

GOVERNMENT OF RAJASTHAN
Finance Department
(Expenditure III Division)



PUBLIC WORKS FINANCIAL
&
ACCOUNTS RULES

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[इस पुस्तक को अद्यतन करने में पूर्ण सावधानी रखी गयी है, फिर भी किसी भी प्रकार की त्रुटि ध्यान में आने पर मूल आदेश से मिलान कर लें तथा वित्त (वित्तीय नियम) विभाग को सूचित करें ताकि अगले संस्करण में सुधार किया जा सके।]

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APPENDIX I

(Referred to in Rule 2)

**Extracts from the Comptroller and Auditor General,
(Duties, Powers and Conditions of Service Act, 1971 as amended by in 1976, 1984 and
1987)**

DUTIES AND POWERS OF THE COMPTROLLER AND AUDITOR GENERAL

Comptroller and Auditor General to compile accounts of Union and States.

Section 10

- (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 Government 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.

Section 11

Comptroller and Auditor General to prepare/submit accounts to the President, Governors of State and Administrators of Union territories having Legislative Assemblies.

11. 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 Union 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 the annual receipts and disbursements for the purpose of the State.

Comptroller and Auditor General to give information and render assistance to the Union and States

12. 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.

General Provisions Relating to Audit

13. 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.

Audit of receipts and expenditure of bodies or authorities substantially financed from Union or State Revenues

- 14.(1) 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.

- 14.(2) 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 any body 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.
- 14.(3) Where the receipts and expenditure of any body 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.

Functions of Comptroller and Auditor General in the case of grants or loans given to other authorities or bodies

- 15.(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 any body or authority receiving such grant or loan.

- 15.(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 (1), 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.

Audit of Receipts of Union or of States

16. 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.

Audit of Accounts of Stores and Stock

17. 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.

Powers of Comptroller and Auditor General in connection with audit of accounts

- 18.(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.

- 18.(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.

Delegation of power of Comptroller and Auditor General

21. 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.

Power to make rules

- 22.(i) 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.
- (ii) 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 compiled 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.

Power to make regulations

23. 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).

APPENDIX II

**Extracts of List of Major and Minor Heads of Transactions relating to Public Works
(see Chapter IV Rule 39) with suitable corrections up to date**

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, Govt. of India.

CONSOLIDATED FUND OF THE STATE

Major Head	Sub Major Heads	Minor Heads
0059 Public Works (1)	80 General	011 Licence Fee (2) 102 Hire charges of Machinery & Equipments (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) Licence 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:
 - (i) Sale proceeds of dead stock, waste paper and other items, the cost of which was met from office expenses.
 - (ii) Other items

The Sub-head "Other Items" under this Minor Head includes receipts on account of lapsed deposits, fines and confiscations (not representing compensation for damages to works in progress, penalty for delay or abandonment of contracts, which are creditable to respective works), profits on revaluation of stores, surplus on stock verification and unclaimed balances under old Suspense head "Purchases" and "Material Purchase Settlement Suspense Account", since 1.4.1982.
- (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".

Public Works Financial & Accounts Rules Part-II

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 900-Deduct Refunds
	02-Sewerage & Sanitation	(Minor heads same as above)

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

0216 Housing	01 Government Residential Buildings (2)	106 General Pool Accommodation(10) 700 Other Housing 800 Other Receipts
	80 General	800 Other Receipts 900 Deduct Refunds

Notes :

- (1) This Minor Head will include receipts relating to Departmental Pool Accommodation. It will be divided into following Sub-Heads :
 - (i) Rent/Licence Fee
 - (ii) Other items
- (2) If the receipts are recurring and substantial, each housing Scheme will be classified as a separate Minor Head otherwise not.

0701 Major and Medium Irrigation	01 Major Irrigation (Commercial)	Each Project will be a Minor Head (e.g. 101, 102 and so on (1). 800 Other Receipts 900 Deduct Refunds
	03 Medium Irrigation (Commercial)	(Minor Heads as above).
	04 Medium Irrigation (Non-Commercial)do.....
	80 General	800 Other Receipts 900 Deduct Refunds

Note : The receipts under these Minor Heads will be classified under the following Sub heads as deemed necessary :

- (i) Sale of Water for Irrigation purposes.
- (ii) Sale of Water for domestic purposes.
- (iii) Sale of Water for other purposes.
- (iv) Sale proceeds from Canal Plantation.
- (v) Navigation Receipts.
- (vi) Water Power.
- (vii) Workshop Receipts.
- (viii) Other Receipts, to include receipts on account of rent of buildings, furniture, etc., and fines for infringements of Canal Rules.
- (ix) Indirect Receipts, to include portion of Land Revenue due to Irrigation Works, Betterment Levy and Irrigation Cess.
- (x) Owner's rate.
- (xi) Other items.

Public Works Financial & Accounts Rules Part-II

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
	03 Command Area Development	(Each CAD Authority will be a Minor Head) 800 Other Receipts 900 Deduct Refunds
	04 Flood Control	102 Flood Control Projects 103 Drainage Projects 800 Other Receipts 900 Deduct Refunds
	80 General	800 Other Receipts 900 Deduct Refunds
0070 Other Admn. Services		110 Fees for Govt. Audit (1)

Note : See Para 7 and note thereunder of Statement E of Appendix II.

0071 Contributions & Recoveries towards pension and other Retirement Benefits (1)

Note : See para 4 (iv) of Statement E of Appendix II.

1054 Roads & Buildings		101 National Highways Permanent Bridges (2) 102 Tolls on Roads (1) 800 Other Receipts (3) 900 Deduct Refunds
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Notes :

- (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 misc. 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".

1606 Aid Materials and Equipment (1)		Assistance from..... (name of country being a Minor Head)
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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.

3606 Aid Materials and Equipment (1) (2)		Assistance from..... (name of country being a Minor Head)
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Public Works Financial & Accounts Rules Part-II

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".

2059 Public Works (1)	80 General	001 Direction and Admn. (2) <ul style="list-style-type: none"> (i) Deduct percentage charges on account of combined Estt. transferred to Capital Major Heads (ii) Deduct prorata charges on account of combined Estt. 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 <ul style="list-style-type: none"> (i) Deduct percentage charges of Tools & Plant transferred to Capital Major heads, and (ii) Deduct prorata transfer of Tools and Plant charges to other Revenue heads. 102 Maintenance and Repairs (4) 103 Furnishings (5) 104 Lease Charges (6) 105 Public Works Workshop (7) 799 Suspense (9) 800 Other expenditure (10)
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Notes:

- (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, though the budgetary and technical control over such expenditure would vest in the Public Works Deptt. and the provisions 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, Establishments, 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-Education-02-Secondary-Government Secondary Schools" under a sub-head "Buildings". Where it is not possible to identify the expenditure on buildings to a programme or function, it will appear under "Buildings" below the residuary Minor Head "Other Expenditure" of the functional Major/Sub Major Head. (For residential Buildings, see Major Head '2216 - Housing'). Where the buildings etc. are not under the administrative control of the Public Works Department. Government may prescribe that expenditure on construction and repairs, upto certain specified monetary limits, may be incurred by the Department having the administrative control over it. In such cases and where the programme could be identified, it should be accounted for under the Detailed Head "Works" below the functional Major and Minor Heads concerned. Where the programme could not be identified, it should be classified under the residuary Minor Head "Other Expenditure" of the relevant Major Head.

- (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-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 and Public Health, 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, Supervision, Execution, Architecture, Designs, Stores, Inventory Control, Labour Welfare Staff, Quality Control etc." for which distinct Sub-Heads may be opened. In addition, two distinct deduct such heads may also be opened to record the transfers on percentage/prorata basis to other Major Heads, on account of apportionment of Common Establishment viz.,
- (i) "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 transferred on a percentage basis to the Capital Major Heads monthly through Divisional accounts.

- (ii) "Transfer of establishment charges on a prorata basis to other Major Heads viz. "2216-Housing" "3054-Roads and Bridges" wherever there is common establishment for Buildings and Roads branches in the P.W.D. catering to buildings (both residential and non-residential) and, "Roads and Bridges". This will be done annually by the Accountant General before the accounts of the year are closed.

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. A third Sub-Head "Deduct cost of Direct Labour transferred to specific works" shall be opened below this Minor Head to transfer actual charges of wages of erstwhile Work Charged/Muster Roll labour, now converted/proposed to be converted into regular service, and whose salary is drawn direct from Civil Treasuries, initially by debit to the Detailed Head "Wages/Salaries" so that the works/estimates, on which they are actually employed during the month, receive the incidence of cost of such direct labour. This adjustment will be carried out monthly through Divisional accounts.

- (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 Govt. 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) Prorata 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). However, stores received through the D.G.S.&D., the value thereof will be credited to the Head "8658-Suspense Account - M.P.S.S.A. - Purchases pending payment/adjustment". This Detailed Head also accommodates other credit purchases not paid for during the same month.
- On adjustment of A.G. Memo, the said Detailed Head will be minus credited to "8658-Suspense Account-M.P.S.S.A. - Payment for purchases through D.G.S.& D. (as per C.G.A.'s office Memorandum No. 18 (8)92/TA/945 dated 2-11-1993). The operation of the Head "8782-Cash Remittances - 102 Public Works Remittances - III- Other Remittances" both in the books of the A.G. (at the time of payment to the Department of Supply) and of the Division (while adjusting the A.G. Memo has been dispensed with effect from 1-4-1992).
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.

2215 Water Supply and Sanitation	01 Water Supply	001 Direction and Admn. (i) Deduct Transfer of combined Estt. charges on percentage basis to Capital Major Heads. (ii) Deduct Transfer of combined Estt. charges on prorata basis to Revenue Major Heads. (iii) Deduct cost of Direct labour
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		transferred to specific works 003 Training 004 Research 005 Survey & Investigation 052 Machinery and Equipment 101 Urban Water Supply programmes (1) 102 Rural Water Supply programmes (2) 191 Assistance to Local Bodies, Municipalities, etc. 796 Tribal Area Sub Plan 799 Suspense 800 Other expenditure
	02 Sewerage and Sanitation	001 Direction and Admn. (3) - Add Prorata charges transferred from Major Head "2215-01 Water Supply" 107 Sewerage Services (1) 191 Assistance to local Bodies, Municipalities, etc. 796 Tribal Area Sub-Plan 799 Suspense 800 Other expenditure

Notes :

- (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 Supervision/specific Establishment, for Sewerage services and Prorata charges of Combined Establishment transferred from "01-Water Supply".

2216 Housing (1)	Each Class of scheme will be Minor Head	
	01 Govt. Residential Building 02 Urban Housing 03 Rural Housing 80 General	106 General pool Accommodation (2) 796 Tribal area Sub plan 800 Other expenditure 001 Direction and Admn. Add Prorata charges transferred from "2059 Public Works" 003 Training 052 Machinery & Equipment Add Prorata Charges transferred from "2059 Public Works" 101 Building Planning and Research 796 Tribal Area Sub-Plan 800 Other expenditure

Notes :

- (1) Housing for Labour Welfare, Welfare of Scheduled Castes, Scheduled Tribes and other Backward classes is not included under this Major Head.
- (2) This will have the following Sub-heads :
 - (i) Direction and Administration
 - (ii) Construction
 - (iii) Maintenance and Repairs

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- (iv) Furnishing
- (v) Lease Charges
- (vi) Estate Management
- (vii) Machinery and Equipment
- (viii) Suspense
- (ix) Other Expenditure

2245 Relief on account of Natural Calamities (1)	01 Drought 02 Floods, Cyclones	102 Drinking Water supply 800 Other expenditure 102 Drinking Water Supply 001 Direction & Admn. Add Prorata charges transferred from "2059" or "2215" or "2701", as the case may be. 106 Repairs and restoration of damaged roads and bridges. 107 Repairs and restoration of damaged Govt. office Buildings. 108 Repairs and restoration of damaged Govt. 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 & restoration of damaged, Irrigation and flood control works. 800 Other expenditure.
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Note : 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.

2701 Major and Medium Irrigation	01 Major Irrigation (Commercial)	Each Project under each Sub Major Head will be a Minor Head (2) 799 Suspense 901 Deduct amount recovered from other Governments/Agencies for common works Add amount paid to other Govt./Agencies for common works
	02 Medium Irrigation (Commercial)	001 Direction and Administration 052 Machinery and Equipment 799 Suspense as above)
	02 Medium Irrigation (Non-Commercial)	001 Direction and Admn. 052 Machinery and Equipment 799 Suspense 901 (as above)

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	80 General (1)	001 Direction and Admn. (i) Deduct percentage charges of combined Estt. transferred to Capital Major Heads (ii) Deduct Prorata charges of combined Estt. transferred to other Revenue Heads (iii) Deduct cost of direct Labour transferred to specific works. 002 Data Collection 003 Training 004 Research 005 Survey and Investigation 006 Consultancy 052 Machinery and Equipment Deduct percentage charges transferred to Capital Major Heads. Deduct Prorata charges transferred to other Revenue Heads. 799 Suspense 800 Other expenditure 901 Deduct amount recovered from other Govts./Agencies for common works. Add amount paid to other Govts./Agencies for common works.
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Notes :

- (1) 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 combined establishment not pertaining exclusively to any of the Sub-Major Heads under this Major Head or the corresponding capital Major Head.
 - (ii) Expenditure on combined establishments not related to any particular project opened as Minor Heads under various Sub-Major Heads.
 - (iii) Expenditure on general planning and research connected with Irrigation, Navigation, Embankment and Drainage works.
- (2) Each project Minor Head will have the following Sub-Heads :-
 - Direction and Administration (a)
 - Machinery and Equipment(a)
 - Suspense (a)
 - Other Expenditure (b)
 - Each part or aspect of a Project as may be found convenient (c)
 - (a) These Sub-Heads will record expenditure on capital
 - (b) This Sub-Head will include interest on capital
 - (c) Expenditure on extension and improvements, maintenance etc. will be shown under the Detailed Heads Major/Minor works "Maintenance" etc. under each Sub Head.

2702 Minor Irrigation	01 Surface Water	101 Water Tanks 102 Lift Irrigation Schemes 103 Diversion Schemes 104 Ayacut Development 800 Other expenditure
	80 General (1)	001 Direction and Admn. Add Prorata charges transferred from M.H. "2701" 005 Investigation 052 Machinery & Equipments Add Prorata charges transferred from M.H. "2701" 191 Assistance to Local Bodies 796 Tribal Area Sub Plan 799 Suspense 800 Other expenditure

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Note : Will be operated where the expenditure cannot be identified with any of the Sub Major Heads above.

2705 Command Area Development (1)		Each Command Area Development Authority will be a Minor Head
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Note : This Major Head is intended for recording expenditure on programme 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.

2711 Flood Control and Drainage	01 Flood Control	001 Direction and Admn. Add Prorata charges transferred from MH "2710" 050 Land 052 Machinery and Equipment 103 Civil Works 799 Suspense 800 Other Expenditure
	03 Drainage	As above
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 & Equipment 102 Bridges 337 Road Works 799 Suspense 800 Other Expenditure
	03 State Highways	(Minor Heads as above)
	04 District and Other Roads(2)	010 Minimum Needs Programme 337 Roads Works 796 Tribal Area Sub Plan 800 Other Expenditure
	80 General	001 Direction and Admn. (1) Add Prorata charges transferred from MH "2059" 004 Research & Development 052 Machinery & Equipment Add Prorata charges transferred from MH "2059" 107 Railway Safety Works 190 Assistance to Public Sector and other Undertakings 791 Transferred 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

Notes :

- (1) This Minor Head will record expenditure on general establishment. The actual cost of construction, development, maintenance and repairs will be accounted for under

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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".
- (3) This Minor Head to be opened 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.
- (4) See notes under Major Heads "8224 (1)" and "8449 (1)"

4059 Capital Outlay on Public Works (1)	01 Office Buildings	001 Direction and Admn. (2) 051 Construction (1) (4) 052 Machinery & Equipment (5) 201 Acquisition of Land (3) 799 Suspense (6) 800 Other expenditure 901 Deduct receipts & recoveries on Capital Account
	60 Other Buildings (7)	051 Construction (1)(4) 800 Other Expenditure
	80 General	001 Direction and Admn. (2) Add percentage charges transferred from MH "2059" 051 Construction (1)(4) 052 Machinery and Equipment Add percentage charges transferred from MH "2059" 201 Acquisition of Land 796 Tribal Area Sub Plan 799 Suspense (6) 800 Other Expenditure 901 Deduct Receipts and Recoveries on Capital Account

Notes:

- (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/Organizations covered by the Major/Sub Major Heads following 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 (1) 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 portions etc. Establishment charges should be transferred prorata to these heads of account from this Minor Head. For this

purpose, a deduct Sub Head for these adjustments will appear as object classification under the Sub-Head "Building" 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. Division exclusively for capital works. In this connection please also refer to Note (2) above for prorata 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 "Police Station" "Court Buildings".

4215 Capital Outlay on Water Supply and Sanitation	01 Water Supply	101 Urban Water Supply 102 Rural Water Supply 796 Tribal Area Sub-Plan 799 Suspense 800 Other Expenditure 901 Deduct Receipts and Recoveries on Capital Account Add percentage charges transferred from M.H. "2215"
	02 Sewerage and Sanitation	001 Direction and Admn. Add percentage charges transferred from M.H. "2215" 106 Sewerage Services 800 Other expenditure 901 Deduct Receipts and Recoveries on Capital Account
4216 Capital Outlay on Housing (1)	01 Government Residential Buildings	106 General Pool Accommodation Add percentage charges transferred from M.H. "2059" 107 Police Housing 700 Other Housing 901 Deduct Receipts and Recoveries on Capital Account
	02 Urban Housing	800 Other Expenditure (Each class of Scheme will be a Minor Head)
	03 Rural Housing	800 Other Expenditure

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	80 General	001 Direction and Admn. (1) 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 & Research 800 Other expenditure 901 Deduct Receipts and Recoveries on Capital Account
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Note: For adjustment of debits on account of charges of Establishment, Tools and Plant charges transferred from "2059/4059" please see Note 2 below these Major Heads.

4701 Capital Outlay on Major and Medium Irrigation(1)	01 Major Irrigation (Commercial)	Each project will be a Minor Head (2) 001 Direction and Admn. 052 Machinery and Equipment 791 Suspense 901 Deduct Receipts and Recoveries on Capital Account
	02 Major Irrigation (Non-Commercial)	Each project will be a Minor Head (2) (Minor Heads as above)
	03 Medium Irrigation (Commercial)	Each project will be a Minor Head (2) (Minor Heads as above)
	04 Medium Irrigation (Non-Commercial)	Each Project will be a Minor Head (2) (Minor Heads as above)
	80 General	001 Direction and Admn. 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" 799 Suspense 800 Other Expenditure 901 Deduct Receipts and Recoveries on Capital A/c.

Notes:

- (1) See Notes (1) and (2) under the Major head "2701"
- (2) (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 "Inter Connecting Channels", "Locks", "Quay's wharfs and jetties", "Dredging" and "Buildings".

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4705 Capital Outlay on Command Area Development (1)		(1) See Note (1) below the Major Head "2705 CAD"
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. "2701" 050 Land 052 Machinery and Equipment 103 Civil Works 799 Suspense 800 Other Expenditure 901 Deduct Receipts and Recovery on Capital Account
	03 Drainage	Each Drainage Project will be a Minor Head (1) (Minor Heads as above)

Note: For this Minor Head, the Sub Heads will be embankments Protective works and Buildings.

5054 Capital Outlay on Roads and Bridges (1)	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	(Minor Heads as above)
	04 District and Other Roads	796 Tribal Area Sub Plan 800 Other Expenditure
	05 Roads of Inter State and Economic Importance	800 Other Expenditure
	80 General	001 Direction and Administration Add percentage charges transferred from M.H. "2054" 003 Training 004 Research 052 Machinery and Equipment Add percentage charges transferred from M.H. "2059" 190 Investments in Public Sector and other Undertakings 800 Other Expenditure

Note : For adjustment of debits on account of Prorata charges of Establishment/Tools and Plant charges transferred from "2059/4059" Public Works/Capital Outlay on Public Works see note below these Major Heads.

PUBLIC ACCOUNT (b) PROVIDENT FUNDS

8005 State Provident Funds	01 Civil	101 General Provident Fund 102 Contributory Provident Fund
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Note : As salary of Work Charged staff in Rajasthan is drawn through Treasuries with effect from 1-4-1994 (these Heads are now not operated in Divisional Accounts).

8224 Central Road Fund (1)	101 Central Road Fund (1)
State Government Accounts (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.	
8443 Civil Deposits	108 Public Works Deposits (1) 117 Deposits for work done for Public Bodies or private individuals (10) 118 Deposits of fees received by Govt. Servants for work done for private bodies. (1) Sub Heads Subordinate to the Minor Head are : (a) Cash Deposits of Subordinate as security. (b) Cash Deposits of Contractors as security (c) Deposits for work (Other than Takavi Work) to be done (d) Sums due to contractors on closed accounts and (e) Miscellaneous deposits.

Note:

- (10) Sums received in advance from Municipalities or other bodies financially independent of Government for payment of compensation for land acquired for such bodies are credited to this head.

8449 Other Deposits	103 Subventions from Central Road Fund (1) 114 Advance Deposits for IDA Aided Projects 115 Advance Deposits IBRD Aided Projects 117 Advance Deposits of IFAD aided Projects 118 Advance Deposits for Japanese grant aided projects 120 Miscellaneous Deposits
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Note: (1) See Note (1) below the Major Head "8224-Central Road Fund"

8550 Civil Advances	104 Other Advances - Takavi Works Advances
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Note : Cost of works of water course executed on behalf of cultivators are debited and recoveries when made are credited to this head.

8658 Suspense Accounts	101 Pay and Accounts Office Suspense (1) 102 Suspense Accounts (Civil) (2) 107 Cash Settlement Suspense Account (4) 129 Material Purchase Settlement Suspense Account (18)
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Notes:

- (1) This head is intended for the initial record of inter-departmental and inter-governmental transactions arising in the books of a Central P.A.O., and by Accountants General when the other party involved is P.A.O. Separate sub-heads "Transactions adjustable by - (Name of the Central PAO/State Accountant General/Railway/Defence/P&T 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 debit or minus credit, as the case may be.

- (2) This Minor Head is sub divided into :

- (h) Account with Railways
- (i) Account with Defence
- (j) Account with P&T

Sub-Heads (h), (i), (j), are meant to be operated only in the State Section of the books of an Accountant General for effecting settlement of transactions with the Railways, Defence and P&T arising in his books. Detailed heads corresponding to each Accounts Officer of Railways/Defence/P&T 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 Minor Head (C.S.S.A.) is used for settlement of transactions between public works divisions rendering accounts to the same Accountant General/Pay and Accounts Officers and is operated (a) in the State books of Accountant General and (b) by the Pay and Accounts Officers receiving Compiled accounts from the Central Public Works Divisions. The intention is that this Minor Head will exclusively be operated upon initially as a transitory head by a works Division which renders services/makes supplies to another Works Division or accept some receipts/revenue on behalf of another Division pending issue of cheque/Bank Drafts by it to the Division. Clearance of this Minor Head is done on receipt of cheque or bank draft from the recipient Division. For the detailed procedure to be followed in this regard, a reference is invited to Appendix XII of PWF&AR Part II In Govt. of India/CPWD Divisions, operation of this Minor Head has been dispensed with for fresh transactions w.e.f. 1.4.1994 vide C.G.A's O.M. No.18 (4)92/TA/169 dated 23-3-94.
- (18) 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 P.W.F.& A.R.

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." 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) With effect from 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-129-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 "8658-Suspense Account-129-M.P.S.S.A. Payment for purchases through D.G.S.&D". (also a new Sub Head). 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.

8782 - Cash Remittances and adjustments between 102 Public works Remittances (1) Officers rendering accounts to the same 129 Transfer within I.G.N.Projects (4) Accounts Officer/Accountant General.

Notes:

- (1) This Minor Head is intended to record transactions of Public Works Officers with Treasury and Other Officers of the Civil Departments within the same circle of Account. Transactions originating in other circles of account are also passed on to Public Works Officers by the Accountant General through this head. This head is sub divided into the following Sub Heads viz.

I - Remittances into Treasuries.

II - Public Works Cheques.

III-Other Remittances.

(a) Items adjustable by Civil

(b) Items adjustable by Public Works.

IV-Transfer between Public Works Officers (defunct w.e.f. from 1st April, 1969 in Rajasthan).

If a Public Works Officer deals with Treasuries in account with another Accounts Officer, the transactions on account of remittances into such treasuries and cheques drawn on such Treasuries are classified as pertaining to the Sub Head "III-Other Remittances". The Sub-Head "Transfers between Public Works

Officers" is intended for settlement of transactions between Public Works Divisional Officers, rendering Account to the same Accountant General, who have not switched over to the system of "Cash Settlement" (See Note 4 below Major Head "8658-Suspense Accounts'), and for adjustment of old outstanding balances under T.B.P.W.O. in respect of P.W. Divisions who have switched over to C.S.S.A. System. The position has undergone further changes w.e.f. 1-4-1994 vide Note-4 below M.H. "8658".

- (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. (Now called Indira Gandhi Nahar Project). It is sub divided into :

1. Items adjustable by the Chief Accounts Officer.
2. Items adjusted by the Chief Accounts Officer.
3. Items adjusted by the Division.

Note : Sub-Head 3 Items adjusted by the Division is now not operated since commencement of the system of Cash Settlement Account-Appendix XII.

STATEMENT A

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 :
 - (i) Commercial, and
 - (ii) 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 (1) 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 (1) direct charges, (2) indirect charges, and (3) 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., (a) Financial forecast, Administrative Accounts, etc., although it is treated as indirect receipt for the purpose of general account, (b) it must be susceptible of having clear Capital and Revenue accounts of it kept, and (c) 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 reclassified as commercial, are as follows :

- (I) Every irrigation, navigation, embankment or drainage work, for which Capital Accounts are kept, should, until 10 years after the date of the closure of its construction estimate, be classed as commercial, if the net revenue anticipated from it appears likely to repay, on the expiry of that period, 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 Govt. from time to time. Conversely if it is not expected to yield the relevant return, it should be classed as non-commercial. 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 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 rule 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 rule I 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) If an existing irrigation, navigation, embankment or drainage work is extended or improved, the criterion of productivity prescribed in rule 1 and 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. As an exception to this rule, 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. 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 effected 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. 1,000, 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. 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. 1,000, should not be charged to Capital but to the Revenue account.

- (d) 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. 1,000, 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. 1,000 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.
 - (e) Where outlay is of a nature which, under these rules 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 rule is chargeable to the Capital account, will be classified under the Project which is treated as a Minor Head, under the Major Head "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 "2701" according as the expenditure pertains to the category of "Works" or "Repairs" vide rules 66 & 67.
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.

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 (1) Head works, (2) Main Canal and Branches, (3) Distributaries, (4) Drainage and Protective works, (5) Water courses (for "Works" only) (6) Special Tools and Plant (for "Works" only) and (7) 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 (2) 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. For rules relating to Water-courses, Special Tools and Plant and Losses on Stock, see Appendix X, and Rules 153 and 194 respectively. The head "Water-Courses" is not necessary in the case of the Minor Head "Extensions and Improvements" and "Maintenance and Repairs". 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. The head Special Tools and Plant is further sub-divided into three detailed heads, namely (i) Gross Expenditure, (ii) Deduct Recoveries, (iii) Net Expenditure, the first of which is intended for collection of the aggregate cost of the Special Tools and Plant at one place, and the second for the record of the recovery on account of Special Tools and Plant which are taken in reduction of expenditure.

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

General Remarks : (1) The detailed heads in this list may be varied, under the orders of the Government, to suit the circumstances of each project. (2) 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

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

B - LAND

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

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 628. 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

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

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

E- FALLS

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

F- RIVER AND HILL TORRENT WORKS

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

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 from river and hill torrents.

G - BRIDGES

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

H - ESCAPES

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

I- NAVIGATION

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

Water Power 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

Permanent and temporary buildings (including staff quarters, offices, workshops stations, etc. but excluding buildings for water 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

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

L - (i) BOUNDARY AND SERVICE ROADS

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

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

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

Works and services not falling under any other detailed head includes (1) experiments, (2) works in connection with irrigation outlets not debitable to the head "**Watercourses**", (3) distance marks (4) 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".

STATEMENT D

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	For consulting architects and other special officers whose jurisdiction extends beyond.
II. Special Officers	A single circle of superintendence or other unit prescribed for the prorata 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.

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IV. Executive Engineer	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.
V. Medical	
VI. Special Survey	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 (i) percentage or (ii) 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 "2701" and "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 Govt. Accounting Rules, 1990, issued by the President on the advice of the Comptroller and Auditor General of India.

STATEMENT E

**TREATMENT OF RECOVERIES OF EXPENDITURE IN THE ACCOUNTS OF
THE PUBLIC WORKS DEPARTMENT**

1. The general direction for regulating the exhibition of recoveries of expenditure in Government accounts are given in Chapter 5 of the Govt. Accounts Rules, 1990 and in Section IV of Chapter XX of G.F.& A.R. The following paragraphs indicate their application to Public Works transactions.
2. The general rule is that subject to the provisions of rule 348 of the GF&AR all recoveries of expenditure will be taken as reduction under the concerned service head irrespective of whether they relate to over payment, pertaining to the current year or to any previous year.
3. As an exception to the general rules in paragraph 2 above, recoveries under stock and other Suspense account should be treated as reduction of gross expenditure. 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 717.
4. Subject to the provisions of Rule 5, recoveries on account of Establishment and Tools and Plant charges should be treated as follows :
 - (i) **Recoveries of establishment charges at percentage rates :** These recoveries, in so far as they are effected from other departments of the same Government, should be adjusted by deduction from expenditure under the Minor Head "Direction and Administration". Recoveries on account of works carried out on behalf of Private Parties or Local Funds or other Governments, however, should be treated as revenue receipts.
 - (ii) **Recoveries of Tools and Plant charges at percentage rates :** Recoveries from other Departments of the same Government should be adjusted as reduction of expenditure under the Minor Head "Tools and Plant". All other recoveries should be treated as revenue receipts under the Major Head concerned.
 - (iii) **Prorata shares of the charges for joint Establishment and Tools and Plant :** The prorata 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 Rule 5 of Appendix-V).

- (iv) **Recoveries on account of charge for leave and pensions :** When the recoveries on account of establishment charges include, as a distinct and separate factor, 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. 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 according as they relate to Revenue or Capital Major Head. In cases, however, in which the rates for leave and pension contribution are combined, the recoveries in the case of Civil Works should be taken to "0071-Contribution and Recoveries towards pension and other Retirement Benefits", while such recoveries in the Irrigation Department should be credited to the Irrigation Major Heads concerned as revenue receipts.
5. Notwithstanding anything contained in these rules, receipts and recoveries on Capital Account so far as they represent recoveries of expenditure previously debited to a Capital Major Head should be taken in reduction of expenditure under the Major Head concerned. 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 the Minor Head "Recoveries of percentage charges" of the Major Head "0059", "0701", "0215", as the case may be, 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.
- Left over expenditure on common establishment minus recoveries credited as revenue receipts as centage charges should again be shown as Deduct prorata 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 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.

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Note : If under note below rule 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 Rule 590.

APPENDIX III
(Referred to in rule 3)

ORGANIZATION OF THE CONTROLLER GENERAL OF ACCOUNTS

1. An Organization functioning under the Controller General of Accounts has been created in the Department of Expenditure of the Ministry of Finance. A copy of the Presidential Notification dated the 7th September, 1980, in regard to the function of the Controller General of Accounts as incorporated in the (Allocation of Business) Rules, 1961 is appended as Annexure "A". The Controller General of Accounts will have the responsibility for establishing and maintaining technically sound accounting system in the Departmental Accounts Offices. He will, on behalf of the Ministries and Departments, liason with the Budget Division and the Comptroller and Auditor General of India in accounting matters. He will provide necessary directions in accounting matters to the Ministries/Departments and will issue general instructions about the system and form of accounts and procedures for accounting of receipts and payments. In order to maintain the requisite technical standard of accounting in the Departmentalized Accounts Offices, he will have powers to inspect the offices, and will be expected with his staff, to ensure that accounts are maintained accurately, comprehensively, and in a correct manner. He will also be required to ensure that data and information are supplied in time to the concerned Ministries, Cadre management in respect of Group "A" and group "B" Officers of these offices will vest in him. He will have a co-ordinating and innovating role in the introduction of Management Accounting system in the various Ministries/Departments.
2. In the discharge of these functions, he will also have special responsibility for :
 - (i) Co-ordination with the Ministries in the administration and interpretation of Rules regarding Group "C" and Group "D" staff of the Central Civil Accounts Service.
 - (ii) Holding of Departmental examination (analogous to S.A.S. examinations etc. held by the Comptroller and Auditor General of India) to maintain the requisite standard of technical expertise for accounting work in the Ministries and Departments.
 - (iii) Revising Treasury Rules, Account Codes and provisions of General Financial Rules in so far as they relate to the form and system of accounts etc., consequent upon the departmentalization of accounts and the use of the services of the Public Sector Banks in place of treasuries for, collecting receipts and making payments.
3. Consolidation of monthly, Civil Accounts of the Union Government from the monthly accounts submitted to him by various Ministries and Departments has also been entrusted to him with effect from 1st April, 1977. Further, the responsibility for preparation of annual accounts including Summary Civil Appropriation Accounts

showing under the respective heads, the annual receipts and disbursements for the purpose of the Union Government has been entrusted to him, relieving the Comptroller and Auditor General of India of the responsibility in consultation with him under section 11 of Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 vide Ministry of Finance order No.F.1 (12) 8/AC/78 dated the 20th June, 1978.

(Authority : Civil Accounts Manual (first edition) issued by the Controller General of Accounts, Department of Expenditure, Ministry of Finance).

ANNEXURE "A" (Annexure to Appendix III)

NOTIFICATION NO. CD-896/80

Dated 27th September, 1980

Issued from Rashtrapati Bhawan, New Delhi

2. (c) Under the heading MINISTRY OF FINANCE (VITTA MANTRALAYA) under the sub heading B-DEPARTMENT OF EXPENDITURE (VYAYA VIBHAG):
- (a) Entry 5 shall be omitted.
- (b) for entry 7A the following entry shall be substituted namely :
- "7A" Organization of the Controller General of Accounts dealing with :
- (i) General principles of Government accounting relating to Union or State Governments and form of accounts and to frame or revise rules and manuals relating thereto.
 - (ii) Reconciliation of cash balances of Union Government with Reserve Bank in general and, in particular, of Reserve Bank Deposits pertaining to Civil Ministries or Departments.
 - (iii) Overseeing the maintenance of adequate standards of accounting by Central Civil Accounts Offices.
 - (iv) Consolidation of monthly accounts, preparation of review of trends of revenue realization and significant features of expenditure etc., and preparation of annual accounts (including Summary Appropriation Accounts) showing under the respective heads, the annual receipts and disbursement, for the purpose of the Union Government.
 - (v) Administration of Central Treasury Rules.
 - (vi) Co-ordination and assistance in the introduction of management accounting system in Civil Ministries or Departments.
 - (vii) Cadre Management of Group "A" (Indian Civil Accounts Service) and Group "B" Officers of the Central Accounts Offices and
 - (viii) Organizing of training and examination for the Central Civil Accounts Staff belonging to Group "C" and "D".

APPENDIX III A
(Referred to in Rule 3)

**MAIN FEATURES OF SCHEME OF DEPARTMENTAL COMPILATION OF
ACCOUNTS OF THE UNION GOVERNMENT**

1. The Accounts of the Union Government (Civil) were departmentalized in stages from 1st April, 1976 to 1st April, 1977, relieving the Comptroller and Auditor General from the responsibility for compiling the accounts and entrusting it to the Controller General of Accounts.
2. Under the Departmentalized accounting set up all payments are made only by the Pay and Accounts Office of the Ministry/Department after proper pre-check. As exceptions, the Controller General of Accounts may vest Cheque drawing powers on certain Drawing and Disbursing Officers (DDO's) located at stations other than those of the accredited Pay and Accounts Offices. All payments including settlement of inter-departmental and inter-Governmental transactions are made by means of cheques.
3. Receipts and payments of each Ministry/Department are handled by the Reserve Bank or Public Sector Bank (including State Bank of India and its subsidiaries) nominated for the purpose by the Reserve Bank. The Central Accounts Section of the Reserve Bank, Nagpur, maintains separate proforma accounts styled Departmentalized Ministries Accounts in respect of each Ministry/Department in the General Ledger.
4. Receipts relating to the Ministries/Departments, are remitted into bank with which the Pay and Accounts Office or the cheque drawing DDO is in account, either in cash or by cheque or demand drafts drawn in favour of the Accounts Officer, with challans showing the particulars of the receipts and their classification. The receiving bank renders scrolls of such receipts to the Pay and Accounts Office along with challans (with a copy to the departmental office concerned) daily, in the case of the receipt transactions taking place in the bank with which the Pay and Accounts Office is in account. In the case of receipt transactions taking place in the bank with which the cheque drawing DDO is in account, the scrolls are transmitted at weekly intervals. The departmental officers also send weekly accounts of the receipts realized and remitted by them, to the Pay Accounts Officer, with duplicate copies of challans. The DDO's are responsible for ensuring that the entries in the bank scroll are correct and that all remittances have been duly included. The entries in bank scrolls are reconciled in the Accounts Office with the weekly accounts and challans received from the departmental Officers and compiled.
5. Bills presented to the Pay and Accounts Offices are passed for payment after pre-check which covers check against provision of funds, against Limitations of New Service/New Instrument of service of sanctions for expenditure, of classification including allocation of expenditure between capital and revenue, etc. Pre-check also includes general treasury and procedural checks enumerated in the Central

Government Account (Receipts and Payments Rules, 1983)/General Financial Rules. After payment, vouchers are again subjected to post check. No payment should be made in excess of budget allotment. It is an important function of the Pay and Accounts Officer to examine contracts or agreements for works/supply of stores, entered into by the departmental authorities on behalf of Government. Bills relating to the classes of payments, for which DDO's have been authorized to issue cheques, are checked by them with reference to the Central Government Account (Receipts and Payments) Rules, 1983/General Financial Rules.

6. On the basis of the budget allocation made by the Financial Adviser of the Ministry, the Pay and Accounts Officers issue Letters of Credit assigning the amounts allocated to cheque drawing DDO's, quarterly, sending intimation direct to the branch concerned of the accredited Public Sector Bank. Payments on behalf of each such DDO during the specified period should not exceed the amount of the assignment of the Letter of Credit.
7. Cheque drawing DDO's may withdraw money for payment of pay and allowances including travelling allowance and medical claims, office contingencies, advances from the Provident Fund withdrawals/final withdrawals from Provident Fund for group "D" Government Servants and all short term loans and advances to Government Servants. Cheque drawing D.D.O.'s functioning under the Public Works and Forest Systems of accounting may withdraw money not only for the above purposes but for also those provided in respective systems.
8. In respect of cheques issued by the cheque drawing DDO's, the paying branch of the bank prepares daily scrolls of payment, DDO wise and transmits them weekly to the Pay and Accounts Officer along with paid cheques with a copy to the DDO concerned. The DDOs prepare a list of payments at the end of every week, which is then forwarded to the Pay and Accounts Officer, accompanied by paid vouchers by the dates prescribed. These vouchers are subjected to post check by the Pay and Accounts Officer and all the checks prescribed are applied. The cheque drawing DDO also prepares bank reconciliation statements every month in respect of both receipts credited into the bank/cheques issued, and the amounts reported by the bank in their respective scrolls.
9. In case of bills paid by the Pay and Accounts Officer, the paying branch of the bank prepares payment scrolls daily and forwards them, along with paid cheques to the Pay and Accounts Officer the following day. Likewise, daily receipt scrolls are also sent to him. After sending daily scrolls to the Pay and Accounts Officer/DDO, advices are sent by the paying branch to debit/credit the Cash balance of the Ministry/Department in the books of the Central Accounts Section of the Reserve Bank, Nagpur. A reconciliation of the adjustments made in the books of Central Accounts Section during a month is carried out at the end of the month, on the basis of consolidated monthly statements of receipts and disbursements drawn up by the paying branch of the bank and verified by the Pay and Accounts Officer.

COMPILATION AND CONSOLIDATION OF ACCOUNTS

10. Each Pay and Accounts Office compiles a monthly account of the transactions (receipts and payments) appearing in its own account and those reported by its drawing and disbursing officers and the banks, duly classified under Major, Sub-Major, Sub-Head and Detailed-Heads. The Pay Accounts Officer then sends the complied account in a computer format to the Controller General of Accounts by the 20th of the following month.
11. Similarly, in respect of Central transactions taking place at State Treasuries as well as at Central Treasury in Union Territories whose accounts continue to be maintained by State Accountant General, each State Accountant General sends to the Controller General of Accounts, a monthly account in a computer format.
12. From the compiled accounts received from (a) Pay and Accounts Offices of Central Ministries/Departments, (b) Accountant General and (c) Separates Accounts Organisations of Union Territory Governments/Administrations, the Controller General of Accounts prepares a consolidated account of the Central (Civil) transactions as a whole. A copy of the monthly account (Civil) is forwarded by him to the Central Government in the Budget Division of the Ministry of Finance.
13. The cash balance of the Central Government (Civil) in the books of the Controller General of Accounts at the close of each month, is reconciled with the statements of closing cash balance received from the Central Accounts Section of the Reserve Bank, Nagpur.
14. Each Principal Accounts Officer maintains a ledger for Debt, Deposit, Suspense and Remittance Heads of Accounts i.e. heads, balances in respect of which are carried forward from year to year. It is an important function of the Principal Accounts Office to review these balances periodically, to see how far they represent moneys due to or by Government and whether they are supported by details in the subsidiary registers known as broad sheets.

(Authority : Introduction to Indian Government Audit and Accounts (fifth edition) issued by the C.A.G. of India.

APPENDIX IV
(See Chapter V, Rule 52)

**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 I
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.
- (3) Are the rules in Rules 99 and 100 regarding cheques cancelled and renewed properly observed?
- (4) See whether cheques are irregularly deposited in the cash chest at the close of the year. (See Note 2 under rule 110).
- (5) See that the limits on drawing of cheques laid by the Divisional Officer are regularly observed. (See rule 86).

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 from 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) Are there any cases where work establishment acquittance rolls or muster rolls (if permitted by the Government in exceptional cases) etc., passed for payment by the Sub-Divisional Officer are generally paid from permanent imprest instead of from temporary advances given after drawal of establishment bill from the treasury and if so, what are the reasons?

- (5) 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.
- (6) Is proper sanction obtained to the grant, increase or decrease of an imprest? Verify receipt of the imprest holders.

III-SUBSIDIARY REGISTER OF UNDISBURSEMENT OF PAY AND ALLOWANCES

Examine and check the subsidiary Register of undisbursed Pay and Allowances maintained under Rule 663. Also count the balance if any, in hand, to see that it agrees with the balance shown in register. Also see that the undisbursed amounts are not retained for more than three months.

IV-MUSTER ROLLS (if permitted by the Government in exceptional cases)

- (1) Are labourers paid without delay and payments made and attested by the officer of the highest standing available ?
- (2) The number of labourers charged in the muster rolls should, in a few cases be compared with the number as shown in the labour reports.
- (3) See that the names of monthly paid members of work establishment are not included in the muster rolls.
- (4) What is the practice prevailing in the sub-division regarding payment of unpaid wages to labourers ? Are details of unpaid wages readily available and are the instructions in rule 406 (e) and (f) carefully observed? Are there any longstanding items and if so, what action has been taken by the Sub-Divisional Officer for their clearance ?
- (5) Whether the instructions regarding ban on further appointment of W.C./daily labour, and drawal of salary and allowances of W.C. staff and office expenses through Treasuries (and not by cheques) being observed ?
- (6) See that the end of every month, cost of direct labour initially charged to establishment heads is transferred to specific works, where they have been actually employed.

V - MEASUREMENT BOOKS

- (1) Trace payments relating to petty vouchers into the books.
- (2) Are dates of measurements invariably recorded in Measurement Books, measurements crossed off as soon as bills are passed for payment and voucher numbers noted and pay order signed by the Disbursing Officer soon after 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 into.
- (8) See that each Measurement Book 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 payment. Delays in returning them should be objected to.
- (10) See whether norms of check measurements for various types of works prescribed by competent authority are being complied with.

VI - 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, it may be seen that the rates allowed are not in excess of those provided for in the system and 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.

VII - 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 requirements of performance guarantee, security deposits are complied with.

VIII - 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 upto date.

IX - 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.

X - REGISTER OF SANCTIONED ESTIMATES

Is a register of sanctioned estimates maintained and is it posted upto date quoting authority for sanction ?

XI - INDENTS FOR STORES

- (1) Are the Stores Purchase Rules strictly followed in purchasing stores ? (See part II of GF&AR)
- (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 ?

XII - WORKS CHARGED ESTABLISHMENT

(Where ever specifically permitted by Government)

- (1) Is a register of unpaid wages of Work Charged establishment maintained (rule 438). Are the entries attested by the Sub-Divisional Officer, and are notes of payments subsequently made recorded against the original entries and attested by the Sub-Divisional Officer?
- (2) Note long standing arrears and action taken by the Sub-Divisional Officer for their clearance.
- (3) Whether the instructions regarding ban on further appointment of Work charged/daily labour, and drawal of salary and allowances of W.C. Staff and office expenses through Treasuries (and not by cheques) being observed ?

XIII - 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 704). 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 ?

XIV - 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 to 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 exceed prescribed percentage of works outlay and obtain an explanation as to the reasonableness of the extra expenditure.

APPENDIX V

(Referred to in Rules 212, 402, 657)

**RULES FOR DISTRIBUTION OF COMBINED PUBLIC WORKS
ESTABLISHMENT AND 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 effected 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 centage 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 : For classification of the charges for Tools and Plant of a Special Officer see Rule 697, and for 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, wages and allowances of erstwhile work-charged establishment/Muster roll/Task 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. 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 prepared/sanctioned excluding cost of direct labour and wages of such workmen are budgeted for and booked under "Wages". However, see decision below P.W.F.&A.Rule 406(b).

3. As an exception to the Rule 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 the Rule 4 above.

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 or 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 the percentage 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. ¹[(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 rule.
 - (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,

1. Substituted by Order dated 5.10.2021 (Circular No. 84/2021) for - "(a) The percentages are fixed and levied separately for Establishment and Tools & Plant charges and readjusted once in every three years by the Government in consultation with the Accountant General. The rates being based on the average cost (per 100 rupees of outlay on works) in the State during previous three years."

as if a uniform rate as determined under this rule 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 Rule 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 repairs 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 credited to the Major Head "0059-Public 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"/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.

¹[(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 rule 590 of this Volume.

10. The percentage referred to in para 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 rule, 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 percent 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) rule 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, but such recoveries should not be so credited except in the cases referred to in para 1 above.

1.Added vide FD Order No.F.2(4)FD/PWF&AR/99 Part-II dated 3.6.2016.

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 treasury 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 rule 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

(i) Works done occasionally for Railways, Defence Department, Postal, Tele-communication Department and Archaeological Department.	the work shall be levied on Central Works as mentioned in the margin 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 rule 5 (iv) of Statement E of Appendix II.
(ii) Works carried out as by standing arrangement for the following authorities : (a) Central Government, (b) Postal, (c) Tele-communication Department, (d) Archaeological, and (e) Defence	
15. Finally, an additional charge of 1 percent, to cover the cost of Audit and Accounts establishment, should be levied on works done for Railways, Defence Departments, Postal and Tele-communication 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 Rule 402 of this volume. 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

ACCOUNTING OF STORES IN A CENTRAL STORES DIVISION

I. General

1. The Special Set of Rules 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.
2. All the Rules, procedures, delegation of powers, applicable to acquisition, safe custody and disposal of stores as mentioned in Chapter VIII 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. 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. 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 weightment 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. 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 Store-Keeper 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 be brought on form RPWA-13 (C.S.) 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 store keeper 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 be printed on them.

Note-2 The instructions regarding the making of entries in the Measurement Books (vide rule 412) 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 rule, 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, vide para 13 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 date 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. 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 quintuplicate by carbon process, the description of stores etc., being filled in with reference to the Priced Stores

Vocabulary, referred to in rule 3. A record of the stores indented should be simultaneously kept in the register of Indents, Form RPWA 7A (C.S.). 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.

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 rule 442).

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 done departmentally 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 27) 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-in-charge 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 Rule 448.

(c) Bin Cards

10. 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.

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 Rule 404 and 415 to 429 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 in Appendix XII.
15. Procurement of Stores on DGS&D Rate Contracts :
 - (1) As per latest procedure introduced by the Govt. of India vide Office Memorandum No. F. 22 (39), E-II(A)94, dated 5th December, 1994, State Governments (Direct Demanding Officers) will place orders on the Rate Contract holders of DGS&D, directly, and payments will also be made by them directly.
 - (2) DGS&D will be free to place adhoc contracts on behalf of State Government, if the State Government so desire, subject to the payments being made directly by State Governments.
 - (3) For any relaxation sought by a State Government approval of the Department of Expenditure (Ministry of Finance, G.O.I.) will be required.

Note : It is important to mention designation of the Direct Demanding Officer of the State Government, in the column meant for "Payment Authority" in the prescribed form of placing the Indent on the DGS&D Rate Contract holder.

(b) Recoveries for Stock Issued

(i) Issue Rates

16. 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 and the cost of carriage, etc. for the storage charges as defined in Rule 11 (53).

Issue rates of cement, steel or any other item in the contracts should not be less than the market rates of these commodities irrespective of the issue rate of the Central Stores. The credit due to less issue rate of the Central Stores will automatically go to the work and may be considered for the purposes of estimating the cost of the work before accepting the tender vis-a-vis the provisions in the estimate. In case there is substantial difference between the rates prescribed in the tenders for materials stipulated for issue by the department, and the rates for such items, on which the estimated cost put to tender is based, the tendered cost quoted by the contractor will be comparatively higher resulting in increased percentage quoted by the contractor in "Tender for works". In order to eliminate this anomaly, estimated cost put to tender should be correspondingly increased by the amount equal to the cost of material stipulated for issue at the difference in rates of issue and the rates adopted in the estimate, so that the tender cost does not result in higher percentage in the "Tender for Works".

Note-1 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 sub-division.

Note-2 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.

17. 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 -1 In the case of controlled articles, the Issue Rate should be revised whenever there is a change in the controlled price.

18. 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 :

- (a) Issues to contractors and sales shall be made at market rates, but see rules 446 and 447.

(b) Issues to other divisions and departments may be made at revised issue rate.

(ii) Storage Charges

19. A storage rate is fixed annually for each Division or Sub-division on the principle that the total estimated annual expenditure (See Rule 11(53)) 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 rule 16. 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 rule 31 of this Appendix.

(iii) Handling and Other Incidental Charges

20. 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 rule and added to issue rate.
21. (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 cash 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 Rule 14 and 15. 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 under Rule 146, 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

22. 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 Rule 554) and also for the completion and closing of the Priced Stores Ledger.

23. 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 Head "Cash Settlement Suspense Account" or 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.
24. Carriage and other incidental charges should be debited to Stock only when they are incurred in connection with the general stock requirement. See also Rule 527.
25. 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 733.

(v) Monthly Summaries of Stock Receipts and Issues

26. 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 28).

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 22 of this Appendix and the Rule 733.

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 of 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 11 (64).

(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 and 9. 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 26.

(vii) Adjustment of Profit & Loss on Stock

31. 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. The following detailed Procedure, prescribed in this behalf will be observed.

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).

If, as a result of the review contemplated in para 1 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.

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.

The review contemplated above, should be done in case of all the articles in Store at the end of each year.

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 rule 18 of this Appendix. 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.

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 Rules 190 to 197 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; or

- (ii) Who is not conversant with the classification, nomenclature and technique of the particular classes of stores to be verified.

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.

- (b) The result of all verifications of stock (vide Rule 194) 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 120. 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 :
- (i) When quantities are found excess or short, either as the result of Stock-Taking or other wise vide Rules 144 and 195.
 - (ii) When issue rates have to be raised or lowered, vide para 17.
 - (iii) When stores of any description become unserviceable (vide Rule 127) and have therefore to be removed from stock.
37. These corrections should be effected in the following manner :
- 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. These entries must be made as soon as differences in quantities come to notice, 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 Rule 233 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, in 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 sub-division in accordance with the following rules.

Note: The rules 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 "Machinery and 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 (C.S.) (para 43) 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 Rule 204) 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 Rule 204 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 (C.S.).

(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 Rule 204.

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 Rule 204) 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 for Tools and Plant received from suppliers and other sources should be

made generally in the manner prescribed for stock receipts in paras 13 to 15. But when the Mathematical Instrument Limited is unable to supply and instruments indented for are arranged for their purchase, the supplier's bill will, if that Company so desires, be paid by a Bank Draft.

IV. Recoveries

(a) For use of Machinery & Equipments

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 Rule 204), 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 Rules 211, 546, 587, 588 & 589.

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 charge 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 XX. The necessary monetary settlement or adjustment will be effected by the Divisional Office.
52. The foregoing rules regarding the adjustment or transfer of the cost of Tools and Plant apply equally to Special Tools and Plant (Rule 202), the cost of which was charged to a work or project provided :
- (1) That the articles are actually disposed off by sale, or transferred on a valuation, to another department or Government.

- (2) 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. The Rule 194 regarding verification of stock applies also to verification of Tools and Plant 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 Rule 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 Rule 218, 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 of 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 RPWA 18.

VI. General

For all other matters concerning stores accounts not mentioned in this Appendix, the provisions of chapter VIII -Stores will apply to the transactions in a Central Stores Division, as well.

APPENDIX VII

(See Chapter XII, Rule 323)

Rules for the execution of work on "Work Orders"

1. These rules apply only to all contracts not exceeding the sum of Rs. 30,000 which cannot be completed and settled up 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 kilometres of the headquarters of a district where it is possible to call for tenders as laid down in rule 331 to 337 of Public Works Financial & Accounts Rules, 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).
4. Special attention is also invited to the first section of rule 340 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 VIIA

(See Rule 306A)

Procedure for Award of Consultancy Contracts

The following procedure shall be followed for award of private consultancy contracts:

- (1) **The term consultants** includes 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 the 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 interests 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 assets.
- (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 finalised, 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 any thing 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,
- (b) The department will declare a consultant ineligible, 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 Consultants (ITC),
 - (c) TOR,
 - (d) Proposed contract
- (vii) Receipt of proposals.
- (viii) Evaluation of technical proposals.
- (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 can not 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 define clearly 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 alongwith 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 out puts (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 equipments 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 to 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 (LOI)** : 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 (ITC)**: 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 dead line. 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 a 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 bid. After evaluating technical bid, each responsive proposal will be attributed a technical score (S_t). Similarly, lowest financial proposal (F_m) will be given a financial score (S_f) of 100 points. The financial score of the other proposals will be computed as under :

$$S_f = 100 F_m / F$$

(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.

$$S = S_t \times Q\% + S_f \times C\%$$

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 in regard to 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 T.O.R., Key Personnel, Deployment of Personnel, Man-months and their remuneration, overheads, reimburseables 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 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 reimburseables 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 timing of which can not 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 for 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 tenders, (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 @ ½% 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 information 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; and (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 can not 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 associations 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 assignments.

(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 VIII

(See Rule 761)

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 division(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 to 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)

APPENDIX IX

(See Rules 381 to 397)

Accounting Procedures for adjustment of Inter-Governmental transactions connected with general or specific schemes of Public Works, Payment of supplies on DGS&D Rate Contracts and Railway Credit Notes for goods freight.

Part-I National Highways

1. 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.
2. The expenditure (including cost of workcharged staff, regular etc.) incurred by the State P.W. Division on construction and maintenance of National Highways against the State balances will be charged to the Head "8658-Suspense Account-PAO Suspense-Items adjustable by P.A.O. (N.H.), MOST" and exhibited in the monthly account of the Division accordingly, which will appear under the same Suspense Head in the compiled Account of the State. Agency charges @ 9% will also be levied in addition, as agreed with the GOI.
3. After receipt of monthly compiled Accounts from the P.W.Divisions and final consolidation, the Accountant General will send to the Pay & Accounts Officer (National Highways) concerned of Ministry of Surface Transport, a monthly statement of receipts (if any) and expenditure on National Highways with the following supporting records :
 - (i) Form 62 - Schedule Docket of percentage recoveries,
 - (ii) Form 64 - Schedule of Works Expenditure accompanied by Schedule dockets and vouchers as provided in rule 742.
 - (iii) Form 74 - Classified Abstract of expenditure separately for Major Heads "3054-Roads and Bridges" and "5054-Capital Outlay on Roads and Bridges".
4. On receipt of monthly statements of receipts and expenditure, the Pay & Accounts Officer (National Highways) will reimburse the expenditure to the State Accountant General by Cheque/Demand Draft after exercising required checks, and to the extent of budget allotment, workwise or lump-sum, as indicated to the Pay & Accounts Officer (National Highways) by the Ministry of Surface Transport in the case of Construction Works, and by the Chief Engineer (Roads) in the case of maintenance of National Highways.

5. The amount outstanding in the books of the Accountant General under this head "8658-Suspense Account - Pay & Accounts Officer (National Highways). Suspense I.A. Pay & Accounts Officer (National Highways) MOST will be cleared by the Accountant General on receipt of Cheque/Demand Draft from Pay & Accounts Officer (National Highways).

(Authority : C. & A.G. of India's letter No.402 AC/192-71 dated 19.3.1977, addressed to all Accountant General).

6. It is important duty of the departmental officers to ensure 100% speedy reimbursement of funds so as to avoid blocking of State resources.

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-imburement 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-imburement 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.& other Roads-IV-

Roads of Central Road Fund (1) 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 be incorporated as such in the monthly Account of the Division and the State Account.
2. An account with supporting vouchers will be sent by the Accountant General, to the Pay & Accounts Officer (C.P.W.D.) concerned for re-imburement.
3. On receipt of the claim, the Pay & Accounts Officer 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 be 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.)".

III 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 General 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 alongwith a challan, showing 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).

Part III 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 this 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 7C 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 & IIIA (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 Deptt.

(Items Adjustable by P.A.O. of the Ministry or Department of Govt. of India concerned).

(Authority : Same as for Part III & IIIA)

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)

V - 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. - 0.02-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 Govt. of India, and Accounting Procedure laid down by the Ministry of Finance, Department of Expenditure vide O.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. 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 P.W.F.&A.R.
3. 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

1. Expenditure is incurred by P.W.D./PHED/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./PHED/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 PWD/PHED/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-01-Gang Canal (iii) Contribution payable to Govt. of Punjab."

(Authority : Rule 635 of P.W.F. & A.R.)

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 Madhaya 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 642 Chapter XX of P.W.F. & A.R. and Para 5.1 of Account code for Accountants General)

Part X - Accounting Procedure for execution of Centrally Sponsored Accelerated Rural Water Supply Program

1. Expenditure is incurred by the PHED Divisions on administratively and technically approved schemes, against the budget appropriation made in the State Budget under the Head "4215-Capital Outlay on Water Supply & Sanitation-102-Rural Water Supply Accelerated Rural Water Program."
 - I. General
 - II. Desert areas
2. Funds are released by the Central Government periodically after receiving physical and financial progress reports, which on sanction by the President of India are received through the Central Accounts Section of the Reserve Bank of India and credited by the Accountant General under the Head "1601-Grants-in-Aid from Central Government-103-Grants for Centrally sponsored Schemes-800-Other Grants (ii) C.S.S.".
3. So far as the State P.W./P.H.E.D. Divisions are concerned, normal accounting procedure as applicable to State Works applies to these works. Of course, at the end of the year, audit certificate of the Accountant General for the actual expenditure booked under the scheme has to be submitted to the Ministry of Urban Development (Public Health Engineering Division).

Part XI - Accounting Procedure for Payment of cost of supplies obtained through the Director General of Supplies & Disposals

1. State Government are authorised to place order directly and make payments directly on suppliers who are Rate Contract holders of D.G.S. & D. vide Government of India's Office Memorandum No. F.22 (39) E-II (A)94 dated 5th December, 1994.

Accordingly, Divisional Officers are to follow the same Accounting Procedure for payment as for any other supplier, with the precaution that on the column meant for "Payment Authority" in the prescribed form of Indent on D.G.S. & D. Rate Contract Holder, the name of Division which is to make the payment must be mentioned otherwise, the Controller of Accounts (Supply) will be deemed to be the "Payment Authority" which may result in affecting the cash balances of the Government of India.

2. In existing cases, where the "Payment Authority" is the Controller of Accounts (Supply)/DGS&D, the earlier procedure of responding through the Remittance Head "8672-Cash Remittances - Public Works Remittances - III(b) Items Adjustable by Public Works" will continue, till the outstandings are finally cleared to enable the Accountant General to pair up the balances in his broad sheets.
3. D.G.S.& D. will be free to place adhoc contracts on behalf of State Governments, if the State Government so desire, subject to the payments being made directly by State Government.

**Part XII - 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, alongwith the statement in duplicate. The Station Master shall return one copy of the statement duly enfacd 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.

(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.II/79 dated 19.1.87)

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 be, in the Divisional accounts as per normal rules.

Part XIII - Special Accounting Procedure for Churu Water Supply Scheme executed with the assistance from K.F.W. Organization of the Federal Republic of Germany

1. The Loan & Financial Agreement, and the Project Agreement for the above Scheme provide for a total Project estimated to cost Rs. 253 crores (140.6 Million Dm; 1 Dm = Rs. 18) out of which, the Govt. of Rajasthan would contribute about 25%. The balance amount is to come from the K.F.W. partly in the form of loan and partly in the form of contribution (Grant). The Project is to be completed by December 30, 2000.
2. Two funds viz. Project Management Cell Fund and Community Participation Unit Fund are to be established. The Project Management Cell Fund, through which the main project of Churu Water Supply Scheme is to be financed, will start with K.F.W.'s initial deposit of Rs. 5 crores, while the Community Participation Unit Fund, with a deposit Rs. 1.5 crore, which will be replenished following the prescribed procedure for withdrawal of proceeds of the Loans/Contribution.
3. Government of Rajasthan has opened a Personal Ledger Account of Project Management Cell Fund under the head "8235-General and other Reserve Funds-200-Other Funds-II-Amount received from the K.F.W. Germany for Water Supply Scheme, P.M.C. Churu", to which the funds received from K.F.W. from time to time will be initially credited.

4. The Project Management Cell Divisions of the Public Health Engineering Department Rajasthan will incur expenditure in the normal course/system as laid down in the P.W.F. & A.R. on approved Schemes, after proper administrative and technical sanctions, against budget appropriation made in the State Budget under the normal head of accounts, viz, "4215-Capital Outlay on Water Supply & Sanitation-01-Water Supply-102-Rural Water Supply, (iv) Water Supply Scheme with the assistance of K.F.W. of Germany through the agency of Chief Engineer Project Management Cell Churu.
5. At the close of every month, expenditure incurred on the Scheme will be debited to the Head "8235-General and other Reserve Fund-200-Other Funds-II-Amount received from K.F.W. Germany for Water Supply Scheme-PMC-Churu" and shown as Deduct Entry below the expenditure Head "4215-Capital Outlay on Water Supply, and Sanitation-01-Water Supply-102-Rural Water Supply (iv) Water Supply Scheme with the assistance of K.F.W. of Germany-through the agency of the Chief Engineer, Project Management Cell, Churu-Deduct Amount received from the Reserve Fund".

Part XIV - Settlement of Inter-Divisional, Inter-Departmental and Inter-Governmental Transactions relating to Indira Gandhi Nahar Project

Provisions of the Memorandum of Accounting Procedure for Indira Gandhi Nahar Project will apply.

Part XV - Accounting Procedure for settlement of deduction 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 paid by Divisional Officers of all Engineering Departments 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.

APPENDIX X
(See Chapter XIX, Rule 625)

Account Rules relating to Watercourses

1. As a general rule, water courses of Irrigation, etc., projects are not constructed by Government as integral part of the projects, the liability of the State being confined to the provision of the main canal and of such branches and major and minor distributaries, as may be decided upon by competent authority from time to time. Under the ordinary arrangements in force in the several States, persons desiring to use the water of a canal are required either to make their own arrangements for the construction of the necessary watercourses or to bear the charges that may be incurred by the department in constructing them on their behalf. This liability of the cultivators, or other persons benefiting by canal irrigation, extends also to work of improvements and repair to watercourses and to construction and repair of bridges, culverts or other works that may be required for the passage of the water of such watercourses across any public road, drainage, channel etc. In the general interest of the cultivators, especially when a canal project, or an integral part of it is launched in a new locality and it is desired to afford special facilities to the cultivators, with a view to the more rapid development of irrigation, it is sometimes decided by Government to lay out and construct, at the cost of Government in the first instance, the entire system of the main water courses required for a project or a substantial section of it, at the outset. When this course is adopted, a scheme is simultaneously devised for effecting recovery, in a number of years, of the additional burden thus thrown on the State finances. As no separate account can be kept satisfactorily of the liabilities of each individual person benefited, usually the recovery takes the form of a general enhancement of the water rates or the imposition of a special average rate. The amount, which it is usually sought, under such a scheme, to recover in the aggregate, is the initial capital cost of the works (including such cost of maintenance during construction, as may be charged to the Capital account) plus the usual percentage charges referred to in Appendix-V, plus the interest calculated at a rate fixed by the Government. In some cases, where an entire system of watercourses has been constructed by Government and the particular circumstances of the tract have rendered such a course desirable, the whole or a portion of the cost of construction be charged finally to the account of the project concerned, or the charge on account of interest waived.
2. It will thus be seen that works outlay on watercourses, which may be incurred by Public Works Officers, falls under the following distinct categories :
 - (i) Recoverable from individual cultivators concerned in lump sums equivalent to the charges incurred on behalf of each.
 - (ii) Recoverable by a general levy, whether for specified or indefinite period,

- (a) When the actual recoveries are required to be set off against the outlay,
- (b) When the actual recoveries are not to be set off against the outlay.
- (iii) Borne finally by Government.

Works of the first class are styled "Takavi works" and the account rules relating to them are given in Chapter XIX. This Appendix deals only with works of the other two classes.

3. In respect of sanctions to estimates, etc, all works in connection with watercourses are treated like other works of the irrigation, etc. project concerned, the expenditure being booked finally under the appropriate Detailed Head subordinate to the Head "Watercourses". After a work has been constructed, the cost of maintenance and repairs is, in all cases, borne by the cultivators concerned.
4. Recoveries actually made under clause (ii) of paragraph 2 should be shown in the accounts:
 - (a) as receipts on the Capital account of the project, if the levy takes the form of a lump sum recovery of cost in one or more years, or
 - (b) as revenue receipts of the project, if the levy takes the form of an enhancement of revenue, the exact classification being determined by the form in which the recoveries are made.
5. In cases falling under clause (ii) (a) of paragraph 2, the Accountant General, with a view to watch the progress of the recoveries, will maintain a suitable proforma account without disturbing the booked accounts of receipts and expenditure, the form of the account being determined in consultation with the Government. It will ordinarily be found sufficient to keep an account merely in respect of the works outlay, the annual recoveries being distributed ratably, as between works, interest etc. on a fixed basis determined once for all.

APPENDIX XI

(RPWA-100)

(See Rule 322 & Note 1 below Rule 331)

GOVERNMENT OF RAJASTHAN

OFFICE OF THE.....DEPARTMENT.....

NOTICE INVITING TENDERS FOR WORKS

1. Tenders are hereby invited on behalf of the Governor of Rajasthan for the works offrom 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 of Rajasthan Works of which cost exceeds Rs. 1.5 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 tender 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 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.

- ¹[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 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.

1. Substituted by Order No.F.2(4)FD/Exp.III/99 dated 23.3.2001(Circular No. 12/2001) with immediate effect for - "7.The contractor, whose tender is accepted, will be required, at the time of execution of agreement, to furnish Performance Guarantee for 5% of the tendered amount, as security for the due fulfilment of his contract. However, a contractor registered in class *[xxx] "D" may apply in prescribed form (RPWA 114), if he desires so, for deducting the amount of Performance Guarantee from First Running Account Bill, as laid down in clause 1 of conditions of contract. The Earnest Money, lodged by the contractor, if any, at the time of tendering, will be adjusted towards security deposit. The remaining security deposit may be furnished in the form of Bank Guarantee or in any other approved form of security in lumpsum, or the contractor may choose to allow deduction from the Running Account Bills to be made on account of the gross work done."

*Deleted words ["C" or] by Circular No.9/2001 dated 19.3.2021.

11. The tenders for works shall remain open for acceptance for the period as given below from the date of opening of ¹[Potential assessment bid/post-qualification bid/pre-qualification bid, where 2 envelopment system is followed, otherwise from the date of opening of financial bid:]

² [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 Department	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 the 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 ³[xxx] 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 ⁴[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.

.....
1. Substituted by Order No.F.2(4)FD/Exp.III/99 dated 19.3.2001 (Circular No. 6/2001) with immediate effect for - "financial bid".

2. Substituted by Order No.F.2(4)FD/Exp.III/99 dated 19.3.2001 (Circular No. 6/2001) with immediate effect for -

1.	For tenders to be accepted by Executive Engineer	30 days
2.	For tenders to be accepted by Superintending Engineer	45 days
3.	For tenders to be accepted by Additional Chief Engineer/ Chief Engineer	60 days
4.	For tenders to be accepted by Administrative Department/Board	75 days

Note : Communication of acceptance of tender shall also be within the above limits.

3. Deleted words "and fails to furnish performance guarantee" by Order No.F.2(4)FD/Exp.III/99 dated 23.3.2001(Circular No. 12/2001) with immediate effect.
4. Deleted words "/Performance Guarantee" by Order No.F.2(4)FD/Exp.III/99 dated 23.3.2001(Circular No. 12/2001) with immediate effect.

- ¹[14. The tender should be accompanied with Sales Tax Clearance Certificates from the concerned departmental authorities, without which the tenders may not be entertained.]
- ²[15. The whole work may be split up between two or more contractors or accepted in part and not in entirety if considered expedient.]
- ³[16. If the contractor does not submit performance guarantee within 10 days from the date of communication 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

-
1. Substituted by Order No.F.2(4)FD/Exp.III/99 dated 1.11.2003(Circular No. 18/2003) with immediate effect for -
- "14. The tender should be accompanied with Income Tax and Sales Tax Clearance Certificates from the concerned departmental authorities, without which the tenders may not be entertained."
2. Existing Rules 15 to 17 deleted and Rule 18 re-numbered as Rule 15 by Order No.F.2(4)FD/Exp.III/99 dated 19.3.2001 (Circular No. 6/2001) with immediate effect.
- "15. The estimate of the work has been sanctioned by.....(name of the authority) bearing registered No.....
16. It is certified that land for the work has been acquired, alignment has been approved and design/drawing are enclosed.
17. The estimate percentage of Labour/Material/Bitumen/Diesel and Petroleum component for this work are as under :
- (a) Labour.....Percent
- (b) Mateiral.....Percent
- (c) Bitumen.....Percent
- (d) Diesel & Petrol.....Percent
- Total.....100%."
3. Added by Order No.F.2(4)FD/Exp.III/99 dated 19.3.2001 (Circular No. 6/2001) with immediate effect.

APPENDIX XI (continued)

**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 ¹[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 drawings 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 the 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 work, to which they refer, written outside the envelope.

1. Deleted words "Performance Guarantee and/or" by Order No.F.2(4)FD/Exp.III/99 dated 23.3.2001(Circular No. 12/2001) with immediate effect.

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, a 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.
- ¹[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.

1. Substituted by Order No.F.2(4)FD/Exp.III/99 dated 19. .3.2001 (Circular No. 6/2001) with immediate effect for - *"If on check, there are differences between the rate quoted by the Contractor in words and figures, or in the amount worked out by him, the following procedure shall be followed :-"*

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 initialed. 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 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 overwritings, 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 score.
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 ¹[xxxx] and other action under agreement.

1. Deleted words "/Performance Guarantee" by Order No.F.2(4)FD/Exp.III/99 dated 23.3.2001(Circular No. 12/2001) with immediate effect.

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 enlistment 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 conditions so far as applicable. I/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) ¹[xxxx] Security Deposit :
- ²[i] 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.

1. Deleted words "Performance Guarantee &" by Order No.F.2(4)FD/Exp.III/99 dated 23.3.2001(Circular No. 12/2001) with immediate effect.

2. Substituted by Order No.F.2(4)FD/Exp.III/99 dated 23.3.2001(Circular No. 12/2001) with immediate effect for -

"(i) **Performance Guarantee @5% (to be furnished after acceptance of tender) (Form RPWA 88)** : Performance Guarantee @ 5% in the form of cash or bank guarantee or any other approved form of security as per Rule 595 of P.W.F.&A.R., to be furnished after acceptance of tender before or at the time of executing agreement of, in the case of contractors of "C" or "D" class, if they apply, by deducting the amount from First Running Account Bill payable to them. In that case, if the contractor does not commence the work, the amount equivalent to performance guarantee shall be forefetable from earnest money, enlistment security deposit and/or any claim of the contractor pending in division."

(ii) Security Deposit @5% in the form of Cash or Bank Guarantee (Form RPWA 88A) or any other approved form of Security as per rule 595, or deductions to be made from Running Account Bills, as per rule 596 (b)."

- (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 fulfill 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 ¹[xxxx].

Signature of Witness
Witness's address & occupation

Signature of Contractor
Address of Contractor

Date :

The above tender is hereby accepted by me on behalf of the Governor of Rajasthan.

Dated the _____ Engineer-in-charge

1. Deleted "or should I/We not furnish Performance Guarantee in Cash or in form of Bank Guarantee at the time of execution of agreement, as specified in the above memorandum in accordance with Clause 1 of the said Conditions of Contract" by Order No.F.2 (4)FD /Exp.III/99 dated 23.3.2001(Circular No. 12/2001) with immediate effect.

CONDITIONS OF CONTRACT

Clause 1 : Security Deposit

¹[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 ²[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 ²[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 ³[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.

1. Substituted by Order No.F.2 (4)FD/Exp.III/99 dated 19.6.2004(Circular No. 21/2004) with immediate effect for -

"The Performance Guarantee for the contract, being 5 percent of contract value, will be obtained from the contractor in cash or in the form of Bank Guarantee of a Nationalised or Scheduled Bank before or at the time of execution of agreement. However, if a contractor or "C" or "D" Class, applied in writing in prescribed form from the application (RPWA 114) the performance guarantee amount may be deducted from first Running Account Bill of the contractor. In that case, if the contractor does not commence the work, the amount equivalent to performance guarantee shall be forfeitable from earnest money, enlistment security deposit and/or any claim of the contractor pending in division. The format of Performance Guarantee would be standard format, as approved by the State Government. Security Deposit, being 5 percent of the contract value may be deposited by the contractor in cash or in the form of Bank Guarantee or in other forms of Security Deposits vide Rule 595 of PWF&AR or he may elect to get this amount deducted from the amount of Running Account Bills payable to him after adjusting Earnest Money. There will be no maximum limit of Security Deposit. The Performance Guarantee should be irrevocable and unconditional and kept in personal custody of the Divisional officer.

However, a contractor may elect to deposit full amount of 5% of security deposit and performance guarantee (total 10%) in the shape of Bank Guarantee or any acceptable 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/Performance Guarantee shall be deducted from the Running Account Bills."

2. Deleted words "Performance Guarantee and/or" by Order No.F.2 (4)FD/Exp.III/99 dated 23.3.2001(Circular No. 12/2001).

3. Deleted words "/Performance Guarantee" by Order No.F.2 (4)FD/Exp.III/99 dated 23.3.2001(Circular No. 12/2001).

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 upto 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 authorised 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 ¹[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 black list 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 1/4th 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 :-

1. Deleted words "Performance Guarantee" by Order No.F.2 (4)FD /Exp.III/99 dated 23.3.2001(Circular No. 12/2001).

Public Works Financial & Accounts Rules Part-II

A.	Time Span of full stipulated period	1/4th (.....days)	1/2th (.....days)	3/4th (.....days)	Full (.....days)
B.	Work to be completed in terms of money	1/8th (Rs.....)	3/8th (Rs.....)	3/4th (Rs.....)	Full (Rs.....)

¹ [C.	Compensation payable by the contractor for delay attributable to contractor at the stage of :	<p>Delay upto one fourth period of the prescribed time span - 2.5% of the work remained unexecuted.</p> <p>Delay exceeding one fourth period but not exceeding half of the prescribed time span. - 5% of the work remained unexecuted.</p> <p>Delay exceeding half of the prescribed but not exceeding three fourth of the time span. - 7.5% of the work remained unexecuted.</p> <p>Delay exceeding three fourth of the prescribed time span.-10% of the work remained unexecuted.</p>
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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 $2.5 \times 15/30 = 1.25\%$ 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.

1. Substituted by Order No.F.2 (4)FD /Exp.III/99 dated 19.3.2001(Circular No. 5/2001) with immediate effect for -

"C	Compensation payable by the contractor for delay at the stage of :	10% of scheduled work remained unexecuted on the last day of (1/4) time span.	10% of Scheduled work remained unexecuted on the last day of (1/2) time span.	10% of Scheduled work remained unexecuted on the last day of (3/4) time span.	10% of Scheduled work remained unexecuted on the last day of contracted full period."
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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 this 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.

¹[Clause 2A: Incentive for early completion: In the event that the Project (cost more than Rs. 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 rights 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 that date,
- (ii) If the Contractor, being a company, shall pass a resolution of the Court shall make an order that the company shall 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,

1. Added by Order No. No.F.2 (4)FD /Exp.III/99-II dated 16.01.2018(Circular No. 66/2018) with immediate effect.

- (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 ¹[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 expenses 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, ²[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

1. Deleted words "and performance guarantee of the contractor" by Order No.F.2 (4)FD /Exp.III/99 dated 23.3.2001(Circular No. 12/2001).

2. Deleted words "Performance Guarantee" by Order No.F.2 (4)FD /Exp.III/99 dated 23.3.2001(Circular No. 12/2001).

on account or with a view to the execution 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 with standing, 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 therefor, 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 5A: 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, all scaffolding, surplus materials and rubbish and cleared off the dirt from all 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 is 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 alongwith 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 therefor, 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 unskillful 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 7A : 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 case final bill should be left unpaid after 9 months from the receipt of registered notice regarding completion of work. The contractor shall submit a memorandum of the disputed items alongwith 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, then in any such event, the measurements taken 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.

¹[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 : Bills to be on printed forms

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 9A : 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 (ii) his own acceptance of the correctness of

¹. Added by Order No.F.2(4)FD/Exp.III/99 dated 14.8.2002 (Circular No.15/2002) with immediate effect.

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 on 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 10B *ibid*. 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 10A : 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 person(s) to remove the same without being answerable or accountable for any loss or 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 born by the Contractor.

Clause 10B : 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 10C : 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 so as to bring them at par with market rate.

Clause 11: Works to be executed in accordance with Specifications, Drawings, Orders etc.

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 every 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, the 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 can not 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 bears 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 can not 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 12A.

For the purpose of operation of clause 12 (v) the following works shall be treated as work relating to foundations :

- (a) For buildings, compound wall plinth level or 1.2 meters (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 determine 1.2 meters above the average ground level or bed level.
- (d) For roads, all items of excavation and filling including treatment of sub base and soling work.
- (e) For water supply lines, sewer lines under ground 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 storm 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 bonafide 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 chares, 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 unskillful 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 consent 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 in 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 time 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 may 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 sufficient 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 make any composition with his creditors, or attempt so to do, or if any bribe, gratuity, gifts, 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 ensue 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 any partnership agreement where under the partnership firm would have the right to carry out 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 hereof, 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.

¹[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 followings:-

- (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.

1. Substituted by Order dated 2.11.2011(Circular No. 48/2011) for -

"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 followings:-

- (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 one month 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."

* Substituted by Order No.F.2 (4)FD /Exp.III/99 dated 30.11.1999 (Cir. No.2/99) for "Finance Secretary or his nominee, not below the rank of Deputy Secretary" and again order dated 30.11.1999 withdrawn vide (Circular No. 19/2004).

- (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.]

¹[विवाद जिसको निस्तारण हेतु स्टेपिंग कमेटी के समक्ष रखा जाना है, new work process (online) के अन्तर्गत अधिशाषी अभियंता के द्वारा कार्य की प्रगति एवं बिल के सत्यापन की दिनांक से 90 दिवस की समय सीमा में इंजिनियर इंचार्ज के समक्ष प्रस्तुत किया जा सकता है।]

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 therefrom 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 else-where. 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.

1. Added by Order No.F.3(2)FD/GF&AR/2020 dated 13.09.2021.

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 1, 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 some thing either in subject or context, repugnant to such construction, be construed 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 can not 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 accepted 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 specifications. 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, whether applied to net or gross amount of bills

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 (1) 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.

¹[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 stone work 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.

1. Added. vide Circular No. 46/2010 dated 28.5.2010 and substituted vide Circular No. 47/2010 dated 27.7.2010 for - "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."

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 36 D:

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.

¹[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:-

1. Added by Order No.F.3(2)FD/GF&AR/2020 dated 7.1.2021 (PWF&AR 81/2021).

- (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 alongwith the final bill.
- (b) **Supplies of material** : As per provisions of the G.F.& A.R.
- (c) **Ordinary repairs** : 3 months after completion of the work provided the final bill has been paid.
- ¹[(d) **Original works/special repairs works** : Security 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.]
- ²[(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 there after 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 laboures engaged by him on the works as revised from time to time by the Government, but the Government shall not be liable to pay any thing 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.

1. Sub.by Order No.F.2(4)FD/PWFAR/99 Pt.II, dated 15.9.2009 (Circular No. 43/2009) with immediate effect for - "(d) **Original works/special repairs works** : Six months after completion except in case of works, such as building works, bridge works, cross drainage works, Dams, Canals, water supply and sewerage schemes (except where provided otherwise in any specified case) etc., the Performance Guarantee/Security Deposit will be refunded 6 months after completion or expiry of one full rainy season, or after expiry of defect liability period, whichever is later, provided the final bill has been paid."

2. Added by Order No.F.2(4)FD/PWFAR/99 Pt.II, dated 15.9.2009 (Circular No. 43/2009) with immediate effect.

- (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-fulfillment 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 Relative 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 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 grand children, 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.

¹[Clause 45 : Price Variation Clause

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

1. Substituted by Order No.F.2 (4)FD /Exp.III/99 dated 13.7.2006 (Cir. No.26/2006) for - "If, during the progress of the contract of value exceeding Rs. 100 lac (accepted tendered amount minus cost of material supplied by the department), and where stipulated completion period is more than 12 months (both the conditions should be fulfilled), the price, of any materials/bitumen/diesel and petrol 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 date of opening of tender or date of negotiations for the work, 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. If negotiated rates have been accepted, prices as on the date of negotiation shall be considered for price adjustment. Similarly, if rates received on the date of opening of tenders have been accepted, then prices on the date of opening of tender shall be considered for price adjustment."

Again amended by Order dated 5.7.2018 (Circular No. 71/2018) for - "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 date of opening of tender or date of negotiations for the work, 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. If negotiated rates have been accepted, prices as on the date of negotiation shall be considered for price adjustment. Similarly, if rates received on the date of opening of tenders have been accepted, then prices on the date of opening of tender shall be considered for price adjustment."

*Substituted by Order No.F.2 (4)FD /PWF&AR/99 Part-II dated 24.10.2008 (Cir. No.38/2008) for - "6 months" wherever appearing in said clause.

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.]

नोट : मूल्य विचलन की गणना हेतु इस क्लॉज 45 में नीचे दिए गए सूत्र (A) से (F) तक तथा क्लॉज 45A में जो सूत्र दिये गये हैं उनमें भी क्लॉज 45 एवं 45A में किये गये उक्त संशोधन अनुसार "last date of submission of bid" को ही आधार तिथि मानते हुए तदनुरूप ही संशोधन समझा जाकर मूल्य विचलन की गणना की जावे।

यह आदेश जारी होने की दिनांक (अर्थात् 5.7.2018) से जो 'बोली आमंत्रित करने वाले नोटिस'(NIB) प्रकाशित किए जाएंगे उन सभी उपापनों पर यह संशोधित प्रावधान लागू होंगे।

इस आदेश दिनांक से पूर्व प्रारंभ हो चुकी बोली/उपापन प्रक्रियाओं एवं अनुबंधों में पूर्व के ही प्रावधान लागू होंगे।

(उपर्युक्त दिया गया नोट दिनांक 5.7.2018 को जारी आदेश PWF&AR -71/2018 का ही भाग है। कृपया उक्त आदेश का वित्त विभाग की वेबसाईट पर अवलोकन करें।)

¹[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

$$V_L = 0.75 \times \frac{P_L}{100} \times R \times \frac{(I_{L1} - I_{L0})}{I_{L0}}$$

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_{L0} = 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_{L1} = 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.

1. Substituted vide Circular No.F.2(4)FD/PWF&AR/99 Part-II dated 24.10.2008 for - "Increase or decrease in the cost of labour/material/bitumen/diesel and petrol shall be calculated quarterly in accordance with the following formula:-"

(B) Material (excluding material supplied by the department).

$$V_M = 0.75 \times \frac{P_M}{100} \times R \times \frac{(L_{M1} - L_{M0})}{L_{M0}}$$

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_{M1} = 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).

¹[(C) Bitumen

$$V_b = 0.85 \times \frac{P_b}{100} \times R \times \frac{(B_i - B_o)}{B_o}$$

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.]

1. Substituted vide Circular No. 38/2008 dated 24.10.2008 for - "(C) Bitumen

$$V_b = 0.75 \times \frac{P_b}{100} \times R \times \frac{(B_i - B_o)}{B_o}$$

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 whole-sale price for bitumen on the day of opening of tenders/negotiation, as published by the Economic Adviser to Govt. of India, Ministry of Industry.

B_i = The average wholesale price Index for bitumen for the quarter under consideration as published weekly by Economic Adviser to Government of India, Ministry of Industry.

P_b = Percentage of bitumen component excluding bitumen supplied by the Department (Specified in the sanctioned estimate of the work."

(D) Petroleum

$$V_f = 0.75 \times \frac{P_f}{100} \times R \times \frac{(F_i - F_o)}{F_o}$$

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_o = 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 whole sale 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.

¹[(E) Cement

$$V_C = 0.75 \times \frac{P_C}{100} \times R \times \frac{(L_{CI} - L_{C0})}{L_{C0}}$$

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_{CI} = The average whole sale 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).

1. Added by Order No.F.2 (4)FD/Exp.III/99 dated 13.7.2006 (Cir. No.26/2006) with immediate effect.

(F) Steel

$$V_S = 0.75 \times \frac{P_S}{100} \times R \times \frac{(L_{S1} - L_{S0})}{L_{S0}}$$

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 whole sale 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 in 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.]

नोट : मूल्य विचलन की गणना हेतु क्लॉज 45 में नीचे दिए गए सूत्र (A) से (F) तक तथा इस क्लॉज 45A में जो सूत्र दिये गये हैं उनमें भी क्लॉज 45 एवं 45A में किये गये उक्त संशोधन अनुसार "last date of submission of bid" को ही आधार तिथि मानते हुए तदनुरूप ही संशोधन समझा जाकर मूल्य विचलन की गणना की जावे।

यह आदेश जारी होने की दिनांक (अर्थात् 5.7.2018) से जो 'बोली आमंत्रित करने वाले नोटिस'(NIB) प्रकाशित किए जाएंगे उन सभी उपापनों पर यह संशोधित प्रावधान लागू होंगे।

इस आदेश दिनांक से पूर्व प्रारंभ हो चुकी बोली/उपापन प्रक्रियाओं एवं अनुबंधों में पूर्व के ही प्रावधान लागू होंगे।

(उपर्युक्त दिया गया नोट दिनांक 5.7.2018 को जारी आदेश PWF&AR -71/2018 का ही भाग है। कृपया उक्त आदेश का वित्त विभाग की वेबसाईट पर अवलोकन करें।)

$$P = \frac{P_0}{100} \left(15 + 55 \frac{MP}{MP_0} + 15 \frac{W_0(D)}{W_0} + 15 \frac{W_0(1)}{W_0} \right)$$

Where :

P = Price payable as adjusted in accordance with the above price variation formula.

P_0 = Price quoted/confirmed.

1. Substituted by Order No.F.2 (4)FD/PWFAR/99-II dated 5.7.2018 (Circular No. 71/2018) for -

"Clause 45A : Price Variation in 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 date of quotation/tender, 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."

MP_O = 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_O = 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 MP_O & W_O 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.

$W_O(D)$ = All 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.

$W_O(1)$ = All 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 & M_O are regularly published by IEEMA in monthly basis 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[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.

1. Substituted by Order No.F.2 (4)FD /Exp.III/99 dated 13.7.2006 (Cir. No.26/2006) with immediate effect for -

- ¹1. The exact percentage of labour/material (excluding materials to be supplied by the department)/bitumen/diesel and petrol component and labour 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 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 |
| Total----- | | 100%" |

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 ¹[Rs.50 lacs] or less, the value of work actually done excluding cost of material supplied by the Department, exceeds ¹[Rs. 50 lacs] and completion period is more than ²[3 months] then escalation would be payable only in respect of value of work in excess over ¹[Rs.50 lacs,] from the date of satisfying both the conditions.
9. Where originally stipulated period is ²[3 months] or less but actual period of execution exceeds beyond ²[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 ¹[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 ²[3 months] but cost does not exceeds more than ¹[Rs. 50 lacs], no escalation is admissible.
13. Similarly, if cost of works increases more than ¹[Rs.50 lacs] but completion period including extended period attributable to government is less than ²[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 ²[3 months] and amount of work ¹[Rs.50 lacs] for admissibility of price escalation are not fulfilled and subsequently 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 ¹[Rs.50 lacs] and in period of work beyond ²[3 months].

1. Substituted by Order No.F.2 (4)FD /Exp.III/99 dated 13.7.2006 (Cir. No.26/2006) with immediate effect for "Rs. 100 lacs".

2. The existing figure & word "12 months" substituted "6 months" by Order No.F.2 (4)FD /Exp.III/99 dated 13.7.2006 (Cir. No.26/2006) and again "6 months" substituted "3 months" vide Circular No. 38/2008 dated 24.10.2008 for "6 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.
- ¹[18. Price variation clause shall be applicable in case of lump sum contracts estimated to more than Rs. 100 crore 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.
20. The amount of price variation in case of lump sum contracts will be made by adding or deducting, as the case may be, from the payments made at the stages of work specified in the contract document.]

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.

1. Condition No. 18 to 20 added by Order No.F.2 (4)FD /Exp.III/99 dated 27.1.2012 (Cir. No.49/2012).

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 matter, 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 upto 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, to 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 10C)

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

Dated Signature of Contractor

Notes :- For filling in the Progress Statement Form

- Columns 2, 3 and 4 must be initialed and dated by the Contractor.
- Column 4 must be initialed and dated by the Chief Engineer or other duly authorised Engineer also.
- 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.
- The date in column 3 must correspond to the period stated in Sub clause (e) of the Memorandum below "Tender for works".
- 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.
- 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 XI

**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.
 - (v) "**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 the 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 fix the wage periods in respect of which the wages shall be 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 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 slips 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 of 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 1 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 installments 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 12 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 ascertained 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 contractors 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 other person authorised by the State Government on his behalf.

14. **Submission of Returns** : The Contractor shall submit periodical returns, as may be specified from time to time.
15. **Amendments** : The State Government may, from time to time, add to or amend these regulations and on any questions as to the application, interpretation or effect of these regulations, the decision of the Labour Commissioner to the Government of Rajasthan or any other person authorized 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. Willful insubordination or disobedience 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 are stocked.
8. Habitual indiscipline.
9. Causing damage work in progress or to property of the Rajasthan P.W.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 work placed.
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 complaints 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 materials will be charged to the contractor			Place of delivery
	Unit	Rs.	NP.	
Doors, with Chowkhatsdo.....do..... Windows with Chowkhatsdo.....do..... Steel Shapesdo.....do..... Bars Mild Steel Sheets plain, G.I.do..... Corrugated G.I. etng, Wire Belts Towerdo..... Locks, Morticedo..... Rim Hinges, Buttdo..... 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 :

Engineer-in-charge

Date :

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 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.

APPENDIX XII
(See Rules 636 and 637)

Detailed procedure to be followed by the P.W. Divisions (within the jurisdiction of the same Accountant General, for the settlement of Inter-divisional transactions by Cheques/Bank Drafts. (The forms mentioned below are those appended to this Appendix)

I - Originating Debits : (In force upto.....)

(1) Action in the Division in which the transaction takes place :

All transactions relating to services rendered or supplies made by the Division, should be classified under the Head "8658-Suspense Account-Cash Settlement Suspense Account". These transactions, as and when they take place (at the end of the month in the case of Stock transactions), should be posted in a "Division wise Register of Transactions Adjusted" under the Head "Cash Settlement Suspense Account" in Form-1. On closing the monthly accounts of the Division, a copy of Part I of Form I (which will have inter-leaved perforated copies to be posted by carbon process) should be sent to the Division concerned supported by all relevant vouchers (except those for work done see Rule 642 (b)) and the receipt of the Cheque/Bank Draft should be watched through the Register referred to above. The Cheque/Bank Draft, when received, should be entered on the receipt side of the cash book of the Division, the entry being classified as Minus Debit to the Head "Cash Settlement Suspense Account" thus clearing the original debit under this head and deposited into Treasuries. In the Divisional Cash Book the remittance of Cheque/Bank Draft into the Treasury will be charged off as a Debit under "P.W.Remittances-I-Remittances into Treasuries."

(2) Action in the responding Division :

Immediately on receipt of the copy of Form I from the originating Division, the responding Division should check that the connected vouchers (except those for work done) have been duly received. The same should, then, be entered in the "Register of Claims Received" in Form 3 and urgent arrangement made to obtain and send the Cheque or Bank Draft with a distinct making "Payment by Book Adjustment only" alongwith a forwarding letter in Form 4. On the cheque being issued, the entry will appear on the payment side of the Divisional Cash Book as Debit to the Head "8658-Suspense Accounts-Material Purchase Settlement Suspense Account (in the case of stores received), thus clearing the original Minus Debit afforded to this head on receipt of the stores by debit to "Stock" or "work" concerned, as the case may be.

It should be ensured that the dispatch of the Cheque/Bank Draft is not delayed beyond ten days of the receipt of the account. For this purpose, the Divisional Officer should arrange to have the detailed verification of the claim completed well within this period. In order to ensure smooth working all around, the Cheque/Bank Draft should

always be for the full amount claimed by the Division. In case where some mistake in calculation etc. is detected in the course of check of the Account or an item clearly pertaining to another Division has been wrongly included in the Account, the Cheque/Bank Draft should be sent for the full amount and the discrepancies should be simultaneously pointed out to the originating Division. Such items should be redebited to the Division concerned by including them in the next monthly account to be sent to the latter alongwith the supporting vouchers, if any.

Note-1 In cases where payments are to be made at a treasury with which the Division is not in account, the settlement should be made by Bank Draft.

Note-2 Since the facility of cash settlement will be available to both the parties to a transaction, the Divisional Officer, to whom the supplies are made or on whose behalf the services are rendered, will make payments only on receipt of a claim from the other Division. In other words, the Divisional Officers will not be responsible for the settlement of both outward and inward claims (i.e. net amount of credit and debit transactions).

(3) Clearance of the balance under Cash Settlement Suspense Account:

The transactions under this "Suspense" Head should be abstracted in part II of the Division-wise Register (Form 1) and the figures of monthly debits and credits agreed with those shown in the monthly Account. At the close of the year, there should normally be no balance under this "Suspense" head. With this object in view, a vigilant watch should be kept over the outstanding towards the close of the year and steps taken to have such transactions settled by the 31st March. The Register should be reviewed by the Divisional Officer monthly with a view to see that the settlements are not unduly delayed.

In order to ensure that the outstanding at the close of the year are reduced to the minimum, the transactions occurring in March may be settled in stages as indicated below :

(a)	Transactions taking place during the period from 1st to 15th March	Claims to be preferred before 20th March
(b)	Transactions taking place during the period from 16th to 23rd March	Claims to be preferred before 25th March

Note : Though the stock accounts are normally closed at the end of the month, the Abstracts of stock Receipts and Issues may be prepared and closed in stages, so as to ensure that the stock transactions pertaining to March are also settled in stages as indicated above.

(4) Review of Registers :

The Division-wise Register of transactions adjusted under the head "Cash Settlement Suspense Account" and the Register of claim Received, should be submitted to the Divisional Officer monthly to enable him to see that

(a) The Registers are properly maintained.

- (b) There are no inward claims outstanding for more than 10 days without sufficient reasons; and
- (c) Prompt action is taken by the office to send the outward claims.

**II. Settlement of Inter-Divisional transactions Consequent on Advance payments
by Cheque/Bank Drafts by Indenting Divisions
(See Rule 637)**

With effect from.....all inter-divisional transactions on account of stores supplied, services rendered or works executed, the system of advance payment by the Indenting Division will be followed subject to the observance of the following procedure.

- (1) The Divisions which want the stores supplied, services to be rendered or works to be executed, after obtaining the proforma invoice for supply of stores/rendering of services, etc. will be required to make advance payment. The expenditure will be debited by the said Division under a new Sub-Head "Stores/Services Advance" under the Minor Head "Suspense" or Sub-Head "Works" below Revenue or Capital Major Heads concerned by notionally reducing the budget provision to the extent of advance payment. Such advance payments made to other Divisions will not be mixed up with advance payments to the Contractors/Suppliers.
- (2) Supplying Division, on receipt of the Cheque/Bank Draft, should Minus Debit the same under a new sub-head "Stores/Services Rendered", under the same Minor Head "799-Suspense" below the relevant Major Head "2059-Public Works", or "2215-Water Supply and Sanitation", or "2701-Major and Medium Irrigation", "3054-Roads & Bridges" etc., as the case may be. After actual delivery of the Stores or completion of work, Sub-Head "Stores/Services Rendered" will be debited by credit to Stock or the other head concerned, as the case may be. Excess deposit, if any, will be refunded, before the close of the financial year.
- (3) The invoice-cum-bill, received from the Supplying Division, should be adjusted in the same month by the Indenting Division debiting the value of the bill to "Stock" or "Works", as the case may be, with a corresponding Minus Debit to Sub-Head "Stores/Services Advance" under the head of account to which the same stands debited originally, thus clearing that Sub-Head to that extent.
- (4) Since advance payment, contemplated above, will have no separate Budget provision, it should be ensured by Divisions involved that such transactions are settled within the same financial year.
- (5) By application of this accounting procedure, the operation of Suspense Heads "Cash Settlement Suspense Account" and "Material Purchase Settlement Suspense Account" will be dispensed with.
- (6) Accounting Procedure for clearance of old balances under "Material Purchase Settlement Suspense Account" and "Cash Settlement Suspense Account" as on 31.3.1997 will remain unchanged.

(Authority Para 4B of F.18(4) 92/TA/237 dated 16.3.93, followed by O.M.No. 18(4)92/TA/169 dated 23-3-94 from the Controller General of Accounts, Department of Expenditure, Ministry of Finance, Government of India).

III. Originating Credits

- (1) **Action in the originating Divisions :** All transactions involving payments on account of cash recoveries etc. made by one Division on behalf of another Division will be accounted for initially under the Head "P.W. Deposits-Miscellaneous Deposits" pending settlement in cash. The details of such transactions will be simultaneously posted in a register (Form-2). At the end of the month, a Cheque/Bank Draft will be drawn for the amount due and sent to Division concerned alongwith a copy of Form 2, which will have interleaved perforated copies to be posted by carbon process. On the cheque being issued, the entry will appear on the payment side of the Divisional Cash Book as debit to "P.W.Deposits", thus clearing the original credit to this head.
- (2) **Action in the Responding Division :** The Cheque/Bank Draft, when received in a Division, will be credited to the appropriated Head/Work in the Divisional Cash Book and sent to the treasury for making necessary adjustments on the lines indicated in paragraph I (1) above.

Public Works Financial & Accounts Rules Part-II

Form No.1 (Referred to in Rule I (1)) Division-wise Register of transactions adjusted under the Head "Cash Settlement Account"

PART-I - DETAILS

Name of Division.....Month.....

S.No.	Reference to Stock Account Vouchers/Transfer Entry Order	Particulars of transaction	Value of stores issued or services rendered	Date of Receipt of payment & number & date of cheque received	Remarks (including indication of the Voucher sent in support of the debits)
1	2	3	4	5	6

Balance B.F.

Total value of stores issued or services rendered.

Total Debit

.....
@ less credit received during the month

.....
@ Here give reference to the number and date of cheque

.....
Closing Balance

.....
No.....

.....
Date.....

Copy alongwith.....vouchers forwarded to the Executive Engineer.....Division. A sum of Rs.....(as detailed above) is due from him on account of stores issued or services rendered to his Division during and to end of.....19..... He is requested to send within ten days of receipt of this claim/Cheque/Bank Draft for the total amount drawn in favour of the undersigned.

Executive Engineer
.....Division

Part - II

Abstract Account of Debits, Credits and Balances outstanding under the Head "Cash settlement Suspense Account"

S.No.	Name of Division	Opening Balance	April			And so on for the remaining months of the year	Remarks
			Debits	Credits	Closing Balance		
1	2	3	4	5	6	7	8

Total.....

Certified that the figures of total debits and credits have been reconciled with the Monthly Account.

Divisional Accountant

Public Works Financial & Accounts Rules Part-II

Form No. 2 (Referred to in Rule No. 11(1))

Division-wise Register of cash recoveries etc. made on behalf of other Divisions.

Name of Division.....

S.No.	Particulars of transaction	Amount	Authority	Remarks
1	2	3	4	5

Copy forwarded to the Executive Engineer.....Division with the remarks that a sum of Rs..... as per details given above, is due to him on account of cash recoveries etc. made in this Division on his behalf. A Cheque/Bank Draft No.....dated..... for Rs..... (in figures) Rupees.....(in words) is sent herewith in settlement of his account. The receipt of Cheque/Bank Draft may please be acknowledge.

Executive Engineer
.....Division.

Enclosure : Cheque/Bank Draft No.....

Form No. 3 (Referred to in Rule No. I(2))

REGISTER OF CLAIMS RECEIVED

Division.....Month.....

Number and date of letter with which the claim was received	Amount of claim	Number and date of Cheque/Bank Draft issued	Initials of Divisional Accountant	Remarks
1	2	3	4	5

Divisional Account

Form No. 4
(Referred to in Rule 1 (2))

REGISTER OF CLAIMS RECEIVED

Office of the Executive Engineer,
.....Division
Dated.....the.....19.....

As requested in his letter No.....dated.....a Cheque/Bank Draft No.....dated.....for Rs.....
(Rupees.....) is sent herewith in settlement of his account for the month of.....

2. The receipt of this letter may please be acknowledged.

Executive Engineer.
.....Division.

Enclosures:

To,
The Executive Engineer,
.....
.....

Form No. 5
(Referred to in Rule 729(a))

Division.....Schedule of Transactions adjusted under "Cash Settlement Suspense Account".

Item No.	Particulars	Name of responding division	Opening Balance	Deposit during the month	Total (Col. 4 & 5)	Credits during the month	Closing Balance (Col. 6 & 7)	Remarks
1	2	3	4	5	6	7	8	9

Certified that the intimation of claims have been sent to the Divisions concerned.

Divisional Accountant
.....Division

¹[APPENDIX XIII

**SCHEDULE OF POWERS DELEGATED TO THE OFFICERS IN THE PUBLIC WORKS DEPARTMENTS
(BUILDING & ROADS), WATER RESOURCES DEPARTMENT, PUBLIC HEALTH ENGINEERING
DEPARTMENT, RWSSMB, IGNP, GWD and CAD etc.**

(Refer Rule 8 & 341 of PWF&AR Part-I & Section 8 of RTPP Act,2012 and Rule 11 of RTPP Rules, 2013)

GENERAL LIMITATIONS/CONDITIONS OF THESE POWERS:

The powers contained in this Delegation of Financial Powers are subject to the following general limitations/conditions:-

1. These powers shall be applicable for all works departments.
2. A financial power of an authority, given under these rules, shall automatically vest in all higher authorities of that authority.
3. The financial power, not specifically delegated to any authority, shall vest in FD subject to RTPP Act & Rules.
4. No Administrative/Financial sanction shall be issued without appropriate budget provision. All sanctions shall be strictly restricted upto the limits of available budget.
5. No expenditure shall be incurred from the public revenue except on the legitimate object of public expenditure.
6. Nothing contained in these delegations shall empower any subordinate authority to sanction, without the previous consent of Finance Department, any expenditure which involves the introduction of a new principle or practice likely to lead to increased expenditure in future.
7. Wherever any specific power for a purpose has been given to an authority under this delegation, then it shall prevail over the general powers (if any) for that purpose.

1.Substituted by FD Order No.F.2(4)FD/PWF&AR/99 Part-II dated 08.03.2017.

8. The powers shall be subject to the budget provision in general and to the specific budget provisions, wherever mentioned in these delegations.
9. The powers contained in these delegations shall be subject to the rules and other provisions contained in the Rajasthan Transparency in Public Procurement Act, 2012; Rajasthan Transparency in Public Procurement Rules, 2013 and P.W.F. & A.R.
10. Splitting of works/ bid for the purpose of keeping bids in its own competence by any officer is an irregularity. Therefore, splitting of bids should not be resorted to. If, however, in genuine cases, it becomes necessary in the interest of work to split up, it should be done only after obtaining prior permission of the authority competent to sanction the bid of work without split up. The competent authority shall, while according permission, mention the reasons for splitting of works.
11. The powers shall be exercised only after comments/examination by the senior most Accounts Personnel (Financial Advisor/ Chief Accounts Officer / Senior Accounts Officer /Accounts Officer / Assistant Accounts Officer / Divisional Accountant) posted in a Department /Office. While conveying sanction, the reference of comments/ examination by Accounts Personnel shall be mentioned. However, if the sanctioning authority differs with the advice of Accounts Personnel, the case must be submitted to next higher authority.
12. Wherever the words “bid amount” have been used in these powers, it means the amount offered by the bidder /contractor which is intended to be sanctioned.
13. Wherever the words “estimated amount” are appearing, it means sanctioned estimated amount of items of G-Schedule of the work concerned.
14. “Bid premium” means percentage rate above/below quoted by the contractor over departmental rates or if worked out in item rates, the percentage of bid amount over sanctioned estimated amount for deciding competence to sanction bid.
15. Ensure that approved drawing & designs etc. are ready before NIB and land has been acquired before sanction of Bid. Other actions required at departmental level have been completed before sanction.
16. Where separate or special Procurement Committees/Finance Committees/Empowered Board/TAC etc. have been constituted with competent Government orders they shall continue to function.
17. Every Procuring Entity shall prepare a procurement plan as per provisions of Rule 7 of RTPP Rules, 2013.

ABBREVIATIONS

ACE: Additional Chief Engineer	GAD: General Administration Department
AD : Administrative Department	GF&AR : General Financial & Accounts Rules
AE: Assistant Engineer	GWD: Ground Water Department
AMC: Annual Maintenance Contract	IGNP : Indira Gandhi Nahar Project
AS : Administrative Sanction	NIB : Notice Inviting Bid
BOT: Build - Operate & Transfer	PHED: Public Health Engineering Department
BSR : Basic Schedule of Rates	PPC: Policy Planning Committee of RWSSMB (PHED)
CAD : Command Area Development	PPP : Public Private Partnership
CAO : Chief Accounts Officer	PWD : Public Works Department
CE : Chief Engineer	PWF&AR : Public Works Financial & Accounts Rules
EB : Empowered Board	RTPP : Rajasthan Transparency in Public Procurement
EE: Executive Engineer	SE : Superintending Engineer
FA : Financial Advisor	TAC: Tender Approval Committee
FC : Finance Committee of RWSSMB (PHED)	TC : Technical Committee of RWSSMB (PHED)
FD: Finance Department	T&P : Tools & Plant
FS : Financial Sanction	TS:Technical Sanction
	WRD : Water Resources Department

SECTION I - Administrative/Technical/Financial Sanctions /Approval

S.No.	PARTICULARS	TO WHOM DELEGATED	POWERS
1	2	3	4
¹ [1.	To accord administrative approval to projects / schemes / original works of all engineering departments / projects, subject to specific budget provision in the relevant year(s).	1. AD 2. CE 3. ACE 4. SE 5. EE <u>FOR PHED</u> 1.FC of RWSSMB 3.CE 4.ACE	Upto 500 lacs Upto Rs. 150 lacs Upto Rs. 100.00 lacs Upto Rs. 10.00 lacs (for survey & design works) Upto Rs. 5.00 lacs (for survey & design works) Full powers. In case of Projects costing more than Rs. 500 lacs, prior approval of PPC and concurrence of FD shall be obtained. Upto Rs. 100 lacs Upto Rs. 50 lacs]
2.	To accord, subject to specific Budget provision, administrative and technical approval to estimates for extension and improvement of Irrigation (including installation of pumping machinery of lift canals), Drainage and Flood control works.	1. CE /ACE 2. SE 3. EE	Upto Rs. 80 lacs Upto Rs. 30.00 lacs Upto Rs. 6.00 lacs

1. Substituted by Circular No. PWF&AR 70/2018 dated 23.4.2018 for -

1.	To accord administrative approval to projects / schemes / original works of all engineering departments / projects, subject to specific budget provision in the relevant year(s).	1. AD 2. CE 3. ACE 4. SE 5. EE <u>FOR PHED</u> 1.FC of RWSSMB 3.CE 4.ACE	Upto 200 lacs Upto Rs. 150 lacs Upto Rs. 100.00 lacs Upto Rs. 10.00 lacs (for survey & design works) Upto Rs. 5.00 lacs (for survey & design works) Full powers. In case of Projects costing more than Rs. 500 lacs, prior approval of PPC and concurrence of FD shall be obtained. Upto Rs. 100 lacs Upto Rs. 50 lacs]
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Public Works Financial & Accounts Rules Part-II

S.No.	PARTICULARS	TO WHOM DELEGATED	POWERS
1	2	3	4
3.	To accord administrative approval to estimates for original works or improvements including electrical and sanitary works to existing buildings, debitale to maintenance grant. (Combined administrative approval).	1. CE/ACE 2. SE/EE	<u>Residential</u> Upto Rs. 3.00 lacs Upto Rs. 0.50 lac (in each case) <u>Non Residential</u> Upto Rs. 5.00 lacs Upto Rs. 1.00 lac (in each case)
4.	To accord administrative approval to estimates for original works or improvements to roads debitale to maintenance grant.	CE/ACE	Upto Rs. 10 lacs (Subject to specific budget provision)
5.	To accord technical sanction of detailed original, revised or supplementary estimates (subject to budget provision) for original works, deposit works, contribution works subject to the condition that fresh administrative and financial sanction shall be sought in advance, if the revised or supplementary estimates exceed the original administrative and financial sanction by more than 10%.	1. CE 2. ACE 3. SE 4. EE <u>FOR PHED</u> 1.TC of RWSSMB 2.CE 3.ACE 4. SE 5. EE	Full Powers Full Powers Up to Rs. 500 lacs Up to Rs.200 lacs Full Powers Upto Rs. 2500 lacs Upto Rs. 250 lacs Upto Rs. 120 lacs Upto Rs. 30 lacs

Public Works Financial & Accounts Rules Part-II

S.No.	PARTICULARS	TO WHOM DELEGATED	POWERS
1	2	3	4
			<p>These powers shall be exercised subject to following conditions only :-</p> <p>Note 1: There is provision in the administrative approval to cover the particular type of work and sanction of the detailed estimates does not result in excess of more than 10% over the provision under the particular sub-head of the administratively approved project estimate under which the estimate is sanctioned but it shall not exceed the administrative approval of the project as a whole.</p> <p>Note 2: Revised estimate involving excess of more than 10% over original sanctioned estimate shall be submitted to the next higher authority for technical sanction after obtaining revised AS/FS from Competent Authority. In case of Additional Chief Engineer next higher authority for revised estimates would be Chief Engineer. In case of Chief Engineer, next higher authority will be Chief Engineer himself/herself.</p> <p>Note 3. Residential building should be according to the type-designs approved by the State Government. In the other cases, class, type and designs where applicable and necessary, have been approved by the competent authority. The detailed design and drawings of buildings will be got prepared and approved from Chief Architect / Sr. Architect etc. of the department / project.</p>

Public Works Financial & Accounts Rules Part-II

S.No.	PARTICULARS	TO WHOM DELEGATED	POWERS
1	2	3	4
			<p>Note 4: These limits are exclusive of work contingencies and percentage/ prorata/supervision charges.</p> <p>Note 5: If the cost of the work, according to the revised estimates, exceeds the limits of the powers to accord technical sanction, the revised estimate should be submitted to the next higher authority. In case of Addl.Chief Engineer next higher authority will be Chief Engineer and for Chief Engineer, next higher authority will be Chief Engineer himself.</p> <p>Note 6: The Executive Engineer may also pass excess expenditure within limit of Rs. 50,000/- or 5% of sanctioned work, whichever is less on sanctioned original works and repairs, irrespective of the total amount of the sanctioned estimate. Excess expenditure above 5% and upto 10% shall be got approved from next higher authority before making payment.</p> <p>Note 7: The authority may, however, sanction excess over sanctioned estimate up to 20% if it is purely due to high rates of bid received.</p> <p>Note 8: Revised administrative & financial approval is obtained as per Rule 286 & 287 of P.W.F & A.R., if revised cost is more than 10% of original cost.</p>

Public Works Financial & Accounts Rules Part-II

S.No.	PARTICULARS	TO WHOM DELEGATED	POWERS
1	2	3	4
			<p>Note 9: For supplementary estimate, the authority who sanctioned original estimate will be competent provided original plus supplementary is in his competence.</p> <p>Note 10: No officer is competent to pass any excess over a revised estimate sanctioned by an authority higher than himself.</p> <p>Note 11: For subsequent revision of estimate also, the amount of estimates shall form basis for revision.</p> <p>Note 12: Rates of Non BSR items shall however be approved by the CE only.</p>
6.	To accord administrative and technical approval/ Terms of Reference's approval of a consultant and to approve bids for conducting of detailed surveys and investigation, preparation of designs and drawings, project formulation and preparation and other studies, appointing consultant, hiring of consultancy services etc., other than by departmental agency e.g. private consultancy services (Subject to specific budget provisions).	<p>1. AD</p> <p>2. CE</p> <p>3. ACE</p>	<p>Full Powers up to 2% of the Project Cost, on the recommendation of the following committee:-</p> <p>(1) Pr. Secy./Secy. Admn. Deptt.</p> <p>(2) CE concerned</p> <p>(3) FA/CAO of the Deptt. Concerned</p> <p>For RWSSMB (PHED) : FC shall have full powers upto 2% of project cost.</p> <p>Upto Rs. 15.00 lacs or 2% of the project cost whichever is less</p> <p>Upto Rs. 5.00 lacs or 2% of the project cost whichever is less</p>

Public Works Financial & Accounts Rules Part-II

S.No.	PARTICULARS	TO WHOM DELEGATED	POWERS
1	2	3	4
			<p>Note 1: A Certificate is to be recorded by the Approving Authority that the departmental organisation existing for the work is either fully occupied or is not well equipped for the job.</p> <p>Note 2: In case of work of preparation of designs and drawings, architectural consultancy and interior decoration, land scaping of Building etc., the comments and N.O.C. from Chief Architect, PWD shall be required.</p> <p>Note 3: Bids are invited as per procedure laid down in Rule 306A of PWF & AR and RTPP Act/Rules.</p> <p>Note 4: Retired personnel will not be eligible for such assignments for two years after retirement, except with specific Government sanction.</p> <p>Note 5: There should be specific budget provision for this purpose.</p> <p>Note 6: Regarding consultancy of BOT/ PPP projects powers shall be exercised by the empowered committee as per Admn.Reforms Deptt. Order No. F.6 (34) AR/ Gr.3/2001 dated 10.9.2001.</p>
7.	To accord technical sanction to repairs and maintenance estimates during construction chargeable to project estimate within budget allotment excluding maintenance and repairs of tool & plant.	1. AD/FC of RWSSMB 2. CE 3. ACE 4. SE 5. EE	<p>Full Powers</p> <p>Upto Rs. 10.00 lacs</p> <p>Upto Rs. 6.00 lacs</p> <p>Upto Rs. 3.00 lacs</p> <p>Upto Rs. 1.00 lac</p>

Public Works Financial & Accounts Rules Part-II

S.No.	PARTICULARS	TO WHOM DELEGATED	POWERS
1	2	3	4
8.	Only for IGNP: To accord technical sanction to repairs and maintenance estimates after construction chargeable to project estimate within specific budget allotment including Operation & maintenance and repairs of Canal, distributaries, Branches, pumps, motors, Panels, Transformers and other allied equipments of pumping stations of lift irrigation.	1. CE/ACE 2. SE 3. EE	Full Powers Upto Rs. 5.00 lacs Upto Rs. 2.00 lacs
9.	Only for IGNP: To sanction estimates of repairs and carriage of : (a) Ordinary Tools and Plants (b) Special Tools and Plants	1. CE/ACE 2. SE 3. EE 1. CE/ACE 2. SE 3. EE	Full Powers Upto Rs. 0.50 lac Upto Rs. 0.25 lac Full Powers Upto Rs. 3.00 lacs Upto Rs. 1.00 lac

Public Works Financial & Accounts Rules Part-II

S.No.	PARTICULARS	TO WHOM DELEGATED	POWERS
1	2	3	4
10.	To accord technical sanction to detailed estimates for ordinary repairs.	1. SE 2. EE	Full powers up to the limit of the budget allotment. Note : Subject to availability of budget provision for the circle and within the limit of 2% of original cost of work. Full powers up to the limit of the budget allotment. Note : Subject to availability of budget provision for the Division and within the limit of 1% of original cost of work.
11.	To accord technical sanction to detailed estimates for special repairs.	1. SE 2. EE	Full powers up to the limit of the budget allotment for the circle. Rs. 30.00 lacs or up to budget allotment for the Division, whichever is less. Note 1: For each estimate except repairs to residential buildings subject to paras 71-98 of chapter II of PWD Manual. Note 2: For residential buildings if it is estimated to cost 5% of the book value of the building and does not involve any alteration in the design accommodation or use of such buildings.

Public Works Financial & Accounts Rules Part-II

S.No.	PARTICULARS	TO WHOM DELEGATED	POWERS
1	2	3	4
12.	To accord sanction to manufacture estimates, operation and maintenance of machinery including heavy earth moving machines, hot-mix plants, pavers/trucks/mixers/ graders etc.	1. CE /ACE 2. SE 3. EE	<p>Full powers Full Powers upto budget allotment for the circle. Upto Rs. 25.00 lacs</p> <p>Note 1 : Wherever reserve for major overhaul is maintained within or out side the consolidated fund of the State, the estimate will not result in excess over the accumulated reserve for that machine otherwise permission of Finance Department is required for additional budget.</p> <p>Note 2 : Monthly adjustment of outturn of the machinery shall be carried out chargeable to respective estimate where the machinery has been deployed and it shall be responsibility of the Executive Engineer and Accounts Personnel concerned (both) to ensure that log books are adjusted immediately.</p>
13.	To accord technical sanction to running and maintenance of a departmental workshop, on no profit no loss basis.	SE	Full Powers

Public Works Financial & Accounts Rules Part-II

S.No.	PARTICULARS	TO WHOM DELEGATED	POWERS
1	2	3	4
14.	To accord technical sanction for acquisition of tools and plants. Note : Acquisition of Motor Vehicles for inspecting officers do not fall under this category.	1. CE /ACE 2. SE 3. EE	<p><u>Ordinary T&P</u></p> <p>Full Powers Rs. 20.00 lacs Rs. 5.00 lacs</p> <p><u>Special T&P</u></p> <p>Full Powers Rs.8.00 lacs Rs. 2.50 lacs</p> <p>Note 1 : Annual purchase programme should be approved at commencement of the year by the CE /ACE.</p> <p>Note 2 : Where reserve for depreciation has been maintained the estimate will not exceed the said reserve for the machine.</p> <p>Note 3 : Excess over the reserve will require specific sanction / budget allotment by Finance Department.</p> <p>Note 4 : These powers are subject to specific budget provision.</p>
15.	To sanction technical estimates for the purchase of furniture for inspection Houses under their control.	1. CE 2. ACE 3. SE 4. EE	<p>Upto Rs. 5.00 lacs Upto Rs.2.00 lacs Up to Rs.75,000/- Up to Rs.30,000/-</p> <p>These powers are subject to specific budget allotment.</p>

**SECTION II - Bids, Contracts, Sanction of Rates, Execution of works as per R.T.P.P.Act & Rules;
Payment for Extra / Additional items, Escalation; Refund of Performance Security.**

S.No.	PARTICULARS	TO WHOM DELEGATED	POWERS
1	2	3	4
16.	To accept Bids for all Original & Repair and Maintenance Works.	1. EB/TAC 2. CE 3. ACE 4. SE 5. EE <u>For PHED</u> 1.FC of RWSSMB 2. CE 3. ACE 4. SE 5. EE	Full Powers Upto Rs. 1500 lacs Up to Rs. 750 lacs Up to Rs. 300 lacs Up to Rs. 75 lacs Full powers Upto Rs. 500.00 lacs Upto Rs. 250.00 lacs Upto Rs. 120.00 lacs Upto Rs.30.00 lacs These powers shall be exercised subject to following conditions : Note 1: The amount shown above are tendered amount quoted by the contractor which is intended to be sanctioned.

Public Works Financial & Accounts Rules Part-II

S.No.	PARTICULARS	TO WHOM DELEGATED	POWERS
1	2	3	4
			<p>Note 2: Bids will be invited & processed strictly as per the provisions of R.T.P.P. Act & Rules. Conditions (General/ Special) of the bid documents shall not go against the provisions of RTPP Act & Rules.</p> <p>Note 3. These powers are subject to condition that the contractor's tendered amount do not exceed the amount of G-Schedule/Bill of Quantities/ Activity Schedule (as per sanctioned estimates amount) by more than 10%, and also that the overall monetary limits of financial powers mentioned above against each authority are not exceeded.</p> <p>Note 4: Thus both the conditions should be satisfied (i) that contractor's tendered amount must be within limits prescribed above and (ii) tender premium / percentage of contractor's tendered amount over sanctioned estimate amount of G-Schedule is upto 10%.</p> <p>Note 5: If the tendered amount of the contractor exceeds the estimated amount of the work by more than 10%, the powers will be exercised by the next higher authority. Where 'G' Schedule is based on a previous year's BSR and tenders received when evaluated to the current BSR, applicable on</p>

Public Works Financial & Accounts Rules Part-II

S.No.	PARTICULARS	TO WHOM DELEGATED	POWERS
1	2	3	4
			<p>the date of opening of tender do not show any increase over the such evaluated estimated amount and tendered amount is within financial limits to sanction tender as indicated each, the tenders need not be referred to next higher authority provided the revised estimates has been prepared and submitted to competent authority to sanction and copy of the revised estimate have been enclosed with the tender. Mere revision of BSR do not qualify to use this provision.</p> <p>¹[Note 6: If only single qualified/responsive bid is received in response to a NIB, the procuring entity will be competent to sanction as per the provisions of RTPP Act & Rules(Refer Rule 68).]</p> <p>Note 7: These powers will be exercised only after examination and written comments of the highest Accounts Personnel as laid down in general conditions of these powers.</p> <p>Note 8: Second set of bids for the same work shall be invited only after rejection of first set of bids.</p> <p>Note 9: Rates of Non-BSR items shall however be approved by the Chief Engineer before inviting bids.</p>

1. *Substituted vide Circular No.72/2018 dated 11.9.2018 for - "Note 6: If only single qualified/responsive bid is received in response to a NIB, the next higher authority will be competent to sanction as per the provisions of RTPP Act & Rules(Refer Rule 68)."*

Public Works Financial & Accounts Rules Part-II

S.No.	PARTICULARS	TO WHOM DELEGATED	POWERS
1	2	3	4
17.	To accept bids for works on Build, operate and Transfer (BOT) basis, PPP Projects including acceptance of bids for consultancy of these projects.	Committee constituted by Admn. Reforms Deptt. Order No. F.6 (34)AR/Gr.3/2001 dated. 10.09.2001.	Full powers
18.	To accept bids for collection of toll tax for Bridge / Road/ by-pass etc.	1. EB/FC/ TAC 2. CE 3. ACE	Full Powers Upto Rs. 750 lacs Up to Rs. 375 lacs ¹ [Note 1: These powers shall be exercised by : (A) The CE on the recommendations of a committee of following:- CE (Roads/PPP) - Chairman FA (Concerned) - Member ACE (Concerned Zone/PPP) - Member EE (concerned) - Member Secretary]

1. Substituted by Order Circular 74/2020 dated 23.1.2020 for -

"Note 1: These powers shall be exercised by :

(A) The CE on the recommendations of a committee of following:-

CE (Roads) - Chairman

ACE (Concerned Zone) - Member

Sr. Most Accounts Officer of Zonal office concerned in Zonal level Committee - Member

EE (concerned) - Member Secretary"

Public Works Financial & Accounts Rules Part-II

S.No.	PARTICULARS	TO WHOM DELEGATED	POWERS
1	2	3	4
			<p align="center">and</p> <p>(B) The ACE on the recommendation of a committee of following:- ACE (Concerned Zone) - Chairman Sr. Most Accounts Officer of Zonal office concerned in Zonal level Committee - Member SE (concerned circle) - Member EE (concerned) - Member Secretary</p> <p>Note 2: The reserve price shall be decided by the respective committee every year before floating NIB.</p>
19.	To reject bids.	Bid Sanctioning Authority.	<p>Full Powers</p> <p>As per the provisions of RTPP Rules, 2013.</p>
20.	To undertake negotiations.	Bid Evaluation Committee	<p>Full Powers as per the provisions of RTPP Rules, 2013 (Refer Rule 69).</p>

Public Works Financial & Accounts Rules Part-II

S.No.	PARTICULARS	TO WHOM DELEGATED	POWERS
1	2	3	4
21.	In emergent conditions like flood relief and other natural calamities, the subject matter of procurement may be procured upto the ceiling rates of the district.	1. AD/FC of RWSSMB 2. CE 3. ACE 4. SE 5. EE	Full Powers 10.00 lacs 5.00 lacs 2.00 lacs 1.00 lac 1. Procurement shall be done as per RTPP Act & Rules. 2. Ceiling rates should be as approved by the committee constituted under Rule 17(3) of RTPP Rules.
22.	To sanction running rate contract for works to be executed under Piece Work Agreement, after calling division wise bids for the specific purpose.	ACE	Full powers to sanction division wise rate contracts for one year at a time. As per RTPP Rule 27 & Rule 323 of PWF&AR.
23.	To grant, for recorded reasons, extension of time for the execution of works or supply of materials or other performances of the contract: (i) For a final extension of time which results in slippage upto 1.5 times of the stipulated work order duration.	Bid Sanctioning Authority	Full Powers as per "Conditions of Contract" provided it does not involve payment of price escalation.

Public Works Financial & Accounts Rules Part-II

S.No.	PARTICULARS	TO WHOM DELEGATED	POWERS
1	2	3	4
	(ii) For a final extension of time which results in slippage upto two times of the stipulated work order duration.	Next Higher Authority of the Bid Sanctioning Authority	Full Powers as per "Conditions of Contract" provided it does not involve payment of price escalation.
	(iii) For a final extension of time which results in slippage more than two times of the stipulated work order duration.	AD/FC of RWSSMB	<p>Full Powers as per "Conditions of Contract" provided it does not involve payment of price escalation.</p> <p>Note 1 : For reachwise /spanwise interim time extension, in case, time spans / reaches have been prescribed in the agreement for prorata progress, the bid sanctioning authority shall have full powers as per provisions of rules.</p> <p>¹[Note 2 : In case, extension of time involves payment of price escalation approval of Administrative Department (upto Secretary-incharge)/ FC of RWSSMB for PHED shall be obtained.]</p> <p>Note 3: Hindrance Register shall be maintained by Engineer incharge and reasons for delay (on account of department/ contractor) shall be specifically recorded eventwise with full details. Every extension case must accompany copy of Hindrance Register and the record of corrective measures taken by Engineer incharge.</p>

1. Substituted vide Circular No. 66/2018 dated 16.1.2018 for - Note 2 : In case, extension of time involves payment of price escalation approval of Administrative Department (upto Minister Incharge)/ FC of RWSSMB for PHED shall be obtained.

Public Works Financial & Accounts Rules Part-II

S.No.	PARTICULARS	TO WHOM DELEGATED	POWERS
1	2	3	4
24.	<p>To levy final liquidated damages in cases of delay:</p> <p>(i) In cases where actual work completion duration has been upto 1.5 times of original stipulated work order duration.</p> <p>(ii) In cases where actual work completion duration has been upto two times of original stipulated work order duration.</p> <p>(iii) In cases where actual work completion duration has been more than two times of original stipulated work order duration.</p>	<p>Bid Sanctioning Authority</p> <p>Next Higher Authority of the Bid Sanctioning Authority</p> <p>AD/ FC of RWSSMB</p>	<p>Full Powers</p> <p>Full Powers</p> <p>Full Powers</p> <p>Note : These powers are not applicable for interim liquidated damages.</p>
¹ [25.	Powers to remit, reduce or revise the amount of compensation levied as per "Conditions of Contract".	AD/ CE/ACE/ SE/EE	<p>In case of dispute regarding period attributable to the contractor, Bid Sanctioning Authority shall full powers to re-decide delay attributable to the contractor or government and accordingly compensation as per "Conditions of Contract" shall be finalized.</p> <p>However, in case above decision results into payment of price escalation, then Administrative Department (with approval of Secretary-in-Charge) will have full powers.</p>

1. Substituted vide Circular No.66/2018 dated 16.1.2018 with immediate effect for -

25.	Powers to remit, reduce or revise the amount of compensation levied as per "Conditions of Contract".	AD/ CE/ACE/ SE/EE	<p>In case of dispute regarding period attributable to the contractor, the authority next higher to the authority competent to grant extension will have full powers to re-decide delay attributable to the contractor or government and accordingly compensation as per "Conditions of Contract" shall be finalized.</p> <p>However, in case above decision results into payment of price escalation, then Administrative Department (with approval of Minister incharge) will have full powers.</p>
		<p>For PHED: FC of RWSSMB CE/ACE/SE/EE</p>	<p>Note : Action taken against the contractor under relevant clause of "Conditions of Contract" to determine / rescind the contract shall not be covered under this delegation.</p> <p>Full Powers</p> <p>Full Powers in respect of contract accepted by them subject to approval by next higher authority.</p> <p>Note : Action taken against the contractor under relevant clause of "Conditions of Contract" to determine / rescind the contract shall not be covered under this delegation.</p>

Public Works Financial & Accounts Rules Part-II

S.No.	PARTICULARS	TO WHOM DELEGATED	POWERS
1	2	3	4
		For PHED: FC of RWSSMB CE/ACE/SE /EE	Note: Action taken against the contractor under relevant clause of "Conditions of Contract" to determine / rescind the contract shall not be covered under this delegation. Full Powers Full Powers to the Bid Sanctioning Authority. Note: Action taken against the contractor under relevant clause of "Conditions of Contract" to determine / rescind the contract shall not be covered under this delegation.]
¹ [26.	To sanction execution and payment of additional quantities of items existing in schedule-G or bill of quantities (BOQ) of a particular work.	1. AD/ FC of RWSSMB 2. CE 3. ACE 4. SE 5. EE	Upto 50% of the original contract amount. Upto 25% of the original contract amount. Upto 10% of the original contract amount. Upto 8% of the original contract amount. Upto 5% of the original contract amount.

1. Substituted vide Circular No. 68/2018 dated 22.3.2018 for -

1	2	3	4
[26.	To sanction execution and payment of additional quantities of items existing in schedule-G or bill of quantities (BOQ) of a particular work.	1. AD/ FC of RWSSMB 2. CE 3. ACE 4. SE 5. EE	Upto 50% of the original quantities of each item subject to 50% of the original contract amount. Upto 25% of the original quantities of each item subject to 25% of the original contract amount. Upto 10% of the original quantities of each item subject to 10% of the original contract amount. Upto 8% of the original quantities of each item subject to 8% of the original contract amount. Upto 5% of the original quantities of each item subject to 5% of the original contract amount. In case the above limits exceed, the powers shall be exercised by the next higher authority (maximum upto A/D) assessing the prevalent tender premium, site and market conditions subject to the maximum limit of 50% as per the provisions of Rule 73 of RTPP Rules, 2013. These powers shall be exercised subject to the following conditions: Note 1: Total amount of work including additional quantities & extra items (BSR+Non BSR) shall not exceed 50% of the value of original contract in any case as per provisions of RTPP Rule 73. Note 2: Total amount of the work including additional quantities and extra items (BSR+Non BSR) should not exceed the administrative and financial sanction for the work. Note 3 : Total amount of work i.e. tendered amount plus cost of additional quantities and extra items (BSR and Non-BSR) shall not exceed the monetary limit to accept bid. If the total amount (including additional and extra items (BSR and Non-BSR)) exceeds the monetary limit to accept bid, the matter shall be referred to next higher authority. Note 4 : The additional quantities should be part and parcel of the work under execution and therefore even the execution of works of different nature or execution of quantities/work of similar nature of another reach/site shall not be treated as additional quantity. Note 5: Revised estimates, if required, have been approved by the competent authority.]

Public Works Financial & Accounts Rules Part-II

S.No.	PARTICULARS	TO WHOM DELEGATED	POWERS
1	2	3	4
			<p>In case the above limits exceed, the powers shall be exercised by the next higher authority (maximum upto A/D) assessing the prevalent tender premium, site and market conditions subject to the maximum limit of 50% as per the provisions of Rule 73(3) of RTPP Rules, 2013.</p> <p>These powers shall be exercised subject to the following conditions:</p> <p>Note 1: Total amount of work including additional quantities (BSR+Non BSR) shall not exceed 50% of the value of original contract in any case as per provisions of RTPP Rule 73 (3).</p> <p>Note 2: Total amount of the work including additional quantities and extra items (BSR+Non BSR) should not exceed the administrative and financial sanction for the work.</p> <p>Note 3 : Total amount of work i.e. tendered amount plus cost of additional quantities and extra items (BSR and Non-BSR) shall not exceed the monetary limit to accept bid. If the total amount (including additional and extra items (BSR and Non-BSR)) exceeds the monetary limit to accept bid, the matter shall be referred to next higher authority.</p> <p>Note 4 : The additional quantities should be part and parcel of the work under execution and therefore even the execution of works of different nature or execution of quantities/work of similar nature of another reach/site shall not be treated as additional quantity.</p> <p>Note 5: Revised estimates, if required, have been approved by the competent authority.</p> <p>Note 6 : Provided that in exceptional circumstances and without changing the scope of work envisaged under the contract, a procuring entity may procure additional quantities beyond 50% of the quantity of the individual items as provided in the original work order with prior approval of the Administrative Department concerned as follows :-</p>

Public Works Financial & Accounts Rules Part-II

S.No.	PARTICULARS	TO WHOM DELEGATED	POWERS
1	2	3	4
			<p>(i) the procuring entity shall obtain prior approval for revised requirements from the competent authority for reasons to be recorded in writing. Wherever necessary, due to the quantum of orders for additional quantities, the procuring entity shall obtain prior and revised technical, financial and administrative sanctions from the competent authorities;</p> <p>(ii) that the additional quantities so procured shall be part and parcel of the work being executed;</p> <p>(iii) that the limit of 50% of the value of original contract shall not be exceeded in any case.</p> <p>Note 7 : Order for additional quantity may be placed, if allowed in bidding documents/ contract and the original order was given after inviting open competitive bids.]</p>
27.	To sanction payment of price variation under clauses of the agreement.	EE	<p>Full Powers for the work done within original stipulated completion period of work or a portion of work (Reach) if such milestones have been prescribed in agreement.</p> <p>Note : 1 For work done beyond stipulated original period of completion of the work or a portion of work (Reach), the payment of escalation will be made after sanction of final extension in completion period by the competent authority.</p> <p>Note : 2 The price variation will be granted as per the provisions of relevant rules.</p> <p>Note : 3 No escalation will be granted on the basis of provisional price indices or without sanction of final time extension.</p>

Public Works Financial & Accounts Rules Part-II

S.No.	PARTICULARS	TO WHOM DELEGATED	POWERS
1	2	3	4
			Note 4: Negative price variation (if any) shall also be calculated before final payment as per PWF&AR provisions.
28.	To sanction execution of work departmentally.	1. AD/FC 2. CE 3. ACE 4. SE 5. EE	Rs.500.00 lacs Rs. 200.00 lacs Rs. 100.00 lacs Rs. 20.00 lacs Rs. 10.00 lacs Note 1: The Administrative Department will exercise powers in consultation with F.A./C.A.O. of the department. Note 2: It will be ensured that this will not result into increase in work charged strength of the department. The work shall be got done only through existing work charged labour. Note 3. Specific Government sanction will be obtained before employing extra labour on daily basis / task basis / work order basis / on contract / on hand receipt etc.

Public Works Financial & Accounts Rules Part-II

S.No.	PARTICULARS	TO WHOM DELEGATED	POWERS
1	2	3	4
29.	To engage labour through service contractor in emergent conditions.	1. SE 2. EE	<p>Upto Rs. 5.00 lacs for the circle. Upto Rs. 2.50 lacs for the division.</p> <p>Note 1: As per the provisions of RTPP Act & Rules.</p> <p>Note 2: For Exceptionally emergent cases only like flood, fire, earth quake, cyclones, lands sliding, breach of canals, pipe lines & roads with prior approval of ACE / CE. Such labour shall not be employed on regular duties of a department such as office peons / orderlies / chowkidars etc.</p> <p>Note 3 : The rate of daily wages shall not exceed 20% of the minimum wages of the area concerned, otherwise approval of the next higher authority will necessarily be obtained.</p> <p>Note 4 : Work done by such labour shall be entered in M.B., wherever susceptible of measurement, besides, Attendance Register.Else, a certificate by EE shall be recorded of work being unsusceptible.</p>

Public Works Financial & Accounts Rules Part-II

S.No.	PARTICULARS	TO WHOM DELEGATED	POWERS
1	2	3	4
30.	To permit undertaking of contribution / deposit works and to accept contribution / deposit in respect of them.	1. AD 2. CE 3. ACE 4. SE 5. EE <u>FOR PHED ONLY</u> 1. AD 2. CE 3. ACE 4. SE	Full powers Upto 1000.00 lacs Upto Rs. 300.00 lacs Up to Rs.150.00 lacs Up to Rs. 30.00 lacs Full Powers Upto Rs. 500.00 lacs Upto Rs. 100.00 lacs Upto Rs. 50.00 lacs These powers shall be exercised subject to following conditions : Note 1: Deposits may be accepted in lumpsum or in instalments on prescribed dates as mutually agreed after ensuring that full amount is provided for in the budget of the concerned organisation and instalments would be paid on specified dates. Note 2: Deposit works involving share of State Government will be agreed / sanctioned only with the concurrence of Finance Department. Revised cost will also be borne in the same proportion.

Public Works Financial & Accounts Rules Part-II

S.No.	PARTICULARS	TO WHOM DELEGATED	POWERS
1	2	3	4
			<p>Note 3: Expenditure will be charged against and limited to the deposit received only, in no case it should exceed the deposit.</p> <p>Note 4: Percentage charges, as approved from time to time, shall be levied unless exempted by the FD.</p> <p><u>Only for PHED</u></p> <p>Note 1: Subject to availability of source of water, which shall be ensured on the recommendations of CE concerned.</p> <p>Note 2: In case of deposit works dependent on surface water sources, the power of acceptance shall be with prior approval of Administrative Department.</p>
31.	To authorise the commencement of urgent repairs or works in emergency situation in anticipation of sanction to estimate and / or allotment of budget.	1.AD 2. CE 3. ACE 4. SE	<p>Full Powers Upto Rs. 30.00 lacs Upto Rs. 10.00 lacs Upto Rs. 5.00 lacs</p> <p>Note 1 : Subject to immediate report to the Finance Department, State Government and A.G. (in case of non allotment of budget) intimating the approximate amount involved explaining the circumstances.</p> <p>Note 2: Approval of next higher authority may be taken through phone/mobile/e-mail and later on necessary sanction shall be sought without any delay.</p>

Public Works Financial & Accounts Rules Part-II

S.No.	PARTICULARS	TO WHOM DELEGATED	POWERS
1	2	3	4
32.	To approve basic schedule of rates	CE	<p>Full powers</p> <p>Note : 1. These powers will be exercised by the Chief Engineer only on the detailed recommendation of a Task Force in which FA/CAO will invariably be member. The Task Force will standardize various analysis of rates of components and determine district-wise rates on the basis of data/rates furnished by the Divisional Officers or otherwise.</p> <p>Note 2. BSR should be revised annually. Timely action shall be initiated so that the new BSR be made effective from the start of new financial year.</p> <p>Note: 3.Those Non-BSR items which are of regular use for the department must be brought into the list of BSR items regularly.</p>
¹ [33.	To sanction execution and payment for extra items (BSR+Non BSR) as per bidding documents/ conditions of contract.	PE/Bid San- ctioning Authority	<p>Total Upto 05% of the value of the original contract amount as per provision of RTPP Rule 73 (2).</p> <p>These powers shall be exercised subject to the following:-</p> <p>Note 1: Total amount of the work including additional quantities and extra items (BSR+Non BSR) shall not exceed the administrative and financial sanction for the work.</p> <p>Note 2: Total amount of work i.e. tendered amount plus cost of additional quantities and extra items (BSR and Non-BSR) do not exceed the monetary limit to accept bid. If the total amount (including additional and extra items (BSR and Non-BSR)) exceeds the monetary limit to accept bid,the matter shall be referred to next higher authority.</p>

1. Substituted vide Circular No. 68/2018 dated 22.3.2018 for - (Please see old provision at the end of item)

Public Works Financial & Accounts Rules Part-II

S.No.	PARTICULARS	TO WHOM DELEGATED	POWERS
1	2	3	4
			<p>Note 3: The extra items should be part and parcel of the work under execution and should be fairly contingent to it and therefore the execution of items of works of different nature or execution of items or work of similar nature of another reach / site shall not be treated as extra item.</p> <p>Note 4: Total cost of all extra items shall not exceed the limits specified above.</p> <p>Note 5: Revised estimates have been got approved from the competent authority if the items are not provided for in original estimates.</p> <p>Note 6: Scale of accommodation or norms, types, designs sanctioned by GAD / higher authority are not exceeded.</p> <p>Note 7: Material deviations from designs and scope of the Project will require approval of the original sanctioning authority.</p> <p>Note 8: The rates of Non-BSR items shall be got approved from the CE before sanction of extra items.</p> <p>Note 9 : The fair market value of such extra items payable by the Procuring Entity to the contractor shall be determined by the Procuring Entity in accordance with guidelines prescribed by the Administrative Department concerned.]</p>

Public Works Financial & Accounts Rules Part-II

Old item 33.

S.No.	PARTICULARS	TO WHOM DELEGATED	POWERS
1	2	3	4
[33.	<i>To sanction execution and payment for extra items (BSR+Non BSR) as per conditions of contract.</i>	<p>1. AD/ FC of RWSSMB</p> <p>2. CE</p> <p>3. ACE</p> <p>4. SE</p> <p>5. EE</p>	<p><i>Total Upto 50% subject to the condition that total value of these extra items (BSR+Non BSR) and additional quantities (if any) of existing items of the BOQ shall not exceed 50% of the original contract amount in any case as per provision of RTPP Rule 73.</i></p> <p><i>Total Upto 20 % of original contract amount or Rs. 40.00 lacs whichever is less</i></p> <p><i>Total Upto 10 % of original contract amount or Rs.20.00 lacs whichever is less.</i></p> <p><i>Total Upto 7.5% of original contract amount or Rs.10.00 lacs whichever is less.</i></p> <p><i>Total Upto 5 % of original contract amount or Rs. 4.00 lacs whichever is less.</i></p> <p><i>These powers shall be exercised subject to the following:-</i></p> <p><i>Note 1: Total amount of the work including additional quantities and extra items (BSR+Non BSR) shall not exceed the administrative and financial sanction for the work.</i></p> <p><i>Note 2: Total amount of work i.e. tendered amount plus cost of additional quantities and extra items (BSR and Non-BSR) do not exceed the monetary limit to accept bid. If the total amount (including additional and extra items (BSR and Non-BSR) exceeds the monetary limit to accept bid, the matter shall be referred to next higher authority.</i></p> <p><i>Note 3: The extra items should be part and parcel of the work under execution and should be fairly contingent to it and therefore the execution of items of works of different nature or execution of items or work of similar nature of another reach / site shall not be treated as extra item.</i></p> <p><i>Note 4: Total cost of all extra items shall not exceed the limits specified above.</i></p> <p><i>Note 5: Revised estimates have been got approved from the competent authority if the items are not provided for in original estimates.</i></p> <p><i>Note 6: Scale of accommodation or norms, types, designs sanctioned by GAD / higher authority are not exceeded.</i></p> <p><i>Note 7: Material deviations from designs and scope of the Project will require approval of the original sanctioning authority.</i></p> <p><i>Note 8: The rates of Non-BSR items shall be got approved from the CE before sanction of extra items.]</i></p>

Public Works Financial & Accounts Rules Part-II

S.No.	PARTICULARS	TO WHOM DELEGATED	POWERS
1	2	3	4
34.	To award work on piece-work/work order system for the execution of a sanctioned work within the amounts sanctioned by competent authority.	EE	<p>Below Rs. 1.00 lac in each case subject to an annual limit of Rs. 5.00 lacs.</p> <p>These powers are subject to provision of RTPP Rules, 2013 - Rule 27 and Rule 323 of PWF&AR.</p>
35.	To sanction refund of security deposits/ performance security and performance guarantee of contractors on satisfactory completion of original and repair work and after the defect liability period, if any, specific in the contract and payment of final claims.	EE	<p>Full powers</p> <p>Note 1: The Executive Engineer while refunding Security Deposit/ performance security and Performance Guarantee will record a certificate that the defects pointed out by higher authorities or other authorised authorities during inspection etc. have been removed by the contractor and compliance has been reported before such refund.</p> <p>Note 2: In case of defect liability period these powers shall be used by SE instead of EE after ensuring that the relevant terms and conditions have been duly complied with.</p>
36.	To rescind contract, for recorded reasons, where such cancellation does result in any loss to the Government.	AD /CE/ ACE/SE	<p>Full powers, for contracts accepted by just lower authority.</p> <p>For PHED : FC of RWSSMB shall have Full Powers.</p>

Public Works Financial & Accounts Rules Part-II

S.No.	PARTICULARS	TO WHOM DELEGATED	POWERS
1	2	3	4
37.	To rescind contracts, where such cancellation does not result in any loss to the Government.	1. CE/ FC of RWSSMB 2. ACE/ SE/EE	Full powers. Full powers to the limit of his power of acceptance of contracts. Note : 'Certificate of No Loss' should be recorded by Bid Sanctioning Authority.
38.	To withdraw work or part of work from the contractor under conditions of contract for recorded reasons provided such withdrawal does not result into an unauthorised aid to the contractor or any loss to the government.	Bid Sanctioning Authority	Full powers in respect of contracts accepted by them. Note: Period of completion should be reduced proportionately while withdrawing work.
39.	To communicate and implement the decisions of the standing committee constituted for settlement of disputes under "Condition of Contract"	CE	Full Powers Note : Standing Committee shall decide the matter within 60 days.

SECTION III - Reappropriation of Funds, Diversion of Savings

S.No.	PARTICULARS	TO WHOM DELEGATED	POWERS
1	2	3	4
40.	Reappropriation of funds.	1. CE /ACE	<p>To sanction reappropriation of funds from one circle to another, under the same Minor Head within a grant provided that:</p> <ol style="list-style-type: none"> 1. Such reappropriation does not involve the undertaking of a recurring liability. 2. The reappropriation is not made to a new service or object, not contemplated in the budget for the year. 3. The reappropriation has not the effect of increasing the expenditure on an item, the provision for which has been specifically reduced by the Government. 4. The total budget provision for minor works under a minor or departmental head is not increased. 5. The reappropriation does not involve a transfer of funds to a work or project, which has not received the administrative approval and technical sanction or does not involve appropriation of funds in excess of the amount of estimation, if technical sanction has been accorded.

Public Works Financial & Accounts Rules Part-II

S.No.	PARTICULARS	TO WHOM DELEGATED	POWERS
1	2	3	4
		2. SE	<p>6. The amount reappropriated from or to single major work does not exceed Rs. 50,000/-, and</p> <p>7. A copy of the order sanctioning the reappropriation is communicated to the Finance Department and to the Accountant General, as soon as it is passed.</p> <p>(A) Original works : To sanction reappropriation within the funds allotted to his circle, from one work to another work subject to following conditions:</p> <p>(i) That the total of the amounts proposed to be reappropriated from or to a single major works does not exceed Rs.25,000/-.</p> <p>(ii) That in the case of resumptions, the Head of the Department concerned, if informed of the fact explaining why it was not possible to spend the appropriation on the work in question.</p> <p>(iii) That the reappropriation was confined to the works under the same Minor Head of Department.</p>

Public Works Financial & Accounts Rules Part-II

S.No.	PARTICULARS	TO WHOM DELEGATED	POWERS
1	2	3	4
		3. EE	<p>(iv) The reappropriation does not involve a transfer of funds to a work or project, which has not received the requisite administrative approval and technical sanction, or does not involve a reappropriation of funds in excess of the amount of estimate, if technical sanction is accorded.</p> <p>(v) That the reappropriation has not the effect of increasing the appropriation under a unit which has been reduced by a higher authority, and</p> <p>(vi) That the reappropriation has not the effect of increasing the total budget provision for minor works under a Minor or departmental head.</p> <p>(B) Repairs and tools and Plant- Lump-sum will be allotted by the Chief Engineer for each circle under the primary units under these heads. The Superintending Engineer should redistribute the amount under each primary unit among the several Divisions under him.</p> <p>(A) Major Works: To sanction reappropriation subject to the following conditions:</p>

Public Works Financial & Accounts Rules Part-II

S.No.	PARTICULARS	TO WHOM DELEGATED	POWERS
1	2	3	4
			<p>(i) That the total of the amounts proposed to be reappropriated from or to a single Major works does not exceed Rs.10,000/-.</p> <p>(ii) That in the case of resumptions, the Head of the Department concerned, should be if informed of the fact, explaining why it was not possible to spend the grant appropriation on the work in question.</p> <p>(iii) That the amount resumed should, in no account, be deviated to new Major works not provided for in the budget.</p> <p>(iv) That the reappropriation are confined to works under the same minor head of department.</p> <p>(v) That the reappropriation does not involve a transfer of funds to a work or project, which has not received the requisite administrative approval and technical sanction, or does not involve a reappropriation of funds in excess of the amount of estimate, if technical sanction has been accorded.</p> <p>(vi) That the reappropriation has not the effect of increasing the appropriation under a unit which has been reduced.</p>

Public Works Financial & Accounts Rules Part-II

S.No.	PARTICULARS	TO WHOM DELEGATED	POWERS
1	2	3	4
			<p>(B) Minor works : Full powers to sanction reappropriation of funds between the Minor work within the Division, subject to the following conditions:</p> <p>(i) No transfer should be made from one head to another.</p> <p>(ii) The reappropriation does not involve transfer of funds to work or project, which has not received the requisite administrative approval and technical sanction and does not involve an appropriation of funds in excess of the amount of estimate, if the technical sanction has not been accorded.</p> <p>(iii) That the reappropriation has not the effect of the increasing the total provision for Major work under a Minor or departmental head.</p> <p>(iv) Copies of orders sanctioning any reappropriation should be communicated to the Finance Department through the proper channel and to the Accountant General, as soon as such orders are passed.</p>
41.	To divert savings out of provision for contingencies to meet cost of any new work or repair, not provided for in the estimate, provided such diversion does not materially alter the design provided in the original estimates sanctioned by a higher authority and is in respect of the work fairly contingent upon the work itself.	<p>1. SE</p> <p>2. EE</p>	<p>Full Powers</p> <p>Upto Rs. 15000/-</p>

Public Works Financial & Accounts Rules Part-II

S.No.	PARTICULARS	TO WHOM DELEGATED	POWERS
1	2	3	4
42.	To transfer ascertained savings from any one portion of the project to another, within the sanctioned estimate, in the case of projects for civil works sanctioned by the Government.	CE /ACE	Full Powers Note: Subject to the condition that the order of the authority sanctioning the estimate technically, should be obtained to any change involving a material departure from the approved design, irrespective of whether it is likely to result in increased outlay or not, whether under tools and plants or any other head and to any proposal to debits to the project charges of a nature which it is not intended to bear and for which no provision exists in the sanctioned estimate.

SECTION IV- Execution of Contracts, Agreements, Deeds, Instruments, Bonds, Lease Documents

43.	To execute the instruments relating to acceptance of Bids; Agreements/Deeds on behalf of the Governor of the Rajasthan; to execute the Bonds of auctioneers & security bonds / performance guarantees; Lease for the cultivation of land; lease of water, power and instruments relating to the sale of grass, trees or other produce on road sides or in plantations.	EE <u>For PHED</u> Engineer-in-charge, not below the rank of EE as authorised by AD.	Full Powers
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SECTION V - Stores and Stocks

Note:- The Exercise of the powers referred to in this section is subject to RTPP Act, 2012 and RTPP Rules, 2013.

S.No.	PARTICULARS	TO WHOM DELEGATED	POWERS
1	2	3	4
44.	To sanction, subject to budget provisions, the purchase of goods, materials including tools and plant and spare parts of machinery including the sanction of necessary estimates.	1. AD/FC of RWSSMB 2. CE 3. ACE 4. SE 5. EE / Horticulturist 6. Suptdg. Gardens 7. AEn.(Only GWD)	Full Powers Upto Rs. 250.00 lacs Upto Rs. 30.00 lacs Upto Rs. 7.00 lacs Upto Rs. 1.5 lacs Upto Rs.0.5 lac Upto Rs. 0.10 lac These powers will be exercised subject to following: Note 1. These powers will be exercised only through procurement committee as provided under Rule 3 of RTPP Rules. Note 2. The provisions of RTPP Act & Rules regarding stores purchase shall be followed strictly. Note 3. Rush of expenditure on purchase of stores towards the end of financial year should be avoided.

Public Works Financial & Accounts Rules Part-II

S.No.	PARTICULARS	TO WHOM DELEGATED	POWERS
1	2	3	4
45.	To sanction advance for purchase of stores.	1.CE 2. ACE 3. SE 4. EE /Horticulturist	As per GF&AR Rule 67 of Part-II and relevant provisions of GF&AR Part-III.
46.	To sanction expenditure / advance payment of testing charges by approved laboratories for the purpose of ensuring quality control of materials or executed works.	1. CE 2. ACE 3. SE 4. EE	Full Powers Upto Rs. 0.50 lac Upto Rs. 0.25 lac Upto Rs. 0.10 lac
47.	Repairs and Maintenance (including AMC) of Machinery, Equipment including purchase of spare parts.	1. AD/FC 2. CE/ 3. ACE 4. SE 5. EE	Full Powers Upto Rs. 25.00 lacs Upto Rs. 15.00 lacs Upto Rs. 5.00 lacs Upto Rs. 1.00 lac As per Notification dated 4.9.2013 issued under RTPP Act & Rules.

Public Works Financial & Accounts Rules Part-II

S.No.	PARTICULARS	TO WHOM DELEGATED	POWERS
1	2	3	4
48.	To sanction the limits of Reserve Stocks Limit for divisions within limits fixed by FD for the project/ department.	CE /ACE	Full Powers Note : Anticipated maximum net balance of stock at the close of any of the twelve months of a year should not exceed the R.S.L.
49.	To sanction the sale of stocks (not tools and plant) which is not surplus or unserviceable at issue rate plus the usual supervision charges or market value whichever is higher.	CE	Full Powers Note: 1. Normally Govt. stocks are not to be sold to private parties. The transactions should be treated as exceptional cases occurring rarely. Note: 2. Reasons will be recorded.
50.	To accept tenders for the sale of tools and plant declared surplus by the competent authority in accordance with rules made by Government.	1. CE 2. ACE 3. SE 4. EE	Full powers Upto Rs. 25.00 lacs Upto Rs. 10.00 lacs Upto Rs. 2.00 lacs
51.	To declare any stores (including tools and plant stock & material received from works dismantled) as surplus or unserviceable and sanction their sale by public auction or destruction.	1. CE 2. ACE 3. SE 4. EE / Horticulturist	Full powers Upto Rs. 150.00 lacs annually Upto Rs. 25.00 lacs annually Upto Rs. 5.00 lacs annually Note 1: These monetary limits refer to original purchase price which may be estimated if original price is not known. Note 2: As per the provisions of Rule 16 to 27 of GF&AR Volume-I, Part-II.

Public Works Financial & Accounts Rules Part-II

S.No.	PARTICULARS	TO WHOM DELEGATED	POWERS
1	2	3	4
52.	To sanction hire charges to let out departmental tools and plant.	SE	@ 20% above the sanctioned rate in the manufacture estimate(see Chapter XV and XVII) and rates of hiring have been revised annually are within market fluctuations.
53.	To make payment to agencies for providing labour components for the maintenance of water supply schemes.	1. SE 2. EE	Full Powers Full Powers in case upto 2 persons are required on a scheme. Note: 1. Selection of these agencies will be done as per RTPP Act and Rules. 2. In no case, the payment will be made to any individual. 3. The quantum of labour component will be as per the norms prescribed by the Govt.

SECTION VI - Refund of Revenue

54.	To sanction all cases of refund of revenue.	1. AD 2.CE 3.ACE 4.SE 5.EE	Upto Rs. 4.00 lacs Upto Rs. 1.00 lacs. Upto Rs. 50,000/- Upto Rs. 35,000/- Upto Rs. 10,000/- These powers are subject to the following conditions: 1. The claimant is legally entitled to the refund. 2. The credit is verified.
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Public Works Financial & Accounts Rules Part-II

S.No.	PARTICULARS	TO WHOM DELEGATED	POWERS
1	2	3	4
			3. The original realisation is traced, so as to prevent double or erroneous claim. 4. Refund is drawn only on the demand and receipt of the person entitled to the refund and not for deposit pending demand.
55.	Revision of assessment of water charges (after recording reasons)	1. CE/ACE 2. SE 3. EE	Full Powers Upto Rs. 10,000/- Upto Rs. 5000/- Note: As per prescribed rules and regulations.
56.	To remit percentage charges prescribed for Estt. And T&P in the case of Non-Govt. / contributory works.	CE / ACE	Full powers when the cost of work is less than Rs. 5.00 lacs, subject to Rules in Appendix V of PWF&AR.

SECTION VII- Demolition, Disposal, let out of Public Buildings and other Properties

57.	To sanction according to rules the demolition & Disposal of a permanent public building declared unsafe.	1. AD/ FC 2. CE 3. ACE	Full Powers Upto book value of Rs. 100.00 lacs Upto book value of Rs. 15.00 lacs
58.	To sanction according to rules the demolition & disposal of a permanent public building declared surplus after obtaining clearance from the Collector.	1. AD/FC 2. CE 3. ACE	Full Powers Upto book value of Rs.10.00 lacs Upto book value of Rs. 5.00 lacs

Public Works Financial & Accounts Rules Part-II

S.No.	PARTICULARS	TO WHOM DELEGATED	POWERS
1	2	3	4
59.	To let out buildings not required for Government use.	EE	Full powers, subject to the CE's previous sanction in the case of a lease for longer period than three months. Note 1: Rules prescribed by the Govt., in this regard, shall be followed. Note 2: Rent will be decided as per PWD norms.
60.	To sanction the sale by auction of road side produce and dried and fallen fruits and trees.	EE / Horticulturist	Full powers.

SECTION VIII - Write off Stocks, Tools & Plant, Measurement Books and Muster Rolls, Receipt Books, Sanction of Estimates for losses.

In all cases of loss of Govt. property or stores, the authority competent to write it off should first undertake an investigation into the circumstances leading to the loss. If it is found that the loss has been occasioned by fraud or negligence he should:

(a) in the case of Government servants, submit a report to the authority competent to take disciplinary action, or if, he himself is the competent authority, proposed to take appropriate action; and

(b) in the case of any other person, take such steps, as may be appropriate, to recover the value of the loss or to initiate other proceedings, as the case may be. After necessary action has been taken, the authority specified in the list may write off the loss to the extent indicated. A report setting out the circumstances in which the loss occurred, the person or persons responsible for the loss, the action, if any, taken against the persons responsible for the loss, and a copy of the sanction to the write off should be sent to the Accountant General.

(c) in the case of any misappropriation, fraud and losses, compliance of Rule 20 to 23 of Part-I of Volume-I of GF&AR shall be ensured.

Public Works Financial & Accounts Rules Part-II

S.No.	PARTICULARS	TO WHOM DELEGATED	POWERS
1	2	3	4
61.	To sanction the write off the value of all type of stores, tools & plant lost destroyed or damaged by accident or negligence or fraud or otherwise.	AD/ CE/ACE / SE / EE / Horticulturist.	As per the provisions of G.F. & A.R.
62.	To sanction the write off the value of tools and plant, which have become unserviceable after fair wear and tear.	EE / Horticulturist.	Full Powers subject to Rules / Manual/orders of the department.
63.	To declare abandoned and write off tube wells and hand bores due to their non usability on technical grounds with recorded reasons: (a) For Tube Wells	1. Committee consisting of SE, AO and concerned EE with SE as Chairman.	Full Powers
	(b) For Hand pump Bores	2. Committee consisting of EE/ TA	Full Powers

Public Works Financial & Accounts Rules Part-II

S.No.	PARTICULARS	TO WHOM DELEGATED	POWERS
1	2	3	4
		to SE, AAO & AE with EE as Chairman	Note : As per the norms prescribed by the Govt.
64.	To sanction, after due investigation, the write off of Measurement Books and Muster rolls, which have been lost.	ACE	Full Powers Note : In each case while ordering write off a muster roll the Addl. Chief Engineer should pass a separate order after due investigation giving full details. Copies of the order should be endorsed to Secretaries to the Government in Administrative & Finance Departments and also to the Accountant General and Chief Engineer.
65.	To sanction, after investigation the write off loss of Receipt Books and Subsidiary Cash Book maintained by Irrigation Patwaries and PWD Moharrirs.	ACE /SE	Full Powers Note : In each case, while ordering write off, Addl. Chief Engineer / Suptdg. Engineer should pass a separate order after due investigation giving full details. Copies of the order should be endorsed to Secretaries to the Government in Administrative & Finance Departments and also to the Accountant General and Chief Engineer.

Public Works Financial & Accounts Rules Part-II

S.No.	PARTICULARS	TO WHOM DELEGATED	POWERS
1	2	3	4
66.	To sanction : (1) Estimates for losses on stock due to depreciation owing to a fall in prices or any other causes, or (2) Adjustment of losses on manufacture accounts.	1. CE /ACE 2. SE 3. EE	Full Powers Upto Rs. 3.00 lacs Upto Rs. 0.30 lac
67.	To remove clerical errors/computer errors (correction in water bill will not be deemed as revenue remission)	AEn.	Full Powers (on recording reasons)

SECTION IX - Miscellaneous

68.	To sanction estimates for losses of crops destroyed by breaches of canal assessed by an officer not below the rank of Deputy Collector (Irrigation) or a Revenue Officer authorised by Collector.	1. CE /ACE 2. SE 3. EE	Upto Rs. 0.75 lac Upto Rs. 0.50 lac Upto Rs. 0.15 lac
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Public Works Financial & Accounts Rules Part-II

S.No.	PARTICULARS	TO WHOM DELEGATED	POWERS
1	2	3	4
69.	To sanction compensation for the lands and crops standing thereon, taken over by the Govt. for public works by negotiations provided amount is certified by the Land Acquisition Officer as reasonable and not excessive.	1. CE/ACE 2. SE 3. EE	Full Powers Upto Rs. 25.00 lacs for individual claimant. Upto Rs. 2.00 lacs for individual claimant.
70.	To sanction compensation under the Workmen's compensation Act or under any other law for the time being in force or as prescribed under the rules.	1. SE 2. EE / Horticulturist	Full powers. Upto Rs. 15000/- Note : Pending the award of a competent authority Chief Engineer / Addl. Chief Engineer, Superintending Engineers and Executive Engineers may sanction advances not exceeding 75 percent of the compensation payable.

Public Works Financial & Accounts Rules Part-II

S.No.	PARTICULARS	TO WHOM DELEGATED	POWERS
1	2	3	4
71.	To sanction expenditure on account of ceremonies connected with laying foundation stones or inauguration of public works after administrative approval for organising such ceremony.	<p>(1) If costing of Project is above Rs. 5.00 Crores: (i) AD (ii) CE</p> <p>(2) If costing of Project is upto Rs. 5.00 Crores: (i) AD (ii) CE (iii) ACE</p>	<p>Upto Rs. 10.00 lacs Upto Rs. 2.00 lacs</p> <p>Upto Rs. 2.50 lacs Upto Rs. 50,000/- Upto Rs. 25,000/-</p> <p>Note : 1. As per RTPP Act & Rules 2. Subject to specific budget provisions."</p>

Public Works Financial & Accounts Rules Part-II

S.No.	PARTICULARS	TO WHOM DELEGATED	POWERS
1	2	3	4
72.	To sanction Imprest to officers / officials.	1. AD 2. CE 3. EE	<p>Upto Rs. 1,00,000/- Upto Rs. 75000/- Upto Rs. 50000/-</p> <p>These powers will be exercised subject to following conditions:</p> <p>1. Utility of imprest shall be reviewed periodically by the sanctioning authority. 2. Second imprest shall be given only after adjustment of first advance. 3. In case account of advance is not rendered within four weeks, action as per Rule 128 and 130 of PWF & AR shall be initiated.]</p>

APPENDIX XIII

BEFORE 08.03.2017

SCHEDULE OF POWERS DELEGATED TO THE OFFICERS IN THE PUBLIC WORKS DEPARTMENT (BUILDING & ROADS), IRRIGATION DEPARTMENT, PUBLIC HEALTH ENGINEERING DEPARTMENT, IGNP and CAD
(In case no powers have been separately)
(Under Rule 341)

GENERAL LIMITATIONS/CONDITION OF POWERS:

The powers in the debited of Financial Powers to the following general limitations/condition:-

- (i) *No expenditure shall be incurred from the public revenue except on the public expenditure.*
- (ii) *Nothing contained in these delegations shall empower any subordinate authority to sanction, without the previous consent of Finance Department, any expenditure which involves the introduction of a new principal or practice likely to lead to increased expenditure in future.*
- (iii) *The powers shall be subject to the budget provision and also to the specific budget provision, wherever, mentioned in the delegations.*
- (iv) *The powers contained in these delegations shall be subject to the Rules and other provisions contained in the P.W.F. & A.R.*
- (v) *Splitting of works/tender for the purpose of keeping tenders in his own competence by subordinate officers is an irregularity. Therefore, splitting of tenders should not be resorted to. If, however, in genuine case, it becomes necessary in the interest of work to split up, it should be done only after obtaining prior permission mentioned the reasons for splitting of works.*
- (vi) *The powers shall be exercised only after comments/examination by the senior most Accounts Personnel (Financial Advisor/ Chief Accounts Officers /Senior Accounts Officers /Accounts Officers / Assistant Officers / Divisional Accountant), Wherever, posted in a Department /Office. The authority competent to the sanction can, however, for reasons to be recorded, over-rule the advice of the Accounts Personnel. While conveying sanction, the reference of comments/ examination by Accounts Personnel shall be mentioned.*
- (vii) *Wherever the words “tendered amount” has been used in these powers. It means the amount offered by the tenderer /contractor indented to be sanctioned.*
- (viii) *Wherever the words “estimated amount” is appearing, it means sanctioned estimated amount of items of G-Schedule of the work concerned.*
- (ix) *“Tender premium” means percentage rate above/below quoted by the contractor over departmental rates or if worked out in item rates, the percentage of tendered amount over sanctioned estimated amount the deciding competence to sanction tender.*
- (x) *Approved drawing & designs etc. have been ready before NIT and land has been acquired before sanction of tenders. Others actions required at department level have been completed before sanction.*
- (xi) *Where separate or special Purchase Committees or Finance Committees etc. have been constituted with Government orders they shall continue to function.*
- (xii) *These powers shall be applicable for all engineering departments i.e. PWD, irrigation, PHED, IGNB, CAD, If any engineering department requires to delegate special powers different from these powers, that department may prescribe special Schedule of Powers to that extent with the prior approval of the State Government in financial Department.*

Public Works Financial & Accounts Rules Part-II

SCHEDULE POWERS DELEGATED TO THE OFFICERS IN THE PUBLIC WORKS DEPARTMENT (BUILDING & ROADS), IRRIGATION DEPARTMENT, PUBLIC HEALTH ENGINEERING DEPARTMENT, CAD, IGNP etc

S.No.	PARTICULARS	TO WHOM DELEGATED	POWERS
SECTION I - Administrative/Technical/Financial Sanction/Approval			
1	2	3	4
1.	To accord administrative approval to projects/schemes/original works of all engineering departments/projects, subject to specific budget provision in the relevant year(s)	1. Chief Engineer 2. Addl. Engineer 3. Suptg. Engineer	Rs: 100 Lac Rs: 50 Lac Rs: 1 Lac (for survey works)
2.	To accord, subjects to specific Budget Provision, administrative and technical Approval to estimates for extension and Improvement of irrigation, Drainage and Flood Control Works.	1. Chief Engineer/ Addl. Chief Engineer 2. Suptdg. Engineer 3. Executive engineer	Rs. 15.00 Lac Rs. 7.00 Lac Rs. 1.50 Lac
3.	To accord administrative approval to Estimates for original works or Improvements including electrical and Sanitary works to exciting buildings Debitable to maintenance grant. (combined administrative approval)	1. Chief Engineer 2. ADDL. Engineer 3. Suptdg. Engineer	<u>Residential</u> <u>Non- Residential</u> Rs. 0.50.Lac Rs. 1.00Lac Rs. 0.20 Lac Rs. 0.50Lac Rs. 0.10 Lac Rs. 0.20 Lac Note : in case of Residential Building, Standard rent does not exceed 10 % of the average emoluments of the class of tenants for whom it is mentioned ,
4.	To accord administrative approval to estimates for original works/improvements to roads debitable to maintenance grant.	Chief Engineer	Rs. 2.50 lac (Subject to specific budget provision)
5.	To accord technical sanction, subject to budget provision, of detailed original revised or supplementary estimates for original works, deposit works, contribution works subject to the condition that fresh administrative and financial sanction is sought, if, the revised or supplementary estimates exceed the original administrative and financial sanction by 10% or more.	1. Chief Engineer 2. Addl. Chief Engineer 3. Suptdg. Engineer 4. Executive Engineer	¹ [Full Powers Full Powers Up to Rs. 150.00 lac Up to Rs. 50.00 lac] These powers shall be exercised subject to following conditions only :-
		Note : 1	There is provision in the administrative approval to cover the particular type of work and sanction of the detailed estimates does not result in excess of more than 10% over the provision under the particular sub-head of the administratively approved project estimate under which the estimate is sanctioned but it shall not exceed the administrative approval of the project as a whole.
		Note : 2	Revised estimate involving excess of more than 10% over original sanctioned estimate shall be submitted to the next higher authority for technical sanction. In case of Additional Chief Engineer next higher authority for revised estimates would be Chief Engineer.

1.Substituted by Order No.F.2(4)FD/Exp.III/99 dated 19.3.2001 (Circular No.7/2001) with immediate effect.

Public Works Financial & Accounts Rules Part-II

1	2	3	4
		Note : 3	Residential buildings Should be according To the type-designs Approved by the State Government. In other Cases, class. Type and Designs where Applicable and Necessary, have been Approved by the Competent authority. The debitable design And drawings of Buildings will be got Prepared and Approved from Chief Architect/ Deputy architect etc.Of the department Project.
		Note: 4	These limits are Exclusive for works Contingencies and Machinery and Equipment and work Charge establishment.
		Note : 5	The limits will not be Which specific Delegations have been separately Approved in this Schedule or by some Specific order of the State Government.
		Note : 6	If the cost of work. According to the Revised estimates, Exceeds the limits of the powers to Accord technical Sanction. the revised Estimate should be Submitted to the next Higher authority for Sanction. in case of ADDL Chief Engineer Next higher authority Is Chief Engineer and For Chief Engineer, next Higher authority will be Chief Engineer him Self.
		Note : 7	The Executive Engineer may also pass excess expenditure within a limit of Rs. 5,000/- on sanctioned original works and repairs, irrespective of the total amount of the sanctioned estimate.
		Note : 8	The authorities may, however, sanction excess over sanctioned estimate upto 20% if it is purely due to high rates of tenders received.
		Note : 9	Revised administrative & financial approval is obtained as per provisions of P.W.F.&A.R.
		Note : 10	For supplementary estimate, the authority who sanctioned original estimate will be competent provided original plus supplementary is in his competence.
		Note : 11	No officer is competent to pass any excess over a revised estimate sanctioned by an authority higher than himself.
		Note : 12	For subsequent revision of estimate also, the amount of estimates shall form basis for revision.
		¹ [Note : 13	Rates of non-BSR items shall howevr be approved by Suptd. Engineer only.]
² [6.	To accord administrative and technical approval and to approve tenders conducting of detailed survey and investigation, preparation of designs and drawings, project formulation and preparation and other studies, appointing consultant, Architectural consultancy etc., other than by departmental agency e.g. private consultancy services (Subject to specific approval of the Government and specific budget provision for carrying out studies through private agency).	1. Administrative Department 2. Chief Engineer Note : 1	Full Powers upto 3% of the Project Cost (on the recommendation of the following committee:- (1) Pr. Secy./Secy.Admn.Deptt. (2) CE concerned (3) FA/CAO of the Deptt. concerned. Rs. 5.00 lac Certificate is recorded by Head of Department that the departmental organization existing for the work is either fully occupied or is not well equipped for the job.

1.Added by Order No.F.2(4)FD/Exp.III/99 dated 19.3.2001 (Circular No.7/2001) with immediate effect.

1.Substituted by Order No.F.2(4)FD/Exp.III/99 dated 13.1.2005 (Circular No.24/2005) with immediate effect.

Public Works Financial & Accounts Rules Part-II

1	2	3	4
		Note : 2	In case of work of preparation of designs and drawings, architectural consultancy and interior decoration, land scaping of buiding etc., the comments and N.O.C. from Chief Architect PWD shall be required.
		Note : 3	Tenders are invited as per procedure laid down under Rules 306A of PWF&AR.
		Note : 4	Retired persons will not be eligible for such assignments for two years after retirement, except with specific Government sanction.
		Note : 5	There should be a specific budget provision for this purpose.]
		¹ [Note-6:	Regarding consultancy of BOT PPP projects powers shall be exercised by the empowered committee as per Admn.Reforms Deptt. Order No. F.6 (34) AR/ Gr.3/2001 dated 10.9.2001.]
7.	To accord technical sanction to repairs and maintenance estimates during construction chargeable to product estimate within budget allotment excluding maintenance and repairs of tools and plant.	1. Administrative Department 2. Chief Engineer 3. Addl. Chief Engineer 4. Suptdg. Engineer 5. Executive Engineer	Full Powers Rs. 3.00 lac Rs. 2.00 lac Rs. 1.00 lac Rs. 0.20 lac
8.	To accord technical sanction to detailed estimates for ordinary repairs.	1. Superintending Engineer	Full powers upto the limit of the Budget allotment.
		Note :	Subject to availability of Budget provision for the Circle and within the Limit of 2% of original Cost of work.
		2. Executive Engineer	Full powers upto the limit of the Budget allotment.
			Subject to availability of budget provision for the Division and within the limit of 1% of original cost of the work.
9.	To accord technical sanction to detailed Estimates for special repairs.	1. Suptdg. Engineer Note : 1 Note : 2 2. Executive Engineer	Full powers or upto the of budget allotment for the Circle whichever is less. For each estimates Expects repairs to Residential building subject to paras 71-98 of Chapter II of PWD Manual. For Residential Buildings if it is Estimated to cost 5% of the book value of the building and does not involve any Alteration in the design Accommodation or use of such buildings. Rs. 15.00 lac or upto budget allotment for the division whichever is less.Full powers or upto the of budget allotment for the Circle Which ever is less. For each estimates Expects repairs to Residential building Subject to pares 71-98 Of chapter II of P.W.D. Manual. For Residential Buildings if it is Estimated to cost 5% of the book value of The building and does Not involve any Alteration in the design Accommodation or use Of such buildings.
10.	To accord sanction to manufacture Estimates, operation and maintenance of Machinery including Heavy Earth Moving Machines, Hot-mix Plants, Pavers/Trucks/Mixers Graders etc.	1. Chief Engineer/Addl. Chief Engineer 2. Suptdg. Engineer 3. Executive Engineer	Full Powers Full Powers, within the budget allotment for the circle. Rs. 7.00 Lac, within the budget allotment for the Division.Full Powers Full Powers, within the budget allotment for the circle. Rs. 7.00 Lac, within the budget allotment for the Division.

1. Added by Order No.F.2(4)FD/PWF&AR/99 Part-II dated 16.3.2010 (Circular No.45/2010)

Public Works Financial & Accounts Rules Part-II

1	2	3	4												
		Note : 1	Wherever reserve for Major overhaul is Maintained with in Or out side the Consolidated fund of The State, the estimate Will not result in excess Over that machine Otherwise permission of Finance Department Is required for Addition Budget.												
		Note : 2	Monthly adjustment of The outturn of the Machinery shall be Carried out chargeable To respective estimate Where the machinery has Been deployed and it Shall be responsibility of the executive Engineer (both) and Accounts personnel Concerned to ensure That log books are Adjusted immediately.												
11.	To accord technical sanction to running And maintenance of a departmental Workshop, on no profits no loss basis.	Superintending Engineer	Full Powers												
12.	To accord technical sanction for Acquisition of tools and plants. Note: Acquisition of Motor Vehicle for Inspecting officers do not fall under this category.	1. Chief Engineer/Addl Chief Engineer 2. Superintending Engineer 3.Executive Engineer	<table><tr><td><u>Ordinary T&P</u></td><td><u>Special T&P</u></td></tr><tr><td>Full powers</td><td>Full Powers</td></tr><tr><td>Rs. 5.00 Lac</td><td>Rs. 2.00 Lac</td></tr><tr><td>Rs. 1.00 Lac</td><td>Rs. 0.50 Lac</td></tr></table>	<u>Ordinary T&P</u>	<u>Special T&P</u>	Full powers	Full Powers	Rs. 5.00 Lac	Rs. 2.00 Lac	Rs. 1.00 Lac	Rs. 0.50 Lac				
<u>Ordinary T&P</u>	<u>Special T&P</u>														
Full powers	Full Powers														
Rs. 5.00 Lac	Rs. 2.00 Lac														
Rs. 1.00 Lac	Rs. 0.50 Lac														
		Note : 1	Annual purchase Programme should be Approved at the Commencement of year By the year by the Chief Engineer/Addl. Chief Engineer.												
		Note : 2	Where reserve for Depreciation has been Maintained, the Estimate will not Exceed the said reserve For the machine.												
		Note : 3	Excess over the reserve Will require specific Sanction/ budget Allotment of Finance Department.												
		Note : 4	Specific budget Provision has been Provided.												
13.	To sanction technical estimate for the Purchase of furniture for Inspection House under their control .	1. Chief Engineer 2. Addl. Engineer 3. Suptdg. Engineer 4. Executive Engineer	<table><tr><td>Upto Rs.100,000/-subject to specific budget provision</td><td></td><td></td></tr><tr><td>Upto Rs. 50,000/-</td><td>"</td><td>"</td></tr><tr><td>Upto Rs. 25,000/-</td><td>"</td><td>"</td></tr><tr><td>Upto Rs. 10,000/-</td><td>"</td><td>"</td></tr></table>	Upto Rs.100,000/-subject to specific budget provision			Upto Rs. 50,000/-	"	"	Upto Rs. 25,000/-	"	"	Upto Rs. 10,000/-	"	"
Upto Rs.100,000/-subject to specific budget provision															
Upto Rs. 50,000/-	"	"													
Upto Rs. 25,000/-	"	"													
Upto Rs. 10,000/-	"	"													
14.	To modify the details of works under any Sub-work or detailed head of the account, In the case an estimate administratively Sanctioned by the Government.	1. Chief Engineer 2. Addl. Engineer 3. Suptdg. Engineer	With in amount sanctioned for that head and upto his own powers of sanction.												

Public Works Financial & Accounts Rules Part-II

SECTION II - Tenders, Contracts, Sanction of Rates, Execution of Works with or without Inviting Tenders; payment for Extra/Additional Items, Escalation; Issue of Advertisement, Refund of Security Deposit.

1	2	3	4
15.	To accept tenders for the execution of sanctioned work, or part of sanctioned work, and for rate contracts (Areawise, for repairs, maintenance) and petty works including manufacturing of Pucca Tiles, Bricks, PCC Blocks and other items and supply and carriage of Grit, Bajri and other construction material.	1. Administrative Department 2. Chief Engineer 3. Addl. Chief Engineer 4. Suptdg. Engineer 5. Executive Engineer	¹ [deleted Upto Rs. 500 lac Upto Rs. 250 lac Upto Rs. 120 lac Upto Rs. 30 lac]
		Note : 1	The amount shown above are tendered amount quoted by the contractor which are intended to be sanctioned.
		Note : 2	These powers shall be exercised only if tender is sanctioned by the authorities within original validity period as prescribed in NIT. In case it is not sanctioned in period allowed to authority for sanction of tender, next higher authority shall be competent to sanction within time prescribed for him.
		Note : 3	These powers are subject to the condition that the contractor's tendered amount do not exceed the amount of G-Schedule as per sanctioned estimates amount by more than 20%, and also that the overall monetary limits of financial powers mentioned above against each authority are not exceeded.
		Note : 4	Thus both the conditions should be satisfied (i) that contractor's tender amount must be within limits prescribed above and (ii) tender premium/ percentage of contractor's tendered amount over sanctioned estimated amount of G-Schedule is within 20%. In case there is any condition having financial implication, then tendered amount will be calculated including financial implication of the condition.
		Note : 5	If the tendered amount of the contractor exceeds the estimated amount of the work by more than 20%, the powers will be exercised by the next higher authority. Where "G" Schedule is based on a previous year's BSR and tenders received when evaluated to the current BSR, applicable on the date of opening of tender do not show any increase over the such evaluated estimated amount and tendered amount is within financial limits to sanction tender as indicated against each, the tenders need not be referred to the next higher authority provided the revised estimates has been prepared and submitted to competent authority to sanction and copy of the revised estimate has been enclosed with the tender. Mere revision of BSR do not qualify to use this provision.
		Note : 6	In case the lowest tenderer withdraws his offer after opening of the financial bids, negotiations will be conducted by competent authority with all the qualified tenderers to get the work done on lowest rates or below after forfeiture/recovery of earnest money of lowest tenderer as per rules. In case nobody is ready, then procedure under note 7 and 8 may be adopted.
		Note : 7	In case lowest tenderer fails to start the work awarded to him or leaves the work incomplete, the competent authority who originally sanctioned the tender may negotiate with other qualified tenderers to get the work done on original sanctioned rates and conditions or below after taking action as per rules. If none of the tenderers is ready to execute the work on sanctioned rates after negotiations as above, the competent authority may award the work on same sanctioned rate to any eligible and experienced registered non-tenderer contractor after recording reasons.
		Note : 8	In case after adopting procedure as per note 7, no tenderer is ready to execute the work on lowest sanctioned rate, then authority next higher to tender sanctioning authority may award the work at the rates upto of second lowest or upto 2% above lowest sanctioned rate whichever is lower after following the procedure laid down in note 7.

1. Substituted by Order No.F.2(4)FD/Exp.III/99 dated 19.3.2001 (Circular No.7/2001) with immediate effect.

Public Works Financial & Accounts Rules Part-II

1	2	3	4
		Note : 9	In case of tender other than of the lowest, next higher authority will be competent to sanction. The sanctioning authority will record detailed reasons of passing over the lowest tenderer.
		Note : 10	If only single qualified tender is received in response to a NIT, the next higher authority will be competent to sanction.
		Note : 11	These powers will be exercised only after examination and written comments of the highest Accounts Personnel as laid down in general conditions of powers
		Note : 12	Second set of tenders for the same work shall be invited only after rejection of first set of tenders. In case second financial set of tenders is received and opened, first set of tenders shall stand rejected automatically.
		Note : 13	The tenders once rejected shall not be reopened and it will tantamount to allotment of work without tender. Therefore, permission of Finance Department will be required.
		¹ [Note : 14	Rates of non-BSR items shall however be approved by Suptd. Engineer before inviting tenders.]
		² [Note : 15	Tenders of above Rs. 5 crores shall be approved by the Empowered Board constituted vide Administrative Reforms Department order No. ५६(५३)प्रसु./अनु.३/९३ दिनांक १६.१२.१९९३.]
³ [16.	To accept bids for works on Build Operate and Transfer (BOT) basis and PPP Projects including acceptance of bids for consultancy of these projects.	Committee constituted by Admn. Reforms Deptt. Order No. F.6 (34) AR/ Gr.3/ 2001 dated 10.9.2001.	Full Powers subject to the condition that the terms and conditions of the bid document have been got approved from Finance Department and Law Department.]
17.	To accept bids for collection of toll tax for Bridge/Road/Bye-pass etc.	1. Administrative Department 2. Chief Engineer 3. Addl. Chief Engineer	Full Powers Upto Rs. 250.00 lac Upto Rs. 125.00 lac
		Note : 1	These powers shall be exercised by - The Administrative Department and Chief Engineer on the recommendations of a Committee of following:- Chief Engineer (Roads), Chairman Addl. Chief Engineer (concerned Zone), Member ¹ [Accounts Officer of Zonal Office concerned in Zonal Level Committee], Member Executive Engineer (concerned) Member Secretary
			and
			The Addl. Chief Engineer on the recommendation of a Committee of following:- Addl. Chief Engineer (concerned Zone), Chairman ⁴ [Accounts Officer of Zonal Office concerned in Zonal Level Committee], Member Superintending Engineer (concerned circle), Member Executive Engineer (concerned) Member Secretary
		Note : 2	The reserve price shall be decided by the respective Committee every year before floating N.I.T.

1. Added by Order No.F.2(4)FD/Exp.III/99 dated 19.3.2001 (Circular No.7/2001) with immediate effect.

2.. Added by Order No.F.2(4)FD/Exp.III/99 dated 19.3.2001 (Circular No.7/2001) and substituted by Order No.F.2(4)FD/Exp.III/99 dated 14.8.2002 (Circular No.14/2002).

3. Substituted by Order No.F.2(4)FD/PWF&AR/99 Part-II dated 16.3.2010 (Circular No. 45/2010) .

4..Substituted words "Financial Advisor (PWD)" by Order No.F.2(4)FD/Exp.III/99 dated 30.7.2001 (Circular No.13/2001) with immediate effect.

1	2	3	4
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Public Works Financial & Accounts Rules Part-II

18.	To reject tenders for works, manufacturing and supplying of materials, purchase of stock material, special T&P and ordinary T&P.	1. Administrative Department 2. Chief Engineer 3. Addl. Chief Engineer 4. Suptdg. Engineer 5. Executive Engineer	¹ [Full Powers Upto Rs. 500 lac Upto Rs. 250 lac Upto Rs. 120 lac Upto Rs. 30 lac]
		Note : 1	In case of rejection of tenders on second time and subsequent invitation, the powers shall be exercised by next higher authority.
		Note : 2	All tenderers shall be informed regarding rejection of tenders and earnest money shall be refunded immediately.
		Note : 3	Second set of tenders for the same work shall be invited only after rejection of first set of tenders. In case second financial set of tenders is received and opened, first set of tenders shall stand rejected automatically.
		Note : 4	The tenders once rejected shall not be reopened and it will tantamount to allotment of work without tender.
19.	To undertake negotiations and sanction negotiated rates/tenders	1. Administrative Department 2. Chief Engineer 3. Addl. Chief Engineer 4. Superintending Engineer 5. Executive Engineer	¹ [deleted Upto Rs. 500 lac Upto Rs. 250 lac Upto Rs. 120 lac Upto Rs. 30 lac]
		² [Note : 1]	Negotiations shall be conducted subject to following conditions :-
		(i)	Negotiations shall be undertaken in exceptional circumstances. Negotiations will not make original offer made by the tenderer inoperative. The competent authority will have option to consider original offer in case the tenderer decides to increase rates originally tendered or imposes new terms and conditions. This may be made clear in writing while informing for negotiation.
		(ii)	Negotiation before advertisement for tender may be resorted to in case of small works.
		(iii)	Negotiations after tenders should be discouraged. It may however be undertaken only with the lowest tenderer in following circumstances:- (a) When ring rates/pooled rates have been quoted by the tenderers. (b) When the rates vary considerably and considered much higher than the prevailing market rate at the time of opening of tenders.
		(iv)	Procedure of negotiations:-
			(a) Before recommending/conducting negotiations, full justification should be recorded in writing giving comparative trend of rates of such tenders. Contractors should be briefed of reasons of negotiations to make it success. (b) Result of negotiation shall be recorded in the proceedings. (c) Negotiations will be conducted with the lowest tenderer only.

1..Substituted by Order No.F.2(4)FD/Exp.III/99 dated 19.3.2001 (Circular No.7/2001) with immediate effect.

2..Added by Order No.F.2(4)FD/Exp.III/99 dated 11.11.1999 (Circular No.1/99) with immediate effect.

Public Works Financial & Accounts Rules Part-II

1	2	3	4
			(d) The lowest tenderer(s) shall be informed in writing either through messenger if they are local and by registered letters in case they belong to outstation. A minimum time of 7 days in case of tenderers being of outstations, and 3 days in case of local tenderers shall be given prior to negotiations. In case of urgency the competent authority may reduce this time provided the lowest tenderer has received the intimation regarding holding of negotiations. Reasons in such cases will be recorded.
			Note : In case of non-satisfactory achievement of rates from lowest tenderer, the competent authority may choose to make a written counter offer to the lowest tenderer and if this is not accepted by him, the competent authority may decide to reject and reinvoke tenders or to make the same counter-offer first to the second lowest tenderer, then to the third lowest tenderer and so on in the order of initial bidding, and work order be awarded to the tenderer who accepts the counter-offer.
			(e) In case (on unacceptable rates) the rates even after negotiations are very high, fresh tenders should invited.
		¹ [Note : 2]	The conditions mentioned against item No. 15 shall also apply on item No.19.]
20.	To issue work order for original or repair works upto Basic Schedule of Rates without inviting tender.	Executive Engineer	Upto Rs. 30,000/- in each case subject to an annual limit of Rs. 1.50 lac.
		Note : 1	Such powers should be exercised for recorded reasons. It is further stipulated that the powers for issuing work orders will not be exercised in normal cases, but will be exercised either in emergent cases, or where exercise of such powers is beneficial to the Government.
		Note : 2	It is important to check the validity of the rates from time to time by inviting tenders for sufficiently large items of works covered by these rates.
		Note : 3	Copy of work order be simultaneously endorsed to next higher authority.
		Note : 4	The rules for execution of works on 'Work Order' as mentioned in Appendix VII of PWF&AR shall be followed strictly.
² [20A]	Works of emergent nature like flood relief and other natural calamities, without inviting tenders, upto ceiling rates of the district, as approved by the committee constituted under Rule 325A.	The committee constituted under Rule 325A	Upto Rs. 10.00 lac for each work.]
³ [20B]	To issue work order for original or repair work up to ceiling rates of the Distt. as approved by the committee for enlisted unemployed qualified Engineers.	Executive Engineer	Upto Rs. 10.00 lac.]
21.	To sanction running rate contract for works to be executed under piece work system on 'Piece Work Agreement', after calling division wise tenders for the specific purpose.	Additional Engineer	Chief Full powers to sanction divisionwise rate contracts for one year at a time.
		Note 1:	The procedure mentioned in Rule 323 of PWF&AR shall be followed strictly and agreement will be executed in prescribed form.

1..Added by Order No.F.2(4)FD/Exp.III/99 dated 11.11.1999 (Circular No.1/99) with immediate effect.

2. Added by Order No. F.2(4)FD/PWF&AR/99 Part-II, dated 21.7.2007 (33/2007).

3. Added by Order No. F.2(4)FD/PWF&AR/99 Part-II, dated 27.7.2007 (35/2007).

Public Works Financial & Accounts Rules Part-II

1	2	3	4
22.	To award work without tenders to enlisted contractor(s) for original or repair works upto the sanctioned rates in case(s) where the original contractor fails to give stipulated progress and decision has been taken by competent authority under clause (2) & (3) of the conditions of the contract or under clause 32 of the conditions of contract.	Original Tender Sanctioning Authority	Full Powers as per procedure laid down under Item 15.
23.	To grant, for recorded reasons, extension of the time for the execution of works or supply of materials or other performances of the contract.	Admn.Deptt./Chief Engineer/Addl.Chief Engineer/Suptdg.Engin eer/ Executive Engineer	¹ [Full Powers to the tender sanctioning authority as per clause 2 of "Conditions in Contract" provided it does not involve payment of price escalation.
		Note : 1	The same powers and conditions will apply for reachwise/spanwise time extension, in case, time spans/mile stones/reaches have been prescribed in the agreement for prorata progress.
		Note : 2	In case, extension of time involves payment of price escalation approval of Administrative Department (upto Minister Incharge) shall be obtained.]
² [23A	Powers to remit, reduce or revise the amount of compensation levied under clause 2 of "Conditions of Contract". Note : This delegation shall be exercised only in respect of old contracts executed as per "conditions of contracts" prescribed by Finance Department prior to issuance of revised PWFAR from dated 1.7.1999.	Admn. Deptt. Chief Engineer Addl. Chief Engineer Suptd. Engineer Executive Engineer	Full powers to the authority next higher to the authority competent to grant extension in time of contract under item No. 23 provided exercising this power does not result in payment of escalation to contractor. In case it results in payment of escalation, only administrative department(with approval of minister incharge) shall have full powers. Note : Action taken against the contractor under clause 3 of "Conditions of Contract" to determine/rescind the contract shall not be covered under this delegation.
23B	Powers to remit, reduce or revise the amount of compensation levied under clause 2 of "Conditions of Contract". Note : This delegation shall be exercised only in respect of contracts executed as per revised "conditions of contracts" prescribed by Finance Department under PWFAR from dated 1.7.1999.	Admn. Deptt. Chief Engineer Addl. Chief Engineer Suptd. Engineer Executive Engineer	In case of dispute regarding period attributable to the contractor, the authority next higher to the authority competent to grant extension will have full power to re-decide delay attributable to the contractor or Government and accordingly compensation as per clause 2 of "Conditions of Contract" shall be finalized. However, in case above decision results into payment in price escalation, then Administrative Department (with approval of Minister Incharge) will have full powers. Note : Action taken against the contractor under clause 3 of "Conditions of Contract" to determine/ rescind the contract shall not be covered under this delegation.]
³ [24.	To sanction execution and payment of additional quantities of items existing in Schedule-G or bill of quantities(BOQ) of a particular work.	1. Administrative Department 2. CE/ACE/SE/ XEn.	Upto 50% of the original quantities of each item subject to 50% of the tendered amount of work sanctioned. Upto 5% of original quantity of each item subject to 5% of the tendered amount of work sanctioned by the authority concerned. In case the above limits exceed, the powers shall be exercised by the next higher authority assessing the prevalent tender premium, site and market conditions as follows: More than 5% and upto 25% of original quantity and also more than 5% and upto 25% of the tendered amount of work sanctioned.
			These powers shall be exercised subject to following:-
		Note : 1	Total amount of the work including additional quantities and extra items should not exceed the administrative and financial sanction for the work.
		Note : 2	Total amount of work i.e. tendered amount plus cost of additional quantities and extra items (BSR and Non-BSR) do not exceed the monetary limit to sanction tender.
		Note : 3	The additional quantities should be part and parcel of the work under execution and therefore even the execution of works of different nature or execution of quantities/work of similar nature of another reach/site shall not be treated as additional quantity.

1...Substituted by Order No.F.2(4)FD/Exp.III/99 dated 19.3.2001 (Circular No.7/2001) with immediate effect.

2. Added by Order No.F.2(4)FD/Exp.III/99 dated 19.3.2001 (Circular No.7/2001) with immediate effect.

3..Substituted by Order No.F.2(4)FD/Exp.III/99 dated 29.8.2003 (Circular No.17/2003) with immediate effect.

Public Works Financial & Accounts Rules Part-II

1	2	3	4
		Note : 4	Revised estimates have been approved by the competent authority.]
		¹ [Note : 5	In case of Sewerage Project Administrative Department has full powers subject to the conditions of Note 1 to 4.]
25.	To sanction payment of price escalation under clauses of agreement.	Executive Engineer	Full Powers for the work done within original stipulated completion period of work or a portion of work (Reach) if such milestones have been prescribed in agreement.
		Note : 1	For work done beyond stipulated original period of completion of the work or a portion of work (Reach), the payment of escalation will be made after sanction of final extension in completion period by the competent authority.
		Note : 2	The escalation will be granted as per conditions laid down in the agreement in relevant clause.
		Note : 3	No escalation will be granted on the basis of provisional price indices or provisional time extension.
26.	To sanction execution of work departmentally	1. Administrative Deptt. 2. Chief Engineer 3. Addl. Chief Engineer 4. Suptdg. Engineer 5. Executive Engineer	Rs. 250.00 lac Rs. 125.00 lac Rs. 70.00 lac Rs. 10.00 lac Rs. 3.00 lac
		Note : 1	The Administrative Department will exercise powers in consultation with C.A.O. of the department.
		Note : 2	It will be ensured that this will not result into increase in Work Charged strength of the department. The work shall be got done only through existing Work Charged labour.
		Note : 3	Specific Government sanction will be obtained before employing extra labour on daily basis/task basis/work order basis/on contract/on hand receipt etc.
27.	To engage labour through service contractor	Executive Engineer	Rs. 0.50 lac for the Division
		Note : 1	For exceptionally emergent cases only like flood, fire, earth quake, cyclones, lands sliding, breach of canals with prior approval of ACE/CE. Such labour shall not be employed on regular duties of a department such as office peons/orderlies/ chowkidars etc.
		Note : 2	The rate of daily wages shall not exceed 20% of the minimum wages of the area concerned, otherwise approval of the S.E. will necessarily be obtained.
		Note : 3	Work done by such labour shall be entered in M.B., wherever susceptible of measurement, besides, Attendance Register.
28.	(i) To permit undertaking of contribution/deposit works and to accept contribution/deposit in respect of them. (ii) To permit undertaking of contribution/deposit works, for which contribution has been accepted by the Administrative Department in consultation with the Finance Department.	1. Chief Engineer 2. Addl. Chief Engineer 3. Suptdg. Engineer 4. Executive Engineer	Full Powers Rs. 120.00 lac Rs. 30.00 lac Rs. 10.00 lac

1. Added vide Circular No.51/2012 dated 13.12.2012.

Public Works Financial & Accounts Rules Part-II

1	2	3	4
		Note : 1	Deposits may be accepted in lumpsum or in instalments on prescribed dates as mutually agreed after ensuring that full amount is provided for in the budget of the concerned organisation and instalments would be paid on specified dates.
		Note : 2	Deposit works involving share of State Government will be agreed/sanctioned only with the concurrence of Finance Department. Revised cost will also be borne in the same proportion.
		Note : 3	Expenditure will be charged against and limited to the deposit received only, in no case it should exceed the deposit.
		Note : 4	Percentage charges as approved from time to time shall be levied unless exempted by the Government.
29.	To authorise the commencement of urgent repairs or works in emergency situation in anticipation of sanction to estimate and/or allotment of budget.	1. Chief Engineer/Addl. Chief Engineer 2. Suptdg. Engineer	Full Powers Rs. 0.50 lac
		Note:	Subject to immediate report to the Finance Department, State Government and A.G. (in case of non allotment of budget) intimating the approximate amount involved explaining the circumstances, and to stop work if the sanction is refused by the government.
30.	To approve basis schedule of rates.	1. Chief Engineer	Full powers.
		Note:	These powers will be exercised by the Chief Engineer only on the detailed recommendation of a Task Force in which FA/CAO will invariably be member. The Task Force will standardize various analysis of rates of components and determine district-wise rates on the basis of data/rates furnished by the Divisional Officers or otherwise. The Task Force will determine the periodicity of revision of B.S.R.
31.	¹ [To sanction execution and payment for extra items existing in approved schedule of rates as per conditions on contract.	1. Administrative Department 2. Chief Engineer 3. Addl. Chief Engineer 4. Suptdg. Engineer 5. Executive Engineer	Upto 35% Full powers upto 5% of G-Schedule amount of work or Rs. 10.00 lac whichever is less. Full powers upto 4% of G-Schedule amount of the work or Rs. 5.00 lac whichever is less. Full Powers upto 3% of G-Schedule amount of the work or Rs. 2.50 lac whichever is less. Full Powers upto 2% of G-Schedule amount of the work or Rs. 1.00 lac whichever is less.
			These powers shall be exercised subject to following:-
		Note : 1	Total amount of the work including additional quantities and extra items should not exceed the administrative and financial sanction for the work.
		Note : 2	That total amount i.e. tendered amount plus cost of additional quantities and extra items do not exceed the monetary limit to sanction tender.
		Note : 3	The extra items should be part and parcel of the work under execution and therefore the execution of items of different nature or execution of items or work of similar nature of another reach/site shall not be treated as extra item.
		Note : 4	Revised estimates have been got approved from the competent authority if the items are not provided for in original estimates.

1..Substituted by Order No.F.2(4)FD/Exp.III/99 dated 24.10.2002 (Circular No.16/2002) with immediate effect

Public Works Financial & Accounts Rules Part-II

1	2	3	4
		Note : 5	Scales of accommodation or norms, types, designs sanctioned by G.A.D./higher authority are not exceeded.
		Note : 6	Material deviations from designs and scope of the Project will require approval of the original sanctioning authority.
		Note : 7	Cases above 35% will be referred to FD for concurrence in rare circumstances with detailed causes.]
		¹ [Note : 8	In case of Sewerage Project Administrative Department has full powers subject to the conditions of Note 1 to 6.]
32.	² [To sanction execution, sanction of rates and payment of non BSR extra items not provided for in a sanctioned tender/estimate.	1. Administrative Department 2. Chief Engineer	Upto 35% Full powers upto 5% of G-Schedule amount of work or Rs. 10.00 lac whichever is less.
		3. Addl. Chief Engineer	Full powers upto 4% of G-Schedule amount of the work or Rs. 5.00 lac whichever is less.
		4. Suptdg. Engineer 5. Executive Engineer	Full Powers upto 3% of G-Schedule amount of the work or Rs. 2.00 lac whichever is less but individual item not more than Rs. 25,000/- Full Powers upto 2% of G-Schedule amount of the work or Rs. 1.00 lac whichever is less but individual item not more than Rs. 15,000/-.
			These powers shall be exercised subject to following:-
		Note : 1	Total amount of the work including additional quantities and extra items should not exceed the administrative and financial sanction for the work.
		Note : 2	That total amount i.e. tendered amount plus cost of additional quantities and extra items do not exceed the monetary limit to sanction tender.
		Note : 3	The extra items should be part and parcel of the work under execution and therefore the execution of items of different nature or execution of items or work of similar nature of another reach/site shall not be treated as extra item.
		Note : 4	The rate of non-BSR items shall be got approved from the Se before sanction of extra item.
		Note : 5	Revised estimates have been got approved from the competent authority if the items are not provided for in original estimates.
		Note : 6	Scales of accommodation or norms, types, designs sanctioned by G.A.D./higher authority are not exceeded.
		Note : 7	Material deviations from designs and scope of the Project will require approval of the original sanctioning authority.
		Note : 8	Cases above 35% will be referred to FD for concurrence in rare circumstances with detailed causes.]
33.	³ [To allow shorter period than prescribed in rules for advertising tenders.	Chief Engineer	This item is deleted in view of amendment in decision below Rule 331 of PWF&AR Part-I, Chapter-XII vide FD order No. F.2(4)FD/Exp.-III/99 dated 13 January, 2005. The powers to reduce the time period of NIT publication has been delegated undernote 2 of decision below the Rule 331.]
34.	To advertise for tenders as per rules and sanction expenditure on such advertisement as per approved rates.	Executive Engineer/ Horticulturist	Full powers subject to Rule 328.
		Note : 1	The N.I.T. for several works should be clubbed in order to effect economy.
		Note : 2	N.I.T. has been invited only after fulfilling conditions laid down in P.W.F. & A.R.

1. Added vide Circular No.51/2012 dated 13.12.2012.

2..Substitued by Order No.F.2(4)FD/Exp.III/99 dated 24.10.2002 (Circular No.16/2002) with immediate effect.

3..Substitued by Order No.F.2(4)FD/Exp.III/99 dated 13.1.2005 (Circular No.24/2005) with immediate effect.

Public Works Financial & Accounts Rules Part-II

1	2	3	4
35.	To award work on piece-work rate for the execution of a sanctioned work within the amounts sanctioned by competent authority.	Executive Engineer	Full powers upto Rs. 30,000/- as per condition laid down in Rule 323 of P.W.F.&A.R.
36.	To accept, at his discretion, tenders for materials collection without earnest money.	Executive Engineer	In the case of tenders amounting upto Rs. 30,000/-
37.	To sanction refund of security deposits and performance guarantee of contractors on satisfactory completion of original and repair works and after the defect liability period, if any, specified in the contract and payment of final claims.	Executive Engineer Note : The Executive Engineer while refunding Security Deposit and Performance Guarantee will record a certificate that the defects pointed out by higher authorities or other authorised authorities during inspection etc. have been removed by the contractor and compliance has been reported to the authority concerned before such refund.	Full powers.
38.	To rescind contract, for recorded reasons, where such cancellation does result in loss to the Government.	Adm.Department/Chief Engineer/Addl.Chief Engineer/Suptdg. Engineer/ Executive Engineer	Full powers, for contracts accepted by next lower authority.
39.	To rescind contracts, where such cancellation does not result in any loss to the Government	1. Chief Engineer 2. Addl. Chief Engineer/ Suptdg. Engineer/ Executive Engineer	Full powers. Full powers to the limit of his power of acceptance of contracts.
40.	To withdraw work from the contractor under clause 32 of the agreement for recorded reasons provided such withdrawal does not result into an unauthorised aid to the contractor.	Administrative Department/ Chief Engineer/Addl. Chief Engineer/Suptdg. Engineer/ Executive Engineer.	Full powers in respect of contracts accepted by them. Note: Period of completion should be reduced proportionately while withdrawing work.
41.	To dispense with earnest money, when plant & machinery are either supplied or erected by firms of undoubted financial standing and repute.	1. Chief Engineer/Addl. Chief Engineer 2. Suptdg. Engineer	Full powers Full powers
			Provided that not more than 90% of the contracted value is paid on delivery of the material-at-site and not less than 10% is retained untill the period of maintenance has been satisfactorily completed. Further that decision for such exemption should be taken before inviting tenders to make it a common condition.
¹ [41A.	To communicate and implement the decisions of the standing committee constituted for settlement of disputes under clause 23 of "Conditions of Contract".	Chief Engineer	Full powers subject to the prior approval of Administrative Department.]

1..Added by Order No.F.2(4)FD/Exp.III/99 dated 11.11.1999 (Circular No.1/1999) and Substituted by Circular No. 19/04 dated 9.3.2004 with immediate effect.

Public Works Financial & Accounts Rules Part-II

1	2	3	4
42.	Reappropriation of funds.	1. Chief Engineer/Addl. Chief Engineer	To sanction reappropriation of funds from one Circle to another, under the same Minor Head within a grant provided that :
			1. Such reappropriation does not involve the undertaking of a recurring liability.
			2. The reappropriation is not made to a new service or object, not contemplated in the budget for the year.
			3. The reappropriation has not be effect of increasing the expenditure on anitem, the provision for which has been specifically reduced by the Government.
			4. The total budget provision for minor works under a minor or departmental head is not increased.
			5. The reappropriation does not involve a transfer of funds to a work or project, which has not received the administrative approval and technical sanction or does not involve appropriation of funds in excess of the amount of estimation, if technical sanction has been accorded.
			6. The amount reappropriated from or to single major work does not exceed Rs. 50,000/- and
			7. A copy of the order sanctioning the reappropriation is communicated to the Finance Department and to the Accountant General, as soon as it is passed.
		2. Suptdg. Engineer (a)	Original works : To sanction reappropriation within the funds allotted to his Circle, from one work to another subject to the following conditions:
			(i) That the total of the amounts proposed to be reappropriated from or to a single major works does not exceed Rs. 25,000/-.
			(ii) That in the case of resumptions, the Head of the Department concerned, if informed of the fact explaining why it was not possible to spend the appropriation on the work in question.
			(iii) That the reappropriation was confined to the works under the same Minor Head of Department.
			(iv) The re-appropriation does not involve a transfer of funds to a work or project, which has not received the requisite administrative approval and technical sanction, or does not involve an appropriation of funds in excess of the amount of estimate, if technical sanction is accorded.
			(v) That the reappropriation has not the effect of increasing the appropriation under a unit which has been reduced by a higher authority, and
			(vi) That the reappropriation has not the effect of increasing the total budget provision for minor works under a Minor or departmental Head.
		(b)	Repairs and Tools and Plant-Lump : sum will be allotted by the Chief Engineer for each Circle under the primary units under these heads. The Superintending Engineer should redistribute the amount under each primary unit among the several Divisions under him.
		3. Executive Engineer (a)	Major works : To sanction reappropriation subject to the following conditions:
			(i) That the total of the amounts proposed to be reappropriated from or be a single Major work should not exceed Rs. 10,000/-.
			(ii) That in the case of resumptions, the Head of the Department concerned should be informed of the fact, explaining why it was not possible to spend the grant on the work in question.
			(iii) That the amount resumed should, in no account, be deviated to new Major works not provided for in the budget.

Public Works Financial & Accounts Rules Part-II

1	2	3	4
		(iv)	<i>That the reappropriation are confined to works under the same minor head or department.</i>
		(v)	<i>The reappropriation does not involve a transfer of funds to a work or project, which has not received the requisite administrative approval and technical sanction or does not involve an appropriation of funds in excess of the amount of the estimate, if technical sanction has been accorded.</i>
		(vi)	<i>That the reappropriation has not the effect of increasing the appropriation under a unit which has been reduced.</i>
		(b)	Minor works : Full powers to sanction re-appropriation of funds between the Minor work within the Division, subject to the following conditions :
		(ii)	<i>No transfer should be made from one head to another.</i>
		(ii)	<i>The reappropriation does not involve transfer of funds to work or project, which has not received the requisite administrative approval and technical sanction and does not involve an appropriation of funds in excess of the amount of estimate, if the technical sanction has been accorded, and</i>
		(iii)	<i>That the reappropriation has not the effect of increasing the total budget provision for Major works under a Minor or departmental Head.</i>
		(iv)	<i>Copies of orders sanctioning any reappropriation should be communicated to the Finance Department through the proper channel and to the Accountant General, as soon as such orders are passed.</i>
43.	<i>To divert savings out of provision for contingencies to meet cost of any new work or repair, not provided for in the estimate, provided such diversion does not materially alter the design provided in the original estimates sanctioned by a higher authority and is in respect of the work fairly contingent upon the work itself.</i>	1. Suptdg. Engineer 2. Executive Engineer	Full Powers. Upto Rs. 15,000/-
44.	<i>To transfer ascertained savings from any one portion of the project to another, within the sanctioned estimate, in the case of projects for civil works sanctioned by the Government.</i>	Chief Engineer/Addl. Chief Engineer Note:	Full powers <i>Subject to the condition that the order of the authority sanctioning the estimate technically, should be obtained to any change involving a material departure from the approved design, irrespective of whether it is likely to result in increased outlay or not, whether under tools and plants or any other head and to any proposal to debits to the project charges of a nature which it is not intended to bear and for which no provision exists in the sanctioned estimate.</i>

SECTION IV - Execution of Contracts, Agreements, Deeds, Instruments, Bonds, Lease Documents

1	2	3	4
45.	<i>To execute the instruments relating to acceptance of tenders on behalf of the Governor of Rajasthan.</i>	Executive Engineer	Full powers
46.	<i>To execute the Bonds of auctioneers & security bonds/performance guarantees for the due performance and completion of work.</i>	Executive Engineer	Full powers
47.	<i>Security bonds for the due performance of their duties by Government servants whom the officers have specified power to appoint.</i>	Heads of Offices	Full powers

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1	2	3	4
48.	Lease for grazing cattles of canal banks or road sides; for the cultivation of land under the Irrigation Deptt.; leases of water, power and instruments relating to the sale of grass, trees or other produce on road sides or in plantations.	Executive Engineer	Full powers
49.	Leases of houses, land and other immovable property provided that the rent shall not exceed Rs. 5,000/- a month.	Executive Engineer	Full powers
50.	All instruments connected with the reconveyance of property given a security.	Executive Engineer	Full powers.
51.	Agreements for the recovery of fines on account of drift wood or other timber passing into canal.	Executive Engineer	Full powers
52.	Agreements relating to the loan of tools and plant to the contractors and others.	Executive Engineer	Full powers
53.	Agreements for catering contracts to offices and camps and for the protection of conveyance belonging to the staff working in public buildings under their control.	Executive Engineer	Full powers

SECTION V - Stores and Stocks

Note: The exercise of the powers referred to in this section is subject to Store Purchase Rules prescribed. (Part-II of G.F. & A.R.)

1	2	3	4
54.	To sanction subject to Budget provisions the purchase of stores including Tools and Plant and spare parts of machinery from firms after calling for competitive tenders including the sanction of necessary estimates.	1. Admn. Department. 2. Chief Engineer 3. Addl. Chief Engineer 4. Suptdg. Engineer 5. Executive Engineer/ Horticulturist 6. Suptdg. Gardens	Full powers Upto Rs. 250 Lac Upto Rs. 30 lac Upto Rs. 7 lac Upto Rs. 1.50 lac Upto Rs. 0.50 lac
			These powers will be exercised subject to following :-
			1. These powers will be exercised only thorough Purchase Committee as provided under G.F. & A.R.
			2. The provisions of G.F. & A.R. Part-II regarding stores purchase shall be followed strictly.
			3. In case lowest tender is not accepted the powers will be exercised by the next higher committee. However, the Committee at the level of Administrative Department (Departmental Purchase Committee appointed by the Government) shall have full powers.
			4. In case of single tenders, the powers will be exercised by the next higher committee. However, the Committee at the level of Administrative Department (Departmental Purchase Committee appointed by the Government) shall have full powers.
55.	To sanction subject to budget provision, the purchase of steel, coal, cement and bitumen after calling for competitive tenders including sanction of necessary estimates.	1. Admn. Department. 2. Chief Engineer 3. Addl. Chief Engineer 4. Suptdg. Engineer 5. Executive Engineer	Full powers. Upto Rs. 250 lac Upto Rs. 120 lac Upto Rs. 30 lac Upto Rs. 10 lac

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1	2	3	4
			<i>These powers will be exercised subject to following :-</i>
			1. <i>These powers will be exercised only thorough Purchase Committee as provided under G.F. & A.R.</i>
			2. <i>The provisions of G.F. & A.R. Part-II regarding stores purchase shall be followed strictly.</i>
			3. <i>In case lowest tender is not accepted, the powers will be exercised by the next higher committee. However, the Committee at the level of Administrative Department (Departmental Purchase Committee appointed by the Government) shall have full powers.</i>
			4. <i>In case of single tenders, the powers will be exercised by the next higher committee. However, the Committee at the level of Administrative Department (Departmental Purchase Committee appointed by the Government) shall have full powers.</i>
56.	<i>To undertake negotiations and sanction negotiated rates.</i>	1. Admn. Department. 2. Chief Engineer 3. Addl. Chief Engineer 4. Suptdg. Engineer 5. Executive Engineer/ Horticulturist	Full powers to the extent of their powers to sanction tenders. Powers shall be exercised subject to conditions as are applicable for purchase of Stores given above against item No. 54-55/ <i>Note:</i> <i>The procedure laid down in G.F. & A.R. for conducting negotiations shall be followed.</i>
57.	<i>To sanction advance for purchase of stores.</i>	1. Chief Engineer 2. Addl. Chief Engineer 3. Suptdg. Engineer 4. Executive Engineer	Upto 98% of the cost of goods. Upto 98% of the cost of goods: worth Rs. 5.00 lac 98% of the cost of goods worth Rs. 2.50 lac 98% of the cost of goods worth Rs. 1.00 lac <i>These powers will be exercised subject to the following :-</i> 1. <i>Advance for purchase of stores may be given in exceptional circumstances taking necessary precautions for securing the Government against loss and for preventing the system from becoming general or continuing any longer than is absolutely necessary.</i> 2. <i>Such advances should be made on submission of Railway Receipts. The balance should be paid on receipts of the goods subject to the usual verification.</i> 3. <i>The advance payments should preferably be made on receipt of a certificate of personal inspection of goods by the consignee who may employ an officer not below the rank of an Assistant Engineer.</i> 4. <i>It should also be made clear to the suppliers that they are, in no way, absolved from the responsibility in respect of quality and quantity of stores despatched by them and recoveries are liable to be made, if the stores received are found, in any way, to be defective or short in quantity.</i> 5. <i>Inspection before despatch of goods/articles shall be ensured where the advance payments amounts to 75% of the order placed and exceed Rs. 1.00 lac.</i>

Public Works Financial & Accounts Rules Part-II

1	2	3	4
58.	To sanction advances for supply of equipments viz., Air Conditioners, lifts to reputed firms in cases where contractor for supply and installation.	Chief Engineer/Addl.Chief Engineer/Suptdg. Engineer.	Upto 100% of the cost of equipment against proof of despatch and prior inspection, to the following firms subject to their powers for purchase of stores :- 1.M/s Voltas, 2. M/s Otis, 3. M/s Batliboi & Company, 4. M/s Blue Star, 5. M/s G.E.C., 6. Others as specified with the approval of the Government.
59.	To sanction advances for supply of steel from stock yards of Tata, Hindustan Steel.	Chief Engineer/Addl.Chief Engineer/Suptdg. Engineer/Executive Engineer.	Upto 100% of the cost of goods against delivery of material subject to their powers for purchase of stores.
60.	To sanction advance for procurement of spare parts from reputed firms.	Chief Engineer/Addl.Chief Engineer	Upto 100% of the cost of goods against delivery of despatch and prior inspection, to the following :- 1. M/s Bharat Earth Movers Ltd. 2. M/s Marshall Sons & Co. India Ltd.Bombay/Madras. 3. M/s Sayaji Iron & Engg. Co.(P) Ltd., Baroda 4. M/s Cummins Diesel Sales & Service, Delhi 5. M/s Tata Engineering & Locomotive Co., New Delhi 6. M/s Ashok Leyland, Madras 7. M/s Larsen & Tubro Ltd., New Delhi 8. Others as specified with the approval of the Government.
61.	To sanction expenditure/advance payment of testing charges by approved Laboratories for the purpose of ensuring quality control of materials or executed works.	1.Addl.Chief Engineer 2.Superintending Engineer 3. Executive Engineer	Upto Rs. 10,000/- in a work. Upto Rs. 5,000/- in a work. Upto Rs. 2,000/- in a work.
62.	To sanction purchase of spare parts of a particular make for departmental machines from the authorised local dealer at manufacture's rates not exceeding the DGS&D rates without calling tenders.	1. Chief Engineer/Addl. Chief Engineer. 2. Suptdg. Engineer 3. Executive Engineer/ Horticulturist.	Full Powers Upto Rs. 0.50 lac Upto Rs. 0.10 lac
63.	To sanction purchases of spare parts of a particular make for departmental machines from manufacturers or original equipments suppliers or from the sole distributors.	1. Chief Engineer 2. Addl. Chief Engineer 3. Suptdg. Engineer 4. Executive Engineer	Upto Rs. 5.00 lac for purchase beyond this amount tenders should be invited. Upto Rs. 2.50 lac Upto Rs. 0.50 lac Upto Rs. 0.10 lac
64.	Powers to purchase spare parts of a particular make of machine from the open market, where material is not supplied by the rate contract holder within the delivery period prescribed in such rate contract, after inviting limited tenders from the firms approved by the Chief Engineer.	1. Chief Engineer 2. Addl. Chief Engineer 3. Suptdg. Engineer 4. Executive Engineer	Upto Rs. 1.00 lac Upto Rs. 0.50 lac Upto Rs. 0.10 lac (Subject to annual limit of Rs. 50,000/-) Upto Rs. 0.05 lac (Subject to annual limit of Rs. 10,000/-)

Public Works Financial & Accounts Rules Part-II

1	2	3	4
65.	To sanction purchases of spare parts in emergent cases, without inviting tenders.	1. Suptdg. Engineer 2. Executive Engineer/ Horticulturist 3. Asstt. Engineer/ Suptdg. Gardens	Upto Rs. 5,000/- Upto Rs. 2,000/- Upto Rs. 1,000/-
66.	(a) To sanction the limits of Reserve Stocks Limit for divisions. (b) To sanction the total Reserve Stock Limits of the Department/Project.	1. Chief Engineer/Addl. Chief Engineer. 2. Suptdg. Engineer Finance Department	Full Powers Upto Rs5 lac per Division. Note : Anticipated maximum net balance of stock at the close of any of the twelve months of a year should not exceed the R.S.L.
67.	To sanction the sale of stocks (not tools and plant) which is not surplus or unserviceable at issue rate plus the usual supervision charges or market value whichever is higher recording in writing the circumstances requiring it.	1. Suptdg. Engineer 2. Executive Engineer/ Horticulturist	Full Powers Rs. 5,000/- in any one transaction. Note: Normally Govt. stocks are not to be sold to private parties. The transactions should be treated as exceptional cases occurring rarely.
68.	To accept tenders for the sale of tools and plant declared surplus by the competent authority in accordance with rules made by Government.	1. Chief Engineer 2. Addl. Chief Engineer 3. Suptdg. Engineer 4. Executive Engineer	Full powers Upto Rs. 12.00 lac Upto Rs. 4.00 lac Upto Rs. 0.50 lac
69.	To issue stock or other materials to works, when their issue is not provided for in the contract.	Executive Engineer	Full powers subject to fulfilment of provisions in Rules.
70.	To declare any stores (including tools and plant stock & materials received from works dismantled) as surplus or unserviceable and sanction their sale by public auction or destruction.	1. Chief Engineer 2. Addl. Chief Engineer 3. Suptdg. Engineer 4. Executive Engineer/ Horticulturist	Full powers. Upto Rs. 75.00 lac annually. Upto Rs. 15.00 lac annually. Upto Rs. 3.00 lac annually.
		Note:	These monetary limits refer to original purchase price which may be estimated if original price is not known.
71.	To approve and countersign indents for instruments etc. on the National Instrument Ltd., Calcutta or any other Govt. owned/approved firm.	1. Chief Engineer 2. Addl. Chief Engineer 3. Suptdg. Engineer/Executive Engineer	Full Powers Full Powers, if the excess over the sanctioned scale is not more than Rs. 5000/-. Full Powers, if within the scale sanctioned for the division.
72.	To sanction hire of departmental tools and plant.	Suptdg. Engineer	@20% above the sanctioned rate in the manufacture estimate (see chapter XV and XVII) and rates of hiring have been revised annually are within market fluctuations.
73.	To sanction hire charges for tools and plant and other materials obtained from external sources and get work done	1. Suptdg. Engineer	Rs. 50,000/- for each type of machine only in emergency cases after recording reasons and after obtaining NAC from workshop and Mechanical division.
		2. Executive Engineer	For each type of machine Rs. 10,000/- only in emergency cases after recorded reasons and after taking N.A.C. from workshop and Mechanical Division.

Public Works Financial & Accounts Rules Part-II

SECTION VI - Establishments

1	2	3	4
74.	To prescribe Government Servants headquarters.	1. Chief Engineer	Full powers in respect of Assistant Engineer and officers of equivalent rank. In case specific HQ was mentioned while issuing financial sanction at the time of creation, then prior approval of Finance Department shall be obtained.
		2. Suptdg. Engineer	In respect of subordinates, Ministerial and Class-IV servants in their circles.

SECTION VII - Remission and Refund of Revenue

1	2	3	4
75.	To sanction all cases of remission and refund of revenue in connection with sale of Arboriculture produce.	1. Suptdg. Engineer 2. Executive Engineer	Full powers. Upto a maximum of 1/4th of the purchase money in each case.
76.	To sanction all cases of remission and refund of all cases of revenue.	1. Chief Engineer 2. Addl. Chief Engineer 3. Suptdg. Engineer 4. Executive Engineer	Rs. 15,000/- Rs. 10,000/- Rs. 7,000/- Rs. 2,000/-
			Subject to the following limitations: 1. The claimant is legally entitled to refund. 2. The credit is verified. 3. The original realisation is traced, so as to prevent the entertainment of a double or erroneous claim. 4. Refund is drawn only on the demand and receipt of the person entitled to the refund and not for deposit pending demand.
77.	To sanction (field to field) remission of occupiers rate.	Executive Engineers.	Upto Rs. 100/- to an individual cultivator and Rs. 500/- to a village/Chak.
78.	To remit percentage charges prescribed for Estt. and T&P in the case of Non-Govt./contributory works.	Chief Engineer/Addl. Chief Engineer	Full powers when the cost of work is less than Rs. 2.50 lac, subject to Rules in Appendix V.

SECTION VIII - Sale, Disposal, Demolition, Let out of Public Buildings and other Properties

1	2	3	4
79.	To sanction according to rules the sale disposal or demolition of a permanent public building declared unsafe.	Chief Engineer	Upto a Book Value of Rs. 50,000/-
80.	To sanction, according to rules, the sale disposal or demolition of a permanent public building declared surplus after obtaining clearance from the Collector.	1. Chief Engineer 2. Suptdg. Engineer 3. Executive Engineer	Upto a book value of Rs. 1.00 lac Upto a book value of Rs. 0.50 lac Upto a book value of Rs. 0.10 lac.
81.	To let out building not required for Govt. use.	Executive Engineer	Full powers, subject to the Chief Engineer's previous sanction in the case of a lease for longer period than three months.
82.	To sanction the sale by auction of road side produce and dried and fallen fruits and trees.	Executive Engineers/ Horticulturist	Full powers.
83.	To sanction the sale by auction of grass, fuel timber garden produce or other canal produce.	Executive Engineers/ Horticulturist	Full powers.

Public Works Financial & Accounts Rules Part-II

SECTION IX - Write off Stocks, Tools & Plant, Measurement Books and Muster Rolls, Receipt Books, Discrepancies in Accounts; Sanction of Estimates for Losses.

In all cases of loss of Govt. property or stores, the authority competent to write it off should first undertake an investigation into the circumstances leading to the loss. If it is found that the loss has been occasioned by fraud or negligence he should;

(a) in the case of Government servants, submit a report to the authority competent to take disciplinary action, or if, he himself is the competent authority, proposed to take appropriate action; and

(b) in the case of any other person, take such steps, as may be appropriate, to recover the value of the loss or to initiate other proceedings, as the case may be. After necessary action has been taken, the authority specified in the list may write off the loss to the extent indicated. A report setting out the circumstances in which the loss occurred, the person or persons responsible for the loss, the action, if any taken against the persons responsible for the loss, and a copy of the sanction to the write off should be sent to the Accountant General.

1	2	3	4
84.	To sanction the write off the value of all types of stores, tools & plant lost destroyed or damaged by accident or negligence or fraud or others.	1. Admn. Deptt. 2. CE/ACE/SE/XEn/ Horticulturist.	Full powers. As per provisions of GF&AR.
85.	To sanction the write off of tools and plant, which have become unserviceable after fair wear and tear.	Executive Engineer/ Horticulture	Full powers, subject to Rules/Manual of Orders.
86.	To sanction, after due investigation, the write off of Measurement Books and Muster rolls, which have been lost.	Addl. Chief Engineer	Full powers.
		Note :	In each case while ordering write off a muster roll the Addl. Chief Engineer should pass a separate order after due investigation giving full details Copies of the order should be endorsed to Secretaries to the Government in Administrative & Finance Departments and also to the Accountant General and Chief Engineer.
87.	To sanction, after investigation the write off loss of Receipt Books and Subsidiary Cash Book maintained by Irrigation Patwaries and PWD Moharries.	Addl. Chief Engineer/ Suptdg. Engineer	Full powers
		Note :	In each case, while ordering write off, the Addl. Chief Engineer/ Superintending Engineer should pass a separate order after due investigation giving full details. Copies of the order should be endorsed to Secretaries to the Govt. in Administrative & Finance Deptt. and also to the Accountant General and Chief Engineer.
88.	To write off the following from the return of Tools & Plant after following the procedure :- (a) Unserviceable or surplus articles of tools and plants. (b) Tents which have become unserviceable by use for 10 years or more.	Executive Engineer/ Horticulturist	Full powers provided that - 1. Their full value or a reasonable portion of it has been recovered by sale or by public auction or otherwise, or 2. The officer exercising this power certifies having destroyed them, the material being of no value and utility.
89.	To write off discrepancies in accounts	Executive Engineers	Upto Rs. 50/-
90.	To sanction :- (1) Estimates for losses on stock due to depreciation owing to a fall in prices or any other causes or (2) Adjustment of losses on manufacture accounts.	1. Chief Engineer/Addl. Chief Engineer 2. Suptdg. Engineer 3. Executive Engineer	Full powers Upto Rs. 1.50 lac Upto Rs. 0.15 lac
91.	To sanction estimate for losses on surplus or unserviceable stock resultant on their destruction or sale by public auction at less than the book value, losses being reckoned as the difference between the book value and the sale proceeds.	1. Chief Engineer/Addl. Chief Engineer 2. Suptdg. Engineer 3. Executive Engineer	Full powers Upto Rs. 1.50 lac Upto Rs. 0.50 lac

Public Works Financial & Accounts Rules Part-II

SECTION X - Miscellaneous

1	2	3	4
92.	To sanction estimates of loss of crops destroyed by breaches of canal assessed by an officer not below the rank of Deputy Collector (Irrigation)	1. Chief Engineer/ Addl. Chief Engineer 2. Suptdg. Engineer 3. Executive Engineer	Upto Rs. 0.75 lac Upto Rs. 0.15 lac Upto Rs. 0.02 lac
93.	To sanction compensation for the lands and crops standing thereon, taken over by the Govt. for public works by negotiations provided amount is certified by the Land Acquisition Officer as reasonable and not excessive.	1. Chief Engineer/ Addl. Chief Engineer 2. Suptdg. Engineer 3. Executive Engineer	Full Powers Upto Rs. 50,000/- for individual claimant Upto Rs. 25,000/- for each individual claimant
94.	To sanction compensation under the Workmen's Compensation Act or under any other law for the time being in force or as prescribed under the rules.	1. Suptdg. Engineer 2. Executive Engineer/ Horticulturist	Full powers Upto Rs. 5,000/- Note: Pending the award of a competent authority Chief/Addl. Chief Engineers, Superintending Engineers and Executive Engineers may sanction advances not exceeding 75% of the compensation payable.
¹ /95.	To sanction expenditure on account of ceremonies connected with laying foundation stones or inauguration of public works after administrative approval for organising such ceremony.	Costing of Project above Rs. 10.00 Crores Admn. Department. Costing of Project below Rs. 10.00 Crores 1. Chief Engineer 2. Addl. Chief Engineer 3. Suptdg. Engineer	Upto Rs. 50,000/- Upto Rs. 10,000/- Upto Rs. 5,000/- Upto Rs. 3,000/-
96.	To sanction Imprest to officers/officials	1. Admn. Department 2. Chief Engineer 3. Addl. Chief Engineer 4. Suptdg. Engineer 5. Executive Engineer	Upto Rs. 20000/- Upto Rs. 10000/- Upto Rs. 10000/- Upto Rs. 5000/- Upto Rs. 2000/-
		Note : 1	Utility of imprest shall be reviewed periodically by the sanctioning authorities.
		Note : 2	Second imprest shall be given only after adjustment of first advance.
		Note : 3	In case account of advance is not rendered within four weeks, action as per Rule 128 and 130 of PWF&AR shall be initiated.

1. Substituted vide Circular No. 42/2009 dated 29.6.2009.

APPENDIX XIV
(See Rules 42, 753 to 756)

**ADMINISTRATIVE ACCOUNTS OF MAJOR AND MEDIUM IRRIGATION
WORKS-COMMERCIAL**

Note : The rules 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) or 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.

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 II 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-1 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.

Note-2 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.

Note-3 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.

Note-4 The particulars of apportionment of the capital expenditure among the Irrigation Major Heads need not be shown in the capital account.

Note-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".

Note-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 :

- | | | |
|------|--|--|
| (i) | If the construction estimate is still open | the estimated cost. |
| (ii) | construction estimated closed | the aggregate of (1) actual expenditure on the closed construction estimate, (2) actual expenditure on all closed estimates of open capital, and (3) 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.

5. 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

6. 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

7. 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.
8. Interest is adjusted in the Administrative Accounts of Irrigation, etc. projects stated below :
 - (a) 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.
 - (b) for capital outlay provided otherwise, at such rate of interest, as may be determined by Government in consultation with the Accountant General.

Note-1 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.

Note-2 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

9. 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 :

Capitalized abatement of land revenue - At twenty times the annual amount of land revenue remitted.

Note : This charges 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.

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 1 percent on works expenditure.

- 9A. 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

10. Part VI compares both the direct and indirect charges incurred up-to-date on a project with the amount of sanctioned estimates.
11. 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

12. 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-1 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".

Note-2 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."

13. 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, 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)

APPENDIX XIV A
(See Chapter IV-Rules 42 and 753 to 756)

**Rules relating to the preparation of Capital and Revenue Accounts
of residential buildings**

Note : The Rules 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-1 Buildings should not, ordinarily, be transferred from one class to the other unless there is a 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.

Note-2 Buildings for which rent is recovered for a season only, such as those meant for the 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 therefrom 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 buildings 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 rule 11), 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-1 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.

Note-2 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 buildings 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 rule 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.

Note-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 rule 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)

APPENDIX XIV B
(See Rule 42 and 753 to 756)

**Procedure for preparation of proforma accounts of Water Supply Schemes
of the Public Health Engineering Department**

1. Under the Rule 343 of GF&AR 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). 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. The Balance Sheet depicts position of property and assets, and capital & liabilities at the end of the year.
4. 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.

Head of Account

Explanation and other details

(Source of Data)

REVENUE AND NET REVENUE ACCOUNT

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.
Repairs & Maintenance of Other Assets	Details of each such asset may be given.

Public Works Financial & Accounts Rules Part-II

Repairs & Maintenance of Motor Vehicles	
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 Prorata Charges of common establishment.
Pension & Contributory Provident Fund Contribution	At rates approved by Government. In case of erstwhile work charged staff, amount equal to their own subscription to the CPF 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, godowns trucks, Trolleys, Jeeps, Bulldozers etc. Wooden and/or Steel For example : Duplicating Machine, Typewriter, Coolers, Fans etc.

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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	
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., Pipe lines laid with deposits of Rajasthan Housing Board for water supply becomes property of PHED for future 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.

5. 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.

6. Rate of depreciation :

The Government of Rajasthan has fixed the rates of depreciation of different fixed assets as under :

Class of Assets	Rate of depreciation per annum
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	7%
Office Equipments, Typewriter etc.	15%
Jeeps & Cycle	20%
Truck, Lorries	25%
Air compressor & Pneumatic Machinery	10%
Pipe Lines	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 @ 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.

7. Depreciation Reserve Fund :

All the fixed assets except (i) Buildings, Wells, Tanks (ii) Furniture and (iii) Office Equipments, 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. The three classes of Assets will be shown at net depreciated value in the Balance Sheet as per Government orders.

8. 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 installments 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.

9. 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).

10. 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.

11. Date of submission of the Proforma Accounts to Accountant General & their Audit :

The Proforma Accounts are to be prepared by the deptt. and furnished by 30th Sept. 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.

12. 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.

13. 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 in Part III of PWF&AR.

(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).

APPENDIX XV
(See Rule 390)

**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 rules define the procedure to be adopted in connection with Irrigation Projects which require sanction of the Government. Throughout the rules, the term "Irrigation Project" or "Irrigation work" is used in the sense indicated in Rule 390.

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 rule 12, bringing the various component items together. These documents together from what is called the "estimate" (See Rule 299).
5. 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 realised should invariably be stated in the case of projects involving an outlay of over Rs. 15 lac 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 appended to these rules, 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 be 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 5 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 expenditure, is to be depreciated (See also Rule 302).
- (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 307).
- (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 depreciated and, if this method is adopted, the provision allowed should be tested with reference to the probable cost of the actual plant required. The amount of credit anticipated under this head and source whence it will be obtained, should be fully explained, the account rule in Rule 217 being carefully borne in mind. (See also Rule 307)
- (g) Where the estimates of several structures of the same kind are derived from a single type design, the most unfavorable 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 be 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 rules, 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 works.
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 tools 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 PROJECTS

16. The report should, in addition to the information specified in rules 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 water-way 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 State 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 State. and the sale proceeds of such land form 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 Govt. 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 Powers Appendix XIII or other specific orders issued by the Government).

IX. COMMENCEMENT OF WORKS

20. It is a fundamental rule that no works shall be commenced upon an irrigation project to which these rules apply, until the following conditions have been fulfilled :
- (a) The approval of the Government to the project has been obtained.
 - (b) There is a sanctioned design and detailed estimate for the portion to be commenced.
 - (c) Funds have been allotted for the work.
 - (d) When land required for the purpose has been acquired.
21. When these conditions have been fulfilled, the Chief Engineer is competent to authorise 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 Rule 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) appended to these rules. 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 be 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 rules.

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 be 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 lac 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 estimate 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 in general terms 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 rule 23. If an excess over the amount provided for any sub-work has been authorised under rule 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 these expressions of opinion will not dispense with the necessity for the formal report required by rule 25.

XV. SUPPLEMENTARY AND REVISED ESTIMATES

- 27. Supplementary and revised estimates, when rendered necessary, under the provisions of Rule 367 and 368 must be accompanied by a full report of the circumstances 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 367.
- 28. The revised estimate should be accompanied by a comparative statement, Form No. III appended to these rules, 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 369).
- 29. When a revised or supplementary estimate is submitted under rule 27, it should be accompanied by revised financial forecast statements, as required in the case of an original estimate (vide rule 7). An explanation should also be given, in amplification of that already submitted under rule 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 371, the excesses may, with the concurrence of the Government, be explained in a completion report prepared as prescribed in Rule 32. The adoption of this procedure in no way dispenses with the necessity for the immediate report of the excess required under Rule 25.

XVII. COMPLETION REPORTS

- 32. 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 rules, should be submitted to Government in the case of all projects requiring an outlay of more than Rs. 15 lac on works, as soon as the construction estimate has been closed. (See Rule 372).

- 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 rule 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.1, 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 Schedules B and C.
 - (b) works entered in Schedule D, within the limits and subject to the conditions specified in rule 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 rule 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 rule 2) may be sanctioned by the Administrative Department.
 - (b) Revised and supplementary estimates for open capital works, the original estimates of which were sanctioned by the Finance Department, may be dealt with by the Administrative Department within the limits specified in rule 2.
 - (c) The papers which should accompany a protect 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 REFERRED TO IN THE RULES

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 STATEMENT

PART - I

SUMMARY OF THE ESTIMATED DIRECT CHARGES TO CAPITAL ACCOUNT

[illegible]

FORM-I - FINANCIAL STATEMENT

PART - II

SUMMARY OF THE ESTIMATED INDIRECT CHARGES TO CAPITAL

Year	Capitalised abatement of land revenue	Charges on account of Audit and Accounts establishment	Total
1	2	3	4
Total			

Public Works Financial & Accounts Rules Part-II

FORM-I - FINANCIAL STATEMENT

PART - III

ESTIMATE OF GROWTH OF IRRIGATION AND REVENUE RECEIPTS AND CHARGES

Year	Irrigated area at end of year	Revenue Receipts and Charges						Remarks
		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	
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 STATEMENT

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
Net						

Project

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 project.

Public Works Financial & Accounts Rules Part-II

FORM-III - REVISED ESTIMATE

COMPARISON BETWEEN ORIGINAL AND REVISED ESTIMATES

Minor Head	Sub-work	Detailed Head	Original Estimate	Modifications 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

Public Works Financial & Accounts Rules Part-II

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
	Minor Head	Sub-Work	Detailed Work					
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
	Minor Head	Sub-Work	Detailed Head		Works	Establishment	Tools & Plant	Total	
1	2	3	4	5	6	7	8	9	10

Public Works Financial & Accounts Rules Part-II

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
	Minor Head	Sub-Work	Detailed Head		Work	Establishment	Tools & Plant	
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 provision in the estimate sanctioned by Government

Classification			Provision in the estimate sanctioned	Expenditure upto the date of closing the construction estimate			Probable further expenditure open capital account				Difference between probable total outlay and provision sanctioned		
Minor 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	Exc ess	Savings
1	2	3	4	5	6	7	8	9	10	11	12	13	14

APPENDIX XVI
(See Rule 334)

RULES FOR ENLISTMENT OF CONTRACTORS IN PUBLIC WORKS
DEPARTMENTS
(i.e. PWD, Irrigation, PHED, IGND, CAD etc.)

1. These Rules shall be called 'Rules for Enlistment of Contractors' issued under Rule 334 of P.W.F.& A.R.
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; IGND; 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 informations, 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:
 - (i) 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.)
 - (ii) Furniture & Joinery Works Contractors.
 - (iii) Electrical Works Contractors.
 - (iv) Sanitary, Pipe Fitting and Plumbing Works Contractors.
 - (v) 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, alongwith 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)/authorised 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.
- ¹**[I.2]** The application form can be obtained from enlisting authority on non-refundable cash/online payment of Rs. 500/-.]

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. for -
"The application form can be obtained from enlisting authority on non-refundable cash payment of Rs. 50/-."

Again substituted by Order No.F.6(2)FD/GFAR/2018 dated 27.06.2024 (Cir. No.98/2024) for -
"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)/authorised 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)/authorised 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 authorised 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 :

¹[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 ²[or as authorised 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 be deposited.

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 P.W.F.& A.R. Submission of application for enlistment does not entitle

1. Substituted by Order No.F.2(4)FD/Exp.III/99 dated 19.3.2001 (Cir. No.8/2001) with immediate effect for - "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 under deposit head of Account and refundable as per rules. Enlistment fee shall be paid every time seeking renewal of provisional extension or re-enlistment/renewal due to any reason under these rules."

2. Added by Order No.F.2(4)FD/Exp.III/99 dated 23.3.2001 (Cir. No.11/2001) with immediate effect.

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 P.W.F. & A.R. 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 a 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 alongwith accumulated interest may, however, be appropriated/adjusted/forfeited to effect recoveries from the contractors on account of,
- Shortfall of security deposit/performance guarantee of a work awarded.
 - Shortfall of Earnest Money amount forfeited under rules due to any reasons.
 - Forfeiture under clause 3 of standard agreement form executed with contractor.
 - 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]

²[**I.16 GST Clearance Certificate :** All the contractors are required to submit copy of last three months/last quarter GST return submitted by contractor in the end of September every year. The contractors, who fails to submit the GST return 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 upto 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 work load 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 Work Load 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 work load of enlisted contractors will be intimated to the Superintending Engineer by the Executive Engineer in respect of class C & D contractors.

1. Deleted by Order No.F.2(4)FD/Exp.III/99 dated 1.11.2003 (Cir. No.18/2003) with immediate effect for - "All the contractors are required to apply to the Income Tax Officer of the area in which they are assessed for grant of Income Tax Clearance Certificate in the month of August, every year. The original Income Tax Clearance Certificate alongwith 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 Income Tax Clearance Certificate or fail to show any justifiable reasons from non-supply of the Income Tax Clearance Certificate, will be liable to be removed from the approved list of contractors."

2. Substituted by Order No.F.6(2)FD/GFAR/2018 dated 27.06.2024 (Cir. No.98/2024) for -

"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 alongwith 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.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, Grand parents, 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 alongwith 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 regarding any change of the facts given at the time of enlistment. In case 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, bye-laws 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 Pass Book

Every registered contractor would be issued pass book 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 through out 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).

¹[(b) "A" Class contractors shall be entitled to execute works through out 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.]

1. Substituted by Order No.F.2(4)FD/Exp.III/99 dated 23.3.2001 (Cir. No.11/2001) with immediate effect for - "(b) "A" Class contractors shall be entitled to execute works through out the jurisdiction of enlisting 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 jurisdiction of other Chief Engineer(s) of the department."

(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 through out 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 through out 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 through out 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.

¹[II.3 Extent upto which qualified to tender :

The contractors of various classes shall be qualified to tender upto the extent prescribed against each class as below :

S.No.	Class of Contractor	Extent upto which qualified to tender for any work
1.	"AA" Class	Any Amount
2.	"A" Class	Upto Rs. 10.00 crores
3.	"B" Class	Upto Rs. 5.00 crores
4.	"C" Class	Upto Rs. 1.50 crores
5.	"D" Class	Upto Rs. 30.00 lacs]

1. Substituted by Order No.F.2(4)FD/Exp.III/99 dated 19.3.2001 (Cir. No.8/2001) for -

S.No.	Class of Contractor	Extent upto which qualified to tender for any work
1.	"AA" Class	Any Amount
2.	"A" Class	Upto Rs. 3.00 crores
3.	"B" Class	Upto Rs., 1.50 crores
4.	"C" Class	Upto Rs. 50.00 lac
5.	"D" Class	Upto Rs. 15.00 lac"

Above Order dated 19.3.2001 (8/2001) cancelled- by Order dated 23.3.2001 (Circular No. 10/2001) for -

S.No.	Class of Contractor	Extent upto which qualified to tender for any work
1.	"AA" Class	Any Amount
2.	"A" Class	Upto Rs. 5 crore
3.	"B" Class	Upto Rs. 3 crore
4.	"C" Class	Upto Rs. 1.25 crore
5.	"D" Class	Upto Rs. 0.25 crore

Note : Existing contractors shall have to deposit the difference amount of enlistment security deposit within 15 days only then they would be allowed to participate as per new entitlement."

Again substituted by Order No.F.6(2)FD/GFAR/2018 dated 27.06.2024 (Cir. No.98/2024) for -

"The contractors of various classes shall be qualified to tender upto the extent prescribed against each class as below :

S.No.	Class of Contractor	Extent upto which qualified to tender for any work
1.	"AA" Class	Any Amount
2.	"A" Class	Upto Rs. 3.00 crores
3.	"B" Class	Upto Rs., 1.50 crores
4.	"C" Class	Upto Rs. 50.00 lac
5.	"D" Class	Upto Rs. 15.00 lac"

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II.4 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 alongwith 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. 45,000	12.00
2.	A Class	Rs. 33,750	6.00
3.	B Class	Rs. 22,500	3.00
4.	C Class	Rs. 9,000	1.50
5.	D Class	Rs. 4,500	0.75]

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

1. Substituted by Order dated 19.3.2001 (Cir. No. 8/2001) for -

"S. No.	Class of Contractor	Amount of Registration Fee in Cash/Treasury Challan/Bank Demand Draft (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. 10,000	4.00
2.	A Class	Rs. 7,500	2.00
3.	B Class	Rs. 5,000	1.00
4.	C Class	Rs.2,000	0.50
5.	D Class	Rs. 1,000	0.25"

Above Order dated 19.3.2001 (8/2001) cancelled- by Order dated 23.3.2001 (Circular No. 10/2001) for -

"S. No.	Class of Contractor	Amount of Registration Fee in Cash/Treasury Challan/Bank Demand Draft (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. 10,000	4.00
2.	A Class	Rs. 7,500	3.50
3.	B Class	Rs. 5,000	2.00
4.	C Class	Rs.2,000	1.25
5.	D Class	Rs. 1,000	0.40"

Note : Existing contractors shall have to deposit the difference amount of enlistment security deposit within 15 days only then they would be allowed to participate as per new entitlement."

And again Substituted by Order No.F.2(4)FD/PWF&AR/99 Part-II dated 10.10.2017 (Cir. No.64/2017) for -

"S. No.	Class of Contractor	Amount of Registration Fee in Cash/Treasury Challan/Bank Demand Draft (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. 10,000	4.00
2.	A Class	Rs. 7,500	2.00
3.	B Class	Rs. 5,000	1.00
4.	C Class	Rs.2,000	0.50
5.	D Class	Rs. 1,000	0.25"

Again substituted by Order No.F.6(2)FD/GFAR/2018 dated 27.06.2024 (Cir. No.98/2024) for -

II.4 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 alongwith 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"

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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	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 : ¹[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)
- (b) A Contractor desiring enlistment in Class AA, A and B should have a permanent Engineering Organisation 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 organisation qualification of such staff and experience, alongwith proof of ownership of the equipments.
- (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 alongwith 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.

1. Deleted by Order No.F.2(4)FD/Exp.III/99 dated 23.3.2001 (Cir. No.11/2001) with immediate effect for -

"II.6 Annual Turn Over : While applying for enlistment, the contractors of all classes will be required to submit documents regarding annual turn over required for last three years, as shown in column 3 of the table given below against the concerned class.

S.No.	Class	Total turn-over for last 3 years	Note : Enlisting authority may take into account previous experience/turnover of a new firm."
1.	AA Class	Rs. 8 crores	
2.	A Class	Rs. 4 crores	
3.	B Class	Rs. 2 crores	
4.	C Class	Rs. 50 lac	
5.	D Class	NIL	

2. Substituted by Order No.F.2(4)FD/Exp.III/99 dated 19.3.2001 (Cir. No.08/2001) with immediate effect for -

S.No.	Class	Past experience for Enlistment
1.	AA Class	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. 5 lac during three years.
5.	D Class	Nil

Above Order dated 19.3.2001 (8/2001) cancelled- by Order dated 23.3.2001 (Circular No. 10/2001) for -

S.No.	Class	Past experience for Enlistment
1.	AA Class	Satisfactorily completed 2 works each costing not less than Rs. 1.50 crore during three years.
2.	A Class	Satisfactorily completed 2 works each costing not less than Rs. 75 lac during three years.
3.	B Class	Satisfactorily completed 2 works each costing not less than Rs. 20 lac during three years.
4.	C Class	Satisfactorily completed 2 works each costing not less than Rs. 5 lac during three years.
5.	D Class	Satisfactorily completed 2 works each costing not less than Rs. 2 lac during three years.

Note : Existing contractors need not submit revised work experience certificate. However for new enlistments or renewal or renewal of provisional enlistment these shall be required."

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.

¹[(b) "F I" Class contractors shall be entitled to execute works through out 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 through out 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 through out 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).

(b) "F IV" Class contractors shall be entitled to execute the works through out 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.

²III.3 Extent upto which qualified to tender :

The contractors of various classes shall be qualified to tender upto the extent prescribed against each class as below :

S.No.	Class of contractors	Extent upto which qualified to tender in each case
1.	"F I" Class	Any amount
2.	" F II" Class	Upto Rs. 15.00 lac
3.	"F III" Class	Upto Rs. 7.50 lac
4.	"F IV" Class	Upto Rs. 3.00 lac]

1. Substituted by Order No.F.2(4)FD/Exp.III/99 dated 23.3.2001 (Cir. No.11/2001) with immediate effect for - "(b) "F I" Class contractors shall be entitled to execute works through out the jurisdiction of enlisting 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 jurisdiction of other Chief Engineer(s) of the department/other departments."

2. Substituted by Order No.F.6(2)FD/GFAR/2018 dated 27.06.2024 (Cir. No.98/2024) for -

"III.3 Extent upto which qualified to tender :

The contractors of various classes shall be qualified to tender upto the extent prescribed against each class as below :

S.No.	Class of contractors	Extent upto which qualified to tender in each case
1.	"F I" Class	Any amount
2.	" F II" Class	Upto Rs. 5.00 lac
3.	"F III" Class	Upto Rs. 2.00 lac
4.	"F IV" Class	Upto Rs. 1.00 lac"

¹**III.4 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 alongwith 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. 9000	Rs. 1,50,000
2.	"F II" Class	Rs. 4500	Rs. 60,000
3.	"F III" Class	Rs. 2250	Rs. 30,000
4.	"F IV" Class	Rs. 1125	Rs. 15,000"

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.

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 for -
"III.4 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 alongwith the application form (RPWA 108).

S. No	Class of Contractor	Amount of Registration Fee in Cash/Treasury Challan/Bank Demand Draft (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. 2,000.00	Rs. 50,000.00
2.	"F II" Class	Rs. 1,000.00	Rs. 20,000.00
3.	"F III" Class	Rs. 500.00	Rs. 10,000.00
4.	"F IV" Class	Rs. 250.00	Rs. 5,000.00"

Again substituted by Order No.F.6(2)FD/GFAR/2018 dated 27.06.2024 (Cir. No.98/2024) for -

III.4 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 alongwith 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.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 thought out scheme for furnishing large buildings.
- (b)(i) F IV class contractors desiring enlistment in this class should have a permanent organisation capable of dealing with large works in all their stages. They should have sufficient stock of timbers, paints, polish and other finishing equipments at their disposal. They should also submit with their application full details about their organisation.
- (ii) Firms desiring enlistment in this class have some experience or hereditary art craftsman.

1. Deleted by Order No.F.2(4)FD/Exp.III/99 dated 23.3.2001 (Cir. No.11/2001) with immediate effect - "III.6 Annual Turn Over : While applying for enlistment, the contractors of all classes will be required to submit documents regarding annual turn over required for last three years as shown in column 3 of the table given below against the concerned class.

S.No.	Class	Total turn-over for last 3 years	
1.	F I Class	Rs. 10.00 lac	Note: Enlisting authority may take into account previous experience/turnover of a new firm"
2.	F II Class	Rs. 7.50 lac	
3.	F III Class	Rs. 3.00 lac	
4.	F IV Class	Rs. NIL	

****[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.	Sub Category	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 sub station, 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
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 Equipments, 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 through out 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 department as per their entitlement.
- (ii) (a) E-xy II class contractors shall be enlisted by the Addl. Chief Engineer(s) of engineering departments for their respective zone.
- (b) E-xy II class contractors shall be entitled to execute works through out 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.

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- (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 through out the Circle of enlisting Superintending Engineer with concessional earnest money. However, with depositing full amount of earnest money as per rules in force, such contractor will be entitled to tender in other Circles of the zone under the same Addl. Chief Engineer.
- (iv) (a) E-xy IV class contractors shall be enlisted by the Executive Engineer(s) of engineering department for their respective division(s).
- (b) E-xy IV class contractors shall be entitled to execute works through out 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.

²**IV. 3 Extent upto which qualified to tender :** The contractors of various classes shall be qualified to tender upto the extent prescribed against each class as below :

S.No.	Classes	Extent upto which qualified to tender in each Circle
1	2	3
1.	E-xy I	Any amount
2.	E-xy II	Upto Rs. 50 lakhs
3.	E-xy III	Upto Rs. 20 lakhs
4.	E-xy IV	Upto Rs. 7.50 lakhs]

¹**IV.4 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. 9000	Rs. 1,50,000
2.	E-xy II	Rs. 4500	Rs. 60,000
3.	E-xy III	Rs. 2250	Rs. 30,000
4.	E-xy IV	Rs. 1125	Rs. 15,000]

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 for -

"IV.4 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 in Cash/Treasury Challan/Bank Demand Draft (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. 20000	Rs. 50,000
2.	E-xy II	Rs. 1000	Rs. 20,000
3.	E-xy III	Rs. 500	Rs. 10,000
4.	E-xy IV	Rs. 250	Rs. 5,000"

Again substituted by Order No.F.6(2)FD/GFAR/2018 dated 27.06.2024 (Cir. No.98/2024) for -

"IV.4 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"

2. Substituted by Order No.F.6(2)FD/GFAR/2018 dated 27.06.2024 (Cir. No.98/2024) for -

"IV. 3 Extent upto which qualified to tender : The contractors of various classes shall be qualified to tender upto the extent prescribed against each class as below :

S.No.	Classes	Extent upto which qualified to tender in each Circle
1.	E-xy I E-xy II E-xy III E-xy IV	Any amount Upto Rs. 25 lakhs Upto Rs. 10 lakhs Upto Rs. 5 lakhs"

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 atleast 2 works each costing more than 10.00 Lacs, during the last 3 years.
2.	EWSD II Class	Satisfactorily completed atleast 2 works each costing more than 5.00 Lacs, during the last 3 years.
3.	EWSD III Class	Satisfactorily completed atleast 2 works each costing more than 2.00 Lacs, during the last 3 years.
4.	EWSD IV Class	Satisfactory complete atleast 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 atleast 25 lifts satisfactorily and should have Maintenance centers at least at 3 locations in Rajasthan during last 3 years.
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 fire fighting 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 fire fighting 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 fire fighting 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.

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20.	E- ER IV Class	Two works of Rs. 3.00 Lacs each during last 3 years, atleast one work should be internal electrification of building.
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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 equipments 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 equipments 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 years experience and registered as an approved "B" Class contractor by the electric inspector Raj.

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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 years 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.

¹[Deleted.]

1. Deleted by Order No.F.6(2)FD/GFAR/2018 dated 27.06.2024 (Cir. No.98/2024) for - " 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."

** 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 for -

**[Section IV - Contractors for Electrical Works

IV.1 Classes of Contractors : The contractors for electrical works shall be enlisted in following four classes.

- (v) "E I" Class.
- (vi) "E II" Class.
- (vii) "E III" Class.
- (viii) "E IV" Class.

IV.2 Enlistment Authority & Jurisdiction of working :

- (i) (a) "E I" Class contractors shall be enlisted by the Chief Engineer(s) of engineering departments for their respective Jurisdiction.

*(b) "E I" Class contractors shall be entitled to execute works through out 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.

* Substituted by Circular No. 11/2001 dated 23.3.2001 for - (b) "E I" Class contractors shall be entitled to execute works through out the jurisdiction of enlisting 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 jurisdiction of other Chief Engineer(s) of the same department/other departments."

- (ii) (a) "E II" Class contractors shall be enlisted by the Addl. Chief Engineer(s) of engineering departments for their zone.
- (b) "E II" class contractors shall be entitled to execute works through out 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.

Foot Note contd.....

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Foot Note contd. from previous page.....

- (iii) (a) "E III" Class contractors shall be enlisted by the Superintending Engineer(s) of engineering departments for their circle(s).
- (c) "E III" Class contractors shall be entitled to execute works through out 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) "E IV" class contractors shall be enlisted by the Executive Engineer(s) of engineering department for their respective division(s).
- (b) E-xy IV Class contractors shall be entitled to execute works through out 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.

IV. 3 Extent upto which qualified to tender : The contractors of various classes shall be qualified to tender upto the extent prescribed against each class as below :

S.No.	Classes	Extent upto which qualified to tender in each Circle
1.	"E I" Class.	Any amount
2.	"E II" Class.	Upto Rs. 5.00 lac
3.	"E III" Class.	Upto Rs. 2 lac
4.	"E IV" Class.	Upto Rs. 1 lac

IV.4 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 I" Class.	Rs. 2000	Rs. 50,000
2.	"E II" Class.	Rs. 1000	Rs. 20,000
3.	"E III" Class.	Rs. 500	Rs. 10,000
4.	"E IV" Class.	Rs. 250	Rs. 5,000

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.	Class	Past Experience for Enlistment
1	2	3
1.	"E I" Class.	Satisfactorily completed atleast 3 works each costing more than 5.00 lac, during the last 3 years.
2.	"E II" Class.	Satisfactorily completed atleast 3 works each costing more than 1.00 lac, during the last 3 years.
3.	"E III" Class.	Satisfactorily completed atleast 32 works each costing more than 50,000/-, during the last 3 years.
4.	"E IV" Class.	Should have experience in the line and sufficient staff and equipment with them.

****IV.6 PAnnual Turn Over :** While applying for enlistment the contractors of all classes will be required to submit documents regarding annual turn over required for last three years as shown in column 3 of the table given below against the concerned class.

S.No.	Class	Total turn over for last 3 years
1.	E I Class.	Rs. 10.00 lac
2.	E II Class.	Rs. 7.5 lac
3.	E III Class.	Rs. 3.00 lac
4.	E IV Class.	Rs. NIL

Note : Enlisting authority may take into account previous experience/turnover of a new firm.

**** Deleted by Circular No. 11/2001 dated 23.3.2001**

IV.7 Organizational Set-up : Firms or contractors applying for enlistment falling under class E I, E II, E III and E IV will have an organizational set up as below :-

(A) E I and E II Class

- (a) E I and E II class contractors have to employ technical staff particularly having sufficient experience in this lines to execute works as under :
- (i) For works costing above Rs. 5 lac - One qualified engineer having at last 2 years experience with suitable staff having sufficient experience in this line registered as an approved contractor by the Electric Inspector, Raj., or possessing supervisory certificate of Rajasthan or any other State Government in the territory of India with him.
- (ii) For works upto Rs. 5 lac - One qualified engineer or Junior Engineer having atleast 2 years experience and one electrical supervisor having valid certificate of the Electrical Inspector of Rajasthan/State Electric Board/Government of Rajasthan.
- (b) Contractors desiring enlistment in these classes would have a permanent organisation capable of dealing with large works in all their stage. They should have sufficient equipments and tools etc. at their disposal for which they should submit details.

(B) E III Class

- (a) E III Class Contractors have to employ one qualified engineer or Junior Engineer having atleast 2 years experience and one electrical supervisor having valid certificate of the Electrical Inspector of Rajasthan/State Electrical Board/Government of Rajasthan.
- (b) Contractors desiring enlistment in this class could have a permanent organisation capable of dealing with large works in all their stages. They should have sufficient equipments and tools etc. at their disposal for which they should submit details.

(C) E IV Class

Firms desiring enlistment in this class should have experience in the line and sufficient staff and equipment with them."

Section V -Sanitary, Pipe Fitting and Plumbing Works Contractors

V.1 Classes of Contractors : The contractors for sanitary, Pipe fitting and plumbing 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) (a) "S I" Class contractors shall be enlisted by the Chief Engineer(s) of engineering departments for their respective jurisdiction.

¹[(b) "S I" Class contractors shall be entitled to execute works through out 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 through out 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) "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 through out 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).

1. Substituted by Order No.F.2(4)FD/Exp.III/99 dated 23.3.2001 (Cir. No.11/2001) with immediate effect for - "(b) "S I" Class contractors shall be entitled to execute works through out the jurisdiction of enlisting 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 jurisdiction of other Chief Engineer(s) of the department/ other departments."

(b) "S IV" Class contractors shall be entitled to execute the works through out 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.

²[V.3 **Extent upto which qualified to tender :** The contractors of various classes shall be qualified to tender upto the extent prescribed against each class as below :

S.No.	Class of contractors	Extent upto which qualified to tender in each case
1	2	3
1.	"S I" Class	Any amount
2.	"S II" Class	Upto Rs. 15.00 lac
3.	"S III" Class	Upto Rs. 7.50 lac
4.	"S IV" Class	Upto Rs. 3.00 lac]

¹[V.4 **Registration (Enlistment) Fee and Security Deposit for Enlistment :** Contractors for sanitary, pipe fitting and plumbing 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 alongwith 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. 9000	Rs. 1,50,000
2.	"S II" Class	Rs. 4500	Rs. 60,000
3.	"S III" Class	Rs. 2250	Rs. 30,000
4.	"S IV" Class	Rs. 1125	Rs. 15,000]

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 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.

S.No.	Class	Past experience for Enlistment
1.	S I Class	Satisfactorily completed at least 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.

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 for -

"V.4 Registration (Enlistment) Fee and Security Deposit for Enlistment : Contractors for sanitary, pipe fitting and plumbing 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 alongwith the application form (RPWA 108).

S. No.	Class of Contractor	Amount of Registration Fee in Cash/treasury Challan/Bank Demand Draft (non-refundable)	Amount of Security Deposit in form of Interest bearing Deposit/FDR of Nationalised /Schedule Bank
1.	"S I" Class	Rs. 2,000	Rs.50,000
2.	"S II" Class	Rs. 1,000	Rs. 20,000
3.	"S III" Class	Rs. 500	Rs. 10,000
4.	"S IV" Class	Rs. 250	Rs. 5,000"

Again substituted by Order No.F.6(2)FD/GFAR/2018 dated 27.06.2024 (Cir. No.98/2024) for -

"V.4 Registration (Enlistment) Fee and Security Deposit for Enlistment : Contractors for sanitary, pipe fitting and plumbing 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 alongwith 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.	"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"

2. Substituted by Order No.F.6(2)FD/GFAR/2018 dated 27.06.2024 (Cir. No.98/2024) for -

"V.3 Extent upto which qualified to tender : The contractors of various classes shall be qualified to tender upto the extent prescribed against each class as below :

S.No.	Class of contractors	Extent upto which qualified to tender in each case
1.	"S I" Class	Any amount
2.	"S II" Class	Upto Rs. 5.00 lac
3.	"S III" Class	Upto Rs. 2.00 lac
4.	"S IV" Class	Upto Rs. 1.00 lac"

V.6 Annual Turn Over : ¹[deleted]

V.7 Organizational Set-up:

Firms or Contractors applying for enlistment falling under Class S I, S II, S III and S IV will have an organizational set up as below :

- (a) S I class contractors should have permanent organisation 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.
- (ii) ²[(b) "P I" Class contractors shall be entitled to execute works through out 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.]
- (iii) (ii) (a) "P II" Class contractors shall be enlisted by the Addl. Chief Engineer(s) of engineering departments for their zone.

1 . Deleted by Order No.F.2(4)FD/Exp.III/99 dated 23.3.2001 (Cir. No.11/2001) with immediate effect for -

"V.6 Annual Turn Over : While applying for enlistment the contractors of all classes will be required to submit documents regarding annual turn over required for last three years as shown in column 3 of the table given below against the concerned class.

S.No.	Class	Total turn-over for last 3 years	
1.	S I Class	Rs. 10.00 lac	Note: Enlisting authority may take into account previous experience/turnover of a new firm"
2.	S II Class	Rs. 7.50 lac	
3.	S III Class	Rs. 3.00 lac	
4.	S IV Class	Rs. NIL	

2. Substituted by Order No.F.2(4)FD/Exp.III/99 dated 23.3.2001 (Cir. No.11/2001) with immediate effect for - "(b) "P I" Class contractors shall be entitled to execute works through out the jurisdiction of enlisting 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 jurisdiction of other Chief Engineer(s) of the department/other departments."

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(b) "P II" Class contractors shall be entitled to execute works through out 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).

(b) "P III" Class contractors shall be entitled to execute works through out 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 through out 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.

³[VI.3 Extent upto which qualified to tender :

The contractors of various classes shall be qualified to tender upto the extent prescribed against each class as below :

S.No.	Class of contractors	Extent upto which qualified to tender in each case
1	2	3
1.	"P I" Class	Any Amount
2.	"P II" Class	Upto Rs. 15.00 lacs
3.	"P III" Class	Upto Rs. 7.50 lacs
4.	"P IV" Class	Upto Rs. 3.00 lacs]

¹[VI.4 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 alongwith 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.	² ["P I" Class	Rs. 9000	Rs. 1,50,000
2.	"P II" Class	Rs. 4500	Rs. 60,000
3.	"P III" Class	Rs. 2250	Rs. 30,000
4.	"P IV" Class]	Rs. 1125	Rs. 15,000]

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.

"VI.4 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 alongwith the application form (RPWA 108).

S. No.	Class of Contractor	Amount of Registration Fee in Cash/Treasury Challan/Bank Demand Draft (non-refundable)	Amount of Security Deposit in form of Interest bearing Deposit/FDR of Nationalised / Schedule Bank
1.	"P I" Class	Rs.26,000	Rs. 50,000
2.	"P II" Class	Rs. 1,000	Rs. 20,000
3.	"P III" Class	Rs. 500	Rs. 10,000
4.	"P IV" Class	Rs. 250	Rs. 5,000"

Again substituted by Order No.F.6(2)FD/GFAR/2018 dated 27.06.2024 (Cir. No.98/2024) for -

"VI.4 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 alongwith 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.	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"

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"
3. Substituted by Order No.F.6(2)FD/GFAR/2018 dated 27.06.2024 (Cir. No.98/2024) for -
- "VI.3 Extent upto which qualified to tender :** The contractors of various classes shall be qualified to tender upto the extent prescribed against each class as below :

S.No.	Class of contractors	Extent upto which qualified to tender in each case
1.	"P I" Class	Ay amount
2.	"P II" Class	Upto Rs. 5.00 lac
3.	"P III" Class	Upto Rs. 2.00 lac
4.	"P IV" Class	Upto Rs. 1.00 lac"

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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.

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)

²[VII.1 The Certificate regarding Workmanship and quality of work done by Contractors shall be granted by the authority Engineer/Engineer incharge of the work. Each Officer shall maintain a register showing the enlistment of various Contractors under different classes. Whenever Contractors are black-listed, 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 ³[four 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.

1. Deleted by Order No.F.2(4)FD/Exp.III/99 dated 23.3.2001 (Cir. No.11/2001) with immediate effect for - "VI.6 Annual Turn Over : While applying for enlistment the contractors of all classes will be required to submit documents regarding annual turn over required for last three years as shown in column 3 of the table given below against the concerned class.

S.No.	Class	Total turn-over for last 3 years	Note : Enlisting authority may take into account previous experience/turnover of a new firm."
1.	P I Class	Rs. 10.00 lac	
2.	P II Class	Rs. 7.50 lac	
3.	P III Class	Rs. 3.00 lac	
4.	P IV Class	Rs. NIL	

2. Substituted by Order No.F.6(2)FD/GFAR/2018 dated 27.06.2024 (Cir. No.98/2024) for -

" **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 black-listed, 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."

3. Substituted by Order No.F.3(2)FD/GFAR/2020 dated 03.04.2025 (Cir. No.101/2025) for "two years".

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 hand-writing. 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.
- (vi) 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 evidences 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 & Black Listing/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 equipments, 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 equipments, 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,
- ¹[(iv) fails to secure any contract during the period of last two consecutive years,
- (v) fails to furnish the required 3 months/last quarter GST return 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.

1. Substituted vide FD Order No.F.2(4)FD/Exp.III/99 dated 1.11.2003 (Circular 18/2003) with immediate effect for -" (v) fails to furnish the required Income Tax Clearance Certificate and/or sales tax/works contract tax clearance certificate as required under these rules,".

2. Substituted by Order No.F.6(2)FD/GFAR/2018 dated 27.06.2024 (Cir. No.98/2024) for -

"(iv) fails to secure any contract even after twelve successive tenders or during the period of two consecutive years, whichever is less,

¹[(v) fails to furnish the required sales tax/works contract tax clearance certificate as required under these rules,"

(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 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.

Note-3 A Register of black listed 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.

ANNEXURE -"1"
(Referred to in P.W.F.& A.Rule 334 & Appendix-XVI)

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. Whether the applicant 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 organisation 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 upto which qualified to tender.
15. Whether the applicant is a share-holder or partner of any firm enlisted in this department.
16. Has the applicant or any of his partners or share-holders 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 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.

1. Substituted by Order No.F.2(4)FD/Exp.III/99 dated 1.11.2003 (Circular No. 18/2003) with immediate effect for -

*"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. *(Deleted) Sales Tax and Income Tax Clearance Certificate, Receipt of Purchase of Application Form, Enlistment Fee (Receipt), Security Deposit with undertaking from Bank/Post Office etc. Partnership 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."*

** The existing words "certificate/authenticate proof of turn over" deleted by Circular No. 11/2001 dated 23.3.2001.*

(Referred to in P.W.F.& A.Rule 334 & Appendix-XVI)

**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

1. Capacity to understand and implementation.....
2. Quality of Work.
3. Rectification of Works.
4. Penalty (if imposed any).
5. Technical Staff employed
6. Recoveries, if any.
7. Attachment pending.
8. Fair Wages to Labour
9. Hygiene of Labour.
10. Dispute with Labour.
11. Promptness in disbursement of wages.
12. Integrity and Reputation.
13. Notices for Prorata Progress.
14. Completion of work in time.
15. Behaviour towards staff and labour.
16. General Remarks.

Executive Engineer

REMARKS OF SUPERINTENDING ENGINEER

SUPERINTENDING ENGINEER