signified by the Divisional Officer's initials against the entry in the Transfer Entry Book.

   (2) There is no objection to a Transfer Entry covering a number of adjustments and corrections, provided that all the necessary particulars are set forth in respect of each. However, on one side of every Transfer Entry there should be only one Major Head, but there may be a debit or credit to various other heads or vice versa. In the Transfer Entry all particulars explaining both the nature of the adjustment and the grounds for the correction must be clearly stated.

   (3) Omnibus Transfer Entries, in Form RPWA 53A, may be made out for purchases directly debitable to works. This may be prepared in triplicate by carbon process, one copy of which may be posted in the Transfer Entry Book and allotted appropriate item number.

3. A Transfer Entry Order may be initiated by the Sub-Divisional Officer and should be so initiated by him in all cases falling within clauses (a), (b), (c) and (e) of Point 1 above, which come within his cognizance.

4. Direct Transfer entries will not be allowed at the level of Divisions. Transfer entry process will be managed through the reconciliation system with AG office after submission of monthly accounts by Treasuries to AG office. In this reference, Divisions will not directly be able to rectify the entries of bills which have been passed by Treasuries and submitted to AG office with monthly accounts. Reconciliation Process for these transactions will be governed by the rules prescribed in Budget Manual, FAR for civil Departments. Divisional Officers and Divisional Accountants must ensure compliance of these processes. Online Reconciliation Module developed under IFMS will be directly integrated with WAM/ RAJKOSH/ e-GRAS/ PayManager for these transactions. (Para 8 F1(3)2014-18-03-2016)

5. All Transfer Entry Orders should set forth such explanation of the correction or adjustment proposed to be made as would establish deafly the correctness and necessity of the entry.

   Note:

   In cases of corrections involving a reduction in the charges against the estimate of a work, it is essential not only that full particulars of the vouchers and accounts in which the erroneous charges originally appeared are specified but also that the circumstances in which the charges were wrongly allocated under the estimate for the work are clearly set forth. It is not sufficient to state that the charges were erroneously classified previously.

6. All Transfer Entries ordered to be made should be registered in the Transfer Entry Book, Form RPWA 54, maintained in the Divisional Office. Entries should be numbered in separate groups for each month in the accounts of which they are to be incorporated, Roman figures being used in lieu of Arabic figures. Before the book is closed monthly. The Divisional Accountant should see that no adjustments which are required to be made under any Rule or order are omitted.

   Note:

At the end of financial year and after 31st March Every year, the following certificate shall be provided by Divisional Accountant/Divisional Accounts Officer/Senior Divisional Accounts Officer and Divisional Officer to the Treasury Officer/Sub-treasury Officer and Treasury Officer shall submit it to the Accountant General Office before submission of first list of Account to AG office by Treasuries for the month of April (following year). This certificate will be generated through the system by Divisional Officer at WAM (Works Account Monitoring system) after the submission of March month Accounts freezing of this account at the system (WAM and RAJKOSH) by Treasuries to AG office.

"Certified that all adjustments of receipts and disbursements required to be carried out in the accounts of the financial year as per various financial rules/executive instructions issued by the Competent Authority have been carried out, and no false/fictitious adjustments have been incorporated in the accounts of the years in violation of the said rules/instructions."

DRAFT APPENDIX XIVD

(See Rule 563 of FAR Volume I)

Accounting of balances on reconstitution of Divisions and allied matters

Instructions to be observed in Accounts at the time of reconstitution of charge of Divisions e.g., abolition, full merger, part merger in one Division and part in another, are given below. In case of doubt, clarifications may be sought from the Accountant General.

1. At the time of reorganization of P. W. Divisions, the outstanding balances of Suspense and Deposit Heads in the books of the Division, to be abolished and/or merged with another Division(s), may be transferred by the closing Division to the successor division(s) with which it is to be amalgamated by proforma adjustment without making any. adjustment in its accounts.

   The following procedure should be followed by the closing and successor Divisions in effecting the transfer of these balances to ensure that there has been no omission in taking-over the balances under these heads in the books of successor Division(s).

   (a) if the balance are proposed to be transferred to two or more Divisions, the closing division should make out two copies of the various registers showing therein the items proposed to be transferred to each Division and forward the same to the Division(s) concerned with a forwarding letter requesting them to incorporate those figures in the balance of the latter Division(s) and endorse a copy to the Accountant General intimating the total amount under each Head that is proposed to be transferred to each Division. The registers of the closing Division, duly completed, should be transferred to the division, which is nominated as its successor and to which the entire records of the defunct Divisions are transferred. If, however, the entire balances are proposed to be transferred to one Division only, the closing Division may simply transfer the registers duly completed but intimating, at the same time, the balances under each Head to the successor Division, with a copy to the Accountant General. The closing Division should quote Number and date of the letter, under which balances are transferred to the successor divisions(s), in the relevant schedule to be submitted to the Accountant General and show the closing balances under various Heads as "nil" on this authority.

   (b) The Division(s), to which the balances have been transferred, should incorporate the balances in its/their books without making any adjustment in the accounts in the month immediately following the month in which the balances were transferred by the closing Division. The balances, so transferred by the closing division(s) should be incorporated in their entirety by the successor Division(s). Discrepancy, if any, may be settled subsequently with the successor Division io which the records of the closing Division have been transferred.

2. In the event of closure of a division or Sub-Division, only the wholly unused receipt books and cash memo books should be brought into use by the successor Division or Sub-Division. The unused forms in partly used receipt books and cash memo books should be cancelled by the Officer-in-charge of the closed Division or Sub-Division by drawing two diagonal lines and inserting the word "Cancelled" in between.

(Authority: Instructions issued by the C.A.G. of India)

DRAFT APPENDIX XIVE
(See Rule 546 of FAR Volume I)

Notes of the Annual Inspection of the Accounts Records of the Sub-Divisional Officer

Sub-Division: .....

Date of last inspection: .....

(i) by Divisional Officer

(ii) by Divisional Accountant

(iii) Date of present inspection

Submitted to the Divisional Officer for orders

Divisional Accountant

.....Division

PART 1

I - CASH BOOK

1. It should be seen that rules regarding the posting of cash book are duly observed and that it is posted up-to-date. It should also be seen that it is closed on the due date.

2. Compare the entries in the cash book with those in the copies of the cash book submitted to divisional office and note any differences.

II - IMPREST ACCOUNTS

1. How often are the Imprest Accounts closed and are they promptly recouped by the Sub Divisional Officer?

2. Are the entries in the Original Imprest Accounts free erasures or interpolations and are corrections properly made and attested by the imprest holders?

3. Examine the original imprest accounts generally from date of last inspection and compare the entries for a month with those in the accounts submitted to divisional office.

4. See that the amounts of imprest are spent for the purposes for which they are granted, and they are not in excess of the actual requirements in any case.

5. Is proper sanction obtained to the grant, increase or decrease of an imprest? Verify receipt of the imprest holders.

III - MEASUREMENT BOOKS

1. Trace payments relating to petty vouchers into the books.

2. Are dates of measurements including site photo with geo tag invariably recorded in Measurement Books, measurements crossed off as soon as bills prepaid on WAM and PayManager and send to treasury for payment.

3. In the case of cancelled measurements, are reasons for cancellation recorded under the initials of the officer and in case of any corrections, are they properly made and attested?

4. Are there any case in which measurements have been taken by the unauthorized persons?

5. Are measurements taken recorded in Measurement Books as soon as articles are received and the quantities in bills when received verified with these entries or are measurements recorded in the books on receipt of bills?

6. Note any Measurement Books missing, and action taken by the Sub Divisional Officer. Has their write off been sanctioned by the competent authority?

7. Cases of delayed payment may be enquired in measurement and preparation of bills may be enquired.

8. See that each Measurement Book including site photo with geo tag in use in the sub-division is sent at least once a year to the divisional office for the Divisional Accountant's scrutiny and that completed Measurement Books are promptly sent to the divisional office for record.

9. It may also be seen that a suitable record is kept in the sub-divisional office showing the receipt of the Measurement Books from and their return to the subordinates after preparation of running/final bills on WAM. Delays in returning them should he objected to.

10. See whether norms of check measurements on site with photo and geo tag for various types of works prescribed by competent authority are being complied with and match with measurement with T-bill/logbook to ascertain that the officer was on-site on that date.

IV- AGREEMENTS

1. It may be seen that no work is started until a suitable contract for it has been previously approved by the competent authority and until an estimate for the same has been sanctioned and funds allotted.

2. In the case of payments on piece work system/work order system are as per RTPP Act and Rules, it may see that the rates allowed are not in excess of those provided for in the system also that penalty clauses are duly enforced, when necessary.

3. See that register of agreements and contract bonds is properly maintained and the documents are serially numbered as they are signed.

V – CONTRACTOR'S ACCOUNTS

1. Are the contractors' accounts clear and satisfactory? Do they show any long outstanding without any satisfactory reason attributed to them?

2. In the case of issues of articles of stock to contractors, it should be seen that there are no cases of unauthorized or irregular issues of such materials to them. It should be particularly seen that these issues do not constitute an indirect aid to the contractor and that a proper watch is kept over the issues of stock articles of which the prices are appreciably below the market rates, and recoveries of costs are made timely.

3. See that the requirements of rules regarding secured advances/ mobilization advances are fulfilled.

4. See that all requirements of performance guarantee, security deposits are complied with.

VI - MATERIALS-AT-SITE

1. What are the arrangements in the sub-division for exercising detailed control over transactions relating to materials charged to major works and for verifying unused materials?

2. Check Material-At-Site Accounts completely one month's receipts and issues with reference to entries in Measurement Books, transfer entry orders, muster rolls and copies of invoices of materials supplied by other Divisions and from stock accounts and note any difference.

3. Check Cement Register and other Materials-At-Site Accounts that they are correct and up to date.

VII - CHEQUES AND RECEIPT BOOKS

Are counterfoils of receipt - and cheque books written up properly? Compare the entries in the counterfoils with those in the original cash book for any one month and record the results.

VIII - REGISTER OF SANCTIONED ESTIMATES

Is a register of sanctioned estimates maintained and is it posted up to date quoting authority for sanction?

IX - INDENTS FOR STORES

1. Are the Stores Purchase Rules as per RTPP Act and Rules strictly followed in purchasing stores? (See Chapter 13 of FAR Volume I)?

2. Are invoices noted on the back of respective counterfoils of indents and payments also similarly noted when adjusted? In case of Central Stores Division, is the system of Store Accounting laid down in Appendix VI being strictly complied with, that is, Bin Cards and Stores Ledgers are posted daily and kept up to date.

3. Wherever the system of carriage slips has been introduced, is it functioning in a fool proof manner?

4. Whether the Receipted Indents (3rd copy) are returned by the Indenting Officer, and pasted on the counterfoil?

X - MONTHLY ACCOUNTS AND RETURNS

1. Are the cash and store accounts of the sub-division closed on the dates fixed for the purpose?

2. Are the store and other monthly accounts of the sub-division dispatched to divisional office within three days after closing the cash book (Rule 536 (2) of FAR Volume I. If not, why not? and what steps have been taken by the Sub-Divisional Officer to avoid such delays?

3. What are the dates prescribed for the submission of Half Yearly Balance Return of Stock and Yearly Register of Tools and Plant to divisional office and are these submitted on the due dates? In case of Central Stores Division, are Summaries of stock received, indents, Tools and Plant received and issued. submitted on due dates?

XI - GENERAL

1. It may be seen generally that the. stock and Tools and Plant, Registers and other accounts are posted up to date and that they represent- correct and complete transactions.

2. State any defects in procedure, if any, noticed during Inspection. Were they personally explained and necessary instructions imparted Ito the Sub-Divisional Officer and his staff?

PART II

I - CASH BOOK

1. Examine the Cash Book and count the actual cash balance to see that it agrees with the balance shown in the cash book.

2. See that private cash or accounts of members of the department are not mixed up with the public cash or accounts.

II - IMPREST ACCOUNTS

State whether the amounts of imprests given to subordinates are equal to or in excess of requirements.

III - AGREEMENTS

Check the rates in the bills with those in the sanctioned estimates and schedule of rates.

Note: Any cases of excess rates allowed in the agreements or of items included in the agreements for which there has been no provision in estimates.

IV - MATERIALS-AT-SITE

1. Are the balances of materials-at-site efficient and certain to be required on works?

2. Are there any materials-at-site of completed works left out including those transferred to surplus list from completed works?

3. If so, what are the circumstances under which they became surplus?

4. Note instances where they were obtained in excess of requirements or in advance of requirements or became surplus owing to any change in design, etc.

V - TRAVELLING ALLOWANCE BILLS

Check a few monthly travelling allowance bills with measurement books to see whether the officers were on the work sites on the dates noted in the bills and note any irregularities.

VI - EXPENDITURE ON WORKS ON ACCOUNT OF PETTY SUPERVISION AND CONTINGENCIES

Examine those works on which the expenditure on account of works establishment and contingencies together exceeds prescribed percentage of works outlay and obtain an explanation as to the reasonableness of the extra expenditure.

APPENDIX XV

(See Rule 488 & 489 of FAR Volume I)

Rules and procedure to be followed in preparing and submitting schemes of Capital Irrigation Works for the sanction of Government

I. GENERAL

~~1.~~ The following Paras define the procedure to be adopted in connection with Irrigation Projects which require sanction of the Government. Throughout the Paras, the term "Irrigation Project" or "Irrigation work" is used in the sense indicated in Rule 489 of FAR Volume I.

II. PROJECTS TO WHICH THE SANCTION OF GOVERNMENT IS REQUIRED

2. Sanctions of the Government in the Administrative Department is required in the case of all original works, estimated cost of which exceeds Rs. 5,00,000 except where powers have separately been delegated to subordinate authorities. In any of the following cases, however, sanction of Government in the Finance Department is also required:

   (a) Where the project concerned materially affects the interest of more than one State Government,
   (b) Where cost of the original estimate exceeds the powers of the Administrative Department of the Government,
   (c) Where a revised estimate exceeds the powers of the Administrative Department of the Government,
   (d) Where a further revised estimate is proposed after one revised estimate has already been sanctioned by the Finance Department.

III. CLASSIFICATION OF WORKS

3. Irrigation works are classified as either "Commercial" or "Non-Commercial". The criteria to be adopted in deciding question of classification are given in paragraphs 1 to 5 of Statement A to Appendix II.

IV. RULES REGARDING THE PREPARATION OF IRRIGATION PROJECTS

4. The papers to be submitted with the project for an irrigation work consist of a report, such plans, measurements, quantities, rates and specifications, as may be necessary to enable the suitability of the designs and the adequacy of the estimated cost of the project to be adjudicated upon, and an abstract, classified under the heads prescribed in para 12, bringing the various component items together. These documents together form what is called the "estimate) (See Rule 482 of FAR Volume I.

5. Every project for an irrigation work submitted to the Government should contain a full report explanatory of the project Every project for an irrigation work submitted to the Government should contain a full report explanatory of the project. It is impossible to lay down headings which will be suitable in all cases, but the following points should, in general, to be dealt with.

6. The report should give a general description of the proposed works, including the sources from which the supply of water is to be drawn, the maximum floods likely to be experienced, the quantity of water available at different periods of the year, and the quantity it is proposed to utilise. Reference should also be made to any rights in the water already existing. The reasons for the adoption of the particular scheme recommended in preference to any other should be

explained, if necessary. The rainfall and depth of spring level in the tract affected, the sources of existing irrigation and means of drainage proposed, if such are required, should be dealt with. The lengths of the main channels and distributaries should' be given, these lengths being compared with those of channels of similar capacity actually constructed elsewhere and a full account appended of the considerations governing the designs of all important works, with additional communications (other than the cost of construction communications) and other extraneous works involved in the project should not be regarded as part of its cost, but the report should include an estimate of expenses under this head, so far data for such an estimate are available.

7. Figures should be given showing the area of land commanded, the average area usually cultivated and the area probably irrigable. The opinion of the local revenue officers as to the desirability or necessity of the projected work, the fairness of the water rates proposed, and the probability of the anticipated financial results being realized should invariably be stated in the case of projects involving an outlay of over Rs. 15 lacs on works, the returns expected from the works, with a note as to the basis on which they are calculated, should be exhibited in Form No. I annexed to this Appendix, Part III of Form being signed by the Chief Revenue Authority (Chairman, Revenue Board) of the State.

8. The report should also deal with the question of labour and the sources whence it is obtainable, the probable effects of the operations on the existing rates, the localities whence materials can be obtained and the facilities for manufacture. The manner in which the rates adopted for estimate purpose have been arrived at, should also be commented on.

9. The method proposed of carrying out the work should he described and in particular such matters as the extent to which it is intended to use mechanical appliances, to employ manual labour, to give out work to large contractors or to resort to the agency of departmental labour or petty contractors should be dealt with. In the case of large projects, the number of circles and divisions into which the work is to be divided and the time likely to be occupied in construction should also .be stated. Any permanent increase in the establishment which will be necessary to provide for the eventual maintenance of the works should be calculated and explained, and sanction should be applied for to any posts, temporary or permanent.

10. Special attention should be given to the following matters, which have been the cause of excesses in the past:

    (a) The preliminary operations, including the surveys both of alignments and soil with trial borings, where necessary, should be completed, as far as possible, before the project is submitted. It should be clearly stated, in each case, to what extent this has been done and what still remains.

    (b) In addition to the usual charge of Five percent for unforeseen contingencies which percentage may, for reasons recorded, be increased, if circumstances render it desirable, all incidental expenditure which can be foreseen, such as sheds for workmen and stores, etc., should be separately provided for in the estimate. The utilization of "over all" rates, intended to include such expenditures, is to be deprecated **(See also Rule 484** of FAR Volume I**.**

    (c) The estimate of the cost of acquisition of land should receive special attention. and a valuation should be obtained in every case from the district officer concerned. **(See Rule 488** of FAR Volume I**.**

    (d) The district officer should also be consulted as to the number of bridges, which will be required, and care should be taken that an adequate number of escapes is provided.

    (e) Special attention should be given to the probable cost of foundations, the measures to be adopted in connection with them, and the amount of pumping likely to be necessary.

    (f) The allowance, if any, for special Tools and Plant should be carefully considered. The inclusion of a lump sum for the purpose is generally to be deprecated and, if this method is

adopted, the provision allowed should he tested with reference to the probable cost of the actual plant required. The amount of credit anticipated under this head and source whence (i.e., from which) it will be obtained, should be fully explained, the account rule in Para 78 of **Appendix VIA** being carefully borne in mind. (See also Rule 488 of FAR Volume I.

(g) Where the estimates of several structures of the same kind are derived from a single type design the most unfavourable conditions likely to occur should not be overlooked.

(h) Estimates framed, on the basis of analogies from existing works are usually unreliable, and, before this method is adopted the correctness or otherwise of the analogy should be very carefully tested for selected portions of the work. In particular, analogies drawn from small works should never be relied upon for the preparation of larger projects.

(i) All calculations of quantities and costs should be independently checked to obviate clerical errors.

(j) When the circumstances of a project are such that there is reason to suspect that expenditure, other than that which can he definitely foreseen at the time of framing the estimate, may become necessary during the course of construction, provision to meet, under the head "unforeseen expenditure", should be made in the estimate. When this is done, the circumstances should be fully explained in the report.

(k) in estimating the revenue likely to be obtained from a project, consideration should be given to the fact that, in some cases, the full discharge or storage will not invariably be available and that, in others, even if available, it may not be required. The average discharge or storage likely to be utilised, arrived at by analogy from similar works elsewhere, should be the basis of the revenue estimator.

(l) In calculating what price will be secured for the Government land, the Sale-proceeds of which form part of the estimated revenue from the project, regard should be paid to the probable relation of supply and demand, especially when a project or different projects are likely to bring land into the market simultaneously in more than one State.

11. The expenditure proposed to be incurred upon a project should, in every case, be restricted to the minimum amount necessary to ensure the success of the undertaking. Estimates should be framed with a view to the general rule that every Government servant should exercise the same vigilance in respect of expenditure incurred from revenues of the State as a person of ordinary prudence would exercise in respect of the expenditure of his own money.

12. The complete estimate for a project, besides including all anticipated direct charges (in which leave salary and pension charges should be taken into account), should further include as indirect charges, the amount required to cover the capitalisation of abatement of land revenue on the area occupied by the works, and an allowance for the cost of audit and accounts. The direct charges should be classified under the appropriate Minor Heads of account, the Minor Head "Works" being sub-divided into appropriate sub-works, where necessary, the estimated expenditure on each work or sub-work being classified under the heads enumerated in Statements B and C of Appendix II. The cost of surveys, including expenditure incurred prior to the submission of the project, should be included in the estimate. An abstract, framed on these lines in the form given in Form No. II, appended to these Paras, must accompany every project submitted for sanction. In the case of large projects, the sub-works may if desired, be further sub-divided so as to show individual large work.

13. If it is known that the project will constitute the sole charge of one or more Superintending Engineers, the estimate of the cost of the Superintending Engineers and other establishment should be framed in detail, a suitable amount being added to cover an adequate share of cost of the Chief Engineer's establishment. Even where a Superintending Engineer's charge is not in question, the cost of the establishment required for the supervision of the construction of the project should ordinarily be estimated in detail, but the Government may, at their discretion, calculate the provision to be made for establishment may, in such a case on a percentage basis, provided that the percentages are justified by comparison with past actuals. In the case of

ordinary, look and plant, either the actual anticipated cost, or a reasonable percentage allowance, based on past actuals, may be entered in the estimate.

14. No provision should ordinarily be. made for the Minor Head "Suspense", as, this head in the accounts represents services of a general character, not necessarily, pertaining to particular project. If, however, one or more divisions are expected to be maintained exclusively in connection with stock required for the project, provision for "Suspense" may be included, but only to the extent of the balances likely to be outstanding under "Suspense" on the date of closing the construction estimate.

15. Either in the report, or in the letter, forwarding the estimate for sanction, a full explanation should be given as to how it is proposed to finance the project.

V. STORAGE PROJECT

16. The report should, in addition to the information specified in para 4-15, give the area of the tank and contents when full, the area to be irrigated per unit of storage, the length of the dam, its maximum height, materials of which it is proposed to construct it, from etc., and the mode in which the water is to be let off for irrigation. The questions of the available water supply, number of-times the reservoir will probably fill, rainfall and proportion flowing off the catchment, loss by evaporation and absorption etc., should be fully dealt with, as well as the quantity of flood water for which provision must be made, the flood absorption capacity of the reservoir, and the waterway of the escape weirs or sluices. The results of any experiments bearing upon the strength of the materials proposed for use in the dam, should be dealt with as also the silt content of the water and the probable effective life of the reservoir.

VI. PROJECTS AFFECTING MORE THAN ONE STATE

17. Where more than one States are concerned, the report should detail the arrangements mutually agreed upon for financing the works, the terms upon which the water is to be shared, the agency by which the works will be constructed. When a project or different projects are likely to bring land into the market simultaneously in more than one States, and the sale proceeds of such landform part of the estimated revenue from the project, the report should state what arrangement the Government have to make to meet the contingency. A draft of any formal agreement into which it is proposed to enter to regulate these and any other matter in respect of which agreement is deemed necessary should accompany the project.

VII.EMBANKMENTS

18. In the case of new lines of river embankments, it is necessary that the report accompanying the project should show clearly the financial responsibilities of the Government in connection therewith and the manner in which it is proposed that the outlay shall be recovered.

VIII. NATURE OF SANCTION

19. The sanction accorded by Government in the Administrative or/and Finance Department to a project for an Irrigation work shall be regarded as in the nature of an administrative approval to the project and not as the final technical sanction, which will be accorded by those officers of the irrigation Department, to whom power has been delegated by the Government, (See schedule of Power under RTPP Act/RTPP Rules or other specific orders issued by the Government).

IX. COMMENCEMENT OF WORKS

20. It is a fundamental rule that no works shall be commenced and no liability should be incurred upon an irrigation project to which these Paras apply, until the following conditions have been fulfilled:

    (a) **Administrative Approval:** The approval of the Government to the project has been obtained.
    (b) **Financial Sanction:** Financial Sanction of Finance Department for the project has been obtained.

(c) **Technical Sanction:** It has been given by a competent Authority as laid down in schedule of Power under RTPP Act/RTPP Rules or other specific orders issued by the Government
(d) **Designed Sanction:** There is a sanctioned design and detailed estimate for the portion to be commenced.
(e) **Expenditure Sanction:** Funds have been allotted for the work.
(f) **Availability of land:** When land required for the purpose has been acquired.

21. When these conditions have been fulfilled initiation for procurement of work in respect of project shall be initiated under Rules and Procedures laid down in RTPP Act/Rules, the Chief Engineer is competent to authorize the commencement of construction.

X. DELAY IN COMMENCEMENT OF WORKS

22. A sanction accorded by Government, in the absence of any indication to the contrary in the order itself, will lapse only, if and when it is superseded by an order of later date. If, however, such sanction to an estimate for an irrigation work is not acted on for more than five years from the date upon which it was accorded a revised estimate should be prepared before the commencement of work and the Government's sanction obtained again. But also see Para 18 above.

XI. RULES GOVERNING THE ACCORD OF TECHNICAL SANCTION

23. When a project has been sanctioned by the Government an officer of the Irrigation Department, to whom power has been delegated by the Government may sanction detailed estimates for component parts of the project against the amounts provided for the detailed head or sub-work (Where no detailed head is given) in the abstract estimate (Form No. II) annexed to these Appendix. When it becomes evident that the amount provided for such detailed head or sub-work (Where no detailed head is given) will be exceeded, the following rules must he observed:
    (a) Subject to any orders which the Government may pass in the matter, the officer-in-charge of the project may transfer provision to meet such excess from another detailed head of the same sub-work on which a saving is anticipated.
    (b) Should it become evident that an excess over the amount provided in the abstract estimate for any sub-work will be exceeded, the Officer-in-charge of the project must report the fact immediately to Government in the Administrative Department for orders. He should, at the same time, intimate what savings, if any, are anticipated upon other sub-works of the project.
    (c) The Finance Department of the Government may transfer provision from one sub-work, on which a saving is anticipated, to meet a probable excess on another or it may permit an excess over the provision made in the abstract estimate for any sub-work up to an amount to be stated by it

    Note: The sub-works into which the Minor Head "Works" is divided, are enumerated in Form No. II appended to these Paras.

XII. MODIFICATIONS AFTER ACCORD OF SANCTION

24. No modification is permissible after accord of sanction by the Government. If any modifications are subsequently rendered necessary, a full report of such modifications should be made to Government for sanction.

    Note: Modification will include abandonment of items included in the original estimate, or provision of items not included therein, and an increase or reduction in the area to be irrigated by the project.

XIII. REPORTS OF PROBABLE EXCESSES

25. Whenever it is ascertained that the expenditure upon any project is likely to exceed the amount sanctioned by the Government by any amount greater than that which the Chief Engineer is empowered to pass, the Government in the Administrative Department should be immediately advised of the anticipated excess. The revised estimate should he submitted in due course with a full explanation of the causes, of the excess and of the probable effect on the financial results of the work. The Government should also be immediately informed, if, at any time during the course of construction, it becomes probable that a work sanctioned as Commercial will fail in operation to satisfy the criteria which must be satisfied before a work can be regarded as Commercial.

XIV. ANNUAL REPORTS

26. In the case of projects involving an outlay of Rs 15 lacs on works, the Chief Engineer will submit annually to Government, not later than the 31st December of each year a report upon each irrigation work, the construction estimates of which has not yet been closed. The report should contain:

    (a) A detailed narrative account of the work executed during the year and a statement a general term of what still remains to be done.
    (b) An account of any modifications made or anticipated in the project as sanctioned by the Government.
    (c) A statement comparing the actual expenditure incurred up to the end of the previous financial year against each detailed head with:
        (i) The abstract as originally approved, and
        (ii) The abstract as subsequently modified by competent authority under Para 23. If an excess over the amount provided for any sub-work has been authorised under Para 23(c), the fact, and the extent of the excess authorised, should be noted on the statement.
    (d) A definite expression of the Chief Engineer's opinion:

        (i) Whether there is any reason to anticipate an excess over the total amount sanctioned for the project by the Government, and if so, whether the excess is likely to exceed his powers to sanction it, and
        (ii) Whether there is any reason to anticipate that the results forecasted from the work will not be obtained.

    Note: The inclusion of the expressions of opinion will not dispense with the necessity for the formal report required by Para 25.

XV. SUPPLEMENTARY AND REVISED ESTIMATES

27. Supplementary and revised estimates, when rendered necessary under the provisions of Rule 454 and 455 of FAR Volume I must be accompanied by a full report of the circumstance which render them necessary. The abstract must show the amount of original estimates and the total of the sanction required including the supplementary amount, vide Rule 454 of FAR Volume I.

28. The revised estimate should be accompanied by a comparative statement, **Form No. III** appended to these Paras, comparing the revised estimate with the latest existing sanction of competent authority, and by a report showing the progress made to date. (See also Rule 455 of FAR Volume I .

29. When a revised or supplementary estimate is submitted under Para 27, it should be accompanied by revised financial forecast statements, as required in the case of an original estimate (vide Para 7). An explanation should also be given, in amplification of that already submitted under Para 15, as to how it is proposed to finance the project, more especially in respect of the amount by which the revised or supplementary estimates raises the cost of the works as originally anticipated.

XVI. UTILIZATION OF COMPLETION REPORT AS REVISED ESTIMATE

30. In the circumstances explained in Rule 472 of FAR Volume I, the excesses may, with the concurrence of the Government, be explained in a completion report prepared as prescribed in para 32. The adoption of this procedure in no way dispenses with the necessity for the immediate report of the excess required under Para 25.

XVII. COMPLETION REPORT

31. The construction estimate of an irrigation work should be closed as soon as the project is practically in full operation, although there may be certain works, provided for in the construction estimate, either unfinished or which it is not desirable to construct at once.

32. A complete report of the project comprising of the following documents in **Form No. IV,** appended to these paras, should be submitted to Government in the case of all projects requiring an outlay of more than Rs. 15 lacs on works as soon as the construction estimate has been closed. (See Rule 472 of FAR Volume I).

Schedule A	A statement showing, by works and sub-works classified under the relevant detailed heads, the actual expenditure on works completed up to the date of the closure of the construction estimate.
Schedule B	A statement of works which are within the scope of the sanctioned estimate and of which detailed estimates have been prepared and sanctioned by competent authority, but which were incomplete or had not been begun on the date of the closure of the construction estimate.
Schedule C	A statement of works whether included in the construction estimate or not, which have been sanctioned by competent authority under the provisions or Para 38 below, between the date of closing the construction estimate and the date of the submission of the completion report.
Schedule D	A Statement of works for which no estimates have been sanctioned up to the date of the submission of the completion report, but the probable expenditure on which can be foreseen, and which are necessary to complete the project.
Schedule E	A statement compiled as a combination of statements A, B, C and D. This statement should also show, for purposes of comparison, the sanctioned estimate by works and sub-works, classified under the relevant detailed heads of account.

A report on the works executed up to the time of the closure of the construction estimate and an index map or maps showing the project as completed, will accompany these documents. The report will discuss the financial results already attained and expected in the future and will be accompanied by forecast financial statements, in **Form No. I,** based on Schedule E above i.e., on the total anticipated ultimate expenditure, on the project Part III of this form will be signed by the Chief Revenue Authority of the State.

33. These documents should ordinarily be forwarded within 6 months of the closure of the construction estimate, or 12 months, in the case of an exceptionally large work.

34. Schedule E will be treated as a revised forecast of expenditure against the sanctioned project. When the expenditure, as shown in the schedule, exceeds the amount sanctioned by an amount greater than that which the Administrative Department of the Government is empowered to pass, the completion report will be submitted to the Finance Department of the Government for approval.

35. All-important works which had not been commenced and which were within the scope of the sanctioned estimate, should be included in Schedules B, C or D, as the case may be.

36. Subject to the restriction that the total expenditure against the project shall not exceed the amount sanctioned for the project by an amount greater than that which the Administrative Department of the Government is empowered to pass, that department is competent to incur

expenditure between the date of closing the construction estimate and that of the approval of the completion report by Finance Department on:

(a) Works entered in schedule B and C.
(b) Works entered in schedule D, within the limits and subject to the conditions specified in para 38 below.

37. On receipt of approval of Finance Department to the completion report, works included in Schedules B and C may be carried to completion without further sanction. The Administrative Department of the Government may also, on receipt of such approval, sanction further outlay on other works against the open capital account of the project within the limits and Subject to the conditions laid down in para 38 below.

XVIII. OPEN CAPITAL ACCOUNT

38. If subsequent to the closure to the construction estimate, it be found necessary to construct other works, whether included in the construction estimate or not, of which no detailed estimates had been sanctioned when the construction estimate was closed, the following procedure will be observed:
    (a) Any work or group of connected works the portion of the estimated aggregate cost of which chargeable to capital does not exceed the limits of the powers of the Administrative Department (vide para 2) may be sanctioned by the Administrative Department.
    (b) Revised and supplementary estimates for open capital works the original estimate of which were sanctioned by the Finance Department may be dealt with by the Administrative Department within specified in para 2.
    (c) The papers which should accompany a project estimate chargeable to the open capital account of an existing work and to which the approval of the Finance Department is required, will be the same as those prescribed in the case of an original project.

FORMS REFFERED TO IN THIS APPENDIX

Form I	Financial Statement I-IV
Form II	Abstract Estimate of Cost
Form III	Revised Estimate
Form IV	Completion Report Schedules A-E

FORM I – FINANCIAL STATEMENTS
PART – I

Summary of the Estimated Direct Charges to Capital Account

Year	Work	Establishment including leave salary and pension charges	Tools and Plant	Suspense	Total	Less receipts on Capital account	Net Total
1	2	3	4	5	6	7	8
Total							

FORM I – FINANCIAL STATEMENTS
PART – II

Summary of the Estimated Indirect Charges to Capital Account

Year	Capitalised abatement of land revenue	Charges on account of Audit and Accounts establishment	Total
1	2	3	4
Total			

FORM I – FINANCIAL STATEMENTS
PART – III

Estimated of Growth of Irrigation and Revenue Receipts and Charges

Year	Irrigated area at end of year	Revenue Receipts and Charges						
		Gross revenue due to work			Charges both direct and indirect against revenue account	Net revenue due to work		
		Direct receipts	Enhanced land revenue or indirect revenue	Total		Including enhanced land revenue	Excluding enhanced land revenue	Remarks
1	2	3	4	5	6	7	8	9
Total								

Note: This estimate should be endorsed both by Revenue and Public Works authorities.

FORM I – FINANCIAL STATEMENTS
PART – IV

Estimate of Net Financial Results of years after the probable date of completion of the work

Year	Direct capital outlay during the year	Direct capital outlay to end of year	Simple interest at percent on capital outlay to end of previous year plus half outlay during the year	Net revenue including enhanced land revenue, column 7 of Part III	Simple interest less net revenue	Net revenue Less simple interest
1	2	3	4	5	6	7
Total						

FORM II – ABSTRACT ESTIMATE OF COST

_____ Project

Minor Head	Sub-Work	Detailed Head	Amount
1	2	3	4
Direct Charges Works	1. Head Works	A. Preliminary Expense B. Land C. Works K. Buildings O. Miscellaneous P. Contingencies Maintenance	
	2. Main Canal	A. Preliminary Expense B. Land D. Regulators E. Falls F. River and hill torrent works F. (I) Other cross drainage works G. Bridges H. Escapes J. Mills K. Buildings L. Earth Work M. Plantations N. Tanks and Reservoirs O. Miscellaneous P. Contingencies Maintenance	
	2. (a) Distributaries No. 1	As for Main Canal	
	2. (b) Distributaries No. 1	Ditto	
	3. (a) Distributaries Group No. 1	A. Preliminary Expense B. Land C. Works	

Establishment including leave salary and pension charges. Tools and Plant Suspense *Deduct* – Receipts on Capital Account Total Direct Charges Indirect Charges Capitalized Abatement of Land Revenue Audit & Accounts Total Indirect Charges	3.(b) Branch No. 2 3.(c) Branch No. 3 4. Drainage and protective works 5. Water Courses 6. Special Tools and Plants Unforeseen Expenditure	K. Buildings O. Miscellaneous P. Contingencies Maintenance As for Group No. 1 Ditto As for Group No. 1 Ditto Ditto	
Grand Total			

Note: *The number of branches and distributaries (or groups of distributaries) to be separately detailed will, of course, depend upon the nature and size of the project.*

FORM III – REVISED ESTIMATE

Comparison between original and revised estimates

Minor Head	Sub-Work	Detailed Estimates	Original Estimates	Modification sanctioned by competent authority	Total sanctioned estimate	Revised Estimate	Savings	Excess	Remarks
1	2	3	4	5	6	7	8	9	10

FORM IV – COMPLETION REPORT
SCHEDULE – A

Schedule of works showing actual expenditure on works completed upto the date of the closure of the construction estimate

Serial No. of Item	Classification			Name of Work	Cost of Work
	Major Head	Sub-Work	Detailed Head		
1	2	3	4	5	6

FORM IV – COMPLETION REPORT
SCHEDULE – B

Schedule of works of which detailed estimates had been sanctioned prior to the date of the closure of the construction estimate, but which were incomplete or had not begun on that date

Serial No. of Item	Classification			Name of Work	Outlay to date of the closure of the construction estimate	Probable further outlay	Probable total outlay	Probable date of completion
	Major Head	Sub-Work	Detailed Head					
1	2	3	4	5	6	7	8	9

FORM IV – COMPLETION REPORT
SCHEDULE – C

Estimates sanctioned against the Open Capital Account subsequent to the date of the closure of the construction estimate

Serial No.	Classification			Name of Work	Amount sanctioned				Date of which sanction lapses
	Major Head	Sub-Work	Detailed Head		Works	Establishment	Tools and Plants	Total	
1	2	3	4	5	6	7	8	9	10

FORM IV – COMPLETION REPORT
SCHEDULE – D

Schedule of works of which no detailed estimates have yet been sanctioned but the construction of which is necessary for the completion of the project

Serial No. of Item	Classification			Name of Work	Probable Cost of Work			Total
	Major Head	Sub-Work	Detailed Head		Works	Establishment	Tools and Plants	
1	2	3	4	5	6	7	8	9

FORM IV – COMPLETION REPORT
SCHEDULE – E

Comparison of expenditure by main and sub-heads with the provisions in the estimate sanctioned by the Government

Classification			Provision in the estimated sanctioned	Expenditure upto the date of closing the construction estimate			Probable further expenditure open capital				Difference between probable total outlay and provision sanctioned		
Major Head	Sub-Work	Detailed Head		On completed work, Schedule A	On uncompleted work, Schedule B	Total	On works uncompleted or not commenced Schedule B	Sanctioned Schedule C	Unsanctioned Schedule C	Total	probable total outlay	Excess	Savings
1	2	3	4	5	6	7	8	9	10	11	12	13	14

DRAFT APPENDIX XVII

(See Rule 3 (1) of FAR Volume I)

Duties & Powers of the Comptroller and Auditor General

Extracts from the Comptroller and Auditor General,

(Duties, Powers and Conditions of Service Act, 1971 as amended by in 1976, 1984 and 1987)

10. Comptroller and Auditor General to compile accounts of Union and States.

(1) The Comptroller and Auditor General shall be responsible:

(a) for compiling the accounts of the Union and of each State from the initial and subsidiary accounts rendered to the audit and accounts offices under his control by treasuries, offices or departments responsible for the keeping of such accounts, and

(b) for keeping such accounts in relation to any of the matters specified in clause (a) as may be necessary, provided that the President may after consultation with the Comptroller and Auditor General by order, relieve him from the responsibility for compiling:

(i) the said accounts of the Union either at once or gradually by the issue of several orders), or

(ii) the accounts of any particular services or department of the Union

Provided further that the Governor of a State may with the previous approval of the President and after consultation with the Comptroller and Auditor General by Order, relieve him from the responsibility for compiling:

(i) the said accounts of the State (either at once or gradually by the issue of several orders), or

(ii) the accounts of any particular services or department of the State

Provided also that the President may, after consultation with the Comptroller and Auditor General, by order, relieve him from the responsibility for keeping the accounts of any particular class or character.

(2) Where, under any arrangement a person other than the Comptroller and Auditor General has, before the commencement of this Act, been responsible-

(i) for compiling the accounts of any particular service or department of the Union or of a State, or

(ii) for keeping the accounts of any particular class or character, such arrangement shall, notwithstanding anything contained in subsection (1), continue to be in force unless, after consultation with the Comptroller and Auditor-General, it is revoked in the case referred to in clause (i), by an order of the President or the Governor of the State, as the case may be, and in the case referred to in clause (ii), by an order of the President.

11. Comptroller and Auditor General to prepare/ submit accounts to the President. Governors of State and Administrators of Union territories having Legislative Assemblies.

The Comptroller and Auditor General shall, from the accounts compiled by him or by the Government or any other person responsible in that behalf prepare in each year accounts (including, in the case of accounts compiled by him, appropriation accounts) showing under the respective heads the annual receipts and disbursements for the purpose of the Union, of each State and of each Union territory having a Legislative Assembly, and shall submit those accounts

to the President or the Governor of State or Administrator of the Union Territory having a Legislative Assembly, as the case may be. on or before such dates as he may with the concurrence of the Government concerned determine.

Provided that the President may. after consultation with the Comptroller and Auditor General by order, relieve him from the responsibility for the preparation and submission of the accounts relating to annual receipts and disbursements for the purpose of the 1 Inion or of a Union Territory having a Legislative Assembly.

Provided further that the Governor of a State may. with the- previous approval of the President and after consultation with the Comptroller and Auditor General by order, relieve him from the responsibility for the preparation and submission of the accounts relating to annual receipts and disbursements for the purpose of the State.

12. Comptroller and Auditor General to give information and render assistance to the Union and States

The Comptroller and Auditor General shall, in so far as the accounts for the compilation or keeping of which, he is responsible, enable him so to do. give to the Union Government or the State Governments or to the Governments of Union Territories having Legislative Assemblies, as the case may be, such information, as they may. from time to time, require and render such assistance in the preparation of their annual financial statements as they may reasonably ask for.

13. General Provisions Relating to Audit

It shall be the duty of the Comptroller and Auditor General:

(a) to audit all expenditure from the Consolidated Fund of India and of each State and of each Union Territory having a Legislative Assembly and to ascertain whether the moneys shown in the accounts as having been disbursed were legally available for and applicable to the service or purpose to which they have been applied or charged and whether the expenditure conforms to the authority which governs it.

(b) to audit all transactions of the Union and of the State relating to Contingency Funds and Public Accounts.

(c) to audit all trading, manufacturing, profit and loss accounts and balance sheets and other subsidiary accounts kept in any department of the Union or of a State, and in each case to report on the expenditure transactions or accounts so audited by him.

14. Audit of receipts and expenditure of bodies or authorities substantially financed from Union or State Revenues

(3) Where anybody or authority is substantially financed by grants or loans from the Consolidated Fund of India or of any State or of any Union Territory having a Legislative Assembly, the Comptroller and Auditor General shall, subject to the provisions of any law for the time being in force applicable to the body or authority, as the case may be, audit all receipts and expenditure of that body or authority and to report on the receipts and expenditure audited by him.

Explanation : Where the grant or loan to a body or authority from the Consolidated Fund of India or of any State or of any Union Territory having a Legislative Assembly in a financial year is not less than rupees twenty five lac and the amount of such grant or loan is not less than seventy five percent of the total expenditure of that body or authority, such body or authority shall be deemed for the purposes of this sub- section to be substantially financed by such grants or loans, as the case may be.

(4) Notwithstanding anything contained in sub-section (1). the Comptroller and Auditor General may, with the previous approval of the President or the Governor of a State or the Administrator of a Union Territory having a Legislative Assembly, as the case may be, audit all receipts, and expenditure of anybody or authority where the grants or loans to such body or authority from the Consolidated Fund of India or of any State or of any Union Territory having

a Legislative Assembly, as the case may be, in a financial year is not less than rupees one crore.

(5) Where the receipts and expenditure of anybody or authority are by virtue of the fulfilment of the conditions specified in sub-section (1) or sub-section (2) audited by the Comptroller and Auditor General in a financial year, he shall continue to audit the receipts and expenditure of that body or authority for a further period of two years notwithstanding that the conditions specified in sub-section (1) or sub-section (2) are not fulfilled during any of the two subsequent years.

15. Functions of Comptroller and Auditor General in the case of grants or loans given to other authorities or bodies

(1) Where any grant or loan is given for any specific purpose from the Consolidated Fund of India or of any State or of any Union Territory having a Legislative Assembly, to any authority or body, not being a foreign State or International Organization, the Comptroller and Auditor General shall scrutinize the procedures by which the sanctioning authority satisfies itself as to the fulfilment of the conditions subject to which such grants or loans were given and shall, for this purpose, have right of access, after giving reasonable previous notice to the books and accounts of that authority or body.

Provided that the President, the Governor of a State or the Administrator of a Union Territory having a Legislative Assembly, as the case may be, may, where he is of opinion that it is necessary so to do in the public interest, by order, relieve the Comptroller and Auditor General after consultation with him from making any such scrutiny in respect of anybody or authority receiving such grant or loan.

(2) Except where he is authorized so to do by the President, the Governor of a State or the Administrator of a Union Territory having a Legislative Assembly , as the case may be, the Comptroller and Auditor General shall not have, while exercising the powers conferred on him by sub-section (l), right of access to the books and accounts of any corporation to which any such grant or loan as is referred to in sub- section (1) is given, if the law by or under which such corporation has been established provides for the audit of the accounts of such corporation by an agency other than the Comptroller and Auditor General.

Provided that no such authorization shall be made except after consultation with the Comptroller and Auditor General and except after giving the concerned corporation a reasonable opportunity of making representations with regard to the proposal to give to the Comptroller and Auditor General right of access to its books and accounts.

16. Audit of Receipts of Union or of States

It shall be the duty of the Comptroller and Auditor General to audit all receipts which are payable into Consolidated Fund of India and of each State and of each Union Territory having a Legislative Assembly, and to satisfy himself that the rules and procedures in that behalf are designed to secure an effective check on the assessment, collection and proper allocation of revenue and are being duly observed and to make for this purpose such examination of the accounts as he thinks fit and report thereon.

17. Audit of Accounts of Stores and Stock

The Comptroller and Auditor General shall have authority to audit and report on the accounts of stores and stock kept in any office or department of the Union or of a State.

18. Powers of Comptroller and Auditor General in connection with audit of accounts

(1) The Comptroller and Auditor General shall in connection with the performance of his duties under this Act, have authority.

(a) to inspect any office of accounts under the control of the Union or of a State, including treasuries and such offices responsible for the keeping of initial or subsidiary accounts as

submit accounts to him.

(b) to require that any accounts books, papers, and other documents which deal with or form the basis of or are otherwise relevant to the transactions to which his duties in respect of audit extend shall be sent to such place as he may appoint for his inspection.

(c) to put such questions or make such observations, as he may consider necessary, to the person in charge of the office and to call for such information, as he may require, for the preparation of any account or report which it is his duty to prepare.

(2) The person, in charge of any office or department the accounts of which have to be inspected and audited by the Comptroller and Auditor General, shall afford all facilities for such inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.

19. Audit of Government companies and corporations

(1) The duties and powers of the Comptroller and Auditor General in relation to the audit of the accounts of Government companies shall be performed and exercised by him in accordance with the provisions of the Companies Act, 1956 (1of 1956).

(2) The duties and powers of the Comptroller and Auditor-General in relation to the audit of the accounts of corporations (not being companies) established by or under law made by Parliament shall be performed and exercised by him in accordance with the provisions of the respective legislations.

(3) The Governor of a State or the Administrator of a Union territory having a Legislative Assembly may, where he is of opinion that it is necessary in the public interest so to do, request the Comptroller and Auditor-General to audit the accounts of a corporation established by law made by the Legislature of the State or of the Union territory, as the case may be, and where such request has been made, the Comptroller and Auditor-General shall audit the accounts of such corporation and shall have, for the purposes of such audit, right of access to the books and accounts of such corporation:

Provided that no such request shall be made except after consultation with the Comptroller and Auditor-General and except after giving reasonable opportunity to the corporation to make representations with regard to the proposal for such audit.

19A Laying of reports in relation to accounts of Government companies and corporations

(1) The reports of the Comptroller and Auditor-General, in relation to the accounts of a Government company or a corporation referred to in section 19, shall be submitted to the Government or Governments concerned.

(2) The Central Government shall cause every report received by it under sub-section (1) to be laid, as soon as may be after it is received, before each House of Parliament.

(3) The State Government shall cause every report received by it under, sub-section (1) to be laid as soon as may be after it is received, before the Legislature of the State.

Explanation: - For the purposes of this section, "Government" or "State Government", in relation to a Union territory having a Legislative Assembly, means the Administrator of the Union territory.

20. Audit of accounts of certain authorities or bodies

(1) Save as otherwise provided in section 19, where the audit of the accounts of anybody or authority has not been entrusted to the Comptroller and Auditor General by or under any law made by Parliament, he shall, if requested so to do by the President or the Governor of a State or the Administrator of a Union territory having a Legislative Assembly, as the case may be, undertake the audit of the accounts of such body or authority on such terms and conditions as

maybe agreed upon between him and the concerned Government and shall have, for the purposes of such audit, right of access to the books and accounts of that body or authority:

Provided that no such request shall be made except after consultation with the Comptroller and Auditor General.

(2) The Comptroller and Auditor-General may propose to the President or the Governor of a State or the Administrator of a Union territory having a Legislative Assembly, as the case may be, that he may be authorised to undertake the audit of the accounts of any body or authority, the audit of the accounts of which has not been entrusted to him by law, if he is of opinion that such audit is necessary because a substantial amount has been invested in, or advanced to, such body or authority by the Central or State Government or by the Government of a Union territory having a Legislative Assembly, and on such request being made, the President or the Governor or the Administrator, as the case may be, may empower the Comptroller and Auditor-General to undertake the audit of the accounts of such body or authority.

(3) The audit referred to in sub-section (1) or sub-section (2) shall not be entrusted to the Comptroller and Auditor-General except where the President or the Governor of a State or the Administrator of a Union territory having a Legislative Assembly, as the case may be, is satisfied that it is expedient so to do in the public interest and except after giving a reasonable opportunity to the concerned body or authority to make representations with regard to the proposal for such audit.

21. Delegation of power of Comptroller and Auditor General

Any power exercisable by the Comptroller and Auditor General under the provisions of this Act, or any other law may be exercised by such officer of his department, as may be authorized by him in this behalf by general or special order.

Provided that except during the absence of the Comptroller and Auditor General on leave or otherwise, no officer shall be authorized to submit on behalf of the Comptroller and Auditor General, any report which the Comptroller and Auditor General is required by the Constitution or the Government of Union Territories Act. 1963 (20 of 1963) to submit to the President or the Governor of a State or the Administrator of a Union territory having a Legislative Assembly, as the case may be.

22. Power to make rules

(1) The Central Government may. after consultation with the Comptroller and Auditor General; by notification in the Official Gazette, make rules for carrying out the provisions of this Act in so far as they relate to the maintenance of accounts.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters namely:

(a) the manner in which initial and subsidiary accounts shall be kept by the treasuries, offices and departments rendering accounts to audit and accounts offices.

(b) the manner in which the accounts of the Union or of a State or of any particular service or department or of any particular class or character in respect of which the Comptroller and Auditor General has been relieved from the responsibility of compiling or keeping the accounts shall be complied or kept.

(c) the manner in which the accounts of stores and stock shall be kept in any office or department of the Union or of a State, as the case may be.

(d) any other matter which is required to be or may be prescribed by rules.

23. Power to make regulations

The Comptroller and Auditor General is hereby authorized to make regulations for carrying into effect the provisions of this Act, in, so far as they relate to the scope and extent of audit, including laying down for the guidance of the Government Departments, the general principles of Government accounting and the broad principles in regard to audit of receipts and expenditure.
(Authority: Comptroller and Auditor General of India (Duties. Powers, Conditions of Service Act. 1971. as amended).

PART II

Appendices

Pertaining to RTPP

DRAFT APPENDIX I
RULES FOR THE EXECUTION OF WORK ON "WORK ORDER"

1. These rules apply only to all contracts not exceeding the sum of Rs. 30,000 which cannot be completed and settled forthwith. (See Appendix XIII for Delegation of Powers for allotting work on "Work Order" basis.)

2.

   (a) No work shall be performed under any such contract unless the conditions to be fulfilled are reduced to writing and signed by the contractor and the officer competent to enter into the "Work Order".

   (b) No authority lower than the Officer-in-Charge of a Division may enter into any contract or agreement for Public Works.

   (c) When work has to be performed within 8 kilometers of the headquarters of a district where it is possible to call for tenders as laid down in rules 331 to 337 of existing PWFAR, instructions in those rules must be observed for all contracts exceeding Rs. 10,000/-

   (d) For works other than those mentioned in sub-clause (c) above, where such formalities are difficult to carry out, it is left to the discretion of the Divisional Officer to get work done on "Work Order" not exceeding Rs. 30,000/- to follow or dispense with them as seems most suitable for the purpose of the work concerned.

   (e) "Work Order" not exceeding Rs. 30,000 should be drawn up on Form No. RPWA 103, and clear instructions and specifications, signed by the Divisional Officer and by the contractor, should be entered. These instructions and specifications must be precise as to what is to be done, the time to be allowed and the compensation, which may be inflicted in case of failure.

3. No individual contractor may receive more than one contract at one time in connection with the same work.

   This, however, will not prevent a Divisional Officer giving to the same contractor more than one contract in several sections of the same work in different localities (e.g., earthwork or silt clearance in different reaches of the same channel) or in connection with different types of work (e.g., repairs to banks and masonry works under the Annual Repairs Estimate).

   Moreover, this restriction does not apply to entering into a supplementary contract to cover items of work inadvertently left out of the original contract or which could not be foreseen when the latter was drawn up. (See also rule 342 of existing PWFAR).

4. Special attention is also invited to the first section of rule 340 of existing PWFAR and to the necessity of either enforcing penalty for failure to finish the work within the time-limit laid down in the "Work Order" or of getting proper sanction of competent authority in writing to its extension.

5. A Register of "Works Orders" shall be maintained in form RPWA-106.

APPENDIX III
Procedure for Award of Consultancy Contracts
(See Rule___)

The following procedure shall be followed for award of private consultancy contracts:-

(1) **The term consultants** include a wide variety of private and public entities, including consulting firms, engineering firms, architects, construction managers, management firms, procurement agents, inspection agents, auditors, investment and merchant banks, universities, research institutions, government agencies, non-governmental organizations (NGOs) and individuals. The consultants are used to help in a wide range of activities - such as policy advice; institutional reforms; management; engineering services, construction supervision, financial services; procurement services; social and environmental studies; and identification, preparation and implementation of projects etc.

(2) **General Considerations:** While the specific rules and procedures to be followed for employing consultants depend on the circumstances of the particular case, four main considerations are to be observed in the selection process: -

(i) The need for high-quality services.

(ii) The need for economy and efficiency.

(iii) The need to give qualified consultants an opportunity to compete in providing the services

(iv) The importance of transparency in the selection process.

In the majority of the cases, these considerations can best be addressed through competition among qualified short-listed firms in which the selection is based both on the quality of the proposal and cost of the services to be provided, (Quality-and Cost-Based Selection [QCBS]). However, there are cases when QCBS is not the most appropriate method of selection. For Complex or highly specialized assignments or those which invite innovations, selection based on the quality of the proposal alone (Quality-Based Selection [QBS]), would be more appropriate. The particular methods to be followed for the selection of the consultants for any given project shall be selected by the Department in accordance with the criteria outlined in these Guidelines and shall be mentioned in evaluation criteria enclosed with Letter of Invitation (LOI).

(3) **Applicability of Guidelines:** The consultancy services to which these Guidelines apply are of an intellectual and advisory nature. These Guidelines do not apply to other types of services in which the physical aspects of die activity predominate (for example, construction of works, manufacture of goods, operation and maintenance of facilities or plant, surveys, exploratory drilling, aerial photography, and satellite imagery).

(4) **Conflict of Interest:** It is to be ensured that consultants provide professional, objective, and impartial advice and at all times hold the client's interest's paramount, without any consideration for future work and strictly avoid conflicts with other assignments or their own corporate interest. Consultants shall not be hired for any assignment that would be in conflict with their prior or current obligations to other clients, or that may place them in a position of not being able to carry out the assignment in the best interest of the department.

Without limitations on the generality of this rule, consultants shall not be hired under the circumstances set forth below: -

(i) A firm which has been engaged by the department to provide goods for a project and any of its affiliates, shall be disqualified from providing consulting services for the same project and conversely.

(ii) Consultant or their any affiliates shall not be hired for any assignment which, by its nature, may be in conflict with another assignment of the consultants. As an example, consultants hired to prepare engineering design for an infrastructure project shall not be engaged to prepare an independent environmental assessment for the same project and consultants assisting a department in the public assets shall not purchase, nor advise purchasers of such asset.

(5) **Eligibility:** Only firms that are registered or incorporated in, and individuals and personnel are eligible to compete for consulting services. Government-owned enterprises may participate only if they can establish that they are legally and financially autonomous.

(6) **Associations Between Consultants:** Consultants may associate with each other to complement their respective areas of expertise, or for other reasons. Such an association may be for the long term (independent of any particular assignment) or for a specific assignment. The 'association' may take the form of a joint venture or a sub-consultancy. In case of a joint venture, all members of joint venture shall sign the contract and shall be jointly and severally liable for the entire assignment. Once the short list is finalized, and the request for proposals (RFP) are issued, any association in the form of joint venture or sub-consultancy among short-listed firms shall be permissible only with the approval of the department.

(7) **Evaluation of the Performance of the Consultants:** Consultants shall observe due diligence and prevailing standards in the performance of the assignment. The department shall evaluate the performance of the consultants employed under contracts in a fair and confidential process. The performance rating will be an input for future short-listing. In the case of repeated poor performance, the firm will be notified and provided an opportunity to explain the reasons for it and the remedial action proposed. If poor performance persists, the department may exclude the firm from participation in future assignment for a stated period. Besides, the consultants shall be responsible for the accuracy and suitability of their work.

(8) **Fraud and Corruption:** The consultants are required to observe the highest standard of ethics during the selection and execution of such contracts. For the purpose of this provision the terms set forth below as follows:

(i) "Corrupt practice" means the offering, giving, receiving, or soliciting of anything of value to influence the action of a public official in the selection process or in contract execution; and

(ii) "Fraudulent practice" means a misrepresentation of facts in order to influence the selection process or the execution of a contract to the detriment of the department and includes collusive practices among consultants (prior to or after submission of proposals) designed to establish prices at artificial, non- competitive levels and to deprive the department of the benefits of free and open competition.

In case a consultant is found responsible for corrupt and fraudulent practice following action shall be taken:

(a) The department will reject the proposal for award.

The department will declare a consultant eligible, either indefinitely or for a stated period of time to be awarded any contract.

(9) **The Selection Process:** The selection process shall include the following steps:

(i) Administrative and financial sanction for the hiring of consultancy services with the approval of Finance Department and N.O.C. from Chief Engineer and Chief Architect and other departments as prescribed under Schedule of Powers.

(ii) Preparation of Terms of Reference (TOR).

(iii) Preparation of cost estimate and budget.

(iv) Advertisement.

(v) Preparation of short list of consultants.

(vi) Preparation and issuance of request for proposals (RFP):

(a) Letter of Invitation (LOI),

(b) Information to Consultant (ITC),

(c) TOR,

(d) Proposed contract

(vii) Receipt of proposal.

(viii) Evaluation of technical of quality and cost.

(ix) Final evaluation of quality and cost.

(x) Other methods of evaluation of financial offer and selection of consultants.

(xi) Negotiations and award of the contract to the selected firm.

(xii) Negotiation with other firms

(i) **Administrative and Financial Sanction**: The department shall arrange to get concurrence of Finance Department for conducting any consultancy through private or public consultants after obtaining N.O.C. that this consultancy cannot be done by the department or any other department of the State Government.

(ii) **Terms of Reference (T.O.R.):** The department shall be responsible for preparing the TOR for the assignment. TOR shall be prepared by a person(s) specialized in the area of the assignment. The scope of services described in the TOR shall be compatible with the available budget. TOR shall clearly define the objective, goals, and scope of the assignment and provide background information (including a list of existing relevant studies and basic data) to facilitate the consultants preparation of their proposals. If transfer of knowledge or training is an objective, it should be specifically outlined along with the details of numbers of staff to be trained, and so forth, to enable consultants to estimate the required resources. TOR shall list the services and surveys necessary to carry out the assignment and the expected outputs (for example, reports, data, maps, surveys). However, TOR should not be too detailed and inflexible, so that competing consultants may propose their own methodology and staffing. The departments and consultants' representative responsibilities should be clearly defined in the TOR.

(iii) **Cost Estimate (Budget)**: Preparation of a well-thought-through cost estimate is essential if realistic budgetary resources are to be earmarked. The cost estimate shall be based on the department assessment of the resources needed to carry out the assignment: staff time, logistical support, and physical inputs (for example, vehicles, laboratory equipment etc.). The cost shall be defined into two broad categories: (a) fee or remuneration, and (b) reimbursable.

(iv) **Advertisement, Invitation for Expression of Interest (EOI)- Preparation of Long List of Consultants:** The request for expressions of interest shall be published in the newspapers and a copy may also be sent to such reputed firms dealing with such studies. The eligible consultants may be invited to indicate their interest in providing the consultancy services. The interested consultants be requested to provide information indicating that they are qualified to perform the services (brochures, description of similar assignments, experience in similar conditions, availability of appropriate skills along with staff etc.). Consultants may be allowed to associate to enhance their qualifications. It may be mentioned in notice that it is a proposal only for preparation of long list. After a review of letters of interest and information received from consulting firms a long list shall be prepared by a Committee. The procedure for allotting marks which are usually applicable for assessing the offers may even be adopted and the EOI so received should be evaluated by giving marks out of 100. The long list should be prepared in order of merit. The firms securing marks above 50 may be included in long list.

Note: The department can however advertise inviting technical and financial bids and short list the consultants directly without advertising EOI and preparing long list of consultants.

//// Long list - is a preliminary list of potential firms from which the short list will be established. /////

(v) **Short List of Consultants:** Out of the long-listed firms a short list shall be prepared comprising of 3 to 6 firms with a wide geographic spheroid. A two-stage procedure will be adopted in evaluating the proposal. The firm shall be required to submit bids in two envelopes separately, one technical bid and other financial bid duly sealed in third envelope.

//// Short List - is a list of three to six firms to which the request for proposals (RFP) will be addressed. ////

(vi) **Preparation and Issuance of the request for proposals (RFP):** The RFP shall include, (a) Letter of Invitation, (b) Information to consultants, (c) the TOR, (d) Proposed contract.

(a) **Letter of Invitation:** The LOIs shall state the intention of the department to enter into a contract for the provision of consulting services, the source of funds, the details of the department and the date, time and address for submission of proposals.

(b) **Information to consultants:** The ITC shall contain all necessary information that would help consultants prepare responsible proposals and shall bring as much transparency as possible to the selection procedure by providing information on the evaluation process and by indicating the evaluation criteria and factors and their respective weights and the minimum passing quality score. The ITC shall indicate the expected input of key professionals. Consultants, however, shall be free to prepare their own estimates of staff time necessary to carry out the assignment. The ITC shall specify the proposal validity period (normally 60-90 days).

(c) **TOR:** The TOR shall be prepared as indicated above in this rule.

(d) **Contract:** The department shall use the appropriate form of contract containing conditions of payment, stages of submission of interim report and final report etc.

(vii) **Receipt of Proposals:** The department shall allow enough time for the consultants to prepare their proposals. The time allowed shall depend on the assignment, but normally shall not be less than four weeks. The technical and financial proposals shall be submitted at the same time, any proposal or part proposal received after the closing time for submission of proposals shall be returned unopened, no amendment to the technical or financial proposal shall be accepted after the deadline. The technical envelope shall be opened immediately by a Committee officials drawn from the relevant departments (technical, finance, as appropriate), after the closing time for submission of proposals. The financial proposals shall remain sealed until they are opened publicly.

Evaluation of Proposals: Evaluation of the proposal shall be carried out in two stages: first the quality, and then the cost. Evaluation Committee of technical proposals shall not have access to the financial proposals until the technical evaluation is concluded. Financial proposals shall be opened only thereafter. The evaluation shall be carried out in full conformity with the provisions of the evaluation criteria enclosed with RFP.

(viii) **Evaluation of the Technical Proposals:** The Committee shall evaluate each technical proposal taking into account several criteria: (a) the Consultant's relevant experience for the assignment, (b) the quality of the methodology proposed, (c) the qualifications of the key staff proposed, (d) transfer of knowledge, and each criteria shall be marked on a scale of 1 to 100 and then the marks shall be weighted to become scores. The following weights are indicative and may be adjusted for specific circumstances. The proposed weights shall be disclosed in the evaluation criteria enclosed with RFP.

Consultant's specific experience	5 to 10 points
Methodology	20 to 50 points
Key personnel	30 to 60 points
Transfer of Knowledge	0 to 10 points
Others	0 to 10 points
Total	100 points

The department shall normally divide these criteria into sub-criteria. The weight given to experience can be relatively modest since this criterion has already been taken into account when short-listing the consultants. More weight shall be given to the methodology in the case of more complex assignments.

Evaluation of only the key personnel is recommended. Since key personnel ultimately determine the quality of performance, more weight shall be assigned to this criterion if the proposed assignment is complex. The department shall review the qualifications and experience of proposed key personnel in their curricula vitae, which must be accurate, complete, and signed by the authorized official of the consultant and the individual proposed. The individual shall be rated in the following three sub criteria, as relevant to the task.

(a) **General qualifications:** general education and training, length of experience, position held, time with the consulting firm as staff, experience in other countries etc.

(b) **Adequacy for the assignment:** education, training and experience in the specific sector, field, subject, relevant to the particular assignment, and

(c) **Experience in the region:** Knowledge of the local language, culture, administrative system, government infrastructure.

The department shall evaluate each proposal on the basis of its responsiveness to the TOR. A proposal shall be considered unsuitable and shall be rejected at this stage if it does not respond to important aspects of the TOR or it failed to achieve minimum technical score specified in the RFP. At the end of the process, the department shall prepare an evaluation report of the technical responsiveness of the proposal. The report shall substantiate the result of evaluation and describe the relevant strengths and weaknesses of the proposals. All records relating to the evaluation, such as individual mark-sheets, shall be retained until the completion of the project and its audit.

(ix) **Final Evaluation of Quality and Cost:** After the evaluation of the technical proposal is completed, the department shall notify those consultants whose proposal did not meet the minimum qualifying mark or were considered non-responsive to the RFP and TOR indicating that their financial proposals will be returned unopened after completing the selected process. The department shall simultaneously notify the consultants that they have secured the minimum qualifying marks and indicating the date and time set for opening financial proposal.

Least-Cost Selection: After rejecting the offers securing less than the minimum qualifying marks for the quality, the financial envelopes of the rest shall be opened. The firm with the lowest price shall be selected. Any deviation from this method shall require prior approval of the Finance Department.

(x) **Other Methods of Evaluation of Financial Offer and Selection of Consultants**: Normally, least cost selection method shall be adopted and mentioned in LOI. But there are other following methods of selection of consultants which shall require prior approval of Finance Department.

(a) **Quality-Based Selection (QBS):** Under this method financial proposal of the consultant with the highest ranked technical proposal shall be opened. The other stages for selection of consultant shall be same as indicated in these rules.

(b) **Quality - And Cost - Based selection (QCBS):** Under this method separate weight is given to technical bid and financial hid. After evaluating technical bid each responsive proposal will be attributed a technical score (St). Similarly, lowest financial proposal (Fm) will be given a financial score (Sf) of 100 points. The financial score of the other proposals will be computed as under:

$$S1 = 100 \frac{Fm}{F}$$

(F is the amount of financial proposal of the firm converted into common currency).

Proposals will finally be ranked according to their combined technical (St) and financial (Sf) scores using the weightage indicated in evaluation criteria.

$$S = S1 \times Q\% + S1 \times C\%$$

The firm scoring highest marks shall be negotiated as mentioned in this rule.

Q% is the weightage given to the quality (technical proposal).

C% is the weightage given to the cost (financial proposal).

(c) **Single Source Selection**: Single Source Selection of consultants does not provide the benefits of competition regarding quality and cost and lacks transparency in selection and could encourage unacceptable practices. Therefore, single source selection shall be used in exceptional cases with prior approval of the Finance department. The justification for single source selection shall be examined in the context of the overall interests of the department. The reasonableness of cost of

consultancy shall be examined based on TOR, Key Personnel, Deployment of Personnel, Man-months and their remuneration, overheads, reimbursables and time required for completing the assignment.

Single-source selection may be appropriate only if it presents a clear advantage over competition: (a) for tasks that represent a natural continuation of previous work carried out by the firm, (b) where a rapid selection is essential (for example, in an emergency operation), (c) for very small assignments, or (d) when only one firm is qualified or has experience of exceptional worth for the assignment.
For this purpose, every department may maintain a long list of consultants having experience of such studies and single source selection may be made from that long list.

Note: In case, if the initial assignment was not awarded on a competitive basis, for further continuation of previous work, competitive process shall normally be followed in which the consultant carrying out the initial work is not excluded.

(xi) **Negotiations and Award of Contract:** After a final evaluation based on any of the above methodology is made, successful consultants shall be called for negotiations which shall include discussions of the TOR; the methodology, staffing, department's inputs and special conditions of the contract. These discussions shall not substantially alter the original TOR or the terms of the contract, lest the quality of the final product, its cost, and the relevance of the initial evaluation be affected. Major reductions in work inputs should not be made solely to meet the budget.

The selected firms should not be allowed to substitute key staff, unless both parties agree that undue delay in the selected process makes a such substitution unavoidable or that such changes are critical to meet the objectives of the assignment. If this is not the case and if it is established that key staff were offered in the proposal without confirming their availability, the firm may be disqualified, and the process is continued with the next ranked firm. The key staff proposed for substitution shall have qualifications equal to or better than the key staff initially proposed.
Financial negotiations shall include clarification of the consultants' tax liability and how this tax liability has been or would be reflected in the contract. Proposed unit rates for staff months and reimbursables shall not be negotiated, since these have already been a factor of selection in the cost of the proposal, unless there are exceptional reasons.

(xii) **Negotiations with Other Firms:** If the negotiations fail to result in an acceptable contract, the department shall terminate the negotiations and invite the next ranked firm for negotiations. This process will continue till the negotiations are successful. The consultant shall be informed of the reasons for termination of the negotiations. Once the negotiations are commenced with the next ranked firm, the department shall not reopen the earlier negotiations. After negotiations are successfully completed, the department shall promptly notify the other firms on the short list that they were unsuccessful.

(10) **Types of Contracts**

(i) **Lump Sum (Firm Fixed Price) Contract:** Lump sum contracts are used mainly for assignments in which the content and the duration of the services and the required output of the consultants are clearly defined. They are widely used for simple planning and feasibility studies, environmental studies, detailed design of standard or common structures, preparation of data processing systems, and so forth. Payments are linked to outputs (deliverables), such as reports, drawings, bills of quantities, bidding documents, and software programs. Lump sum contracts are easy to administer because payments are due on clearly specified outputs.

(ii) **Time Based Contract:** This type of contract is appropriate when it is difficult to define the scope and the length of services, either because the services are related to activities

by others for which the completion period may vary, or because the input of the consultants required to attain the objectives of the assignment is difficult to assess. This type of contract is widely used for complex studies, supervision of construction, advisory services. and most training assignments. Payments are based on agreed to hourly, daily weekly or monthly rates for staff (who are normally named in the contract/ and no reimbursable items using actual expenses and/or agreed unit prices. The rates for staff include salary, social costs, overhead, fee (or profit), and. where appropriate special allowances. This type of contract shall include a maximum amount of total payments to be made to the consultants. This ceiling amount should include a contingency allowance for unforeseen work and duration, and provision for price adjustments, where appropriate. Time based contracts need to be closely monitored and administered by the client to ensure that the assignment is progressing satisfactorily, and payments claimed by the consultants are appropriate.

(iii) **Percentage Contract:** These contracts are commonly used for architectural services. They may be also used for procurement and inspection agents. Percentage contracts directly relate the fees paid to the Consultant to the estimated or actual project construction cost, or the cost of the goods procured or inspected. The contracts are negotiated on the basis of market norms for the services and/or estimated staff month costs for the services, or competitively bid. It should be borne in mind that in the case of architectural or engineering services, percentage contracts implicitly lack incentive for economic design and are hence discouraged. Therefore, the use of such a contract for architectural services is recommended only if it is based on a fixed target cost and covers precisely defined services (for example, not works supervision).

(iv) **Indefinite Delivery Contract (Price Agreement):** These contracts are used when department need to have "on call" specialized services to provide advice on a particular activity, the extent and liming of which cannot be defined in advance. These are commonly used to retain "advisers" for implementation of complex projects (for example, dam panel), expert adjudicators for dispute resolution panels, institutional reforms, procurement advice, technical troubleshooting, and so forth, normally lor a period of a year or more. The department and the firm agree on the unit rates to be paid for the experts, and payments are made on the basis of the time actually used.

(11) **Important Provisions**

(i) **Price Adjustment:** To adjust the remuneration for inflation, a price adjustment provision shall be included in the contract if its duration is expected to exceed 18 months.

(ii) **Payment Provisions:** Payment provisions, including amount to be paid, schedule of payments, and payment procedures, shall be agreed upon during negotiations. Payments may be made at regular intervals (as under time- based contracts) or for agreed outputs (as under lump sum contracts) Payments for advances (for example, for mobilization costs) must normally be backed by advance payment securities such as bank guarantee. The advance should be interest bearing.

(iii) **Earnest Money, Performance Guarantee and Security Deposit:**

(a) Earnest Money: Consultants have to deposit Earnest Money @2% of estimated cost of consultancy work. However, if a retired Government Officer or society of such Government servants participate in lenders, (in case of within 2 years of retirement with the permission of Government as per rules) for consultancy, the quantum of the Earnest Money to be deposited would be @ 1/2% of estimated cost of consultancy work subject to maximum of Rs. 1.00 lac.

(b) Performance Guarantee: Performance Guarantee is not required from consultants.

(c) Security Deposit: Consultants have to deposit Security Deposit @5% of cost of consultancy work. After adjustment of Earnest Money, remaining amount of security deposit can be deposited by the consultants in advance, or they may choose to get it deducted from payment to be made during the consultancy period.

(iv) **Staff Substitution:** During an assignment, if substitution is necessary (for example, because of ill health or because a staff member proves to be unsuitable), the Consultant shall propose other staff of at least the same level of qualifications for approval by the department.

(12) **Information to Consultants (ITC)**

The ITC shall include adequate information on the following aspects of the assignment:

(i) A very brief description of the assignment;

(ii) Standard formats for the technical and financial proposals;

(iii) The names and contact in formation of officials to whom clarifications shall be addressed and with whom the consultants representative shall meet, if necessary;

(iv) Details of the selection procedure to be followed, including (i) a description of the two-stage process, if appropriate; ii) a listing of the technical evaluation criteria and weights given to each criterion: (iii) the details of the financial evaluation; (iv) the relative weights for quality and cost in the case of QCBS; (v) the minimum pass score for quality; and (vi) the details on the public opening of financial proposals;

(v) An estimate of the level of key staff inputs (in staff months) required of the consultants, and indication of minimum experience. academic achievement. and so forth, expected of key staff or the total budget, if a given figure cannot be exceeded;

(vi) Details and status of any external financing;

(vii) Information on negotiations; and financial and other information that shall be required of the selected firm during negotiation of the contract;

(viii) the deadline for submission of proposals;

(ix) currency(ies) in which the costs of services shall be expressed, compared and paid;

(x) Reference to any laws of the that may be particularly relevant to the proposed consultants contract;

(xi) A statement that the firm and any of its affiliates shall be disqualified from providing down stream goods, works or services under the project if, such activities constitute a conflict of interest with the services provided under the assignment;

(xii) the method in which the proposal shall be submitted, including the requirement that the technical proposals and price proposals be sealed and submitted separately in a manner that shall ensure that the technical evaluation is not influenced by price;

(xiii) A request that the invited firm (i) acknowledges receipt of the RFP, and (ii) informs the department whether or not it will be submitting a proposal;

(xiv) The short list of consultants being invited to submit proposals, and whether or not association between short-listed consultants are acceptable;

(xv) the period for which the consultants proposals shall be held valid (normally 60-90 days)

and during which the consultants shall undertake to maintain, without change, the proposed key staff, and shall hold to both the rates and total price proposed; in case of extension of the proposal validity period, the right of the consultants not to maintain their proposal;

(xvi) the anticipated date on which the selected Consultant shall be expected to commence the assignment;

(xvii) a statement indicating (i) whether or not the consultants contract and personnel shall be tax-free or not; if not. (ii) what the likely tax burden will be or where this information can be obtained, and a statement requiring that the Consultant shall include in its financial proposal a separate amount clearly identified, to cover taxes;

(xviii) if not included in the TOR or in the draft contract, details of the services, facilities, equipment, and staff to be provided by the department;

(xix) phasing of the assignment, if appropriate; and likelihood of follow-up assignments;

(xx) The procedure to handle clarifications about the information given the RFP and;

(xxi) Any conditions for subcontracting part of the assignment.

(13) **Guidance to Consultants**

(i) When consultants receive the RFP. and if they can meet the requirements of the TOR and the commercial and contractual conditions, they should make the arrangements necessary to prepare a responsive proposal (for example, visiting the State and Department of the assignment, seeking associations, collecting documentation, setting up the preparation team). If the consultants find in the RFP documents-especially in the selection procedure and evaluation criteria, any ambiguity, omission, or internal contradiction or any feature that is unclear or that appears discriminatory or restrictive, they should seek clarification from the department in writing, within the period specified in the RFP for seeking clarifications.

(ii) In this connection, it should be emphasized that the specific RFP issued by the department governs each selection. If consultants feel that any of the provisions of the RFP are inconsistent with the Guidelines, they should also raise this issue with the department.

(iii) Consultants should ensure that they submit a fully responsive proposal including all the supporting documents requested in the RFP. It is essential to ensure accuracy in the curricula vitae of key staff submitted with the proposals. The curricula Vitae shall be signed by the consultants and the individuals and dated. Non-compliance with important requirements will result in rejection of the proposal. Once technical proposals are received and opened, consultants shall not be required nor permitted to change the substance, the key staff, and so forth. Similarly, once financial proposals are received, consultants shall not be required or permitted to change the quoted fee and so forth; except at the time of negotiations carried out in accordance with the provisions of the RFP.

APPENDIX III

Notice Inviting Tenders for Works, General rules & Directions for the guidance of Contractors, Tenders for Work, conditions of Contracts

(RPWA-100)

1. Tenders are hereby invited on behalf of the Governor of Rajasthan for the works of ..... from enlisted contractors of the appropriate class. Contractors enlisted with the CPWD, Postal. Telecom, Railway, MES, other State Governments/Central Government Undertakings/Organisations equivalent to AA and A Class of Rajasthan are also eligible after giving prescribed Earnest Money to tender for works as under: -

(i)	Contractors equivalent to AA Class of Rajasthan	Works of which cost exceeds Rs. 1.5 crores
(ii)	Contractors equivalent to A Class Rajasthan	Works of which cost exceeds Rs. 1.5 of crore but not exceed Rs. 3.00 crores

2. Contract document consisting of the detailed plan, complete specifications, the Schedule of the quantities of the various classes of work to be done and the set of Conditions of Contract to be complied with by the persons whose tender may be accepted, which will also be found printed in the form of tenders, can be seen at the office of the .....(name of the officer) every day except on Sundays and Public Holidays, during office hours.

3. Tenders, which should always be placed in sealed covers with the name of the work written on the envelopes, will be received by the .....(name of the officer) upto .....am/pm (time) on the.....(date) and will be opened by him in his office at.....am/pm (time) on.....(date) in the presence of such Contractors or their authorised representatives, as are present.

4. Tenders are to be submitted on a prescribed form, which can be obtained from the office(s) of the.....(name of the officer(s)) on payment of a sum of Rs .....in cash or by demand draft. The sale of tender forms will start at least .....days before the date of receipt of tenders. The sale of tenders will be closed one day before actual time of receipt of tender. Before submitting tenders, it should be ensured that all the tender papers including Conditions of Contract are signed by the tenderer. Eligibility to get tender forms shall be with reference to the amount mentioned in the NIT.

5. The work is to be completely finished to the satisfaction of Engineer-in-charge within .....months from the 10th day after the date of written order to commence the work.

6. Earnest Money, amounting to Rs. ..... must accompany each tender, and each tender is to be in a sealed cover, superscribed "Tender for ..... " and addressed to the.....(name of the officer). Earnest Money, in cash or Bankers Cheque in the name of officer inviting lender or Demand Draft of Nationalised/Scheduled Banks, should be deposited with the cashier or authorised clerk and his receipt should be attached with tenders. In case of tenders for work of which tendered cost. In Rs. 5 crores and above attached with tenders. In case of tenders for works of which tendered cost is Rs. 5 crores and above. Earnest Money of Rs. 10 lac shall be accepted in cash as above and remaining part of Earnest Money can be accepted either in the form of Bank Guarantee (Form RPWA 87) or in cash. Enlisted contractors shall be required to deposit 1/2% of estimated cost of work as Earnest Money while tendering within their enlistment zone. For outside their zone, 2% Earnest Money shall be required to be deposited.

7. The security deposit @ 10% of the gross amount of the running bill shall be deducted from each running bill and shall be refunded as per rules on completion of the contract as per terms and conditions. However, the amount of security deposit deducted from running bills shall not be converted into any mode of securities like bank guarantee, FDR etc. The earnest money deposited shall however be adjusted while deducting security deposit from first running bill of the contractor. There will be no maximum limit of security deposit.

   However, a contractor may elect to deposit full amount of 10% security deposit in the shape of bank guarantee or any acceptable form of security before or at the time of executing agreement. In that case earnest money may be refunded only after deposition of full 10% as above. However, in case during execution cost of works exceeds as shown at the time of depositing 10% as above, balance security deposit shall be deducted from the Running Account Bills.

8. The acceptance of the tender will rest with the Competent Authority who does not bind itself to accept the lowest tender, and reserves to itself the authority to reject any or all of the tenders received without assigning any reason.

9. Tender forms, as issued from the office(s) mentioned above (Para 4), must be returned, with all enclosures, to the following office/offices, on the date of receipt of tenders:

	Value of Tenders	Name of the Office
(i)	Tenders for which sanctioning authority is Executive Engineer/Superintending Engineer	Divisional Office
(ii)	Tenders for which the sanctioning authority is Additional Chief Engineer/ Chief Engineer	Circle Office
(iii)	Tenders for which sanctioning authority is Board State Government.	Additional Chief Engineer /Chief Engineer Office

10. No refund of tender fees is claimable for tenders not accepted or forms returned or for tenders not submitted.

11. The tenders for works shall remain open for acceptance for the period as given below from the date of opening of [Potential assessment bid/post-qualification bid/pre-qualification bid where 2 envelopment system is followed, otherwise from the date of opening of financial bid:]

1.	For tenders to be accepted by Executive Engineer	20 days
2.	For tenders to be accepted by Superintending Engineer	30 days
3.	For tenders to be accepted by Additional Chief Engineer	40 days
4.	For tenders to be accepted by Chief Engineer	50 days
5.	For tenders to be accepted by Administrative Engineer	60 days
6.	For tenders to be accepted by Finance Committee Board/Empowered Committee/ Empowered Board etc.	70 days

   Note: Communication of acceptance of tender shall also be within the above limits.]

   If any tenderer withdraws his tender prior to expiry of said validity period or mutually extended period or makes modifications in the rates, terms and conditions of tender within the said period, which are not acceptable to the department or fails to commence the work in the specified period/fails to execute the agreement '[xxxx] the department shall, without prejudice to any other right or remedy, be at liberty to forfeit the amount of earnest money given in any form absolutely. If any contractor, who having submitted a tender does not execute the agreement or start the work or does not complete the work and the work has to be put to retendering, he shall stand debarred from participating in such retendering in addition to forfeiture of Earnest

Money/Security Deposit '[xxxx] and other action under agreement.

12. All tenders, in which any of the prescribed conditions are not fulfilled or which have been vitiated by errors in calculations, totalling or other discrepancies or which contain over-writing in figures or words or corrections not initialled and dated, will be liable to rejection.

13. Enlisted Contractors will be required to pay Earnest Money @ 1/2% of estimated cost of work put to tender, in case of work for which they are authorised to tender under Rules for enlistment of contractors, but the amount to the extent of full Earnest money shall be liable to be forfeited in the event of circumstances explained in Clause 11 above. Degree/Diploma holder Engineers may pay Earnest Money equal to one half of the normal rates, subject to the provisions of Rules for enlistment of Contractors.

14. The tender should be accompanied with Sales Tax Clearance Certificates from the concerned departmental authorities, without which the tenders may not be entertained.

15. The whole work may be split up between two or more contractors or accepted in part and not in entirely if considered expedient.

16. If the contractor does not submit performance guarantee within 10 days from the date of communication of acceptance of acceptance of his tender, his earnest money shall be liable to be forfeited.

Signature of Engineer-in-charge
For and on behalf of the Governor of Rajasthan

GENERAL RULES AND DIRECTIONS FOR THE GUIDANCE OF CONTRACTORS

1. All works, proposed for execution by Contract, will be notified in a form of invitation to tender pasted on public places and on a board hung up in the office of and signed by the Chief Engineer or other duly authorised Engineer.

   The form of invitation to tender will state the work to be carried out, as well as the date of submitting and opening of tenders and the time allowed for carrying out the work, also the amount of Earnest Money to be deposited with the tender and the amount of the '[xxxx] Security Deposit to be deposited by the successful tenderer and the percentage, if any, to be deducted from bills. Copies of the specifications, designs and drawing and estimated rates/scheduled rates and any other documents required in connection with the work signed for the purpose of identification by the Executive Engineer shall be open for inspection by the Contractor at the office of the Chief Engineer or other duly authorised Engineer during office hours.

2. In the event of tender being submitted by a firm, it must be signed separately by each partner, thereof, or in the event of the absence of any partner, it must be signed on his behalf, by a person holding a power of Attorney, authorising him to do so. Such power of Attorney will be submitted with the tender, and it must disclose that the firm is duly registered under the Indian Partnership Act, by submitting the copy of registration certificate.

3. Receipts for payments, made on account of a work when executed, by a firm must also be signed by the several partners, except where the contractors are described in their tender as a firm, in which case the receipts must be signed in the name of the firm by one of the partners or by some other person having authority to give effectual receipts for the firm.

4. Any person, who submits percentage rate tender, shall fill up the usual printed form stating at how much percent above or below the rates specified in Schedule G, he is willing to undertake the work. Only one rate of percentage, more or less, on all the estimated rates/scheduled rates shall be mentioned. Tenders, which propose any alteration in the work, specified in the said form of invitation to tender, or in the time allowed for carrying out the work, or which contain any other conditions of any sort, will be liable to rejection. No single tender shall include more than one work, but Contractors, who wish to tender for two or more works, shall submit a separate tender for each work. Tenders shall have the name and number of works, to which they refer, written outside the envelope.

5. The Chief Engineer or other duly authorised Engineer will open the tenders in the presence of any contractor(s) or their authorised representatives who may be present at the time and will announce and enter the rates/amounts of all tenders in the Register of Opening of Tenders, (Form RPWA 20A). In the event of the tender being accepted, receipt for the Earnest Money deposited shall be given to the Contractor, who shall sign copies of the specifications and other documents mentioned in Rule 1. In the event of a tender being rejected, the Earnest Money forwarded with such unaccepted tenders shall, be returned to the Contractor making the same.

6. The Chief Engineer or other duly authorised Engineer shall have the right of rejecting all or any of the tender without assigning any reason.

7. The receipt of an Accountant, Cashier or any other official, not authorised to receive such amount, will not be considered as an acknowledgment of payment to the Chief Engineer or other duly authorised Engineer.

8. The memorandum of work tendered for, memorandum of materials and of tools and plant to be supplied by the Department and their rates, shall be filled in and completed in the office of the Chief Engineer or duly authorised Engineer before the tender form is issued.

9. If it is found that the tender is not submitted in proper manner or contains too many corrections and or unreasonable rates or amounts, it would be open for the Engineer-in-charge not to consider the tender, forfeit the amount of earnest money and/or delist the contractor.

10. The tenderer shall sign a declaration under the Official Secrets Act for maintaining secrecy of the tender documents, drawings or other records connected with the work given to him in form given below. The unsuccessful tenderers shall return all the drawings given to them.

    Declaration

    "I/We hereby declare that I/We shall treat the tender documents, drawings and other records, connected with the work, as secret confidential documents, and shall not communicate information derived therefrom to any person other than a person to whom I/We am/are authorised to communicate the same or use the information in any manner prejudicial to the safety, of the same."

11. Any percentage rate tender containing item-wise rates, and any item rate tender containing percentage rate below or above estimated/scheduled rates, will be summarily rejected. However, if a tenderer voluntarily offers a rebate for payment within a stipulated period, this may be considered.

12. On acceptance of the tender, the name of the accredited representative(s) of the Contractor (with a photograph and signature attested), who would be responsible for taking instructions from the Engineer in charge, shall be communicated to the Engineer-in-charge.

13. Sales tax or any other tax on materials, or Income Tax in respect of the contract shall be governed by Clause 36 A, B and C and D of the Conditions of Contract. Deduction of Income Tax at source will be made as per provisions of the Income Tax Act, in force from time to time.

14. The tender to work shall not be witnessed by a Contractor or Contractors who himself themselves has/have tendered or who may and has/have tendered for the same work, failure to observe the secrecy of the tenders will render tenders of the contractors, tendering as well as witnessing the tender, liable to summary rejection.

15. If on check, there are some discrepancies, the following procedure shall be followed:

    (i) Where there is a difference between the rates in figures and words, lower of the two rates shall be taken as valid and correct rate.

    (ii) When the rate quoted by the contractor in figures and in words tallies, but the amount is not worked out correctly, the rate quoted by the contractor shall be taken as correct and not the amount worked out.

    (iii) While quoting rates, if rate/rates against any item or items are found to be omitted, the rate given in the Schedule 'G' by the department for such items will be taken into account while preparing comparative statement and contractor shall be bound to execute such item on 'G' Schedule rates.

    (iv) In case where percentage is given but the 'above' or 'below' not scored, the tender will be non-responsive.

16. The Contractor shall comply with the provisions of the Apprenticeship Act, 1961, and the rules and orders issued, thereunder, from time to time. If he fails to do so, his failure will be a breach of the contract and the original sanctioning authority in his discretion may cancel the contract. The Contractor shall also be liable for any pecuniary liability arising on account of violations by him of the provisions of the Act.

17. The Contractor shall read the specifications and study the working drawings carefully before submitting the tender.

18. The site for execution of the work will be made available as soon as the work is awarded. In case, it is not possible for the Department to make the entire site available on the award of the work, the Contractor shall arrange his working programme accordingly. No claim, whatsoever, for not giving the site in full on award of the work or for giving the site gradually in parts will be tenable. The contractor may satisfy himself regarding site, acquisition of land, approach roads etc.

19. The tender documents show already the specific terms and conditions on which tenders are required by the Government. Hence, all tenders should be in strict conformity with the tender documents and should be fulfilled in, wherever necessary, and initialled. Incomplete tenders are liable to be rejected. The terms and conditions of the tender documents are firm, as such conditional tenders are liable to be rejected.

20. The tenderer, while submitting tender, must provide adequate information regarding his financial, technical and organisational capacity and working experience to execute the work of the nature and magnitude.

21. The Chief Engineer or other duly authorised Engineer reserves the right to ask for submission of samples as in respect of materials for which the tenderer has quoted his rates before the tender can be considered for acceptance. If the tenderer, who is called upon to do so. does not submit within seven days of written order to do so, the Engineer-in-charge shall be at liberty to forfeit the said earnest money absolutely.

22. The Contractor shall submit the list of the works, which are in hand (progress), in the following form: -

Name of the work	Name and particular of the Sub-Division/ Division, where work is being executed	Amount of work	Position of works in progress	Remarks
1	2	3	4	5

23. The Contractor should quote his rates only in one language i.e. either in Hindi or English. Rates should be quoted in figures as well as in words. In case a Contractor has quoted rates in both the languages, and the rates so quoted differ, then the lower of the two shall be treated as the rate quoted by the Contractor.

24. All additions, deletions, corrections and over writings, must be serially numbered and attested by the Contractor at every page, so also by the officer opening the tenders, so as to make further disputes impossible on this scope.

25. After acceptance of the tender, the Contractor or all partners (in the case of partnership firm), will append photographs and signatures duly attested, at the time of execution of Agreement.

26. If any contractor, who having submitted a tender does not execute the agreement or start the work or does not complete the work and the work has to be put to retendering, he shall stand debarred from participating in such retendering in addition to forfeiture of Earnest

Money/Security Deposit '[xxxx] and other action under agreement.

27. The tender documents shall be issued to those contractors only having valid enlistment as on the date of issue of documents.

28.

(a) If a tenderer reduces the rates voluntarily after opening of the tenders/negotiations, his offer shall stand cancelled automatically, his earnest money shall be forfeited and action for debarring him from business shall be taken as per enlistment rules.

(b) If a non-tenderer offers lower rates after opening of tenders, action for debarring him from business shall be taken as per unlisted rules.

29. Contractors shall submit only unconditional tenders. Conditional tenders are liable to be rejected summarily.

Tender for works

I/We hereby tender for the execution for the Governor of the State of Rajasthan of the work specified in the underwritten memorandum within the time specified in such memorandum at the rates, (in figures) % (as well as in words) percent below/above the amount, entered in the schedule G in all respects in accordance with the specifications, designs, drawings and instructions in writing referred to in Rule 1 in all respect in accordance with such condition so far as applicable. 1/We have visited the site of work and am/are fully aware of all the difficulties and conditions likely to affect carrying out the work. I/We have fully acquainted myself/ourselves about the conditions in regard to accessibility of site and quarries/kilns, nature and the extent of ground, working conditions including stacking of materials, installation of tools & plant, conditions effecting accommodation and movement of labour etc. required for the satisfactory execution of contract.

Memorandum

(a) General description of work.....

(b) Estimated cost Rs.....

(c) Earnest money Rs.....@2% for enlisted contractors outside their zone and 1/2 % within their zone of enlistment

(d) [xxxx] Security Deposits:

(i) The security deposits the security deposit @ 10% of the gross amount of the running but shall be deducted from each running bill and shall be refunded as per rules on completion of the contract as per terms and conditions. However, the amount of security deposit deducted from running bills shall not be converted into any mode of securities like bank guarantee, FDR etc. The earnest money deposited shall however be adjusted while deducting security deposit from first running bill of the contractor. There will be no maximum limit of security deposit.

(ii) However, a contractor may elect to deposit full amount of 10% security deposit in the shape of bank guarantee or any acceptable form of security before or at the time of executing agreement. In that case earnest money may be refunded only after deposition of full 10% as above. However, in case during execution cost of works exceeds as shown at the time of depositing 10% as above, balance security deposit shall be deducted from the Running Account Bills.

(iii) Bank Guarantee shall in all cases be payable at the headquarter of the Division or the nearest District Headquarters.

(e) Time allowed for the completion of work (to be reckoned from the 10th day after the date of written order to commence the work) is .....months. Should this tender be accepted in whole or in Part. I/We hereby agree to abide by and fulfil] all the terms and provisions of the conditions of contract annexed hereto and of the Notice Inviting Tender, or in default thereof, to forfeit and pay to the Governor of Rajasthan or his successors in office, the sum of money mentioned in the said conditions.

A sum of Rs. is forwarded herewith in the form of Cash, Bank Draft, Bankers Cheque as Earnest Money. This amount of earnest money shall absolutely be forfeited to the Governor of Rajasthan or his successor in office without prejudice to any other right or remedies of Governor of Rajasthan or his successor in his office, should I/We fail to Commence the work specified in the above memorandum '[xxxx].

Signature of Witness
Witness's address & occupation

Signature of Contractors
Address of Contractor

Date

The above tender is herby accepted by me on behalf of the Governor of Rajasthan.

Date .....Engineer-in-charge

CONDITIONS OF CONTRACT

Clause 1: Security Deposit

[The security deposit @ 10% of the gross amount of the running bill shall be deducted from each running bill and shall be refunded as per rules on completion of the contract as per terms and conditions. The earnest money deposited shall however be adjusted while deducting security deposit from the first running bill of the contractor. There will be no maximum limit of security deposit.

A contractor may, however, elect to furnish bank guarantee or any acceptable form of security for an amount equal to the full amount of security deposit @ 10% of the work order before or at the time of executing the agreement. In that case, earnest money may be refunded only after furnishing of the bank guarantee as above. During the execution of the work or after completion of the work also a contractor may replace the security deposit by furnishing bank guarantee for an equal amount. However, during execution of the work if cost of work exceeds as shown at the time of furnishing bank guarantee, balance security deposit shall be deducted from the Running Account Bills]

All compensation of other sums of money payable by the contractor to Government under the terms of his contract may be deducted from or paid by the sale of a sufficient part of his [xxxx] Security Deposit, or from interest arising therefrom, or from any sums, which may be due or may become due to the Contractor by the Government on any account whatsoever, and in the event of his Security deposit being reduced by reason of any such deduction or sale as aforesaid, the Contractor shall within ten days thereafter, make good in cash or Bank Guarantee of Nationalised/Scheduled bank, as aforesaid, any sum or sums which may have been deducted from or raised by sale of his [xxxx] Security Deposit or any part thereof.

In case of Bank Guarantee of any Nationalised/Scheduled Bank is furnished by the Contractor to the Government, as part of the Security Deposit [xxxx] and the bank goes into liquidation or, for any reason, is unable to make payment against the said Bank guarantee, the loss caused thereby shall fall on the Contractor and the Contractor shall forthwith, on demand, furnish additional security to the Government to make good the deficit.

The liability or obligation of the bank under the Guarantee Bond shall not be affected or suspended by any dispute between the Engineer-in-charge and the Contractor, and the payment, under the Guarantee Bond by the bank to the Government shall not wait till disputes are decided. The bank shall pay the amount under the Guarantee, without any demur, merely on a demand from the Government stating that the amount claimed is required to meet the recoveries due or likely to be due from the Contractor. The demand, so made, shall be conclusive as regards to amount due and payable by the bank, under the guarantee limited to the amount specified in the Guarantee Bond. The guarantee will not be discharged due to the change in the constitution of the Bank or the Contractor.

The Bank Guarantee shall remain valid up to the specified date unless extended on demand by the Engineer-in-charge, which shall include the period of completion of the contract and the defect removal period as per terms of the Agreement. Bank's liability shall stand automatically discharged unless a claim in writing is lodged with the Bank within the period stated in the Bank Guarantee including the extended period. After satisfactory completion of the contract and clearance of all dues by the Contractor, the Chief Engineer or duly authority Engineer will discharge the Bank Guarantee after expiry' of the original or the extended period, as the case may be. In case the date of expiry of the Bank Guarantee is a holiday, it will be deemed to expire on the close of the next working day.

Government is not concerned with any interest accruing to the Contractor on any form of Security (primary or collateral) lodged by him with the bank or any sums payable to sureties obtained by the Bank as counter guarantee to secure its own position. These will be the matters between the Bank and the Contractor.

Clause 2: Compensation for delay

The time allowed for carrying out the work, as entered in the tender, shall be strictly observed by the Contractor and shall be reckoned from the 10th day after the date of written order to commence the work given to the Contractor. If the contractor does not commence the work within the period specified in the work order, he shall stand liable for the forfeiture of the amount of Earnest Money, '[xxxx] and Security Deposit. Besides, appropriate action may be taken by the Engineer-in-charge/competent authority to debar him from taking part in future tenders for a specified period or blacklist him. The work shall, through-out the stipulated period of completion of the contract, be proceeded with all due diligence, time being essence of the contract, on the part of the Contractor. To ensure good progress during the execution of work, the contractor shall be bound, in all cases in which the time allowed for any work exceeds one month (save for special jobs), to complete 1/8th of the whole of the work before l/4th of the whole time allowed under the contract has elapsed, 3/8th of the work before 1/2 of such time has elapsed and 3/4th of the work before 3/4 of such time has elapsed. If the contractor fails to complete the work in accordance with this time schedule in terms of cost in money, and the delay in execution of work is attributable to the contractor, the contractor shall be liable to pay compensation to the Government at every time span as below

A.	Time Span of full stipulated period	1/4th (...Days) 1/2 th (...Days) 3/4 th (...Days) Full (...Days)
B.	Work to be completed in terms of money	1/4th (...Days) 1/2 th (...Days) 3/4 th (...Days) Full (...Days)
C.	Compensation payable by the contractor for delay attributable to contractor at the stage of:	Delay up to one fourth period of the prescribed time span - 2.5 % of the work remained unexecuted. Delay exceeding one fourth period but one exceeding half of the prescribed time span – 5 % of the work remained unexecuted. Delay exceeding half of the prescribed but not exceeding three fourth of the time span – 7.5 % of the work remained unexecuted. Delay exceeding three fourth of the prescribed time span – 10% of the work remained unexecuted.

Note: In case delayed period over a particular span is split up and is jointly attributable to Government and contractor, the competent authority may reduce the compensation in proportion of delay attributable to Government over entire delayed period over that span after clubbing up the split delays attributable to Government and this reduced compensation would be applicable over the entire delayed period without paying any escalation.

Following illustrations is given:

(i) First time span is of 6 months, delay is of 30 days which is split over as under: -
5 days (attributable to government) + 5 days (attributable to contractor) + 5 days (attributable to government) + 5 days (attributable to contractor) + 5 days (attributable to government) + 5 days (attributable to contractor)
Total delay is thus clubbed to 15 days (attributable to government and 15 days (attributable to contractor).
Total normal compensation of 30 days as per clause 2 of agreement is 2.5% which can be reduced as 2.5* 15/30=1.25% over 30 days without any escalation by competent authority.

Note: The compensation, levied as above, shall be recoverable from the Running Account Bill to be paid immediately after the concerned time span. Total compensation for delays shall not exceed 10 percent of the total value of the work.

The contractor shall, further, be bound to carry out the work in accordance with the date and

quantity entered in the progress statement attached to the tender.

In case the delay in execution of work is attributable to the contractor, the spanwise compensation, as laid down in this clause shall be mandatory. However, in case the slow progress in one time span is covered up within original stipulated period, then the amount of such compensation levied earlier shall be refunded. The Price escalation, if any, admissible under clause 45 of Conditions of Contract would be admissible only on such rates and cost of work, as would be admissible if work would have been carried out in that particular time span. The Engineer-in-charge shall review the progress achieved in every time span, and grant stagewise extension in case of slow progress with compensation, if the delay is attributable to contractor, otherwise without compensation.

However, if for any special job, a time schedule has been submitted by the Contractor before execution of the agreement, and it is entered in agreement as well as same has been accepted by the Engineer-in-charge, the Contractor shall complete the work within the said time schedule. In the event of the Contractor failing to comply with these conditions, he shall be liable to pay compensation as prescribed in forgoing paragraph of this clause provided that the entire amount of compensation to be levied under the provisions of this Clause shall not exceed 10% of the value of the contract. While granting extension in time attributable to the Government, reasons shall be recorded for each delay.

Clause 2A : Incentive for early completion: In the event the Project (cost more than 50 crore) Completion Date occurs prior to the Scheduled Completion Date (after taking into account any time extension approved by the competent authority for delays not attributable to the contractor), the Contractor shall be entitled to receive a payment of incentive equivalent to 0.03% (zero point zero three percent) of the Contract Price for each day by which the Project Completion Date precedes the Scheduled Completion Date, but subject to a maximum of 3% (three per cent of the Contract Price). Provided, however, that the payment of incentive, if any, shall be made only after the issue of the Completion Certificate.

Note: Contract Price for calculation of above incentive means Original Cost of Work, plus cost of Additional and Extra items, if any, but excluding price variations/ escalations granted, if any.

Clause 3: Risk & Cost Clause

The Engineer-in-charge or the Competent Authority defined under rules may, without prejudice to his rights against the Contractor, in respect of any delay or inferior workmanship or otherwise, or to any claims for damages in respect of any breaches of the contract and without prejudice to any right or remedies under any of the provisions of this contract or otherwise, and whether the date for completion has or has not elapsed, by notice in writing absolutely determine the contract in any of the following cases:-

(i) If Contractor having been given by the Engineer-in-charge, a notice in writing to rectify, reconstruct or replace any defective work or that the work is being performed in any inefficient or otherwise improper or unworkmanlike manner, shall omit to comply with the requirements of such notice for a period of seven days, thereafter, or if the Contractor shall delay or suspend the execution of the work so that either in the judgement of the Engineer-in-charge (which shall be final and binding) he will be unable to secure completion of the work by the date for completion or he has already failed to complete the work by the date,

(ii) If the Contractor, being a company, shall pass a resolution of the Court shall make an order that the company hall be wound up or if a receiver or a manager, on behalf of a creditor, shall be appointed or if circumstances shall arise, which entitle the Court or Creditor to appoint a receiver or a manager or which entitle the Court to make a winding up order,

(iii) If the Contractor commits breach of any of the terms and conditions of this contract,

(iv) If the Contractor commits any acts mentioned in Clause 19 hereof.

When the Contractor has made himself liable for action under any of the cases aforesaid, the Engineer-in- charge on behalf of the Governor of Rajasthan shall have powers: -

(a) To determine or rescind the contract, as aforesaid (of which determination or rescission notice in writing to the Contractor under the hand of the Engineer-in-charge shall be conclusive evidence), upon such determination or rescission, the earnest money, full security deposit of the contract [xxxx] shall be liable to be forfeited and shall be absolutely at the disposal of Government.

(b) To employ labour paid by the Department and to supply materials to carry out the work or any part of the work, debiting the Contractor with the cost of the labour and the price of the materials (of the amount of which cost and price certified by the Engineer-in-charge shall be final and conclusive against the Contractor) and crediting him with the value of the work done in all respects in the same manner and at the same rates, as if it had been carried out by the Contractor under the terms of this contract. The certificate of the Divisional Officer, as to the value of the work done, shall be final and conclusive evidence against the Contractor provided always that action under the sub-clause shall only be taken after giving notice in writing to the Contractor. Provided also that if the expense incurred by the department are less than amount payable to the Contractor at his agreement rates, the difference shall not be paid to the Contractor.

(c) After giving notice to the Contractor to measure up the work of the contractor and to take such part thereof, as shall be unexecuted out of his hands and to give it to another Contractor to complete, in which case any expenses which may be incurred in excess of the sum which would have been paid to the original Contractor, if the whole work had been executed by him (of the amount of which excess, the certificate in writing of the Engineer-in-charge shall be final and conclusive shall be borne and paid by the original Contractor and may be deducted from any money due to him by Government under this contract or on any other account, whatsoever, or from his Earnest Money, Security Deposit, [xxxx] Enlistment Security or the proceeds of sales thereof, or a sufficient part thereof, as the case may be. In the event of any one or more of the above courses being adopted by the Engineer-in-charge, the Contractor shall have no claim to compensation for any loss sustained by him by reason of his having purchased or procured any materials or entered into any engagements or made any advances on account or with a view to the exertion of the work or the performance of contract. And, in case action is taken under any of provisions aforesaid, the Contractor shall not be entitled to recover or be paid, any sum for any work thereof or actually performed under this contract unless and until the Engineer-in-charge has certified, in writing, the performance of such work and the value payable in respect thereof, and he shall only be entitled to be paid the value so certified.

Clause 4: Contractor remains liable to pay compensation, if action not taken under Clause 3

(i) In any. case in which any of the powers conferred by Clause 3 hereof, shall have become exerciseable and the same shall have not been exercised, the non-exercise, thereof, shall not constitute waiver of any of the conditions hereof, and such power shall, not withstanding, be exerciseable in the event of any future case of default by the Contractor for which, by any clause or clauses hereof, he is declared liable to pay compensation amounting to the whole of his Security Deposit/Performance

Guarantee/Earnest Money/Enlistment security and the liability of the Contractor for past and future compensation shall remain unaffected.

Powers to take possession of, or require removal, sale of Contractor's Plant.

(ii) In the event of the Engineer-in-charge putting in force, powers vested in him under the preceding Clause 3 he may, if he so desires, take possession of all or any tools, plants, materials and stores, in or upon the works or the site, thereof, or belonging to the contractor or procured by him and intended to be used for the execution of the work or any part thereof, paying or allowing for the same in account, at the contract rates or, in case of these not being applicable, at current market rates, to be certified by the Chief Engineer or duly authorised Engineer (whose certificate, thereof, shall be final and conclusive), otherwise the Engineer-in-charge may, by notice in writing to the contractor or his clerk of the works, foreman or other authorised agent, require him to remove such tools, plant, materials or stores from the premises (within a time to be specified in such notice), and in the event of the Contractor failing to comply with any requisition, the Chief Engineer or other duly authorised Engineer may remove them at the Contractor's expenses, sell them by auction or private sale on account of the Contractor and at his risk in all respects, and the certificate of the Chief Engineer or other duly authorised Engineer, as to the expense of any such removal, and the amount of the proceeds and expense of any such sale shall be final and conclusive against the Contractor.

Clause 5: Extension of Time

If the Contractor shall desire an extension of time for completion of the work on the ground of his having been unavoidably hindered in its execution or on any other grounds, he shall apply, in writing, to the Engineer-in-charge within 30 days of the date of the hindrance on account of which he desires such extension as aforesaid, and the Authority Competent to grant extension under the rules/delegations of powers or other duly authorised Engineer shall, if in his opinion, (which shall be final) reasonable grounds be shown therefore, authorise such extension of time, if any, as may, in his opinion, be necessary or proper, if the period of completion of contract expires before the expiry of the period of one month provided in this Clause, the application for extension shall be made before the expiry of the period stipulated for completion of the contract. The competent authority shall grant such extension at each such occasion within a period of 30 days of receipt of application from contractor and shall not wait for finality of work. Such extensions shall be granted in accordance with provisions under clause (2) of this agreement.

Clause 5 A: Monthly Return of Extra Claims

Contractor has to submit a return every month for any work claimed as extra. The Contractor shall deliver the return in the office of the Executive Engineer and obtain Receipt Number of the Receipt Register of the day on or before 10th day of every month during the continuance of the work covered by this contract, a return showing details of any work claimed as extra by the contractor which value shall be based upon the rates and prices mentioned in the contract or in the Schedule of Rates in force in the District for the time being. The contractor shall be deemed to have waived all claims, not included in such return, and will have no right to enforce any such claims not included, whatsoever be the circumstances.

Clause 6: Final Certificate

On completion of the work, the Contractor shall send a registered notice to the Engineer-in-charge, giving the date of completion and sending a copy of it to the officer accepting the contract, on behalf of the Governor and shall request the Engineer-in-charge to give him a certificate of completion, but no such certificate shall be given nor shall the work be considered to be complete until the contractor shall have removed from the site on which the work shall be executed, ail scaffolding, surplus

materials and rubbish and cleared off the dirt from ail wood work, doors, walls, floors, or other parts of any building in, upon or about which the work is to be executed or of which he may have possession for the execution thereof, he had filled up the pits. If the contractor shall fail to comply with the requirements of this Clause as to removal of scaffolding, surplus materials and rubbish and cleaning off dirt and filling of pits on or before the date fixed for completion of the work, the Engineer-in-charge may, at the expense of the contractor, remove such scaffolding, surplus materials, and the rubbish and dispose of the same, as he thinks fit, and clean off such dirt and fill the pits, as aforesaid, and the contractor shall forthwith pay the amount of all expenses, so incurred, and shall have no claim in respect of any such scaffolding or surplus materials, as aforesaid, except for any sum actually realised by the sale thereof. On completion, the work shall be measured by the Engineer-in-charge himself or through his subordinates, whose measurements shall be binding and conclusive against the contractor. Provided that, if subsequent to the taking of measurements by the subordinate, as aforesaid, the Engineer-in-charge had reason to believe that the measurements taken by his subordinates are not correct, the Engineer-in-charge shall have the power to cancel the measurements already taken by his subordinates and acknowledged by the Contractor and to take measurements again, after giving reasonable notice to the Contractor, and such re-measurements shall be binding on the Contractor.

Within ten/thirty days of the receipt of the notice. Engineer-in-charge shall inspect the work and if there are no visible defects on the face of the work, shall give the Contractor, a certificate of completion. If the Engineer-in-charge finds that the work has been fully completed, it shall be mentioned in the certificate so granted. If. on the other hand, it is found that there are certain visible defects to be removed, the certificate to be granted by Engineer-in-charge shall specifically mention the details of the visible defects along with the estimate of the cost for removing these defects. The final certificate of work shall be given after the visible defects pointed out as above have been removed

(Delete whichever is not applicable). (Ten days will apply to works at the headquarters of Engineer-in-charge and thirty days for works at other place.)

Clause 7: Payment on Intermediate Certificate to be regarded as advance

No payments shall be made for works estimated to cost less than rupees twenty-five thousand, till after the whole of the works shall have been completed and a certificate of completion given. But in the case of works estimated to cost more than Rupees twenty-five thousand, the contractor shall on submitting the bill, therefore, be entitled to receive a monthly-payment proportionate to the part, thereof, then approved and passed by the Engineer-in-charge. whose certificate of such approval and passing of sum so payable, shall be final and conclusive. Running Account Bill shall be paid within 15 days from presentation. But all such intermediate payments shall be regarded as payments by way of advance against the final payment only and not as payments for work actually done and completed, and shall not preclude the requiring of bad unsound and imperfect or unskilful work to be removed and taken away and re-constructed or re-erected, or considered as an admission of the due performance of the contract, or any part thereof, in any respect, or the accruing of any claim, nor shall it conclude, determine, or effect in any way the powers of the Engineer-in-charge under these conditions or any of them to the final settlement and adjustment of the accounts or otherwise or in any other way vary or affect the contract. The final bill shall be made/submitted by the Contractor within one month of the date fixed for completion of the work otherwise the Engineer-in-charge's certificate of the measurement and of the total amount payable for the work accordingly shall be final and binding on all parties.

Clause 7 A: Time Limit for Payments of Final Bills

The final bill shall be paid within 3 months on presentation by the contractor after issuance of final completion certificate in accordance with clause 6 of the conditions of contract. If. there shall be any dispute about any item(s) of the work, then the undisputed item(s) only, shall be paid within the said period of 3 months. If a final bill (which contains no disputed item or disputed amount of any

item) is not paid within the period of 3 months from presentation of final bill or 6 months from the date of receipt of registered notice regarding completion of work in accordance with clause 6 of the conditions of the contract, the defects, if any, shall be brought to the notice of the higher authority. The period of 3 months shall commence from the date of rectification of the defects. The higher authority shall ensure that in no ease final bill should be left unpaid after months from the receipt of registered notice regarding completion of work. The contractor shall submit a memorandum of the disputed items along with justification in support within 30 days from the disallowance thereof, and if he fails to do so, his claims shall be deemed to have been fully waived and absolutely extinguished.

Clause 8: Bills to be submitted monthly

A bill shall be submitted by the Contractor each month on or before the date fixed by the Engineer-in-charge for all work executed in the previous month and the Engineer-in-charge shall take or cause to be taken the requisite measurement for the purpose of having the same verified and the claim, as far as admissible, authorised or paid, if possible, before the expiry of ten days from the presentation of the bill. If the Contractor does not submit the bill within the time fixed, as aforesaid, the Engineer-in-charge may depute a subordinate to measure up the said work in the presence of the Contractor, whose signature in the Measurement Book will be sufficient warrant and the Engineer-in-charge may prepare a bill from such Measurement Book, which shall be binding on the Contractor in all respects.

Clause 8A: Contractor to be given time to file objection to the Measurements recorded by the Department

Before taking any measurement of any work, as have been referred to in preceding Clauses 6,7 & 8, the Engineer-in-charge or a subordinate, deputed by him, shall give reasonable notice to the Contractor. If the Contractor fails to be present at the time of taking measurements after such notice or fails to sign or to record the difference within a week from the date of measurement in the manner required by the Engineer-in-charge or by the subordinates deputed by him, as the case may be, shall be final and binding on the Contractor and the Contractor shall have no right to dispute the same.

Clause 8B: Recovery of cost of preparation of the Bill

In case of Contractors of Class "A" and "AA" do not submit the bill within time fixed, the Engineer-in-Charge may prepare the bill as per provision of clause 8 of the Conditions of Contract but deduction @ 0.5% of amount of such a bill shall be made and credited to the general revenue on account of preparation of bill.

Clause 9: Recovery of cost of preparation of the Bill

The Contractor shall submit all bills on the printed forms, to be had on application, at the office of the Engineer-in-charge and the charges in the bills shall always be entered at the rates specified in the tender or in the case of any extra work ordered in pursuance of these conditions, and not mentioned or provided for in the tender, at the rates hereinafter provided for such work.

Clause 9 A: Payments of Contractor's Bills to Banks

Payments due to the Contractor may if so desired by him, be made to his Bank instead of direct to him, provided that the contractor has furnished to the Engineer-in-charge (i) an authorisation in the form of a legally valid document, such as a Power of Attorney conferring authority on the Bank to receive payments, and (it) his own acceptance of the correctness of the account made out, as being due to him, by Government, or his signature on the bill or other claim preferred against Government before settlement by the Engineer-in-charge of the account or claim, by payment to the Bank. While the receipt given by such bank shall constitute a full and sufficient discharge for the payment, the Contractor should, whenever possible, present his bill duly receipted and discharged through his

Banker. Nothing herein contained, shall operate to create in favour of the Bank any rights vis-a-vis the Governor.

Clause 10: Stores supplied by Government

If the specification or estimate of the work provides for the use of any special description of material, to be supplied from Engineer-in-charge's stores, or if, it is required that contractor shall use certain stores to be provided by the Engineer-in-charge specified in the schedule or memorandum hereto annexed, the Contractor shall be bound to procure and shall be supplied such materials and stores as are, from time to time, required to be used by him for the purpose of the contract only, and the value of the full quantity of materials and stores, so supplied, at the rates specified in the said schedule or memorandum, may be set off or which may be deducted from any sum. then due or thereafter become due, to the contractor under the contract or otherwise or against or from the Performance Guarantee and/or Security Deposit or the proceeds of sale, if the same is held in Government securities, the same or a sufficient portion thereof being in this case, sold for this purpose. All materials supplied to the Contractor, either from departmental stores or with the assistance of Government, shall remain the absolute property of Government. The Contractor shall be the trustee of the stores/materials, so supplied/procured, and these shall not, on any account, be removed from the site of work and shall be, all times, open to inspection by the Engineer-in-charge. Any such material, unused and in perfectly good condition at the time of completion or determination or rescinding of the contract, shall be returned to the Divisional Officer's Stores. If by a notice in writing under his hand, he shall so require, and if on service of such notice, the contractor fails to return the materials, so required, he shall be liable to pay the price of such materials in accordance with the provision of Clause 10 (B) (i) bid. But the Contractor shall not be entitled to return any such materials, unless with such consent, and shall have no claim for compensation on account of any such materials, so supplied to him as aforesaid being unused by him, or for any wastage in or damage to any such materials. For the stores returned by the Contractor, he shall be paid for at the price originally charged excluding storage charges, in case of materials supplied from departmental stores and actual cost including freight, cartage, taxes etc., paid by the Contractor, in case of supplies received with the assistance of Government, which, however, should in no case exceed market rate prevailing at the time the materials are taken back. The decision of the Engineer-in-charge, as to the price of the stores returned, keeping in view its condition etc., shall be final and conclusive. In the event of breach of the aforesaid condition, the Contractor shall, in addition to throwing himself open to account for contravention of the terms of the license or permit and/or for criminal breach of trust, pay to the Government, all advantages or profits resulting, or which in the usual course, would result to him by reason of such breach. Provided that the Contractor shall, in no case be entitled to any compensation or damage on account of any delay in supply, or non-supply thereof, all or any such materials and stores.

Clause 10 A: Rejection of materials procured by the Contractor

The Engineer-in-charge shall have full powers to require the removal from the premises of all materials which in his opinion, are not in accordance with the specifications and in case of default, the Engineer-in-charge shall be at liberty to employ other personnel to remove the same without being answerable or accountable for any loss of damage, that may happen or arise to such materials to be substituted thereof, and in case of default, engineer-in- charge may cause the same to be supplied and all costs, which may attend such removal and substitution, are to be borne by the Contractor.

Clause 10 B: Penal rate in case of excess consumption

The Contractor shall also be charged for the materials consumed in excess of the requirements calculated on the basis of standard consumption approved by the department, at double of the issue rate including storage and supervision charges or market rate, whichever is higher. A Material Supply and Consumption Statement, in prescribed Form RPWA 35A shall be submitted with every Running Account Bill, distinguishing material supplied by the Government and material procured by

the Contractor himself. The recovery for such material shall be made from Running Account Bill next after the consumption and shall not be deferred. Certificate of such nature shall be given in each Running Account Bill.

Clause 10 C: Hire of Plant and Machinery

Special Plant and Machinery, required for execution of the work, may be issued to the Contractor, if available, on the rates of hire charges and other terms and conditions as per departmental Rules, as per Schedule annexed to these conditions. Rates of such Plant & Machinery shall be got revised periodically to bring them at par with market rate.

Clause 11: Works to be executed in accordance with Specifications, Drawings, Orders

The Contractor shall execute the whole and every part of the work in the most substantial and satisfactory manner and both as regards materials and otherwise in even respect, in strict accordance with the Specifications. The Contractor shall also conform exactly fully and faithfully to the designs, drawings and instructions in writing relating to the work signed by the Engineer-in-charge and lodged in his office and to which the Contractor shall be entitled to have access at such office or on the site of the work for the purpose of inspection during office hours and the Contractor shall, if he so require, be entitled, at his own expense, to make or cause to be made copies of specifications and of all such designs, drawings and instructions, as aforesaid. A certificate of executing works as per approved design and specifications etc. shall be given on each Running Account Bill.

The specifications of work, material, methodology of execution, drawings and designs shall be signed by the Contractor and Executive Engineer while executing agreement and shall form part of agreement.

Clause 12

The Engineer-in-Charge shall have power to make any alterations, omissions, or additions to or substitutions for the original specifications, drawings, designs and instructions, that may appear to him to be necessary during the progress of the work and the contractor shall carry out the work in accordance with any instructions which may be given to him in writing signed by the Engineer-in-Charge. and such alterations, omission, additions, or substitutions shall not invalidate the contract and any altered, additional or substituted work, which the contractor may be directed to do in the manner above specified, as part of the work shall be carried out by the contractor on the same conditions in all respects on which he agreed to do the main work. The time for the completion of the work shall be extended in the proportion that the altered, additional, or substituted work bears to the original contract work, and the certificate of the Engineer-in-Charge shall be conclusive as to such proportion. The rates for such additional, altered or substituted work under this clause shall be worked out in accordance with the following provisions in their respective order:

(i) If the rates for the additional, altered or substituted work are specified in the contract for the work, the contractor is bound to carry out the additional, altered or substituted work at the same rates as are specified in the contract for the work.

(ii) If the rates for the additional, altered or substituted work are not specifically provided in the contract for the work, such rates will be derived from the rates for a similar class of work as are specified in the contract for the work.

(iii) If the rates for the altered, additional, or substituted work cannot be determined in the manner specified in the sub-clauses (i) to (ii) above, then the rates for such composite work item shall be worked out on the basis of the concerned Schedule of Rates of the District/area specified above minus/plus the percentage which the total tendered

amount basis to the estimated cost of the entire work put to tender. Provided always that if the rate for a particular part or parts of the item is not in the Schedule of Rates, the rate for such part or parts will be determined by the Engineer-in-Charge on the basis of the prevailing market rates when the work was done.

(iv) If the rates for the altered, additional or substituted work item cannot be determined in the manner specified in sub-clauses (i) to (iii) above, then the contractor shall within 7 days of the date of receipt of order to carry out the work, inform the Engineer-in-Charge of the rate which it is his intention to charge for such class of work supported by analysis of the rate or rates claimed and the Engineer-in-Charge shall determine the rate or rates on the basis of prevailing market rates, and pay the contractor accordingly. However, the Engineer-in-Charge, by notice in writing, will be at liberty to cancel his order to carry out such class of work and arrange to carry it out in such manner as he may consider advisable. But under no circumstances, the contractor shall suspend the work on the plea of non-settlement of rates on items falling under the clause.

(v) Except in case of items relating to foundations, provisions contained in sub-clauses (i) to (iv) above shall not apply to contract or substituted items as individually exceed the percentage set out in the tender documents under clause 12. A.

For the purpose of operation of clause 12 (v) the following works hall be treated as work relating to foundations: -

(a) For buildings, compound wall plinth level or 1.2 metres (4 ft.) above ground level whichever is lower, excluding items above flooring and D.P.C. but including base concrete below the floors.

(b) For abutments, piers, retaining wall of culverts and bridges, walls of water reservoir and the bed of floor level.

(c) For retaining walls, where floor levels is not determinate 1.2 metres above the average ground level or bed level.

(d) For roads, all items of excavation and filling including treatment of subbase and soling work.

(e) For water supply lines, sewer lines underground storm water drains and similar work, all items of work below ground level except items of pipe work, for proper masonry work

(f) For open stone water drains, all items of work except lining of drains.

(g) Any other items of similar nature which Engineer-in-Charge may decide relating to foundation.

The rate of any such work, except the items relating to foundations, which is in excess of the deviation limit shall be determined in accordance with the provisions contained in Clause 12A.

Clause 12A

The quantum of additional work for each item shall not exceed 50% of the original quantity given in the agreement and the total value of additional work shall not exceed 20% of the total contract value, unless otherwise mutually agreed by the Engineer-in-charge and the Contractor. This limit shall not be applicable on items relating to foundation work which shall be executed as per original rates or provision of clause 12(i) to (iv).

In case of contract substituted items or additional items, which results in exceeding the deviation limit laid down in this clause except items relating to foundation work, which the contractor is required to do under clause 12 above, the contractor shall within 7 days from the receipt of order, claim revision of the rate supported by proper analysis in respect of such items for quantities in excess of the deviation limit notwithstanding the fact that the rates for such items exist in the tender for the main work or can be derived in accordance with the provision of sub clause (ii) of clause 12 and the Engineer-in-Charge, may revise their rates having regard to the prevailing market rates and the contractor shall be paid in accordance with the rates so fixed. The Engineer-in-Charge shall, however, be at liberty to cancel his order to carry out such increased quantities of work by giving notice in writing to the contractor and arrange to carry it out in such manner as he may consider advisable. But under no circumstances, the contractor shall suspend the work on the plea of non-settlement of rates of items failing under this Clause.

All the provisions of the preceding paragraph shall equally apply to the decrease in rates of items for quantities in excess of the deviation limit notwithstanding the fact that the rates for such items exist in the tender for the main work or can be derived in accordance with the provisions of sub-clause(ii) of the preceding clause 12 and the Engineer-in-Charge may revise such rates having regard to the prevailing market rates unless otherwise mutually agreed by the Engineer-in-charge and the Contractor.

Clause 13: No compensation for alterations in or restriction of work to be carried out.

If, at any time after the commencement of the work, the Government shall, for any reason, whatsoever, not require the whole work, thereof, as specified in the tender, to be carried out, the Engineer-in-charge shall give notice, in writing, of the fact to the Contractor, who shall have no claim to any payments or compensation, whatsoever, on account of any profit or advantage, which he might have derived from the execution of the work in full but which he did not derive in consequence of the full amount of the work not having been carried out. Neither, shall he have any claim for compensation by reason of alterations having been made in the original specifications, drawings and design and instructions, which shall involve any curtailment of the work, as originally contemplated. Provided that the Contractor shall be paid the charges for the cartage only, of materials actually brought to the site of the work by him for bona fide use and rendered surplus as a result of the abandonment or curtailment of the work or any portion thereof, and taken them back by the Contractor provided, however, that the Engineer-in-charge shall have, in all such cases, the option of taking over all or any such materials at their purchase price or at local market rates whichever may be less. In the case of such stores, having been issued from Government Stores, charges recovered, including storage charges, shall be refunded after taking into consideration any deduction for claim on account of any deterioration or damage while in the custody of the contractor, and in this respect the decision of the Engineer-in-charge shall be final.

Clause 14: Action and compensation payable in case of bad work

If, it shall appear to the Chief Engineer or any authorised authority or the Engineer-in-Charge or his subordinates in-charge of the work, or to the committee of retired officers/officers appointed by the State Government for the purpose that any work has been executed with unsound, imperfect or unskilful workmanship, or with material of any inferior description, or that any materials or articles provided by him for the execution of the work are unsound or of a quality inferior to that contracted, or otherwise not in accordance with contract, the Contractor shall on demand in writing from the Engineer-in Charge, specifying the work/materials or articles complained of, notwithstanding that the same may have been inadvertently passed, certified and paid for, will rectify or remove and reconstruct the work, so specified, in whole or in part, as the case may be. remove the materials or articles, so specified, and provide other proper and suitable materials or articles, at his own cost and in the event of his failing to do so, within a period to be specified by the Engineer-in Charge in his demand, as aforesaid, then the Contractor shall be liable to pay compensation, at the rate of one percent, on the tendered amount of work for every week not exceeding ten percent, while his failure

to do so shall continue, and in the case of any such failure, the Engineer-in Charge may rectify or remove and re-execute the work or remove and replace with others, the materials or articles complained of as the case may be, at the risk and expense, in all respects of the contractor.

Clause 15: Work to be open to inspection: Contractor or his responsible Agent to be present

All work, under or in course of execution or executed in pursuance of the contract, shall, at all times, be open to inspection and supervision of the Engineer-in-charge and his superior officers e.g. Superintending Engineer, Additional Chief Engineer, Chief Technical Engineer, Chief Engineer, and his subordinates and any other authorised agency of the Government and the contractor shall, at all times during the usual working hours, and at all other times at which reasonable notice of the intention of the Engineer-in-charge or his subordinate and any other authorised agency of Government or committee of retired officers/officers appointed by the State Government for the purpose to visit the works shall have been given to the Contractor, either himself be present to receive orders and instructions or have a responsible agent, duly accredited in writing, present for the purpose. Orders given to the Contractor's agent shall be considered to have the same force as if they had been given to the Contractor himself.

Clause 16: Notice to be given before any work is covered up

The Contractor shall give not less than 7 days' notice, in writing, to the Engineer-in-charge or his subordinate-in-charge of the work, before covering up or otherwise placing beyond the reach of measurement, any work in order that the same may be measured, and correct dimensions thereof, be taken before the same is so covered up or placed beyond the reach of measurement and shall not cover up or place beyond the reach of measurement any work without the concept in writing of the Engineer-in-charge of the work, and if, any work shall be covered up or placed beyond the reach of measurement without such notice having been given or consent obtained, the same shall be uncovered at the Contractor's expense or in default, thereof, no payment or allowance shall be made for such work, or for the materials, with which the same was executed.

Clause 17: Contractor liable for damage done and for imperfections

If the Contractor or his work people or servants shall break, deface, injure or destroy any part of a building, in which they may be working or any building, road, fence, enclosure, or cultivated ground contiguous to the premises on which the work or any part of it is being executed, or if any damage shall happen to the work, while in progress, from any cause, whatsoever, or any imperfections become apparent in it. within a period specified in Clause 37, after a Certificate, final or otherwise of its completion, shall have been given by the Engineer-in-charge, may cause the same to be made good by other workmen and deduct the expense (of which the certificate of the Engineer-in-charge shall be final) from any sums that may be then, or at any time thereafter, may become due to the Contractor, or from his security deposit, or the proceeds of sale thereof, or of a sufficient portion thereof.

Clause 18: Contractor to supply Plant, Ladders, Scaffolding etc.

The Contractor shall arrange and supply, at his own cost, all material (except such special materials, if any, as may, in accordance with the contract, be supplied from the Engineer-in-charge's stores), plants, tools, appliances, implements, ladders, cordage, tackle, scaffolding and temporary works requisite or proper for the proper execution of the work, whether original, altered, or substituted, and whether included in the specification or other documents, forming part of the contract, or referred to these conditions or not, or which may be necessary for the purpose of satisfying or complying with the requirements of the Engineer-in-charge, as to any matter as to which, under these conditions, he is entitled to be satisfied or which he is entitled to require, together with carriage thereof, to and from the work. The Contractor shall also arrange and supply, without charge, the requisite number of persons with the means and materials, necessary for the purpose of setting out work and counting, weighing, and assisting in the measurement or examination at any

lime and from time to time of the work, or materials. Failing his so doing, the same may be provided by the Engineer-in-charge at the expense of the Contractor, and the expenses max be deducted from any money due to the Contractor under the contract, or from his Performance Guarantee and or Security Deposit or the proceeds of sale thereof, or a Millicent portion thereof. The Contractor shall also provide all necessary fencing and lights required to protect the public from accident and shall be bound to bear the expenses of defense of every suit, action or other proceeding at law, that may be brought by any person for injury sustained owing to neglect of the above precautions, and to pay any damages and costs, which may be awarded in any such suit, action proceeding to any such person or which may. with the consent of the Contractor, be paid to compromise any claim by any such person.

Clause 19: Work not to be sub-let. Contract may be rescinded and Security Deposit and Performance Forfeited for sub-letting, bribing or if Contractor becomes insolvent.

The contract shall not be assigned or sublet without the written approval of the Chief Engineer, and if the Contractor shall assign or sublet his contract or attempt so to do, or become insolvent or commence any insolvency proceedings or mark any composition with his creditors, or attempt so to do, or if any bribe, gratuity, gift. loan, requisite reward or advantage, pecuniary or otherwise, shall either, directly or indirectly, be given, promised or offered by the Contractor or any of his servants or agents, to any public officer or person, in the employ of Government, in any way. relating to his office or employment, or if any such officer or person shall become, in any way, directly or indirectly, interested in the contract, the Chief Engineer may thereupon, by notice, in writing, rescind the contract and the Performance Guarantee and Security Deposit of the Contractor shall, thereupon, stand forfeited and be absolutely at the disposal of Government and the same consequences shall ensure as, if the contract had been rescinded under Clause 3 hereof, and in addition the Contractor shall not be entitled to recover or be paid for any work therefor, actually performed under the contract.

Clause 20: Sums payable by way of compensation to be considered as reasonable compensation without reference to actual loss.

All sums payable by way of compensation under any of these conditions shall be considered as reasonable compensation to be applied to the use of Government without reference to the actual loss or damage sustained and whether or not any damage shall have been sustained.

Clause 21: Changes in Constitution of firm

Where the Contractor is a partnership firm, the previous approval, in writing, of the Engineer-in-charge shall be obtained before any change is made in the constitution of the firm. Where the Contractor is an individual or a Hindu undivided family business concern, such approval, as aforesaid, shall likewise be obtained before the Contractor enters into anv partnership agreement where under the partnership firm would have the right to carry nut the work thereby undertaken by the Contractor. If. previous approval, as aforesaid, is not obtained, the contract shall be deemed to have been assigned in contravention of Clause 19 thereof, and the same action may be taken, and the same consequences shall ensure, as provided in the said clause 19.

Clause 22: Works to be under direction of Engineer-in-charge

All the works, to be executed under the contract, shall be executed under the direction and subject to the approval, in all respect, of the Engineer-in-charge of the Government of Rajasthan for the time being, who shall be entitled to direct, at what point or points, and in what manner, they are to be commenced, and from time to time, carried on.

Clause 23: Standing Committee for Settlement of Disputes

If any question, difference or objection, whatsoever shall arise in any way, in connection with or

arising out of this instrument, or the meaning of operation of any part thereof, or the rights, duties or liabilities of either party then, save in so far, as the decision of any such matter, as herein before provided for, and been so decided, every such matter constituting a total claim of Rs. 50,000/- or above, whether its decision has been otherwise provided for and whether it has been finally decided accordingly, or whether the contract should be terminated, or has been rightly terminated, and as regards the rights or obligations of the parties, as the result of such termination, shall be referred for decision to the empowered Standing Committee, which would consist of the following: -

(i) Administrative Secretary concerned.

(ii) Finance Secretary or his nominee, not below the rank of Deputy Secretary.

(iii) Law Secretary or his nominee, not below the rank of Joint Legal Remembrancer.

(iv) Chief Engineer-cum-Addl. Secretary of the concerned department.

(v) Chief Engineer concerned (Member - Secretary)

The Engineer-in-charge, on receipt of application along with non-refundable prescribed fee, (the fee would be two percent of the amount in dispute, not exceeding Rs. One lac) from the Contractor, shall refer the disputes to the committee, within a period of **three months** from the date of receipt of application.

Procedure and Application for referring cases for settlement by the Standing Committee shall be, as given in Form RPWA 90.]

Clause 23A: Contractor to indemnify for infringement of Patent or design

Contractor shall fully indemnify the Governor of Rajasthan against any action, claim or proceeding, relating to infringement or use of any patent or design, or any alleged patent or design, rights, and shall pay any royalties, which may be payable in respect of any article or part thereof, included in the contract, in the event of any claims made under or action brought against Government. In respect of any such matters, as aforesaid, the Contractor shall be, immediately, noticed thereof, and the Contractor shall be at liberty, at his own expense, to settle any dispute or to conduct any litigation, that may arise there from provided that the Contractor shall not be liable to indemnify the Governor of Rajasthan, if the infringement of the patent or design or any alleged patent or design, right is the direct result of an order passed by the Engineer-in-charge in this behalf.

Clause 24: Imported Store articles to be obtained from Government,

The Contractor shall obtain from the stores of the Engineer-in-charge, all imported store articles, which may be required for the work or any part thereof, or in making up articles required thereof, or in connection therewith, unless he has obtained permission, in writing, from the Engineer-in-charge, to obtain such stores and articles from elsewhere. The value of such stores and articles, as may be supplied to the Contractor by the Engineer-in-charge, will be debited to the Contractor, in his account, at the rates shown in the schedule attached to the contract, and if they are not entered in the schedule, they will be debited at cost price, which for the purposes of this contract, shall include the cost of carriage and all other expenses, whatsoever, which shall have been incurred in obtaining delivery of the same at the stores aforesaid plus storage charges.

Clause 25: Lump-sums in estimates

When the estimate, on which a tender is made includes lump sums, in respect of parts of the work, the Contractor shall be entitled to payment in respect of the item of work involved, or the part of the work in question at the same rates, as are payable under the contract for such items or if the part of the work in question is not in the opinion of the Engineer-in-charge, capable of measurement,

the Engineer-in-charge may at his discretion pay the lump sum amount entered in the estimate and the certificate in writing of the Engineer-in-charge shall be final and conclusive with regard to any sum or sums payable to him under the provisions of this clause.

Clause 26: Action where no Specification

In case of any Class of work for which there is no such specification as is mentioned in Rule I, such work shall be carried out in accordance with the detailed specification of the department and also in accordance with the instructions and requirement of the Engineer-in-charge.

Clause 27: Definition of work

The expression "works" or "work" where used in these conditions, shall, unless there be something either in subject or context, repugnant to such construction, be constituted and taken to mean the works by or by virtue of the contract contracted to be executed, whether temporary or permanent, and whether original, altered, substituted or additional.

Clause 27A: Definition of Engineer-in-charge

The term "Engineer-in-charge" means the Divisional Officer, who shall supervise, and be in charge of the work, and who shall sign the contract on behalf of the Governor.

Clause 28:

It cannot be guaranteed that the work will be started immediately after the tenders have been received. No claims for increase of rate will be entertained, if the orders for starting work are delayed.

Clause 29: Payments at reduced rates on account of items of work not accented and not completed to be at the discretion of the Engineer-in-charge

The rates for several items of works, estimated to cost more than Rs. 1,000/-, agreed within, will be valid only when the item concerned is accepted, as having been completed fully in accordance with the sanctioned specification. In cases, where the items of work are not accepted, as so completed, the Engineer-in-charge may make payment on account of such items, at such reduced rates, as he considers reasonable, in the preparation of final or on account bills, and his decision in the matter shall be final and binding.

Clause 29A: Payments at part rates

The rates for several items of works may be paid at part rates provisionally in running bills in proportion to the quantum of items executed at the discretion of Engineer-in-charge. In case of item rates, if the rate quoted for certain items are very high in comparison to the average/overall tendered premium, then the payment at running stages shall not be made more than the average sanctioned premium. The deferred payment will however be released after successful completion of the work.

Clause 30: Contractor's percentage.

The percentage referred to in the "Tender for works" will be deducted/added from/to the gross amount of the bill before deducting the value of any stock issued.

Clause 31: Contractor to adhere to labour laws/regulation

The Contractor shall adhere to the requirements of the Workmen's Compensation Act and Labour Legislation in force from time to time and be responsible for and shall pay any compensation to his workmen which would be payable for injuries under the Workmen's Compensation Act, here-

in-after called the said Act. If such compensation is paid by the State as Principal employer under Sub Section (I) of section 12 of the said Act, on behalf of the Contractor, it shall be recoverable by the State from the Contractor under Sub Section (2) of the said section. Such compensation shall be recovered in the manner laid down in Clause 1 of the Conditions of Contract.

Note: All Contracts with Government shall require registration of workers under the building & other Construction Workers (Regulation of Employment & Conditions of Services) Act, 1996 and extension of benefit to such workers under the Act. Deductions of cess at source will be made as per provisions of the said Act, in force from time to time.

Clause 32: Withdrawal of work from the Contractor

If the Engineer-in-charge shall at any time and for any reasons, whatever, including inability to maintain prorata progress, think any portion of the work should not be executed or should be withdrawn from the contractor, he may, by notice in writing to that effect, require the Contractor not to execute the portion of the work specified in the notice, or may withdraw from the Contractor the portion of work, so specified, and the contractor shall not be entitled to any compensation, by reason of such portion of work having been withdrawn from him. The Engineer-in-charge may supplement the work by engaging another agency to execute such portion of the work at the cost of the original contractor, without prejudice to his rights under clause 2. He shall also be competent to levy compensation for delay in progress. The recovery of excess cost shall be made from next available running bill or any other claim and shall not be deferred.

Clause 33:

The contract includes clearance, levelling and dressing of site within a distance of 15 meters of the building on all sides except where the building adjoins another building.

Clause 34: Protect works

The contractor shall arrange to protect, at his own cost, in an adequate manner, all cut stonework and other work, requiring protection and to maintain such protection, as long as work is in progress. He shall remove and replace this protection, as required by the Engineer-in-charge, from time to time. Any damage to the work, so protected, no matter how it may be caused, shall be made good by the Contractor free of cost.

All templates, forms, moulds, centering, false works and models, which in the opinion of the Engineer-in-charge, are necessary for the proper and workman like execution of the work, shall be provided by the Contractor free of cost.

Clause 35: Contractor liable for settlement of claims caused by his delays

If the progress of the work has fallen so much in arrears as to prevent other contractors on the work, from carrying out their part of the work within the stipulated time, he will be liable for the settlement of any claim, put in by any of these contractors for the expenses of keeping their labour unemployed, to the extent considered reasonable by the Engineer-in-charge.

Clause 36A:

The liability, if any, on account of quarry fees, royalties, octroi and any other taxes and duties in respect of materials actually consumed on public work, shall be borne by the Contractor.

Clause 36B:

The cost of all water connection, necessary for the execution of work, and the cost of water consumed and hire charges of meters and the cost of electricity consumed in connection with the

execution of work, shall be paid by the Contractor, except where otherwise specifically indicated.

Clause 36C: Payment of Sales Tax, and any other Taxes

Royalty or other tax on materials, issued in the process of fulfilling contract payable to the Government under rules in force, will be paid by the Contractor himself.

Clause 36D:

In respect of goods and materials procured by the Contractor, for use in works under the contract, sales tax will be paid by the Contractor himself. But in respect of all such goods manufactured and supplied by the Contractor and works executed under the contract, the responsibility of payment of sales tax would be that of the Engineer-in-charge.

Clause 36E:

If any rates of Tax are increased or decreased, a new tax is introduced in India only, an existing Tax is abolished, or any change in interpretation or application of any Tax resulting from a change or Introduction in India only due to any National or State Statute, Ordinance, Decree or other law or any regulation or bye-law of any local or other duly constituted authority in India only, in the course of performance of contract, which was or will be assessed on the Contractor, in connection with the performance of the Contract, an equitable adjustment of the Contract price shall be made to fully take into account any such change by addition to the Contract Price or deduction there from, as the case may be.

However, these adjustments would be restricted to direct transactions between the Owner and Contractor only those items which are included in bid. Further, no adjustment of the Contract Price shall be made on account of variation in deemed export benefits, if any. Any increase or decrease which is included in price variation formula incorporated in the contract shall not be accounted for this purpose.

Such increase including GST shall not be made in the extended period of contract for which the contractor alone is responsible for delay as determined by authority for extension of time.

Clause 37: Refund of Performance Guarantee and Security Deposit

The Performance Guarantee and/or Security Deposit will be refunded after the expiry of the period as prescribed below: -

(a) In case of contracts relating to hiring of trucks and other T &P transportation including loading, unloading of materials, the amount of **Performance Guarantee/Security Deposit** is refundable along with the final bill.

(b) **Supplies of material**: As per provisions of the existing GFAR.

(c) **Ordinary repairs**: 3 months after completion of the work provided the final bill has been paid.

(d) Original works/special repairs work special deposit will be refunded six months after completion, or expiry of one full rainy season, or after expiry of defect liability period as defined in the special condition of agreement, whichever is later provided the final bill has been paid.

(e) In case of PWD original works/special repairs works costing more than Rs. 10.00 lacs, partial amount of Security Deposit will be refunded during the defect liability period @ 10% of SD amount after lapse of one year of completion and thereafter 10% of original

amount of SD at the end of each subsequent year. The remaining amount of SD be refunded after the expiry of defect liability period.]

Clause 38: Fair Wage Clause

(a) The Contractor shall pay not less than fair wages/minimum wages to labourers engaged by him on the works as revised from time to time by the Government, but the Government shall not be liable to pay anything extra for it except as stipulated in price escalation clause (clause 45) of the agreement.

Explanation: "Fair Wage" means minimum wages for time or piece work, fixed or revised, by the State Government under the Minimum Wages Act, 1948.

(b) The Contractor shall, notwithstanding the provisions of any contract to the contrary, cause to be paid fair wages to labourers indirectly engaged on the work, including any labour engaged by his sub-contractors in connection with the said work as if the labourers have been immediately or directly employed by him.

(c) In respect of all labourers, immediately or directly employed on the work, for the purpose of Contractor's part of this agreement, the Contractor shall comply with or cause to be complied with the Public Works Department Contractor's Labour Regulations made, or that may be made by the Government from time to time in regard to payment of wages, wage period, deductions from wages, recovery of wages not paid, and unauthorised deductions, maintenance of wages register, wage card, publication of scale of wages and other terms of employment, inspection and submission of periodical returns and other matters of a like nature.

(d) The Engineer-in-charge shall have the right to deduct from the money due to the Contractor any sum required or estimated to be required for making good the loss suffered by a worker or workers, by reasons of non-fulfilment of the conditions of the contract, for the benefit of the worker or workers, non-payment of wages or of deductions made therefrom, which are not justified by the terms of the contract, or as a result of non-observance of the aforesaid regulations.

(e) Vis-a-Vis the Government of Rajasthan, the Contractor shall be primarily liable for all payments to be made and for the observance of the regulations aforesaid, without prejudice to his right to claim indemnity from his sub-contractors.

(f) The regulations, aforesaid, shall be deemed to be part of this contract and any breach, thereof, shall be deemed to be breach of the contract.

Clause 39: Contractor to engage technical staff

The Contractor shall engage the technical staff, as follows, on the contract works.

(a) For works costing Rs. 100 lac and above - One Graduate Engineer

(b) For works costing between Rs. 50 lac to Rs. 100 lac - One qualified diploma holder having experience of not less than 3 years.

(c) For works costing between Rs. 15 lac and Rs. 50 lac - One qualified diploma holder.

The technical staff should be available at site, whenever required by Engineer-in-charge to take instructions.

Clause 39A:

The Contractor shall comply with the provisions of the Apprenticeship Act, 1961. and the Rules and Orders issued, thereunder, from time to time. If he fails to do so, his failure will be a breach of contract. The Contractor shall also be liable for any pecuniary liability arising on account of any violation by him of the provisions of the said Act

Clause 40: Safety Code

The Contractor shall follow the safety code of the Department.

Clause 41: Near Relatives barred from tendering

The Contractor shall not be permitted to tender for works in Circle, in which his near relative is posted as Divisional Accountant or as an officer in any capacity between the grades of the Superintending Engineer and Assistant Engineer (both inclusive). He shall also intimate the names of persons, who are working with him in any capacity, or are subsequently employed by him and who are near relatives to any gazetted officer in the Organization/Department. Any breach of this condition by the Contractor would render him liable to be removed from the approved list of contractors of the Department. If such facts is noticed (a) before sanction of tender, his offer shall be declared invalid and earnest money shall be forfeited, (b) after sanction of the tender then the tender sanctioning authority may at his discretion forfeit his earnest money, performance guarantee, security deposit and enlistment deposit and the work/remaining work may allot to any registered contractor on the same rates as per rules of the Superintending Engineer and Assistant Engineer (both inclusive). He shall also intimate the names of persons, who are working with him in any capacity, or are subsequently employed by him and who are near relatives to any gazetted officer in the Organization/Department. Any breach of this condition by the Contractor would render him liable to be removed from the approved list of contractors of the Department. If such facts are noticed (a) before sanction of tender, his offer shall be declared invalid and earnest money shall be forfeited, (b) after sanction of the tender then the tender sanctioning authority may at his discretion forfeit his earnest money, performance guarantee, security deposit and enlistment deposit and the work/remaining work may allot to any registered contractor on the same rates as per rules.

Note: By the term **'near relative'** is meant wife, husband, parents and grand-parents, children and grandchildren, brothers and sisters, uncles and cousins and their corresponding in-laws.

Clause 42: Retired Gazetted Officers barred for 2 years

No Engineer of Gazetted rank or other Gazetted Officer, employed in Engineering or Administrative duties in an Engineering Department of the Government of Rajasthan, is allowed to work as a Contractor for a period of 2 years of his retirement from Government service without the previous permission of Government of Rajasthan. The contract is liable to be cancelled, if either the Contractor or any of his employee is found, at any time, to be such a person, who had not obtained the permission of Government, as aforesaid, before submission of the tender or engagement in the contractor's service, as the case may be.

Clause 43: Quality Control

The Government shall have right to exercise proper Quality Control measures. The Contractor shall provide all assistance to conduct such tests.

Clause 43A:

The work (whether fully constructed or not) and all materials, machines, tools and plant, scaffolding, temporary buildings and other things connected therewith, shall be at the risk of the contractor until the work has been delivered to the Engineer-in-charge, and a certificate from him to the effect, obtained.

Clause 44: Death of Contractor

Without prejudice to any of the rights or remedies under the contract, if the Contractor dies, the legal heirs of the Contractor or the Chief Engineer or duly authorised Engineer shall have the option of terminating the contract without any compensation.

Clause 45: Clause Price Variation

If, during the progress of the contract of value exceeding Rs. 50 lac (accepted tendered amount minus cost of material supplied by the department), and where stipulated completion period is more than 3 months (both the conditions should be fulfilled), the price, of any materials/ bitumen/diesel and petrol/ cement/steel incorporated in the works (not being materials to be supplied by the department) and/or wages of labour increases or decreases, as compared to the price and/or wages prevailing at the last date of submission of bids, the amounts payable to contractors for the work shall be adjusted for increase or decrease in the rates of materials (excepting those materials supplied by the department) /labour/ bitumen/diesel and petrol/ cement/ steel.

Increase or decrease in the cost of labour/material/diesel and petrol/cement/steel shall be calculated quarterly and cost of bitumen shall be calculated on monthly basis in accordance with the following formula: -

A. Labour

$$VL = 0.75 \times \frac{PL}{100} \times R \times \frac{(IL1 - IL0)}{IL0}$$

V_L = Increase or decrease in the cost of work during the quarter under consideration due to change in rates for labour.

R = The value of the work done in rupees during the quarter under consideration excluding the cost of materials supplied by the department and excluding other items as mentioned in this clause.

I_{LO} = The average consumer price index for industrial workers (whole-sale prices) for the quarter in which tenders were opened/negotiated (as published in Reserve Bank of India Journal/Labour Bureau Simla, for the area).

I_{LI} = The average consumer price index for industrial workers (whole-sale prices) for the quarter of calendar year under consideration (as published in Reserve Bank of India Journal/Labour Bureau Simla, for the area).

P_L = Percentage of labour components.

Note: In case of revision of minimum wages by the Government or other competent authority, nothing extra would be payable except the price escalation permissible under this clause.

B. Material (Excluding material supplied by the department

$$VM = 0.75 \times \frac{PM}{100} \times \frac{(LMI - IMO)}{LMO}$$

V_M = Increase or decrease in the cost of work during the quarter under consideration due to change in rates for material.

R = The value of the work done in rupees during the quarter under consideration excluding the cost of materials supplied by the department and excluding other items as mentioned in this clause.

L_{M0} = The average wholesale price index (all commodities) for the quarter in which tenders were opened/negotiated (as published in Reserve Bank of India Journal/ Economic Adviser to Government of India, Ministry of Industries, for the area).

L_{MI}= The average wholesale price index (all commodities) for the quarter under consideration (as published in Reserve Bank of India Journal/ Economic Adviser to Government of India, Ministry of Industries, for the area).

P_M= Percentage of material components (excluding materials supplied by the Department).

C. Bitumen

$$V_b = 0.85 \times \frac{P_b}{100} \times R \frac{(B_i - B_o)}{B_o}$$

V_b = Increase or decrease in the cost of work during the month under consideration due to changes in the rate for bitumen.

R = The value of the work done in rupees during the month under consideration excluding the cost of materials supplied by the department and excluding other items as mentioned in this clause.

B_O = The official retail price of bitumen at the IOC depot at nearest center on the day 28 days prior to date of opening of Bids.

B_i = The official retail price of bitumen of IOC depot at nearest center for the 15th day of the month under consideration.

P_b= Percentage of bitumen component of the work.

D. Petroleum

$$V_t = 0.75 \times \frac{P_f}{100} \times R \frac{(F_i - F_o)}{F_o}$$

V_f = Increase or decrease in the cost of work during the quarter under consideration due to change in rates for fuel and lubricants.

R = The value of the work done in rupees during the quarter under consideration excluding the cost of materials supplied by the department and excluding other items as mentioned in this clause.

F_0 = The average wholesale price index of High-Speed Diesel (HSD) as published by the Economic Adviser to the Government of India, Ministry of Industry on the day of opening of tender/negotiations.

F_i = The average wholesale price Index of H.S.D. for the quarter under consideration as published weekly by the Economic Adviser to the Government of India, Ministry of Industry for the quarter under consideration. P_f = Percentage of fuel and lubricants components excluding fuel and lubricants supplied by the Department

(Specified in the sanctioned estimate for the work).

R = Total work done during the quarter as prescribed under this clause.

Note: For application of this clause price of HSD is chosen to indicate fuel and lubricant component.

E. Cement

$$Vc = 0.75 \times \frac{Pc}{100} \times R \frac{(Lc1 - Lc0)}{Lc0}$$

V_C = Increase or decrease in the cost of work during the quarter under consideration due to change in the rates of cement.

R = The value of the work done in rupees during the quarter under consideration excluding the cost of cement supplied by the department and excluding other items as mentioned in this clause.

L_{C0} = The average wholesale price index for the quarter in which tenders were opened/negotiated (as published by the Economic Adviser to the Government of India, Ministry of Industries).

L_{C1} = The average wholesale price Index for the quarter under consideration (as published by the Economic Adviser to Government of India, Ministry of Industries).

P_C = Percentage of cement components (excluding cement supplied by the Department

F. Steel

$$Vs = 0.75 \times \frac{Ps}{100} \times R \frac{(Ls1 - Ls0)}{Ls0}$$

V_S = Increase or decrease in the cost of work during the quarter under consideration due to change in the rates of steel.

R = The value of the work done in rupees during the quarter under consideration excluding the cost of steel supplied by the department and excluding other items as mentioned in this clause.

L_{S0} = The average wholesale price index for the quarter in which tenders were opened/negotiated (as published by the Economic Adviser to the Government of India, Ministry of Industries).

L_{S1} = The average wholesale price Index for the quarter under consideration (as published by the Economic Adviser to Government of India, Ministry of Industries).

P_S = Percentage of steel components (excluding steel supplied by the Department).

Clause 45A: Price Variation installation of elevators, supply/installation of Centrally Air Conditioning and Central Evaporating Cooling Works

In all cases of contracts for installation of elevators, supply /installation of Central Air Conditioning

and Central Evaporating Cooling Works, the price quoted shall be based on the Indian Electrical and Electronics Manufacturers Association (IEEMA) price variation clause based on the cost of raw materials/components and labour cost as on the last date of submission of bids, and the same is deemed to be related to wholesale price index number of metal products and All India Average consumer price index number of industrial workers as specified below. In case of any variation in these index numbers, the prices shall be subject to adjustment up or down in accordance with following formula.

$$P = \frac{P0}{100}\left(15 + 55\frac{MP}{MP0} + 15\frac{W0(D)}{W0} + 15\frac{W0(1)}{W0}\right)$$

Where:

P= Price payable as adjusted in accordance with the above price variation formula.

P0 = Price quoted/confirmed.

MP0 = Wholesale Price Index Number for metal product as published by the office of the Economic Adviser, Ministry of Industry, Government of India, in their weekly bulletin, Revised Index Number of Wholesale Prices (Base : 1981 - 82=100) for the week ending first Saturday of the relevant calendar month. The relevant month shall be that in which price was offered or negotiated whichever is later.

W,, = All India Average Consumer Price Index Number for Industrial workers (Base 1982=100), as published by Labour Bureau, Ministry of Labour, Government of India, for relevant calendar month. The relevant month shall be that in which price was offered or negotiated whichever is later. The above index number MP0 & Wo are those published by IEEMA as prevailing on the first working day of the calendar month FOUR months prior to the date of tendering.

MP = Wholesale Price Index Number of Metal Products as published by the office of Economic Adviser, Ministry of Industry', Government of India, in their weekly bulletin Revised Index Number of wholesale prices (Base:1981-82=100). The applicable wholesale price Index Number for Metal Products as prevailing on 1st Saturday of the month covering the date FOUR months prior to the date of delivery and would be as published by IEEMA.

W0(D) = A11 India Average Consumer Price Index Number for Industrial workers prevailing for the month covering the date FOUR months prior to the date of delivery of manufactured material and would be as published by IEEMA.

WC(1) = AU India Average Consumer Price Index Number for Industrial workers (Base : 1982=100) as published by Labour Bureau, Ministry of Labour, Government of India. The applicable All India Consumer Price Index Number of Industrial workers prevailing for the FOUR months prior to the date of completion of installation/progress parts of installation and would be as published by IEEMA. The date of delivery shall be the date on which the manufactured material is actually supplied at site. The date of completion of installation (or progress part of installation shall be the date on which the work is notified as being completed and is available for inspection/duly tested. In the absence of such notification, the date of completion is not intimated, such completion shall be considered by the Engineer-in-charge which shall be final.

Note-1 The Wholesale Price Index Number for Metal Products is published weekly by the office of the Economic Adviser, but if there are any changes, the same are incorporated in the issue appearing in the following week. For the purpose of this Price Variation Clause, the final index figures shall apply.

Note-2 The sole purpose of the above stipulation is to arrive at the entire contract under the various situations. The above stipulation does not indicate any intentions to sell materials under this

contract as movables.

Note-3 The indices MP & Wo are regularly published by IEEMA in monthly basic price circulars based on information bulletins from the authorities mentioned. These will be used for determining price variation and only IEEMA Circulars will be shown as evidence, if required.

General Conditions for admissibility of Escalation

1. The exact percentage of labour/material (excluding materials to be supplied by the department)/bitumen/diesel and petrol/cement/steel component for the work shall be approved by the authority while sanctioning the detailed Estimates.

2. The breakup of components of labour/materials (excluding materials to be supplied by the department)/bitumen/diesel and petrol/cement/steel as indicated in Clause 45 have been pre-determined as below: -

   (a) Labour---------- percent
   (b) Material----------percent
   (c) Bitumen----------percent
   (d) Diesel and Petrol----------percent
   (e) Cement----------percent
   (f) Steel----------percent

   _____

   Total----------100%]

   _____

3. While allowing price escalation the following shall be deducted from the value of work done (R):

   (a) Cost of material supplied by the Department.
   (b) Cost of services rendered as per Clause 34.
   (c) Secured Advance/any advance added earlier but deducted now after work is measured.
   (d) Cost of extra items, the rates for which have been worked out based on market rates/mutually agreed rates.

4. The first statement of escalation shall be prepared at the end of three months in which the work was awarded and the work done from the date of start to the end of this period shall be taken into account. For subsequent statement, cost of work done during every quarter shall be taken into account. At the completion of work, the work done during the last quarter or fraction, thereof, shall be taken into account.

5. For the purpose of reckoning the work done during any period, the bills prepared during the period shall be considered. The dates of recording measurements in the Measurement Book by the Assistant Engineer shall be the guiding factor to decide the bills relevant to any period. The date of completion, as finally recorded by the competent authority in the Measurement Book, shall be the criterion.

6. The index relevant to any quarter, for which such compensation is paid, shall be the arithmetical average of the indices relevant of the calendar month.

7. Price adjustment clause shall be applicable only for the work that is carried out within the stipulated time, or extension thereof, as are not attributable to the contractor.

8. If during the progress in respect of contract works stipulated to cost Rs.50 lacs or less, the value of work actually done excluding cost of material supplied by the Department, exceeds Rs. 50 lacs and completion period is more than 3 months then escalation would be payable only in respect of value of work in excess over Rs.50 lacs from the date of satisfying both the

conditions.

9. Where originally stipulated period is 3 months or less but actual period of execution exceeds beyond 3 months on account of reasons not attributable to contractor, escalation amount would be payable only in respect of extended period if amount of work is more than Rs.50 lacs.

10. In case the contractor does not make prorata progress in the first or another time span and the short fall in progress is covered up by him during subsequent time span within original stipulated period then the price escalation of such work expected to be done in the previous time span shall be notionally given based upon the price index of that quarter in which such work was required to be done.

11. No claims for price adjustment other than those provided herein, shall entertained.

12. If the period of completion including extended period attributable to Government exceeds beyond 3 months on account of reasons not attributable to contractor, escalation amount would be payable only in respect of extended period if amount of work is more than 50 lakhs.

13. Similarly, if cost of works increases more than Rs.50 lacs but completion period including extended period attributable to government is less than 3 months no escalation is admissible.

14. No provisional escalation is payable on the basis of indices of the previous quarter in absence of non-publication of indices for concerned quarter by the RBI.

15. Escalation is always payable quarterly, and no provisional escalation is payable monthly or fortnightly.

16. In case at the time of executing agreement, both the conditions (completion period 3 months and amount of work Rs.50 lacs for admissibility of price escalation are not fulfilled and subsequent due to additional work and extension of time attributable to Government, both the conditions become fulfilled, in that case the escalation shall be payable from the date of satisfying both the conditions and only for work done beyond Rs.50 lacs and in period of work beyond 3 months.

17. The contractor shall for the purpose of this conditions keep such books of account and other documents as are necessary to show the amount of any increase climbed or reduction available and shall allow inspection of the same by a duly authorised representative of Government and further shall at the request of the Engineer-in-charge furnish, verified in such a manner as the Engineer-in-charge may require any documents so kept and such other information as the Engineer-in-charge may require.

18. Price variation clause shall be applicable in case of lump sum contracts estimated to more than Rs. 100 crores with stipulated completion period of more than 18 months.

19. The component of operation and maintenance (O&M) cost included in the contract price shall not be subject to price variations. The price may be adjusted by the use of prescribed formula (or formulae) which breaks down the total price into components.

Clause 46: Force Majeure

Neither party shall be liable to each other, for any loss or damage, occasioned by or arising out of acts of God such as unprecedented floods, volcanic eruptions, earthquake or other invasion of nature and other acts.

Clause 47: General Discrepancies and Errors

In case of percentage rate tenders, if there is any typographical or clerical error in the rates shown by the Department in the "G" Schedule, the rates as given in the Basic Schedule of Rates of the Department for the area shall be taken as correct.

Clause 48: Post payment Audit & Technical Examination

The Government shall have right to cause an audit and technical examination of the works, and the final bills of the contractor, including all supporting vouchers, abstracts etc., to be made within 2 years after payment of the final bill, and if, as a result of such audit and technical examination, any sum is found to have been over paid in respect of any work done by the Contractor under the contract, or any work claimed by him to have been done by him under the contract and found not to have been executed or executed below specifications, the Contractor shall be liable to refund the amount of over payment, and it shall be lawful for Department to recover the same from him in the manner prescribed in Clause 50 or in any other manner legally permissible, and if it is found that the Contractor was paid less than what was due to him under the contract in respect of any work executed by him under it, the amount of such under-payment shall be duly paid by the Government to the Contractor.

Clause 48A: Pre Check or Post Check of Bills

The Government shall have right to provide a system of pre-check of Contractor's bills by a specified Organisation, and payment by an Engineer or an Accounts Officer/Sr. Accounts Officer/ Chief Accounts Officer/ Financial Advisor, as the Government may in its absolute discretion prescribe. Any over-payments/ excess payments detected, as a result of such pre-check or post-check of Contractor's bills, can be recovered from the Contractor's bills, in the manner, herein before provided, and the Contractor will refund such over/excess payments.

Clause 48B: Check Measurements

The department reserves to itself, the right to prescribe a scale of check measurement of work, in general, or specific scale for specific works, or by other special orders (about which the decision of the department shall be final). Checking of measurement by superior officer shall supersede measurements by the subordinate officer, and the former will become the basis of the payment. Any over/excess payments detected, as a result of such check measurement or otherwise at any stage up to the date of completion and the defect removal period specified else-where in this contract, shall be recoverable from the Contractor, as any other dues payable to the Government.

Clause 49: Dismantled Materials

The Contractor, in course of the work, should understand that all materials e.g. stone, bricks, steel and other materials obtainable in the work by dismantling etc. will be considered as the property of the Government and will be disposed off to the best advantage of the Government, as per directions, of the Engineer-in-charge.

Clause 50: Recovery from Contractors

Whenever any claim against the Contractor for the payment of a sum of money arises out of or under the contract, the Department shall be entitled to recover such sum by appropriating, in part or whole of the Performance Guarantee and/or Security Deposit, Security Deposit at the time of

enlistment of the Contractor. In the event of the security being insufficient, or if no security has been taken, then the balance or the total sum recoverable, as the case may be, shall be deducted from any sum, then due or which at any time, thereafter, may become due to the Contractor, under this or any other contract with the Governor of Rajasthan. Should this sum be not sufficient to cover the full amount recoverable, the Contractor shall pay to the Department on demand the balance remaining dues.

The department shall, further, have the right to effect such recoveries under Public Demands Recovery Act.

Clause 51: Jurisdiction of Court

In the event of any dispute arising between the parties hereto, in respect of any of the matters comprised in this agreement, the same shall be settled by a competent Court having jurisdiction over the place, where agreement is executed and by no other court, after completion of proceedings under Clause 23 of this Contract.

Schedule of Materials to be supplied by the Department, if available

(Referred to in Clause 10)

S. No.	Particulars	Quantity	Rates		Place of Delivery
			Unit	Rupees	

Schedule of Machinery/T & P to be supplied by the Department

The following Machinery/T & P shall be supplied by the Department, if available, io the Contractor, on hire as per "Rules of the Department for supply for machinery and T & P to the Contractors on hire"

(Referred to in Clause 10 C)

S. No.	Item	Rate	Place of Delivery and Return

Progress Statement referred to in Clause 2 of conditions of contract

Name of Work	Date from which the work should be commenced	Date by which the work should be completed	Monthly rate of Progress

The contractor has been informed that his tender has been accepted

Dated Signature of Engineer-in-charge Date signature of Contractor

Notes: - For filling in the Progress Statement Form

1. Columns 2,3, and 4 must be initialled and dated by the Contractor

2. Column 4 must be initialled and dated by the Chief Engineer or other duly authorised Engineer also.

3. The date in column 2 should correspond to the date on which the order to commence work is given to the contractor read with Clause 2 of the conditions of contract.

4. The date in column 3 must correspond to the period stated in Sub clause (e) of the Memorandum below "Tender for works".

5. Column 4. This will ordinarily be worked out proportionately; thus, if Rs. 24,000/- is the cost of the whole or portion of work tendered for, and six months period of completion, then the monthly rate of progress should be Rs. 4,000. If necessary, quantities may also be specified in this column at the discretion of the Chief Engineer.

6. The Certificate as to intimation of acceptance of tender printed at the foot of the form, must be signed and dated both by the Chief Engineer or other duly authorised Engineer and the Contractor.

ANNEXURE TO APPENDIX III

RAJASTHAN PUBLIC WORKS DEPARTMENT CONTRACTORS LABOUR REGULATIONS

1. **Short title:** These regulations may be called "The Rajasthan Public Works Department Contractor's-Labour Regulations."

2. **Definition:** In these regulations unless otherwise expressed or indicated, the following words and expressions shall have the meaning hereby assigned to them respectively, that is to say: -

   (i) **"Labour"** means workers employed by a Rajasthan P.W. Department contractor directly, or indirectly through a sub-contractor or other person or by an agent on his behalf.

   (ii) **"Fair Wage"** means minimum wages for time or piece work fixed or revised by the State Government under the Minimum Wages Act., 1948.

   (iii) **"Contractor"** shall include every person whether sub- contractor or headman or Agent employing labour on the work taken on contract.

   (iv) **"Wages"** shall have the same meaning as defined in the Payment of Wages Act and includes time and piece rate wages.

3. **Display of Notice regarding wages etc.** : The contractor shall (a) before he commences his work on contract, display and correctly maintain and continue to display and inconspicuous places on the work notices in English and the correctly maintain in Hindi by the majority of the workers giving the rate of wages which have been certified by the Executive Engineer, the Superintending Engineer, the Chief Engineer or Labour Commissioner, as fair wages and the hours of works for which such wages are earned, and (b) send a copy of such notices to the Certifying Officers.

4. **Payment of Wages:**
   (i) Wages due to every worker shall be paid to him direct.
   (ii) All wages shall be paid in current coin or currency or in both.

5. **Fixation of wage periods:**

   (i) The contractor shall the wage periods in respect of which the wages shall the payable.
   (ii) No wage period shall exceed one month
   (iii) Wages of every workman employed on the contract shall be paid before the expiry of ten days after the last day of the wage period in respect of which the wages are payable
   (iv) When the employment of any worker is terminated by or on behalf of the contractor, the wages earned by him shall be paid before the expiry of the day succeeding the one on which his employment is terminated.
   (v) All payments of the wages shall be made on a working day except when the work is completed before the expiry of the wage period, in which case, final payments shall be made within 48 hours of the last working day.

   Note: The term "working day" means a day on which the labour is employed in progress.

6. **Wage Book and Wage Slips etc.:**

   (i) The Contractor shall maintain a Wage Book of each worker in such form as may be convenient but the same shall include the following particulars: -

      (a) Rate of daily or monthly wages.

(b) Nature of work on which employed.
(c) Total number of days worked during each wage period.
(d) Total amount payable for the work during each wage period.
(e) All deductions made from the wages with an indication in each case of the ground for which the deduction is made.
(f) Wages actually paid for each wage period.

(ii) The contractor shall also maintain a wage slip for each worker employed on the work.

(iii) The Executive Engineer may grant an exemption from the maintenance of the wage books and wages slip to a contractor who, in his opinion, may not directly or indirectly employ more than 50 persons on the work.

7. **Fines and deductions which may be made from wages:**

(i) The wages of a worker shall be paid to him without any deductions of any kind except those authorized, namely the following: -

(a) Fines.
(b) Deductions for absence from duty i.e. from the place or places where, by the terms of his employment, he is required to work. The amount of deduction shall be in proportion to the period for which he was absent.
(c) Deductions for damages to or loss of goods expressly entrusted to the employed person for custody or for loss or any other deductions of money, which he is required to account where such damages or losses are directly attributable to his neglect or default.

(i-a) The Rajasthan Government may, from time to time, allow deductions other than those specified in clause I above.

(ii) No fines shall be imposed on a worker and no deductions for damage or loss shall be made until worker has been given an opportunity of showing cause against each fine or deductions.

(iii) The total amount of fines, which may be imposed in any one wage period on a worker, shall not exceed an amount equal to three paise in rupee of the wage payable to him in respect of that wage period:

(iv) No fine imposed on any worker shall be recovered from him by instalments or after the expiry of 60 days from the date on which it was imposed.

8. **Register of fines etc.: The contractor shall maintain a register of fines and of all deductions for damage or loss. Such register shall mention the reasons for which fine was imposed or deduction for damage or loss was made.**

The Contractor shall maintain both in English and local Indian Language, a list approved by the Labour Commissioner clearly stating the acts and omission for which penalty of fine may be imposed on a workman and display it in a good condition in a conspicuous place on the work.

9. **Preservation of Register:** The wage register, the wage card and the register of fines deductions required to be maintained under these regulations, shall be preserved for 1 2 months after the date of the 1st entry made in them.

10. **Powers of Labour Welfare Officer to make investigation of enquiry:** The **Labour Welfare** Officer or any other person, authorized by the State Government on their behalf, shall have power to make enquiries with a view to ascertaining and enforcing due and proper observance of the fair wage clauses and provisions of the regulations. He shall investigate into any complaint regarding

default made by the Contractor or Sub-Contractor in regard to such provisions.

11. **Report of Labour Welfare Officer:** The Labour Welfare Officer or other person, authorized as aforesaid, shall submit a report of the result of his investigation or enquiry to the Executive Engineer concerned indicating the extent, if any, to which the default has been committed with a note that necessary deductions from the contractor's bill be made and the wage and other dues be paid to the labour concerned. In case an appeal is made by contractor under clause 12 of these regulations, actual payment to Labours will be made by the Executive Engineer after the Labour Commissioner had given decision on such appeal.

12. **Appeal against the decision of Labour Welfare Officers:** Any person aggrieved by the decision and recommendation of the Labour Welfare Officer or other persons, so authorised, may appeal against such decision to the Labour Commissioner within 30 days from the date of decision forwarding simultaneously a copy of his appeal to Executive Engineer concerned but subject to such appeal the decision of the Officer shall be final and binding upon the contractor.

12-A. No party shall be allowed to be represented by a lawyer during any investigation, enquiry, appeal or any other proceedings.

13. **Inspection of Wage Books and Slips:** The Contractor shall allow inspection of the wage books and wage slips and register of fines and deductions to any of his workers or to his agent at a convenient time and place after due notice is received or to the Labour Welfare Officer or any Officer or any other person authorised by the State Government on his behalf.

14. **Submission of Returns:** The Contractors shall submit periodical returns, as may be specified from time to time.

15. **Amendments:** The State Government may, from time or time, add to or amend these regulations and on any questions as to the application, interpretationer effect of these regulations, the decision of the Labour Commissioner to the Government of Rajasthan or any other person authorised by the State Government in that behalf, shall be final.

SCHEDULE OF FAIR WAGE TO BE GIVEN BY EXECUTIVE ENGINEER

LIST OF ACTS AND COMMISSION FOR WHICH FINE CAN BE IMPOSED

1. Wilful insubordination or obedience whether alone or in combination with another.
2. The fraud or dishonesty in connection with the contractor's business or property of the Rajasthan P.W.D.
3. Taking or giving bribes or any illegal gratification.
4. Habitual late attendance.
5. Drunkenness, fighting, riot or disorderly or indecent behaviour.
6. Habitual negligence.
7. Smoking near or around the area where combustible or other materials an slocked.
8. Habitual indiscipline.
9. Causing damage work in progress or to property of the Rajasthan P.V. D, or the contractor.
10. Sleeping on duty.
11. Malingering or sowing down work.
12. Giving of false information regarding name, age, father's name.
13. Habitual loss of wage cards supplied by the employers.
14. Unauthorised use of employer's property or manufacturing or making of unauthorised articles at the workplaces.
15. Bad workmanship in construction and maintenance by skilled workers which is not approved by the department and for which contractors are compelled to undertake rectification.
16. Making false complaint and/ or misleading statement.
17. Engaging in trade within the premises of the establishment.
18. Any delinquency of business affairs of the employers.
19. Collection or canvassing for the collection of any money within the premises of an establishment unless authorised by the employer.
20. Holding meeting inside the premises without previous sanction of the employer
21. Threatening or intimidating any workman or employee during the working hours within the premises.

Schedule showing (approximately) materials to be supplied from the Public Works Store for work contracted to be executed and the rates of which they are to be charged for

Particulars	Rates which the material will be charged to the contractor			Place of Delivery
	Unit	Rs.	NP	
Doors, with Chowkhats ----------do---------- ----------do---------- Windows with Chowkhats ----------do---------- ----------do---------- Steel Shapes ----------do---------- ----------do---------- Bars Mild Steel Sheets plain G.I ----do----Corrugated G.I eetng, Wire Belts Tower ----------do---------- Locks, Mortice ----------do--------Rim Hinges, Butt ----------do---------- Hinges, Spring Cement ,Portland				

Note: The person or firm submitting the tender should see that the rates in the above schedule are filled up by the Engineer-in- Charge on the issue of the form prior to the submission to the tender.

(Signature of Contractor) (Signature of Engineer)

Progress Statement referred to in Clause 3 of Conditions of Contract

Name of Works	Date from which the work should be commenced	Date by which the work should be completed	Monthly rate of progress
1	2	3	4

The contractor has been informed that his tender has been accepted.

Date: Date:

Engineer-in-charge Contractor

NOTES FOR FILLING IN THE PROGRESS STATEMENT FORM ON THE LAST PAGE

1. Columns 2,3 and 4 must be initialled and dated by the contractor.

2. Column 4 must be initialled and dated by the Chief Engineer or other duly authorised Engineer also.

3. The date in column 2 should correspond to the date on which the order to commence work is given to the contractor; specified in line 3. clause 2. page 3 of the "conditions of contract".

4. The date in column 3 must correspond to the period stated in clause (f) page 2. of the tender.

5. Column 4. This will ordinarily he worked out proportionately: thus, if Rs. 24,000/- is the cost of the whole or portion of work tendered for. and six months period of completion, then the monthly rate of progress should be Rs. 4.000. If necessary. quantities may also be specified in this column at the discretion of the Chief Engineer.

6. The certificate as to intimation acceptance of tender printed at the foot *of* the form, must be signed and dated both by the Chief Engineer or other duly authorised Engineer and the contractor.

APPENDIX IV
Rules for Enlistment of Contractors in Public Works Departments (i.e. PWD, Irrigation, PHED, IGNP, CAD etc.)

1. These Rules shall be called 'Rules for Enlistment of Contractors' issued under Rule 334 of existing PWFAR.

2. These Rules are issued in supersession of all previous Rules/Orders/Clarifications etc. issued by State Government with regard to Enlistment of Contractors.

3. **Applicability:**
   a) These Rules shall be applicable in all Public Works Departments namely PWD; Irrigation, PHED,IGNP ;CAD etc. including Projects of these departments and all existing contractors and contractors enlisted under these rules.
   b) The existing contractors shall be required to submit requisite information, enlistment fee and balance security deposit of enlistment within one month of issuance of notice otherwise they shall stand delisted. However, contractors enlisted permanently under old rules shall not be required to furnish works experience certificate and turnover.

4. **Categories of contractors:** There shall be following categories of Contractors:
   a) Civil Contractors (entitled for construction of buildings, roads, dams, bridges, canals, reservoirs, filter plants and other water supply & sewerage schemes as well as other construction works.)
   b) Furniture & Joinery Works Contractors.
   c) Electrical Works Contractors.
   d) Sanitary, Pipe Fitting and Plumbering Works Contractors.
   e) Painting Works Contractors.

Section I- General Conditions

(Applicable to all Categories/Classes of Contractors)

I.1 **Enlistment:** Application for enlistment shall be given in Form RPWA 108, along with requisite registration fee, security deposit and other documents/proofs to establish correctness of the facts stated in the application, details of which are given in respective sections. The contractor shall submit application with three passport size photographs of power of attorney holders(s)/authorized signatory. One photo shall be affixed on application form, one on identity card and third one shall be affixed by enlisting authority in the register of contractors.

I.2 The application from can be obtained from enlisting authority on non- refundable cash payment of Rs. 300/-.

I.3 Each enlisted contractor shall be issued photo identity card in favour of power of attorney holder(s)/authorized signatory containing following details: -

a) Name and Address of the Firm/Contractor
b) Enlistment Code No.
c) Enlistment Authority
d) Category/Class of Contractor
e) Validity of Enlistment
f) Name of Power of Attorney Holder(s)/authorized signatory with attested photo and signature (to be attested by enlistment authority)

I.4 Each contractor shall be given code number as under:

Department/Enlisting Authority/Category/Class/S.No./year

The enlistment order should contain the name of the firm, category/class, code number, name of authorized power of attorney holders(s), period of enlistment and enlistment zone etc. Register of Enlistment of Contractors shall be maintained in Form RPWA 109, by every Division/Circle/Zone/Headquarters of the department.

I.5 **Registration Fee and Security Deposit for Enlistment :**

Every contractor desiring for enlistment shall have to deposit registration fee and security deposit. Registration fee shall not be refundable and credited to the Revenue Receipt head of the department and security deposit will be kept in safe custody by enlisting authority and will be got renewed timely. It will be released as per rules. However, only 20% of the prescribed enlistment fee shall be paid every time seeking renewal of provisional enlistment or renewal of enlistment due to any reason under these rules but prescribed full fee shall be paid for re-enlistment due to any reason.

I.6 **Concessional Earnest Money:**

Subject to the specific provisions given in section II to VI of these rules, the enlisted contractors shall be eligible to tender for works within the jurisdiction of the enlisting authority or as authorized by Government only by depositing concessional earnest money of the 1/2% (half percent) as against the normal earnest money of 2% (two percent) of estimated cost shown in NIT. However, in case of forfeiture as per rules full normal Earnest Money (2%) shall be forfeited and balance amount will be recovered from the contractor. For tendering outside jurisdiction of the enlisting authority full earnest money shall have to the deposited.

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1. Substituted by Order No.F.2(4)FD/Exp.III/99 dated 19.3.2001 (Cir. No.8/2001) with immediate effect.

2. Added by Order No.F.2(4)FD/Exp.III/99 dated 23.3.2001 (Cir. No.11/2001) with immediate effect.
3. Substituted by Order No.F.2(4)FD/PWF&AR/99 Part-II dated 10.10.2017 (Cir. No.64/2017) with
immediate effect. for - **I.2** The application form can be obtained from enlisting authority on non-refundable cash payment of Rs. (50/-.)

I.7 **Entitlement to get tender form:** (a) Tender documents shall be issued only to contractors who have valid enlistment on the date of issue of the tender forms unless otherwise relaxed or provided in existing PWFAR. Submission of application for enlistment does not entitle the contractor for issue of tender documents. Similarly, tender documents shall be issued only to those contractors of category/class who are qualified to tender for that work.

(b) The estimated amount of work shown in the NIT will be the guiding factor in determining the class of contractor eligible for tender. However, if the amount mentioned in the NIT differs from the amount mentioned in the 'G' Schedule, thus making lower class of contractors eligible to participate, a corrigendum will be issued inviting tenders on the basis of the lower amount to invite fair competition.

I.8 **Provisional Enlistment:** The authorities competent to enlist the different categories/class of contractors may enlist the contractor provisionally, if the documents are not complete and there is no serious lacunae in respect of work experience and turnover or authority wants to assess the performance of the contractor. The maximum period upto which the enlisting authority may enlist provisionally a contractor shall be one year at a time and total provisional enlistment period shall not exceed two years in total.

I.9 **Mode of Enlistment Fee & Security Deposit:** Registration fee may be deposited in cash/treasury challan/bank demand draft in favour of the concerned enlisting authority. Security deposit shall, however, be in one of the forms of the interest-bearing security laid down in Rule 595 of existing PWFAR. duly pledged in favour of the enlisting authority. If the Security Deposit is in the form of Fixed Deposit Receipt (FDR) of a Nationalised/ scheduled bank, it should be in the name of an enlisting authority bearing contents 'Received from Chief Engineer/Additional Chief Engineer/Superintending Engineer/Executive Engineer..... department.....on account of M/s..... (Name of Contractor) and discharged by the contractor. The enlisting authority shall ensure before accepting the interest-bearing security/Fixed Deposit Receipt for enlistment that the contractor furnished an undertaking from the post office/bank to make payment/premature payment of the security on demand to the enlisting authority without requirement of consent of the contractor concerned.

I.10 While the security deposit for enlistment mentioned in these rules will entitle the contractors to tender within jurisdiction only by depositing the concessional earnest money but this Security Deposit will not be adjusted towards security deposit/performance guarantee initially required at the time of execution of agreement for any work awarded. The contractor will have to furnish security deposit/performance guarantee separately as per conditions of contract for the work concerned.

I.11 The enlistment security deposit along with accumulated interest may, however, be appropriated/adjusted/forfeited to effect recoveries from the contractors on account of:

(a) Shortfall of security deposit/performance guarantee of a work awarded.
(b) Shortfall of Earnest Money amount forfeited under rules due to any reasons.
(c) Forfeiture under clause 3 of standard agreement form executed with contractor.
(d) Other dues of any department(s).

I.12 **Enlistment of Unemployed Engineers:**

Qualified unemployed Diploma and Degree holder Engineers may be registered as 'D' class contractors on payment of 50% of normal registration fee and 50% of normal security deposit applicable as per these rules.

I.13 **Enlistment with other Authority:**

If a contractor enlisted with one authority desires to be enlisted with other authority, he shall have to pay the amount of registration fee and security deposit as mentioned in these rules separately for each registration.

I.14 **Enlistment in other Category/Class:**

Similarly, contractors desiring enlistment under other class or category shall have to pay the registration fee and security deposit as per these rules separately.

I.15 **Income Tax Certificate:**

[1][Deleted]

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1. Deleted by Order No.F.2(4)FD/Exp.III/99 dated 1.11.2003 (Cir. No.18/2003) with immediate effect.

I.16 Sales Tax Clearance Certificate:

All the contractors are required to apply to the Commercial Taxes Officer of the area in which they are assessed for grant of Sales Tax/Works Contract Tax Clearance Certificate in the month of August every year. The original Sales Tax/Works Contract Tax Clearance Certificate along with certified copy thereof by a Gazetted Officer, should be submitted to the Chief Engineer/Additional Chief Engineer/Superintending Engineer/Executive Engineer concerned who has enlisted the contractor by the end of September every year. The Contractors, who fail to submit the Sales Tax/Works Contract Tax Clearance Certificate or fail to show any justifiable reasons for non- supply of the Sales Tax/Works Contract Tax Clearance Certificate, will be liable to be removed from the approved list of contractors.

I.17 Contractors will be required to certify that they will not get themselves registered under more than one name.

I.18 Records of Works done :

Every Registering Authority will keep up to date record of works allotted to and in hand of the enlisted contractors. Works completed will be reduced and fresh works allotted will be added to work out the workl o a d to which a contractor is entitled under these Rules. to ensure this, a copy of every Work Order issued to the contractor will be sent directly to the Registering Authority for proper posting of the Workload Register to be maintained in the office of the Chief Engineer for AA & A class contractors and in the office of the Additional Chief Engineers for B Class Contractors. Similarly, yearly workload of enlisted contractors will be intimated to the Superintending Engineer by the Executive Engineer in respect of class C & D contractors.

I.19 Work not to be allotted to near relatives:

Contractors who are near relatives of the staff (Engineering, accounts, ministerial & subordinate etc.) will not be allowed to tender for works in the jurisdiction of officer responsible for award and execution of contract where their near relative is working.

Note: Near relative will include wife, husband, parents, Grandparents, Children and Grand Children, Brother and Sisters, Uncle, Aunts and Cousins and their corresponding in laws).

I.20 Retired Officers not to be Contractor:

No Engineer of Gazetted rank or other Gazetted Officer employed in Engineering or administrative duties in the Engineering Departments of the State Government is allowed to work in the particular department either as Contractor or as employee of a Contractor during the period of two years from the date of retirement from Government service without prior permission of

the State Government. If subsequently, either the Contractor or any of his employee is found, any time to be such a person who had not obtained the permission of Government as aforesaid, his name is liable to be removed from the list of enlisted Contractors.

I.21 **Permanent Address:**

While submitting the application for enlistment, the mailing officer and residential address duly verified by Local Body/Panchayat/Police Chowki/Thana shall be given. The enlisted contractors will have to intimate the change in their permanent address duly verified, if any, in future. In case they fail to intimate such changes to the enlisting authority, their name shall be liable to be removed from the Register of Contractors.

I.22 **Change of Partnership:**

The Contractor/Firm shall not enter into any fresh partnership without prior intimation to the enlistment authority. Such proposal, if any, shall be submitted in advance giving full details of the intending partnership/sole-proprietorship, the draft partnership deed/affidavit along with retiring deed of such partners. Any departure from this will render the Contractor/Firm liable to be removed from the Register of Contractors of the enlisting authority.

I.23 The Contractors will inform the concerned enlistment authority within one month of non-furnishing the timely information, the enlistment will be liable to be suspended/cancelled, if the facts of any change come to the knowledge of the competent authority through any other source.

I.24 If the Executive Engineer concerned receives adverse report against any contractor, either from the department in which he is enlisted or any other Department/Government, he can stop issuing tenders to that contractor on the basis of such report. The Executive Engineer should, however, communicate the information to his Superintending Engineer for record and for approval of the action taken or proposed to be taken by him. Legal advice should be taken before making any recovery reported by authorities, other than the State Government. Security Deposit of a contractor for enlistment can be adjusted against recoveries intimated by any department of the State Government and can be forfeited under clause 3 of "Conditions of Contract" executed with contractor enclosed with Notice Inviting Tenders.

I.25 The Contractors enlisted under these rules shall be qualified to tender for works for the amount mentioned against each class under any category provided the total amount of the works allotted for execution to each contractor under all categories/class does not exceed 5 (five) times the maximum limit indicated against any class/category in which he is enlisted.

I.26 Any firm/company/society desiring enlistment in any class/category shall produce attested copy of registration certificate with name of partners, articles of associations, byelaws etc. from Registrar of Firms, Registrar of Companies or Registrar of Societies, as the case may be.

I.27 Standing Advisory Committee of contractors and Construction Agencies:

A Standing Advisory Committee at the level of Chief Engineer and another at the level of each Circle will be framed which will consist of representatives of concerned engineering department and Construction Agencies. The meetings of such Advisory Committees will be held to discuss policy matters regarding contract agreement, administrative and other financial policies and difficulties of contractors. Chief Accounts Officer or his nominee may also be invited to attend.

The meeting at Chief Engineer level will be attended by the President or the Secretary of the Registered Contractors Association. The meetings at Circle level will be attended by the Secretary of the registered Contractors Association.

I.28 Meeting with Contractors/Construction Agencies:

To solve the difficulties and grievances of the contractors and other construction agencies, quarterly meetings at the Divisional level and half-yearly meetings at the Circle level should be held. Such meetings may be attended by all the desirous contractors/representatives of construction agencies of the Division/Circle. Such meetings may also be held at the level of Chief Engineer if there is such demand from the contractors/construction agencies and such meetings may be attended by the President and the Secretaries of the registered Contractors Association/Construction Agencies.

I.29 Issue of Passbook

Every registered contractor would be issued passbook by the registering authority in which entries would be made by Executive Engineer at the time of executing agreement in respect of each work allotted to the contractor concerned. The format of the pass book shall be as under:-

S.No.	Date of Entry	Work Order No. and Date	Name of Work	Estimated Cost	Stipulated Date of Starting of Work
1	2	3	4	5	6

Stipulated Date of completion of Work	Name of Authority awarding the Work	Dated initials of the Authority making entries	Actual Date of Completion	Remarks of XEN with dated initials.
7	8	9	10	11

I.30 De-enlistment of Contractors:

If an enlisted contractor desires to get himself delisted from the approved list of contractors, he shall apply to enlistment authority for de-listment and refund of security money. The security money shall be refunded after satisfying the enlisting authority himself that nothing is due against the contractor.

I.31 Review of Decisions:

The orders issued by competent authority under section VIII of these rules regarding black-listing, demotions, removal, suspension or debarring can be reviewed by next higher authority on receipt of review application from contractor.

Section II - Civil Contractors

II.1 Classes of Contractors:

The Civil Contractors shall be enlisted in following five classes:

(i) "AA" Class.
(ii) "A" Class.
(iii) "B" Class.
(iv) "C" Class.
(v) "D" Class.

II.2 Enlistment Authority and Jurisdiction of Working:

(i)

(a) "AA" Class contractors shall be enlisted by the Chief Engineer of respective engineering department. If there are more than one Chief Engineer in any department, the Administrative department shall authorise one of the Chief Engineers to enlist "AA" Class Contractor.

(b) "AA" Class contractors shall be entitled to execute the works throughout Rajasthan in enlisting department with concessional earnest money. However, with depositing the full amount of earnest money as per rules in force, such contractors will be entitled to tender in any other engineering department throughout Rajasthan.

(ii)

(a) "A" Class contractors shall be enlisted by the Chief Engineer(s) of engineering departments for their respective jurisdiction(s).

(b) 1["A" Class contractors shall be entitled to execute works throughout the jurisdiction of enlisting Chief Engineer with concessional earnest money. However, with depositing concessional earnest money as per rules in force, such contractors will be entitled to tender in jurisdiction of other Chief Engineer(s) of the same department. Besides, with depositing full amount of earnest money such contractors shall be

entitled to participate in other departments as per their entitlement.]

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1. Substituted by Order No.F.2(4)FD/Exp.III/99 dated 23.3.2001 (Cir. No.11/2001) with immediate effect.

(iii)

(a) "B" Class contractors shall be enlisted by the Additional Chief Engineer(s) of engineering departments for their zone(s).

(b) "B" Class contractors shall be entitled to execute works throughout the zone of enlisting Additional Chief Engineer with concessional earnest money. However, with depositing the full amount of earnest money as per rules in force, such contractors will be entitled to tender in other zones under the same Chief Engineer.

(iv)

(a) "C" Class contractors shall be enlisted by the Superintending Engineer(s) of engineering departments for the circle(s).

(b) "C" Class contractors shall be entitled to execute the works throughout the circle of enlisting Superintending Engineer with concessional earnest money. However, with depositing the full amount of earnest money as per rules in force, such contractors will be entitled to tender in other circles of the zone under the same Addl. Chief Engineer.

(v)

(a) "D" Class contractors shall be enlisted by the Executive Engineer(s) of engineering departments for their divisions(s).

(b) "D" Class contractors shall be entitled to execute the works throughout the division of enlisting Executive Engineer with concessional earnest money. However, with depositing the full amount of earnest money as per rules in force, such contractors will be entitled to tender in other divisions of the circle under the same Superintending Engineer.

II.3 Extent up to which qualified to tender:

The contractors of various classes shall be qualified to tender up to the extent prescribed against each class as below:

1[S.No.	Class of Contractor	Extent up to which qualified to tender for any work
1.	"AA" Class	Any Amount
2.	"A" Class	Up to Rs. 3.00 crores
3.	"B" Class	Up to Rs,. 1.50 crores
4.	"C" Class	Up to Rs. 50.00 lac
5.	"D" Class	Up to Rs. 15.00 lac

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1. Substituted by Order No.F.2(4)FD/Exp.III/99 dated 19.3.2001 (Cir. No.8/2001) and again substituted by Circular No. 10/2001 dated 23.3.2001 with immediate effect.

II.4 [3][**Registration (Enlistment) fee and Security Deposit for Enlistment :** Contractors desiring enlistment in any class shall pay Registration Fee (non-refundable) as mentioned in column 3 and Security Deposit as mentioned in column 4 of following table along with the application form (RPWA 108).

S. No.	Class of Contractor	Amount of Registration Fee (non-refundable)	Amount of Security Deposit in form of Interest bearing Deposit/FDR of Nationalised /Schedule Bank (Rs. in lac)
1	2	3	4
1.	AA Class	Rs. 30,000	8.00
2.	A Class	Rs. 22,500	4.00
3.	B Class	Rs. 15,000	2.00
4.	C Class	Rs.6,000	1.00
5.	D Class	Rs. 3,000	0.50]

II.5 **Past Experience for Enlistment :**

Past experience for enlistment for various classes shall be as given below. When applying for enlistment, the contractors of all classes will be required to submit list of works executed, the amount of each individual work being not less than the amount indicated in col.3 of table given below under each class, the authorities under which the works were carried out and the time in which these were carried out.

S.No.	Class	Past experience for Enlistment
1.	AA Class	1[Satisfactorily completed 2 works each costing not less than Rs. 1 crore during three years.
2.	A Class	Satisfactorily completed 2 works each costing not less than Rs. 50 lac during three years.
3.	B Class	Satisfactorily completed 2 works each costing not less than Rs. 10 lac during three years.
4.	C Class	Satisfactorily completed 2 works each costing not less than Rs. 2 lac during three years.
5.	D Class	Nil]

II.6 Annual Turn Over:

[2][deleted]

II.7 Organizational Set-up :

(a) Contractors enlisted in Class AA, A, B, C & D are required to employ technical staff, whenever they are required to execute work, as under:-

1. For works costing over Rs. 1 crore	Civil Engineering Graduate
2. For works between Rs. 15 lac to Rs. 1 crore	Civil Diploma holder (Attested copies of degree/diploma to be attached)

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1. Substituted by Order No.F.2(4)FD/Exp.III/99 dated 19.3.2001 (Cir. No.8/2001) and again substituted by

Circular No. 10/2001 dated 23.3.2001 with immediate effect.

2. Deleted by Order No.F.2(4)FD/Exp.III/99 dated 23.3.2001 (Cir. No.11/2001) with immediate effect.

3. Substituted by Order No.F.2(4)FD/PWF&AR/99 Part-II dated 10.10.2017 (Cir. No.64/2017) with immediate

effect.

(b) A Contractor desiring enlistment in Class AA, A and B should have a permanent Engineering Organization capable of dealing with large works in all stages. They should have sufficient machinery and tools etc., at their disposal, for which they should submit details. They should also submit, with their application, full details about their engineering organization qualification of such staff and experience, along with proof of ownership of the equipment.

(c) Firms & Contractors applying for enlistment falling under category AA, A & B will have an office capable of preparing and submitting bills regularly for works done as provided for in the contract. The office should have sufficient technical personnel for preparing estimates and submitting lump sum tenders in an

intelligent manner and for supervision of works. List of such persons employed with requisite qualification and experience with their address, will be submitted along with the application.

Section III - Contractors for Furniture and Joinery Works

III.1 Classes of Contractors:

The contractors for furniture and joinery works shall be enlisted in following four classes.

(i) "F I" Class.
(ii) "F II" Class.
(iii) "F III" Class.
(iv) "F IV" Class.

III.2 Enlistment Authority and Jurisdiction of Working:

(i)

(a) "F I" Class contractors shall be enlisted by the Chief Engineer(s) of engineering departments for their respective jurisdiction.

(b) [1]["F I" Class contractors shall be entitled to execute works throughout the jurisdiction of enlisting Chief Engineer with concessional earnest money. However, with depositing concessional earnest money as per rules in force, such contractors will be entitled to tender in jurisdiction of other Chief Engineer(s) of the same department. Besides, with depositing full amount of earnest money such contractors shall be entitled to participate in other departments as per their entitlement.]

(ii)

(a) "F II" Class contractors shall be enlisted by the Addl. Chief Engineer(s) of engineering departments for their zone.

(b) "F II" Class contractors shall be entitled to execute works throughout the zone of enlisting Addl. Chief Engineer with concessional earnest money. However, with depositing full amount of earnest money as per rules in force, such contractors will be entitled to tender in other zones under the same Chief Engineer.

(iii)

(a) "F III" Class contractors shall be enlisted by the Superintending Engineer(s) of engineering departments for their circle(s).

(b) "F III" Class contractors shall be entitled to execute works throughout the circle of enlisting Superintending Engineer with concessional earnest money. However, with depositing the full amount of earnest money as per rules in force, such contractors will be entitled to tender in other circles of the zone under the same Addl. Chief Engineer.

(iv)

(a) "F IV" Class contractors shall be enlisted by the Executive Engineer(s) of engineering departments for their division(s).

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1. Substituted by Order No.F.2(4)FD/Exp.III/99 dated 23.3.2001 (Cir. No.11/2001) with immediate effect.

(b) "F IV" Class contractors shall be entitled to execute the works throughout the division of enlisting Executive Engineer with concessional earnest money. However, with depositing the full amount of earnest money as per rules in force, such contractors will be entitled to tender in other divisions of the circle under the same Superintending Engineer.

III.3 Extent up to which qualified to tender:

The contractors of various classes shall be qualified to tender up to the extent prescribed against each class as below:

S. No.	Class of contractors	Extent up to which qualified to tender in each case
1.	"F I" Class	Any amount
2.	"F II" Class	Up to Rs. 5.00 lac
3.	"F III" Class	Up to Rs. 2.00 lac
4.	"F IV" Class	Up to Rs. 1.00 lac

III.4 [1][Registration (Enlistment) Fee and Security Deposit for Enlistment:

Contractors for furniture & joinery works desiring enlistment in any class would have to pay Registration Fee (non-refundable) as mentioned in column 3 and deposit of Security Deposit as mentioned in column 4 of following table along with the application form (RPWA 108).

S.no.	Class of Contractor	Amount of Registration Fee(non-refundable)	Amount of Security Deposit in form of Interest-bearing Deposit/FDR of Nationalised / Schedule Bank
1	2	3	4
1.	"F I" Class	Rs. 6,000	Rs. 1,00,000
2.	"F II" Class	Rs. 3,000	Rs. 40,000
3.	"F III" Class	Rs. 1,500	Rs. 20,000
4.	"F IV" Class	Rs. 750	Rs. 10,000]

III.5 Past Experience for Enlistment:

Past experience for enlistment for various classes shall be as given below. When applying for enlistment, the contractors of all classes will be required to submit list of works executed, the amount of each individual work being not less than the amount indicated in col.3 of table given below under each class, the authorities under which the works were carried out and the time in which these were carried out.

S.No.	Class	Past experience for Enlistment
1.	F I Class	Satisfactorily completed 3 works each costing more than Rs. 5 lac during the last 3 years.
2.	F II Class	Satisfactorily completed at least 3 works each costing more than Rs. 1 lac during the last 3 years.
3.	F III Class	Satisfactorily completed at least 3 works each costing more than Rs. 50,000/- during the last 3 years.
4.	F IV Class	Should have experience in the line and sufficient staff and equipment with them.

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1. Substituted by Order No.F.2(4)FD/PWF&AR/99 Part-II dated 10.10.2017 (Cir. No.64/2017) with immediate

effect.

III.6 Annual Turn Over: [1][deleted]

III.7 Organizational Set-up:

Firms or Contractors applying for enlistment falling under class F I, F II, F III and F IV will have an organizational set-up as below:

(a) F I, F II and F III class contractors should have a permanent organization capable of dealing with the large works in all their stages and should also submit with their application full details about their organization. Contractors enlisted in above classes should comply with the following conditions:-

(i) They should keep sufficient stock of timbers, paint polish and other finishing equipment in their workshop.

(ii) They must possess properly fitted workshop.

(iii) They would have arrangements for seasoning of timber.

(iv) They would employ designers who are capable of producing well throughout scheme for furnishing large buildings.

(b)

(i) F IV class contractors desiring enlistment in this class should have a permanent organization capable of dealing with large works in all their stages. They should have sufficient stock of timbers, paints, polish and other finishing equipment at their disposal. They should also submit with their application full details about their organization.

(ii) Firms desiring enlistment in this class have some experience or hereditary art craftsman.

[2][Section IV - Contractors for Electrical Works

IV.1 Classes of Contractors

(i) E-xy I Class
(ii) E-xy II Class
(iii) E-xy III Class
(iv) E-xy IV Class

Where 'xy' to Specialization Category Code as detailed below: -

S. No.	Subcategory	Specialization category code (xy)	Classes
1.	**Electrical Wiring, Substation & D.G. Sets** (Internal & External Electrical Installations, Fixture work, Distribution & LT panel, cabling, 11 KV & 33 KV substation, Transformer, RMU HT cabling, HT Metering, D.G. work, LAN & Telephone Wiring, Operation & Maintenance)	EWSD	E-EWSD I E-EWSD II E-EWSD III E-EWSD IV
2.	**Air – conditioning & Air – cooling** (Air-conditioning and air-cooling work, Ventilation, Ducting, Piping insulation, Grills & Controls, Operation & Maintenance work etc.)	AC	E-AC I E-AC II E-AC III E-AC IV
3.	**Lift & Escalators** (Lift & Escalators, Maintenance & repairs of lifts, Operation & Maintenance work etc.)	LE	E-LE I E-LE II E-LE III E-LE IV

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1. Deleted by Order No.F.2(4)FD/Exp.III/99 dated 23.3.2001 (Cir. No.11/2001) with immediate effect.

2.Section IV Substituted by Circular No. 40/2009 dated 4.2.2009 effective from 1.4.2009 and this order stayed till further order vide Circular No.41/09 dated 16.3.2009 and again substituted vide Circular No. 44/2010 dated 5.3.2010 w.e.f.1.4.2010.

4.	Fire Fighting & Fire Detection (Fire Fighting, Fire Detection, Fire extinguishers, Sprinkler, Operation & Maintenance work etc.)	FF	E-FF I E-FF II E-FF III E-FF IV
5.	Electronics Related Works ((CCTV, PA system, UPS, LAN, Audio & Video work, Traffic Signals, UVSS, LAN Equipment, Operation & Maintenance work etc.)	ER	E-ER I E-ER II E-ER III E-ER IV

IV.2 Enlistment Authority & Jurisdiction of working:

(i)

(a) E-xy I class contractors shall be enlisted by the Chief Engineer (s) of engineering department for their respective Jurisdiction.

(b) E-xy I class contractors shall be entitled to execute works throughout the jurisdiction of enlisting Chief Engineer with concessional earnest money. However, with depositing concessional earnest money as per rule in force, such contractors will be entitled to tender in jurisdiction of other chief engineer(s) of the same department. Besides, with depositing full amount of earnest money such contractors shall be entitled to participate in other department as per their entitlement.

(ii)

(a) E-xy II class contractors shall be enlisted by the Addl. Chief Engineer(s) of engineering department for their respective zone.

(b) E-xy II class contractors shall be entitled to execute works throughout the zone of enlisting Addl. Chief Engineer with concessional earnest money. However, with depositing full amount of earnest money as per rule in force such contractors shall be entitled to tender in other zone under the same Chief Engineer.

(iii)

(a) E-xy III class contractors shall be enlisted by the Superintending Engineer(s) of engineering department for their respective Circle(s).

(b) E-xy III class contractors shall be entitled to execute works throughout the Circle of enlisting Superintending Engineer with concessional earnest money. However, with depositing full amount of earnest money as per rule in force such contractor will be entitled to tender in other Circles of the zone under the same Addl. Chief Engineer.

(iv)

(b) E-xy IV class contractors shall be enlisted by the Executive Engineer(s) of engineering department for their respective division(s).

(c) E-xy IV class contractors shall be entitled to execute works throughout the division of enlisting Executive Engineer with concessional earnest money. However, with depositing full amount of earnest money as per rule in force such contractor will be entitled to tender in other divisions of the Circle under the same Superintending Engineer.

IV.3 Extent up to which qualified to tender: The contractors of various classes shall be qualified to tender up to the extent prescribed against each class as below :

S.No.	Classes	Extent up to which qualified to tender in each Circle
1.	E-xy I E-xy II E-xy III E-xy IV	Any amount Up to Rs. 25 lakhs Up to Rs. 10 lakhs Up to Rs. 5 lakhs

IV.4 [1]**[Registration (Enlistment) Fee and Security Deposit for enlistment:** Contactor for electrical works desiring enlistment in any class shall have to make Registration Fee (non-refundable) as mentioned in column 3 and deposit of Security Deposit as mentioned in column 4 of the following table along with the application form (RPWA 108):

S. No.	Class of Contractor	Amount of Registration Fee (non-refundable)	Amount of Security Deposit in form of Interest bearing Deposit/FDR of Nationalised /Schedule Bank
1	2	3	4
1.	E-xy I	Rs. 6000	Rs. 1,00,000
2.	E-xy II	Rs. 3000	Rs. 40,000
3.	E-xy III	Rs. 1500	Rs. 20,000
4.	E-xy IV	Rs. 750	Rs. 10,000]

IV.5 **Past Experience for Enlistment:** Past experience of enlistment for various classes shall be as given below. When applying for enlistment, the contractors of all classes will be required to submit list of works executed, the amount of each individual work being not less than the amount indicated in col. 3 of table given below under each class, the authorities under which the works were carried out and the time in which these were carried out.

S.No. 1	Class 2	Past Experience for Enlistment 3
1.	EWSD I Class	Satisfactorily completed at least 2 works each costing more than 10.00 Lacs, during the last 3 years.
2.	EWSD II Class	Satisfactorily completed at least 2 works each costing more than 5.00 Lacs, during the last 3 years.
3.	EWSD III Class	Satisfactorily completed at least 2 works each costing more than 2.00 Lacs, during the last 3 years.
4.	EWSD IV Class	Satisfactory complete at least one work costing 1.00 lac during last 3 years.
5.	E-AC I Class	Two works of Rs. 25.00 Lac each of central A.C. system/Air Cooling at least one work should be with centrifugal / screw type air conditioning Compressor System. During last 3 years.
6.	E-AC II Class	Two works of Rs. 10.00 Lac each of Air-Cooling Plant/ central A.C. Plant/ Package type during last 3 years.
7.	E-AC III Class	Two works of Rs. 5 .00 Lac each pertaining to Air Cooling System/ Package Type AC Plant during last 3 years.
8.	E - AC IV Class	Two works of Original/Operation/ Maintenance nature of Rs. 2.00 Lac each for Air Cooling/ Air Conditioning during last 3 years.
9.	E-LE I Class	Two works of not less than Rs. 25.00 Lac each. The firm should be Original manufacturer on the date of application and should be maintaining at least 50 lifts satisfactorily and should have Maintenance centers at least at 5 locations in Rajasthan during last 3 years.
10.	E-LE II Class	Two works of not less than Rs. 10.00 Lac each. The firm should be Original manufacturer on the date of application and should be maintaining at least 25 lifts satisfactorily and should Have Maintenance centers at least at 3 locations in Rajasthan during last 3 years.

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1. Substituted by Order No.F.2(4)FD/PWF&AR/99 Part-II dated 10.10.2017 (Cir. No.64/2017) with immediate effect.

11.	E-LE III Class	Two works of not less than Rs. 5.00 Lac each. The firm should be Original manufacturer on the date of application and should be maintaining at least 15 lifts satisfactorily and should Have Maintenance centers at least at 1 locations in Rajasthan during last 3 years.
12.	E-LE IV Class	Two works of not less than Rs. 3.00 Lac each. The firm should be Original manufacturer on the date of application and should be maintaining at least 5 lifts satisfactorily and should Have Maintenance centers at least at 1 locations in Rajasthan. during last 3 years.
13.	E-FF I Class	Two works of not less than Rs. 15.00 Lac each. of Alarm System, works out of which one should be of addressable fire Alarm System. Two works of not less than Rs 15.00 Lac each of firefighting system works. during last 3 years.
14.	E-FF II Class	Two works of not less than Rs. 10.00 Lac each. of Alarm System works, two works of not less than Rs 10.00 Lac each of firefighting system works. during last 3 years.
15.	E-FF III Class	Two works of not less than Rs. 5.00 Lac each of fire alarm system. Two works of not less than Rs 5.00 Lac each of firefighting system works during last 3 years.
16.	E-FF IV Class	Two works of not less than 3.00 lacs of Fire Alarm/Fire Fighting System during last 3 years.
17.	E-ER I Class	Two works of Rs. 15.00 Lac each during last 3 years.
18.	E-ER II Class	Two works of not less than Rs. 10.00 Lac during last 3 years.
19.	E- ER III Class	Two works of Rs. 5.00 Lacs Each, at least one work should be internal electrification of building. during last 3 years.
20.	E- ER IV Class	Two works of Rs. 3.00 Lacs each during last 3 years, at least one work should be internal electrification of building.

Note :- Unemployed Engineers (Electrical) experience not required.

IV.6 Organizational Set-up : Firms as contractors applying for enlistment falling under class E- xyI, E-xyII, E-xyIII and E-xyIV will have an organizational set up as below :-

S.No.	Class	Organizational Set up for Enlistment
1.	EWSD I Class	(a) One graduate engineer (Electric) or One Diploma engineer (electric) having minimum 3 years' experience and registered as an approved "A" Class contractor by the electric inspector Raj. or possessing supervisory certificate of Rajasthan or any other State Government in the territory of India with him. (b)They should have sufficient equipment and tools etc. (Megger, Hydraulic Crimping tool, tong tester etc.)
2.	EWSD II Class	(a)One graduate engineer (Electric) or One Diploma engineer (electric) having 2 years' experience and registered as an approved "A" Class contractor by the electric inspector Raj. or possessing supervisory certificate of Rajasthan or any other State Government in the territory of India with him. (b) They should have sufficient equipment and tools etc. (Megger, Hydraulic Crimping tool, tong tester etc.)
3.	EWSD III Class	(a)One graduate engineer (Electric) or One Diploma engineer (electric) having 2-year experience and registered as an approved "B" Class (minimum) contractor by the electric inspector Raj.
4.	EWSD IV Class	Having experience in the line and sufficient staff and registered as an approved "C" Class (Minimum) contractor by the electric inspector Raj.

5.	E- AC I Class	(a)One graduate engineer (electric/ Mech.) or One Diploma engineer (electric/Mech.) having 3 years' experience and registered as an approved "A" Class contractor by the electric inspector Raj or possessing supervisory certificate of Rajasthan or any other State Government in the territory of India with him.
6.	E- AC II Class	(a) One graduate engineer (electric/ Mech.) or One Diploma engineer (electric/Mech.) having 2 years' experience and registered as an approved "A" Class contractor by the electric inspector Raj or possessing supervisory certificate of Rajasthan or any other State Government in the territory of India with him.
7.	E-AC III Class	(a) One graduate engineer (electric/ Mech.) or One Diploma engineer (electric/Mech.) having 2-year experience and registered as an approved "B" Class contractor by the electric inspector Raj.
8.	E-AC IV Class	Having experience in the line and sufficient staff and registered as an approved "C" Class (Minimum) contractor by the electric inspector Raj.
9.	E- LE I Class	(a) One graduate engineer (electric/ Mech.) or One Diploma engineer (electric/Mech.) having 3 years' experience and registered as an approved "A" Class contractor by the electric inspector Raj or possessing supervisory certificate of Rajasthan or any other State Government in the territory of India with him.
10.	E- LE II Class	(a) One graduate engineer (electric/ Mech.) or One Diploma engineer (electric/Mech.) having 2 years' experience and registered as an approved "A" Class contractor by the electric inspector Raj or possessing supervisory certificate of Rajasthan or any other State Government in the territory of India with him.
11.	E- LE III Class	(a) One graduate engineer (electric/ Mech.) or One Diploma engineer (electric/Mech.) having 2-year experience and registered as an approved "B" Class contractor by the electric inspector Raj.
12.	E- LE IV Class	Having experience in the line and sufficient staff and registered as an approved "C" Class (Minimum) contractor by the electric inspector Raj.
13.	E- FF I Class	(a) One graduate engineer (electric/ Mech.) or One Diploma engineer (electric/Mech.) having 3 years' experience and registered as an approved "A" Class contractor by the electric inspector Raj or possessing supervisory certificate of Rajasthan or any other State Government in the territory of India with him.
14.	E- FF II Class	(a) One graduate engineer (electric/ Mech.) or One Diploma engineer (electric/Mech.) having 2 years' experience and registered as an approved "A" Class contractor by the electric inspector Raj or possessing supervisory certificate of Rajasthan or any other State Government in the territory of India with him.

15.	E-FF III Class	(a) One graduate engineer (electric/ Mech.) or One Diploma engineer (electric/Mech.) having 2-year experience and registered as an approved "B'' Class contractor by the electric inspector Raj.

16.	E-FF IV Class	Having experience in the line and sufficient staff and registered as an approved "C'' Class (Minimum) contractor by the electric inspector Raj.
17.	E- ER I Class	(a) One graduate engineer (electronic/electric) or One Diploma engineer (electronic/electric) having 3 years' experience and registered as an approved "A" Class contractor by the electric inspector Raj or possessing supervisory certificate of Rajasthan or any other State Government in the territory of India with him.
18.	E- ER II Class	(a) One graduate engineer (electronic/electric) or One Diploma engineer (electronic/electric) having 2 years' experience and registered as an approved "A" Class contractor by the electric inspector Raj or possessing supervisory certificate of Rajasthan or any other State Government in the territory of India with him.
19.	E- ER III Class	(a) One graduate engineer (electronic/electric) or One Diploma engineer (electronic/electric) having 2-year experience and registered as an approved "B'' Class contractor by the electric inspector Raj.
20.	E- ER IV Class	Having experience in the line and sufficient staff and registered as an approved "C'' Class (Minimum) contractor by the electric inspector Raj.

The enlisted contractors have to submit his option and past experience, organizational set up for specialization category in the office of Enlistment Authority.

The enlisted contractors have to submit experience and quantum of work after every 3 years. If specified experience of work will not be executed by the contractor his registration will be cancelled.]

This order shall come into force with effect from 1.4.2010.

Section V –Sanitary, Pipe Fitting and Plumbering Works Contractors

V.1 Classes of Contractors: The contractors for sanitary, Pipe fitting and plumbering works shall be enlisted in following four classes.

(i) 'S I' Class.
(ii) 'S II' Class.
(iii) "S III" Class.
(iv) "S IV" Class.

V.2 Enlistment Authority and Jurisdiction of Working:

(i)

(c) "S I" Class contractors shall be enlisted by the Chief Engineer(s) of engineering departments for their respective jurisdiction.

(d) [1]["S I" Class contractors shall be entitled to execute works throughout the jurisdiction of enlisting Chief Engineer with concessional earnest money. However, with depositing concessional earnest money as per rules in force, such contractors will be entitled to tender in jurisdiction of

other Chief Engineer(s) of the same department. Besides, with depositing full amount of earnest money such contractors shall be entitled to participate in other departments as per their entitlement.]

(ii)

(a) "S II" Class contractors shall be enlisted by the Addl. Chief Engineer(s) of engineering departments for their zone.

(b) "S II" Class contractors shall be entitled to execute works throughout the zone of enlisting Addl. Chief Engineer with concessional earnest money. However, with depositing full amount of earnest money as per rules in force, such contractors will be entitled to tender in other zones under the same Chief Engineer.

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1. Substituted by Order No.F.2(4)FD/Exp.III/99 dated 23.3.2001 (Cir. No.11/2001) with immediate effect.

(iii)

(a) "S III" Class contractors shall be enlisted by the Superintending Engineer(s) of engineering departments for their circle(s).

(b) "S III" Class contractors shall be entitled to execute works throughout the circle of enlisting Superintending Engineer with concessional earnest money. However, with depositing the full amount of earnest money as per rules in force, such contractors will be entitled to tender in other circles of the zone under the same Addl. Chief Engineer.

(iv)

(a) "S IV" Class contractors shall be enlisted by the Executive Engineer(s) of engineering departments for their division(s).

(b) "S IV" Class contractors shall be entitled to execute the works throughout the division of enlisting Executive Engineer with concessional earnest money. However, with depositing the full amount of earnest money as per rules in force, such contractors will be entitled to tender in other divisions of the circle under the same Superintending Engineer.

V.3 Extent up to which qualified to tender:

The contractors of various classes shall be qualified to tender up to the extent prescribed against each class as below:

S.No.	Class of contractors	Extent Up to which qualified to tender in each case
1	2	3
1.	"S I" Class	Any Amount
2.	"S II" Class	Up to Rs. 5.00 lac
3.	"S III" Class	Up to Rs. 2.00 lac
4.	"S IV" Class	Up to Rs. 1.00 lac

V.4 [1]**[Registration (Enlistment) Fee and Security Deposit for Enlistment:** Contractors for sanitary, pipe fitting and plumbering works desiring enlistment in any class would

have to pay Registration Fee (non-refundable) as mentioned in column 3 and deposit of Security Deposit as mentioned in column 4 of following table along with the application form (RPWA 108).

S. No.	Class of Contractor	Amount of Registration Fee (non-refundable)	Amount of Security Deposit in form of Interest-bearing Deposit/FDR of Nationalised /Schedule Bank
1	2	3	4
1.	"S I" Class	Rs. 6,000	Rs. 1,00,000
2.	"S II" Class	Rs. 3,000	Rs. 40,000
3.	"S III" Class	Rs. 1500	Rs. 20,000
4.	"S IV" Class	Rs. 750	Rs. 10,000]

V.5 Past Experience for Enlistment: Past experience for enlistment for various classes shall be as given below. When applying for enlistment, the contractors of all classes will be required to submit list of works executed, the amount of each individual work being not less than the amount indicated in col.3 of table given below under each class, the authorities under which the works were carried out and the time in which these were carried out.

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1. Substituted by Order No.F.2(4)FD/PWF&AR/99 Part-II dated 10.10.2017 (Cir. No.64/2017) with immediate effect.

S.No.	Class	Past experience for Enlistment
1.	S I Class	Satisfactorily completed 3 works each costing more than Rs.5 lac during the last 3 years.
2.	S II Class	Satisfactorily completed at least 3 works each costing more than Rs. 1 lac during the last 3 years.
3.	S III Class	Satisfactorily completed at least 3 works each costing more than Rs. 50,000/- during the last 3 years.
4.	S IV Class	Should have experience in the line and sufficient staff and equipment with them.

V.6 Annual Turn Over:
[1][deleted]

V.7 Organizational Set-up: Firms or Contractors applying for enlistment falling under Class S I, SII, S III and S IV will have an organizational set up as below:

(a) S I class contractors should have permanent organization capable of dealing with large works in all their stages.
(b) S II class contractors should employed one licensed plumber.
(c) S III class contractors should have sufficient machinery and tools and plants at their disposal for which they should submit details.
(d) S IV class contractors should also submit with their applications full details about

their Engineering Organisation.

Section VI - Contractors for Painting Works

VI.1 Classes of Contractors:

The contractors for painting works shall be enlisted in following four classes.

(i) "P I" Class
(ii) "P II" Class
(iii) "P III" Class
(iv) "P IV" Class

VI.2 Enlistment Authority and Jurisdiction of Working:

(i)

(a) "P I" Class contractors shall be enlisted by the Chief Engineer(s) of engineering departments for their respective jurisdiction.

(b) 2["P I" Class contractors shall be entitled to execute works throughout the jurisdiction of enlisting Chief Engineer with concessional earnest money. However, with depositing concessional earnest money as per rules in force, such contractors will be entitled to tender in jurisdiction of other Chief Engineer(s) of the same department. Besides, with depositing full amount of earnest money such contractors shall be entitled to participate in other departments as per their entitlement.]

(ii)

(a) "P II" Class contractors shall be enlisted by the Addl. Chief Engineer(s) of engineering departments for their zone.

(b) "P II" Class contractors shall be entitled to execute works throughout the zone of enlisting Addl. Chief Engineer with concessional earnest money. However, with depositing full amount of earnest money as per rules in force, such contractors will be entitled to tender in other zones under the same Chief Engineer.

(iii)

(a) "P III" Class contractors shall be enlisted by the Superintending Engineer(s) of engineering departments for their circle(s).

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1. Deleted by Order No.F.2(4)FD/Exp.III/99 dated 23.3.2001 (Cir. No.11/2001) with immediate effect.

2. Substituted by Order No.F.2(4)FD/Exp.III/99 dated 23.3.2001 (Cir. No.11/2001) with immediate effect.

(b) "P III" Class contractors shall be entitled to execute works throughout the circle of enlisting Superintending Engineer with concessional earnest money. However, with depositing full amount of earnest money as per rules in force, such contractors will be entitled to tender in other circles of

the zone under the same Addl. Chief Engineer.

(iv)

(a) "P IV" Class contractors shall be enlisted by the Executive Engineer(s) of engineering departments for their division(s).

(b) "P IV" Class contractors shall be entitled to execute works throughout the division of enlisting Executive Engineer with concessional earnest money. However, with depositing full amount of earnest money as per rules in force, such contractors will be entitled to tender in other divisions of the circle under the same Superintending Engineer.

VI.3 Extent up to which qualified to tender:

The contractors of various classes shall be qualified to tender up to the extent prescribed against each class as below:

S.No.	Class of contractors	Extent up to which qualifies to tender in each case
1.	"P I" Class	Any Amount
2.	"P II" Class	Up to Rs. 5.00 lac
3.	"P III" Class	Up to Rs. 2.00 lac
4.	"P IV" Class	Up to Rs. 1.00 lac

VI.4 [1]**[Registration (Enlistment) Fee and Security Deposit for Enlistment:** Contractors for painting works desiring enlistment in any class would have to pay Registration Fee (non- refundable) as mentioned in column 3 and deposit of Security Deposit as mentioned in column 4 of following table along with the application form (RPWA 108).

S. No.	Class of Contractor	Amount of registration (non-refundable)	Amount of Security Deposit in form of Interest-bearing Deposit/FDR of Nationalised / Schedule Bank
1	2	3	4
1.	2["P I" Class	Rs. 6,000	Rs. 1,00,000
2.	"P II" Class	Rs. 3,000	Rs. 40,000
3.	"P III" Class	Rs. 1500	Rs. 20,000
4.	"P IV" Class]	Rs. 750	Rs. 10,000]

VI.5 Past Experience for Enlistment:

Past experience for enlistment for various classes shall be as given below. When applying for enlistment, the contractors of all categories will be required to submit list of works executed, the amount of each individual work being not less than the amount indicated in col.3 of table given below under each class, the

authorities under which the works were carried out and the time in which these were carried out.

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1. Substituted by Order No.F.2(4)FD/PWF&AR/99 Part-II dated 10.10.2017 (Cir. No.64/2017) with immediate effect.

2. Substituted by Order No.F.2(4)FD/PWF&AR/99 Part-II dated 25.10.2017 (Cir. No.65/2017) with immediate effect for "S I Class, S II Class, S III Class, S IV Class"

S.No.	Class	Past experience for Enlistment
1.	P I Class	Satisfactorily completed 3 works each costing more than Rs. 5 lac during the last 3 years.
2.	P II Class	Satisfactorily completed at least 3 works each costing more than Rs. 1 lac during the last 3 years.
3.	P III Class	Satisfactorily completed at least 3 works each costing more than Rs. 50,000/- during the last 3 years.
4.	P IV Class	Should have experience in the line and sufficient staff and equipment with them.

VI.6 Annual Turn Over:

[1][deleted]

VI.7 Organizational Set-up:

Firms or Contractors while applying for enlistment falling under class P I, P II, P III and P IV will have an organizational set-up capable of dealing with large works. The Firm should have sufficient T&P for execution of works. The contractors should also have trained, skilled and unskilled staff for carrying out the painting works.

Section VII - Performance of Contractors

(Applicable to all Category of Contractors)

VII.1 The Certificate regarding Workmanship and quality of work done by Contractors shall be granted by the authority registering the Contractors. Each Officer shall maintain a register showing the enlistment of various Contractors under different classes. Whenever Contractors are blacklisted, removed, demoted or temporarily suspended from the Register of Contractor, remarks shall be made in the register against the Contractor concerned and copy of order shall be sent to all Engineering Departments.

VII.2 Registration of Contractors shall be reviewed by Registering Authority after every two years on the basis of performance data to be supplied by the Contractor himself

and the departmental field Officers. A Contractor whose performance is found to be unsatisfactory shall be liable for cancellation of his Registration and his name being struck off from the list of registered Contractors.

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1. Deleted by Order No.F.2(4)FD/Exp.III/99 dated 23.3.2001 (Cir. No.11/2001) with immediate effect.

VII.3 Confidential Register of Contractors:

A confidential Register of Contractors, if Form RPWA 110, shall be maintained in all Divisions and the Register shall be kept in personal custody of the Divisional Officer. the Divisional Officer will himself write/remark in the register in his own handwriting. Instructions for maintenance of confidential register of contractors are as under:

(i) Separate Register will be maintained for various classes of contractors.
(ii) Name of Division should be written on cover of Register.
(iii) The Index shall denote name of contractor and page.
(iv) All pages shall be properly numbered.
(v) A few pages shall be allotted to each contractor for continuous record.
(vi) The register shall be completed annually after 31st March and before 30th April and a copy of the same shall be forwarded to the registration authority through the Superintending Engineer.
(vii) The register should be checked and initialled by Superintending Engineer in the month of May. If any action is required to be taken against any contractor, report should be prepared and sent to the competent authority who enlisted the contractor.

VII.4 Confidential Report of Contractors:

While writing confidential reports of contractors in the Confidential Register. Form RPWA 110, the Executive Engineer concerned should record his remarks in detail as mentioned below:

(a) Capacity to understand and implement instructions given.
(b) Was work done according to specifications in all cases? If not, state cases of works done below specifications?
(c) Is he capable of carrying out work without defects without frequent directions to him?
(d) Any defects pointed out but not rectified.
(e) Any penalty imposed for infringement of any condition of the contracts.

(f) Whether or not necessary technical staff has been employed by the contractors as per enlistment rules.
(g) Is there any old recovery outstanding?
(h) Is there any attachment order outstanding?
(i) Whether fair wages have been paid to the labour?
(j) Whether labour regulations for protection of health & sanitary arrangements for workers observed?
(k) Whether there has been any dispute with labour?
(l) Whether the contractor is prompt in making payment to the labour, petty contractors and suppliers etc., complaints, if any, received in this behalf being enumerated.
(m) Has he maintained reputation for integrity?
Note: Deal fully with such evidence as is available for inefficiency or corruption or other failings which impair his reputation. Any instance of corrupt practice should be specially stated.
(n) Has he (contractor) been ever warned for slow progress?
(o) Has he completed the works before the scheduled time? If not, had he adequate ground for delay.
(p) Behaviours towards Departmental staff & labour Superintending Engineer's remarks - Is he fit for promotion to the next class? A copy of these points should be pasted (or written) in the beginning of the confidential register.

Section VIII - Standard Code

Regarding Demotion, Removal & Blacklisting/Suspension and Debarring

VIII.1 The following Code is prescribed for demotion, removal, debarring/suspension of business and blacklisting etc. of the enlisted contractors.

VIII.2 DEMOTION TO LOWER CLASS:

After giving Show Cause Notice of 15 days and recording findings, the Enlisting Authority may demote a Contractor to a lower class due to any of the following reasons:-

If the Contractor:

(i) fails to execute contract or executes it unsatisfactorily or is proved to be responsible for constructional defect(s) revealed even after the expiry of the prescribed maintenance period.
(ii) has no longer the adequate equipment, technical personnel or financial resources to execute works satisfactorily.
(iii) violates any important condition of contract(s) executed by him with any of the officer of State Government.
(iv) is responsible for any other matter, which may justify his demotion to a lower class taking into account the merits of the case.

VIII.3 REMOVAL FROM THE REGISTER:

After giving Show Cause Notice of 15 days and recording findings, the Enlisting Authority may remove the name of a contractor from the Register of enlisted contractors and de-list him due to any of the following reasons:-

If the Contractor:

(i) fails to execute a contract or executes it unsatisfactorily or is proved to

be responsible for constructional defect(s) revealed even after the expiry of the prescribed maintenance period.

(ii) has no longer the adequate equipment, technical personnel or financial resources to execute works,

(iii) violates any important conditions of contract(s) executed by him with any officer of State Government,

(iv) fails to secure any contract even after twelve successive tenders or during the period of two consecutive years, whichever is less,

(v) 1[fails to furnish the required sales tax/works contract tax clearance certificate as required under these rules,]

(vi) fails to abide by any of the conditions of enlistment under these rules or is found to have given false particulars at the time of enlistment,

(vii) is declared or is in the process of being declared bankrupt, insolvent, wound up, dissolved,

(viii) if his enlistment security falls short due to adjusting against any recovery under these rules,

(ix) persistently violates the provisions of labour rules and regulations.

VIII.4 BLACK-LISTING

After giving Show Cause Notice of 15 days and recording findings, the Enlisting Authority with the approval of the next higher authority may blacklist a contractor due to any of the following reasons:-

(i) There are sufficient and strong reasons to believe that the contractor or his employee has been guilty of malpractices such as bribery, corruption, fraud, vitiating fair under process including substitution of or interpolation in tenders, pilfering or unauthorised use or disposal of Govt. materials issued for specific works etc.,

(ii) The Contractor continuously refuses to pay Govt. dues without showing adequate reasons and where the registering authority is satisfied that no reasonable dispute attracting reference to Settlement Committee or Court of Law exists for the Contractor's action.

(iii) Where a contractor or his partner or his representative has been convicted by a Court of Law for offences involving moral turpitude in relation to the business dealings or where security considerations including suspected disloyalty to the State so warrant.

(iv) If the contractor or his partner or his employee is found guilty of misbehaviour with any of the official of State Government connected with the execution of work directly or indirectly.

(v) If a registered contractor, being non-tenderer for work, submits applications giving his offer after receipt/opening of tenders received after due process.

Note-1 If a contractor after having tendered for a work or after negotiations gives applications voluntarily vitiating the fair tendering process, it shall also be tantamount to malpractice.

Note-2 A register containing the reasons for blacklisting the contractor as also the names of all the partners of the contractor and the allied concerns coming within the effective influence of the blacklisted contractor will be maintained.

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1. Substituted vide FD Order No.F.2(4)FD/Exp.III/99 dated 1.11.2003 with immediate effect.

Note-3 A Register of blacklisted contractors will be maintained in RPWA 111 which will not only include contractors enlisted with the Enlisting Authority but also black listed contractors of all Engineering Departments, Zones, Circles, Divisions, Other State Governments, M.E.S. Railways, Posts & Telecommunication, CPWD etc.

Note-4 A Black listed contractors (i) shall not be entitled for enlistment in any engineering department, (ii) shall not be awarded any work in future, (iii) his enlistment shall stand cancelled immediately and his enlistment security shall stand forfeited.

VIII.5 DEBARRING/SUSPENSION

After giving notice and recording reasons the enlisting authority may debar/suspend the enlistment of the contractors due to following reasons:

(1) If a contractor does not execute agreement or deposits performance guarantee or does not start the work or complete the work after sanction of the tender, the contractor is liable to be debarred or suspended from participating in re-tendering of that work or in future tenders and his enlistment may be suspended.

(2) If an enlisted contractor, after having tendered for a work or after negotiations gives unauthorised applications voluntarily vitiating the fair tendering process, he is liable to be debarred in participating in that tender or in future tenders and his enlistment may be suspended.

(3) If a registered contractor being non-tenderer for a work vitiates fair tendering process by submitting application giving his offer after receipt/opening of tenders received after due process his enlistment is liable to be suspended/he is liable to be debarred.

(4) In case of a Co-operative Society/Society, does not get audited his accounts in time.

VIII.6 REVIEW OF APPROVED LIST OF CONTRACTORS:

Enlistment of Contractors shall be reviewed by enlisting authority after every two years on the basis of performance of the contractor. The contractors whose performance is found unsatisfactory or does not comply provisions of enlistment rules, his enlistment shall be liable for cancellation and his name being struck off from the list of registered contractors.

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Form RPWA 108

ANNEXURE -"1"

PROFORMA OF APPLICATION

FOR ENLISTMENT OF CONTRACTORS

1. Name of applicant, his present
   Nationality and full address

2. Whether the firm is a private or Public Ltd.
   concern or undivided Hindu family. Individual or registered partnership firm (Attested copies of Deeds or Articles or Association to be enclosed).

3. Name of person holding the power of Attorney, and
   his present Nationality with their liabilities,
   (Attested copy of partnership deed to be enclosed.)

4. Name of partners, their present nationality with their liabilities
   (Attested copy of the partnership deed to be enclosed).

5. Name of Bankers and full address:

   Note: The Bankers report in original preferably, in sealed cover, giving his/their financial capacity to handle works of the required magnitude should be enclosed.

6. Place of Business.

7. Class and category in which enlistment is sought.

8. List of works executed.
   (i) Name of work To be shown in a separate statement.
   (ii) Year of work
   (iii) Amount
   (iv) Authority under which carried out.

   Note: For work done in departments other than P.W.D., original or attested copies of certificates from officers under whom works were carried out should be enclosed. If it is not possible to obtain such certificates, the applicant should clearly indicate this.

9. Area in which the Contractor wants to work.

10. Where the application has a permanent Engg. Organization capable of dealing with large works in all their stages and has sufficient machinery and tools etc. at their disposal (Full details of organization and machinery and tools to be given) for Class AA, A and B Contractors.

11. Whether the applicant has any office-in-charge or a Graduate Engineer or Sub-Engineer as per rules.

12. Whether the applicant has licensed plumber or has licensed plumber under his employment. (Attested copy of plumbers' license to be enclosed). (For sanitary and water supply contractors).

13. Whether the applicant possesses a valid electric license and has an office with sufficient technical personnel capable of preparing estimates and submitting tenders and bills for works done and supervision of works detailed to be furnished. (Attested copy of Electric license to be enclosed) (For electrical contractors).

14. Whether the applicant is already enlisted in -

    (i) This department if so, in which class and category.

    (ii) Whether enlisted with any other department. If so, in which department, class and category showing amount up to which qualified to tender.

15. Whether the applicant is a shareholder or partner of any firm enlisted in this department.

16. Has the applicant or any of his partners or shareholders been black-listed or removed from the approved list of contractors or demoted to lower class or orders passed banning/suspending business with the applicant etc. by any department in the past.

17. Whether the contractor has read the rules for enlistment of contractors and is prepared
to abide by them?

18. List of persons who are working with the applicant in any capacity and who are near relatives to any gazetted officer posted in this department. The applicant should also intimate the name of such persons who are employed by him subsequently.

I/We certify that I/We will not get myself/ourselves registered as contractor(s) in the

department under more than one name.

Dated: Signature of the Applicant

and Address

[1]**[Note-1** All relevant certificates and documents viz. work experience certificate, address verification certificate from Municipality/Police Station/Chowki/Gram Panchayat/certificate from Registrar of Firms/Companies/Societies as the case may be, certificate/authenticate proof of turn over. Sales Tax Clearance Certificate Receipt of Purchase of Application Form, Enlistment Fee (Receipt), Security Deposit with undertaking from Bank/Post Office etc. Partnership

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1. Substituted by Order No.F.2(4)FD/Exp.III/99 dated 1.11.2003 with immediate effect.

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Deed/Retirement Deed, Articles of Association, Bye Laws, Registered Power of Attorney with attested photo (with three extra pass port size photo and attested signatures, Details of Licensed Plumber/Electrical/Supervision, Detailed of Electrical Engineer, Organization details and proof etc. should be enclosed with the application form as given in enlistment rules.]

Note-2 Item 12 is applicable for sanitary and water supply contractors and item 13 for

electric contractors.

Form RPWA 108

ANNUAL CONFIDENTIAL

REPORT OF CONTRACTOR

1. Name of Contractor and Address
2. Class of Contractor
3. Sub-Division
4. Division
5. Work done and Comments

Work done during the year.....

PART-I

S.No	Name of Work	Amount	Period of Completion	
			Stipulated	Actual
1	2	3	4	5

PART-II

COMMENTS

6. Capacity to understand and implementation.....

7. Quality of Work.

8. Rectification of Works.

9. Penalty (if imposed any).

10. Technical Staff employed

11. Recoveries, if any.

12. Attachment pending.

13. Fair Wages to Labour

14. Hygiene of Labour.

15. Dispute with Labour.

16. Promptness in disbursement of wages.

17. Integrity and Reputation.

18. Notices for Prorata Progress.

19. Completion of work in time.

20. Behaviour towards staff and labour.

21. General Remarks.

Executive Engineer

REMARKS OF SUPERINTENDING ENGINEER

SUPERINTENDING ENGINEER