CHAPTER I – Establishment

| Paragraphs |
|------------|----------------|
| A. Organization | 1.1-1.3 |
| B. Recruitment of Officers- |
| C. Promotions- |
| D. Punishments, Resignations, Removals, Dismissals And Deaths- |
| E. Duties of Officers of the Buildings and Roads Department- |
| I. Chief Engineer | 1.38-1.41 |
| II. Regional Engineer Officer | 1.42-1.43 |
| III. Superintending Engineer | 1.44-1.51 |
| IV. Superintendent of Works | 1.52 |
| V. Divisional Officer | 1.5.3-1.69 |
| VI. Sub-Divisional Officer | 1.70 |
| F. Allowances, Advances and Compensations- |
| G. Leave |
| H. Examinations- |
| I. Training and examination of Engineers | 1.86-1.88 |
| II. Professional examination | 1.89-1.99 |
| I. Employment on Local Fund Works |
| J. Transfers- |
| I. General |
| II. Inter-provincial transfer |
| III. Inter-departmental transfers |
| K. Employment of Temporary and work charged Establishments- |
| I. Temporary establishment | 1.103-1.106 |
| II. Work charged establishment | 1.107-1.109 |
| L. Police and other Guards |
| M. Medical Establishment- |
| I. General | 1.113-1.114 |
II. Pay and allowances of Medical establishment. 1.115-1.114
III. Leave, retirements and resignations M.Os.& A.MOs 1.118
IV. Removal 1.19

N. Miscellaneous Rules-
   I. Personal 1.120-1.12
   II. Complaint against officials 1.123
   III. Procedure in regard to law suits 1.124-1.126
   IV. Security deposits 1.127
   V. Stationery and forms 1.128-1.132
   VI. Destruction of official records 1.133
   VII General rules of office procedures 1.134-1.138
   VIII Periodical returns 1.139

CHAPTER II- Works

A. Classification of the Operation of the Building And Roads Department 2.1-2.3
B. Administrative Approval and Technical Sanction 2.4-2.13
C. Requisitions by Civil Officers-
   I. General 2.14-2.17
   II. Procedure in regard to original petty works
      Costing more than Rs. 2,500 2.18
   III. Procedure in regard to original works costing more than Rs. 2,500. 2.19
   IV. Procedure in regard to repairs 2.20
   V. Limitation of sanction 2.21
D. Preparation of Projects-
   I. General 2.22-2.31
   II. Original Works-
      (a) Civil Buildings 2.32-2.35
      (b) Roads 2.36-2.38
      (c) Town water supply projects 2.39
      (d) Open capital account expenditure 2.40
   III. Repairs-
      (a) General 2.41-2.49
      (b) Special Rules 2.50-2.55
E. Contracts and Works Orders-
   I. General 2.56-2.57
   II. Contract document 2.58-2.60
   III. Tenders 2.61-2.65
   IV. Security for performance of contracts 2.66
   V. Provision in contracts for imported stores 2.67
   VI. Enforcement of terms of contract 2.68
   VII. Officers empowered to execute contracts 2.69-2.71
   VIII. Piece work 2.72

F. Sale and Acquisition of Land-
   I. Sale of Government land and immovable property 2.73-2.74
   II. Acquisition of land-
       (a) General 2.75-2.79
       (b) Land held for military purpose 2.80
       (c) Acquisition of land by private negotiation 2.81

G. Execution of Works-
   I. Commencement of work 2.82-2.85
   II. Scope of sanction 2.86
   III. Lapse of sanction 2.87
   IV. Alterations in design during construction 2.88-2.89
   V. Miscellaneous rules for the execution of work 2.90-2.97
   VI. Advances to contractors 2.98
   VII. Sanitation on extensive works 2.99
   VIII. Information to be given to the Survey Department 2.100
   IX. Execution of works by Civil Officers 2.101

H. Deposit Works- 2.102-2.106
   I. Disposal of Estimates-
      I. Office of record for estimates 2.107
      II. Communication of sanctions to
      estimates to the the audit Officers 2.108
   J. Supplementary and revised estimates
      I. Supplementary estimates 2.109
      II. Revised estimates 2.110-2.114
   K. Completion Reports, Certificate and Plans-
I. General 2.115
II. Works executed on behalf of other Department 2.116-2.118
III. Record and other drawings and plans 2.119-2.123
IV. Office of record 2.124
V. Preparation and Disposal of Completion 2.125

ANNEXURE TO CHAPTER II

A.
B. Delegation of powers under Financial Rules and
   Powers of re-appropriation-
   Power Delegated to various officers-
C. Rules for the payment of compensation-
D. Grant-in-aid for contribution works-
Chapter III- Public Buildings

A  General-
   I.  General rules  3.1-3.3
   II. Fixtures and furniture-
        (a) Fixtures  3.4
        (b) Furniture's  3.5-3.10
   III. Purchase and sale of Government buildings  3.9-3.10
   IV  Hire of office accommodation for officers of the buildings and Roads Department  3.11
   V.  Renting of buildings  3.12-3.16
   VI. Taxes  3.17-3.18
   VII. Sanitary, water-supply and electrical Installations  3.19
   VIII. Inspection of Public buildings  3.20
   IX. Registers of buildings  3.21
   X. Plans and Buildings  3.22

B  Residences for Government Officials-
   I.  General  3.23-3.25
   II. Special rules relating to expenditure on Residences of his Excellency the Governor  3.26
   III. Classification of residential Building and Assessment of rent  3.27
   VI. Rent-Rules for Government Buildings Used as residences  3.28
   V.  Periodical Review of concession  3.29-3.36

ANNEXURE TO CHAPTER III

Rent of-GOVERNMENT RESIDENCES

CHAPTER IV-MISCELLANEOUS RULES REGARDING OFFICE WORK EXCLUDING ACCOUNTS PROCEDURES

A.  Initial Records or Account  4.1
   I.  Muster Rolls  4.2-4.4
   II. Measurement Books  4.5-4.8
   III. Progress report of measurements on works Executed under contract  4.9

B. Custody of cash  4.10-4.1
C. Cashiers 4.12-4.14

D. Stores-
   I. General 4.15-4.17
   II. Acquisition and manufacture of stores 4.18-4.25
   III. Reserve of stock 4.26-4.27
   IV. Stock taking 4.28-4.30
   V. Depreciation of Plain and machinery 4.31-4.37
   VI. Mathematical instruments 4.38-4.39

E. Storekeepers 4.40

F. Loss of Cash 4.41

G. Rules for Divisional Workshops 4.42-4.43

H. Transfers of Charge-
   I. General 4.44-4.48
   II. Divisional and Sub-Divisional Officers 4.49-4.56
   III. Reconstitution of Executive or Sub-Divisional charge 4.57
   IV. Other officers 4.58
   I. Heavy Expenditure at the end of the year 4.59
CHAPTER V-Powers of Sanctions of the West Pakistan government in Buildings and Roads Department and of the Authorities Subordinate to it

A. General-

I. Fundamental conditions 5.1-5.3

II. Commencement of work in anticipation of Detailed estimates of the complete project. 5.4-5.5

III. Commencement of works in anticipation of the Orders on the Buildings and Roads budget 5.7

B. Powers of Government in the Administrative Departments-

I. Administrative approval

(a). Residential buildings 5.8-5.9

(b). Other public works 5.10

II. Technical sanction-

(a). General 5.11

(b). Original Works 5.12-5.15

(c). Renewals and replacements 5.16

(d). Maintenance and repairs 5.17

(e). Supplementary and revised estimates 5.18-5.22

III. Stores 5.23-5.25

IV. Remission of departmental charges 5.26

V. Miscellaneous powers 5.27-5.29

ANNEXURES OF CHAPTER V

A. Auditor General's Direction for establishment-

B. Regarding date of birth-

APPENDICES

I. Classes of deeds, contracts and other instruments and the officers authorized to execute them for and on behalf of the Governor of the West Pakistan.

II. Statement showing the minimum periods for which official records in the buildings and Roads Department should be preserved.

III. List of Periodical Returns.
IV. Sanitary rules on Extensive Works.

V. Store rules farmed buy the West Pakistan Government with instructions regarding the preparation of indents.

VI. Instructions for the guidance of Superintending Engineer acting as arbitrators.

VII. Instructions to be observed when divisions –sub-Divisions are amalgamated, formed or separated.
West Pakistan Buildings & Roads, Department Code

WITH

APPENDICES

(Applicable to the departments of Buildings, Road, Irrigation Communication Central Public Works, Posts and Telegraphs in the Provinces of Punjab, Sind, N.W.F.P. & Baluchistan

Up-to-date Amendments

REVISED EDITION

1994
THE WEST PAKISTAN BUILDINGS & ROADS DEPARTMENT CODE

TEXT

INTRODUCTION

The administration of Buildings and Roads Department covers the entire West Pakistan as per map forming the front-is-piece of this Code which shows its various Regions. The immediate control of operation is in the hands of the Governor of West Pakistan and this authority (hereinafter called the West Pakistan Government or Government) exercises full financial control over the affairs of the department.

Reference has been made to various rules in the Financial and Civil Services Rules of the former Punjab Government in this Code. This Code will now be applicable throughout the Province of West Pakistan and corresponding the issue of integrated Financial and Civil Services Rules for the Government of West Pakistan, references to the corresponding Financial and Services Rules of other integrating units will be necessary.
CHAPTER-1 ESTABLISHMENT

A—ORGANZATION

(The Administration of Buildings and Roads department covers the entire West Pakistan as per map forming the front-is-piece of this Code which shows its various Regions. The immediate control of operation is in the hands of the Governor of West Pakistan and this authority (hereinafter called the West Pakistan government or Governments) exercises full financial control over the affairs of the department).

Sections A to D and F and G will be printed after the integration of the Civil Services Rules.

A Organization
Paragraphs 1-1 to 1-3 omitted.

B Recruitment of officers.
Paragraphs 1-4 to 1-8 omitted.

C Promotions
Paragraphs 1-9 to 1-22 omitted.

D Punishments, resignations,
removal and deaths,
Para1-23.to.1-37.omitted

E—DUTIES OF OFFICERS OF THE BUILDINGS AND ROADS DEPARTMENT

I—CHIEF ENGINEER

1.38. The Chief Engineer is the head of the department in his charge and is responsible for the efficient working of his department. He is also the responsible professional adviser of Government in all matters relating to his charge or on which his advice may be desired. He is also required to bring clearly and faithfully before Government all subjects reserved for its decision for that of the Central Government.

1.39. It is the duty of the Chief Engineer to arrange where necessary, removals, transfers and postings of :-

(1) Regional Engineer Officers,
(2) Superintending Engineers,
(3) Divisional Officers, and
(4) Other Gazetted Officers.

For No. 1 and 2 above, he will obtain orders of the Government. As regards No. 3 and 4 Chief Engineer. While their transfers within their Zone will be arranged by the Regional Engineer Officer. Chief Engineer will, however in public interest exercise the powers of the Regional Engineer Officer.

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

1.41. The Chief Engineer all may correspond direct with the heads of Departments on all matters relating to details of buildings or works appertaining to those departments. Serial No. in the statement of Award under section Details of buildings or works appertaining to those departments. A statement of the financial and miscellaneous powers of the Chief Engineer is given in paragraphs 5.27 and 5.28.

II—REGIONAL ENGINEER OFFICERS

1.42. The Regional Engineer Officer is the administrative and professional officer in charge of a region. He is responsible to the Chief Engineer for the administrative and general professional control of works in charge of the officers of the department within the Circles under his charge.

2. The Regional Engineer Officer will prepare annually the portion of the budget estimates relating to the works under his control and as soon as possible after the close of each year a report of the progress made during that period on the works under his charge giving a brief but a clear account of the operations of the department.

3. It is the duty of the Regional Engineer Officer to see that the budget allotments of the year placed at his disposal by the Chief Engineer or direct by other head of Department pertaining to such Head of classification for which the Chief Engineer is not the operating authority are fully expended in so far as is consistent with general economy and the prevention of large expenditure in the last months of the year for the sole purpose of avoiding the lapses. He will ensure that money which is not likely to be needed during the year is promptly surrendered through the Chief Engineer or the Head of Department concerned so as to allow of its appropriation for other purposes by the proper and competent authority.

4.8. The Regional Engineer Officer will also be responsible in ensuring that the account of public Works Divisions in his administration are properly maintained and no arrears are allowed to accumulate for this purpose. He will fully utilize the services of the Audit Officer attached to his region who is required to go round various Public Works Division in the region for thorough and careful inspection and working of the Account Branch and advise ways and means for the expeditious disposal of the account and work, clearance of arrears by existing staff giving
necessary instruction on the spot or with the help of additional special staff where essentially required.

5. Regional Engineer Officers are empowered to transfer and post all members of establishment within their regions with the following exceptions:
   a) Superintending Engineers.
   b) Divisional Accountant.
   c) Officer other than the above who have been specifically posted by the Chief Engineer to a particular post for some special reasons. Transfer of such officers requires Chief Engineer's approval.

6. The Regional Engineer Officers are not empowered to arrange transfers out of regions. When arranging mutual transfers, orders of the Chief Engineer must be obtained before hand.

1.43. A Regional Engineer Officer may correspond direct with the heads of departments on all matters relating to details of building and works appertaining to these department.

III—Superintending Engineers

1.44. The administrative unit of the department is the Circle, in charge of a Superintending Engineer who is responsible to the Regional Engineer Officers for the administration and general professional control of Public Works in charge of officers of the department within his Circle.

1.45. It is the duty of the Superintending Engineer to inspect the state of the various works within his Circle, and to satisfy himself that the system of management prevailing is efficient and economical, that he different articles in stock are duly verified according to the rules laid down, and that there is no accumulation of stock in any division beyond its requirements. He is also responsible that no delay is allowed to occur in the submission of Completion Reports or completion statement) where necessary. (See Paragraph 2.117).

1.46. The Superintending Engineer is required to ascertain and report on the efficiency of the subordinate, ployed in each Division is actually necessary and adequate surveying and mathematical instruments at the headquarters of Divisions. He will inspect each Divisional Office in the Circle at least once in a year to examine initial accounts, accounts of stock, tools and plaint and stock manufacture, registers of works and other divisional books, mode of preparation of estimates, contract agreements, contractors accounts, system of recording plans and papers, and officer work generally.

The Superintending Engineers should submit invariably a report to the Regional Engineer officer intimating whether the inspection discloses any serious
irregularities or other matters of importance, which the Superintending Engineer considers should be brought to the notice of Regional Engineer Officer, or on which orders are required.

1.47. Although the Audit Officer is required to make inspection of the account offices of disbursing officers, this does not relieve the Superintending Engineer of responsibility for the maintenance of the authorized system of accounts throughout his circle. The Audit Officer and the Superintending Engineer should assist each other in rendering the management of the accounts of the department as perfect as possible. The Superintending Engineer should also examine the books of Divisional Officers and their subordinates, and see that matters relating to the primary accounts are attached to personally by the Divisional and Sub-Divisional officer and that the accounts fairly represent the progress of each work. It will also be his duty to examine the registers of works, so as to keep a vigilant watch over the rates of work, and when he considers it necessary, he may require a Divisional Officer to report to him monthly or at longer intervals, on a work slip, W.P.A. form 39 the total expenditure to date under each sub-head of a work compared with the sanctioned estimate. It will thus be seen that it rests with the Superintending Engineer to investigate to exercise over sub-heads with a view to deciding whether or not a revised estimate is required for the work. When a revised estimate is required it will also devolve on the Superintending Engineer to see that it is submitted in due time to the sanctioning authority. See paragraphs 1.63 and 2.110.

1.48. (1) (a) Transfer within Circle Superintending Engineers are empowered to transfer and post all members of establishment within their circles with the following exceptions:-

(a) Divisional Officers.
(b) Divisional Accountants.
(c) Officers other that the above who have been specifically posted by the Chief Engineer and the Regional Engineer Officer to a particular post for some special reasons. Transfer of such officer requires Regional Engineers Officers approval.
(d) Transfer outside Circle Superintending Engineer should try to arrange mutual transfers of non gazetted establishment, for personal or other reasons, in direct communication with the Superintending Engineer of the circle concerned. In the case of establishment borne on provincial cadres, the transfer should be reported to Regional Engineer officer for information.

If a mutual transfer cannot be arranged within four month a report should be made in the case of establishment borne on Provincial cadres to the Regional engineer Officer for orders stating the action already taken.
Mutual transfers of the following Gazetted and Non Gazetted establishment must not be arranged by Superintending Engineers. These cases must be reported to Regional Chief Engineer for orders;- 

i. Overseers officiating as Sub-Divisional Officers.

ii. Circle Superintending and Circle Head Draftsman whether permanent or officiating.

When arranging mutual transfers, Superintending Engineers must see that members of establishment borne on Provincial cadres are not taken back in a circle in which they have already had a long stay or in which their home district or property lies.

Before a transfer is made both Superintending Engineers must satisfy themselves that the individual concerned has not been posted to, or previously transferred from their circle for particular reasons, orders of Regional Chief Engineer are needed before a retransfer is carried out.

1.49. Superintending Engineers are responsible for the engineering character of every work which they approve, and, in submitting any report, design, estimate, or other documents to the Regional Engineer Officer will invariably state their own opinion and recommendations on the subjects, in particular as to the suitability of the designs and the reasonableness of the rates. They should also have estimates checked and compared with the drawings.

(2) Superintending Engineers may be required to exercise, in addition to their ordinary duties, supervision over local fund expenditure in communication with the Civil Officers.

1.50. Besides regular tours of inspection, it is the duty of Superintending Engineers to proceed to any place in their circles to report on any important design or work, or any serious accident or threatened danger connected with the works within their charge.

1.51. A Superintending Engineer is authorized to correspond direct with any of the local authorities, civil or military within his Circle, he will address General Officers Commanding Divisions or Brigades through their Staff Officers, and all other officers direct.

IV—SUPERINTENDENTS OF WORKS

1.52. Deleted.

V—DIVISIONAL OFFICERS

1.53. The executive unit of the Department is the division in charge of a divisional officer who is usually an Executive Engineer and is responsible to the superintending Engineer, for the execution and management of all works within his Division. The number of Divisions, permanent or temporary, is fixed by the Government of West Pakistan for the Department according to its requirements,
provided always that the interests of any of the existing officers of the Indian Service of Engineers are not adversely affected thereby.

Assistant Executive and Assistant or temporary Engineers may be placed in charge of Divisions, either to fill short temporary vacancies or because Executive Engineer is available; they exercise the powers and bear the responsibilities of an Executive Engineer while in such charge.

1.54. A Divisional Officer can receive positive orders only from his own departmental superiors, the head of the Administration, or other Civil Officers duly authorized.

1.55. Divisional Officers are responsible that proper measures are taken to preserve all the buildings and works in their Divisions, and to prevent encroachment on Government lands in their charge. They should keep accurate plans of all Government Lands, take care that their subordinates make themselves acquainted with the boundaries and see that they are maintained.

1.56. Every Divisional Officer is required to report immediately by telegram direct to the Chief Engineer and also to the Regional Engineer Officer and Superintending Engineer any serious accident or unusual occurrence resulting in serious injury to or death of any person or damage to any work or crop connected with his division. The telegram should be confirmed by letter stating the action taken by the Divisional Officer. (See also paragraph 2.96).

1.57. Divisional Officers may transfer establishment other than Sub-Divisional Officers, Divisional Accountants and within their respective Divisions without reference to higher authority. Such transfers will be reported in the ordinary course to the Superintending Engineer.

1.58. Divisional Officers are immediately responsible for the proper maintenance of all works in their charge and for the preparation of projects and of designs and estimates, whether for new works or repairs. It is also part of their duties to organize and supervise the execution of works and to see that they are suitably and economically carried out with materials of good quality.

1.59. Divisional Officers are strictly prohibited from commencing the construction of any works or expending public funds without the sanction of competent authority; also from making or permitting any material deviations from any sanctioned design in the course of execution without specific authority, or in case of emergency, when the change should be forthwith reported to the Superintending Engineer (see Also Paragraph 2.84).

1.60. Immediately a work is finished, it is the duty of the Divisional Officer to close the accounts and to prepare the completion report of required by the rules in paragraph. 2.117.

1.61. Divisional Officer will take the necessary steps for obtaining cash for the works under their control, and will deep their accounts and submit them punctually to
the audit office under the rules for the time being in force. In their arrangements for account-keeping they will exercise a thorough and efficient control and check over their divisional Accountants. They will also, before submitting the monthly accounts, carefully examine the books, returns and papers from which the same are compiled.

1.62. The Divisional Officer is responsible for correctness in all respects, of the original records of cash and stores, receipts and expenditure and for seeing that complete vouchers are obtained. The divisional Accountant is responsible to the Divisional Officer for the correct compilation of the accounts of the Division from the data supplied to him.

The Divisional Officer is responsible that his accounts are regularly posted from day to day and that the Divisional Accountant carries out his duties regularly and punctually. The relative position of a Divisional Accountant to the Divisional Officer in respect of accounts is analogous to that of a Sub-Divisional Officer to a Divisional Officer in respect of works and the responsibilities of the latter for the work of the Divisional Accountant are similar to those which attach to him respect of the execution of works in the charge of other subordinates.

1.63. The Divisional Officer is held primarily responsible for affording information of the probability of excess over the estimated cost of work, and is expected not to allow any delay to occur in reporting any such probability to the Superintending Engineer. Immediately it becomes apparent that, whether from excess of certain rates or form departure from a design or any other cause, the estimated coal of a work likely to be exceeded the Divisional officer is bound to report the fact forthwith to the Superintending Engineer, describing the nature and cause of the probable excess and asking for orders. This report should be made on the works slip, P.W.A. from 39. The Divisional Officer must also submit the works slip, with such explanation as with enable the Superintending Engineer to pass orders on the case, Superintending Engineer to pass orders on the case, on the occurrence, or the probability of the occurrence, of any irregularity in the rate or cost of a sub-head. All important liabilities not brought to account should also be noted on the works slip.

It will not be necessary for the Divisional Officer to submit the works slip in cases in which he can finally pass excess over estimates as per powers detailed in Annexure “A” to Chapter II of this Code.

1.64. The Divisional Officer is responsible that the surveying and mathematical instruments in his Division are properly cared for, and will report on their condition to the superintending Engineer at the end of each working season. Any injury to the instruments due to neglect or carelessness should be made good at the expense of the officer or subordinates responsible for the damage.
1.65. It will be the duty of the Divisional Officer to furnish Treasury and Sub-Treasury Officers, after due inspection, with the certificate prescribed in Article 9 of the Resource Manual as to the security of strong rooms used or proposed to be used for the storage of coin.

1.66. The Divisional Officer, in addition to his other duties, will consider himself to be the ex-offices professional adviser of all departments of the administration within the limits of his charge. He will transact business of this sort with the Chief military or civil authorities within his Division, but it is incumbent on him to see that no undue formalities or comparatively unessential projects are allowed to interfere with the performances of those duties which are necessary or urgent.

1.67. Divisional Officers may, where the services of an officer of the Military Engineer Services are not available, Brigades to be members of committees appointed to select sites and determine general boundaries of cantonment.

1.68. At stations where there are no ordnance or military works workshops, repairs to ambulance wagons and tongas will be carried out by the Buildings and Roads Department.

1.69. Divisional Officers will address Officers Commanding Divisions, Brigades or Stations through their Staff Officers.

VI—SUB-DIVISIONAL OFFICERS

1.70. The division is divided into Sub-Divisionincharge of Sub-Divisional Officers who may be Executive Engineers, Assistant Executive Engineers, Assistant Engineers or where no such officers are available, Engineer Subordinates; they are responsible to the Divisional Officer for the management and execution of works within their Sub-Divisions and are his assistants.

No Sub-Division can be constituted in the first instance without the sanction of Government.

F—ALLOWANCE, ADVANCES AND COMPENSATION.

Paragraph 1.71 to 1.78 Omitted

G—LEAVE

Paragraph 1.80 to 1.58 Omitted.

H—EXAMINATIONS

I—TRAINING AND EXAMINATION OF ENGINEERS
The following departmental examination are compulsory for the classes of officers noted against each:

1. Professional Examination to be passed within three years of joining the appointment by the members of the Punjab Services of Engineers (Classes I, II), Khairpur Services of Engineers (Class I & II), Sind Services of Engineers (Classes I & II) Provincial Service of Engineer, Class I and Class II of old N.W.F.P. and Temporary Engineers of all Integrating Units (including Temporary Engineers of old Baluchistan States Union) and by other permanent and temporary Engineers (of all ranks); and within three years, to be reckoned as per details given in paragraph 1.90 by members of the Subordinate Engineering Service. No member of the latter service will be considered eligible for promotion to the PSE, Class II, Buildings and Roads Department, unless he has passed the Professional Examination.

2. If an officer fails to pass any of these examination within the prescribed period, his increments will be withheld and will not be granted with retrospective effect, on his passing the examination. On passing the examination he will, with effect from the date following that on which the examination ended, be entitled to the rate of pay corresponding to his length of service. If a member of the Subordinate Engineering Service in the Buildings and Roads Department fails to pass the Professional Examination within the prescribed period, he shall be reverted to sectional charge. If, however, his failure to pass be due to circumstances beyond the control of the officers or subordinate, Government may extend the period for him.

3. The names only of successful candidates will be intimated to the Secretary to Government, West Pakistan, Irrigation, Communication & Works Department.

(Note--- The date of joining appointment for the purpose of this paragraph is date from which pay is drawn (in the case of officers recruited in Europe, the date from which, after arrival in West Pakistan, pay is drawn).

1.87. (1) An officer appointed to the Department as Assistant Executive Engineer, Assistant Engineer, or Temporary Engineer shall be required, during the first two years of his service, to write up the accounts of a Sub-Division himself for three months, and he shall shortly, thereafter, be posted to a divisional accounts are dealt with there and consolidated in the accounts of the Division.

(2) No exemption will be allowed to any officer recruited in or outside Pakistan. On the recommendation of the Superintending Engineer, however, the Chief Engineer may exempt an officer who, before
Officers already in the Department are exempted from the operation of rule I above as also those who have been promoted from the Subordinate or Temporary Engineer Establishment to the various cadres of services of Engineer Establishment to the various cadres of Services of Engineers.

1.88. Deleted.

II—PROFESSIONAL EXAMINATION

1.89. The Departmental Professional examination is intended to show that officers are acquainted with the processes of preparing materials and modes of construction; that they have a good knowledge of the resources of the districts in which they have been employed as to materials, the best mode of applying them, and their cost, ad that they understand the management of labor and have made themselves acquainted with the account rules and procedure of the Department. No theoretical points should be introduced, such as would in practice be met by resort to ordinary books of reference.

1.90. The following rules and procedure are laid down for Buildings and Roads (including Public Health Circle and other Special Lines) Department in regard to the Professional Examination to be passed by members of the Punjab Service of Engineers (Classes I & II) Bahawalpur Service of Engineers (Class I & II) Sind Service of Engineers (Class I & II), Khairpur Services of Engineers (Classes I & II), Provincial Service of Engineers, North Western Frontier Province (Classes I & II), Temporary Service of Engineers of Old Baluchistan State Union, Subordinate Engineering Service, other permanent and Temporary Engineers (of all ranks) and all Consulting Architects, Assistant consulting Architects, Provincial Town Planner and Assistant Provincial Town Planner within three years which will count from the date of appointment to independent charge and the period of training if any shall be excluded. This examination must also be passed by members of the Senior Establishment Services and overseers who officiate as Sub-Divisional Officers within three years as follows. In the case of those who officiate continuously for not less than 6 months for the first time the three years will count from the date of commencement of such period of 6 months and in the case of those who officiate for broken periods of less than 6 months, the three years will be calculated by totaling such broken periods.

Note—(1) all engineers entering the department in the Buildings and Roads, General and Public Health line shall during the first three years of their service quality is any one of two examinations for the buildings and Roads, General or Public Health and to the next three years those passing the examination for
general line shah also qualify in Papers (ii) and (iii) of Public Health and those passing Public Health in paper (ii) of Roads and Bridges.

Note—(2) Engineers whose service will be above 6 years on 1\textsuperscript{st} April 1953 and have passed the Departmental Professional Examination will, however, be exempted from the operation of the orders contained to Note I above.

(2) (a) Application for admission to the examination— An officer who desires for admission to the examination. This application should be accompanied by a report on his fitness to be examined by the Divisional / Immediate Officer under whom he is serving. This report should deal with those points which cannot be tested by an Examination, especially with regard to physical energy, efficiency in practical work and capacity to manage these under his authority.

(b) Date of holding the examination—The examination will ordinarily be held in May and November. Application should be submitted in March or September, respectively so that when possible the date of the examination may be fixed six weeks prior to the date on which it will be held.

(c) Conduct of examination – (i) The Secretary to Government, west Pakistan, Irrigation, Communications and Works Department will appoint a board to conduct the examination, consisting of a Superintending Engineer of the Buildings and Roads, General Line as President and two Executive Engineers as members, who will be one each from the Buildings and Roads General Line and the Public Health Circle to be nominated by the Secretary, Irrigation, Communications and Works Department. The Consulting or Provincial Town Planner will be appointed to conduct the Architect Examination of the candidate from the Offices of the consulting Architect and Provincial Town Planner. The paper in accounts shall be set by an Officer of the finance or the Audit Department.

(ii) The Secretary will fix the place, date and time of the Examination.

(iii) The Examiners will be required to return the answer papers duly marked to the President of the Board within 4 days of the examination of the paper concerned and the latter will compile and submit the result to the Secretary for declaring it within seven days from the last date of the examination.

(d) Subjects for examination:- one paper will be set in each of the flowing subjects to which the maximum number of marks shown against each will be allotted:-

<table>
<thead>
<tr>
<th>Subjects</th>
<th>Total Marks</th>
</tr>
</thead>
</table>

Buildings and Roads Department General Line—

i. Materials and Construction (I written paper, 3 hours) 100

ii. Roads and Bridges (I written paper 2 hours) for Buildings and Roads General Line, candidates only. 50

iii. Water Supply and Drainage (elementary) for Buildings and Roads, General Line, Candidates only. 50

iv. Simple Electrical Hydraulic and Mechanical Engineering for Buildings and Roads, General Line, candidates only. 50

v. Accounts and Office procedure (I written paper, 3 hours) 100

vi. General Oral Examination 50

Total: 400

Public Health:—

i. Material and Construction (I written paper, 3 hours) 100

ii. Water Supply and Sanitary Engineering (advanced) for Public health Branch Candidates 50

iii. Electrical Hydraulic and Mechanical Engineering applied to Public Health work including air-conditioning and refrigeration for Public Health Branch, Candidates. 100

iv. Accounts and Office procedure (I written paper, 3 hours) 100

v. General Oral Examination 50

Total 400

Electrical and Mechanical:—

i. Materials and Construction ( 1 written paper 3 hours) 100

ii. Electrical installation and equipment in Government buildings for candidates of Electrical and Mechanical Division only. 50

iii. Advance Electrical and Mechanical Engineering Generation, Transmissions and Distribution of Electric Energy Including Meters and Instruments for candidates of Electrical and Mechanical Divisions only. 100

iv. Accounts and Office Procedure (I Written paper, 3 hours) 100

v. General Oral Examination 50
Town Plannings:-

i. Historical aspects of Town Planning 75

ii. Principles of Town Planning and its practical application including Design of Layout Schemes 75

iii. Surveying 50

iv. Town Planning in relation to ---
   b) Architecture including Civil Centre Roads including Parks and Gardens furnishing and illumination thereof.

N.B. (a) for Engineers qualified in Town Planning and 50
     (b) for Architects qualified in Town Planning----

vi. Laws and Practice of Town Planning 100

vii. General Oral Examination 50

Total: 400

Architecture:-

i) Historical Aspects of Architecture. 75

ii) Principles of Architecture and their application 50

iii) Design of a building to be drawn to a scale of 8 feet to an inch and working drawings including half inch and full size details together with specification estimate. 100

iv) Theoretical and Practical Buildings Construction 75

v) Drainage, Water supply and Electricity. 50

vi) General Oral Examination. 50

Total: 400

Note—(1) Paper I above for Buildings and Roads, General Line, Public Health and Electrical and mechanical will contain questions in all out of which 3 shall be common to all the candidates and the remaining 6 shall be separate for candidates from the General Line, Public Health Circle and Electrical and Mechanical Offices.

(2) Examination in paper General Oral Examination shall be held separately for Buildings and Roads Department, General Line, Public Health Circle and Electrical and Mechanical Offices candidates.
(e) In order to pass, a candidate must obtain not less than 50% marks in each subject and an aggregate of not less than 60% of the total marks in all subjects. A candidate who fails in only one subject but obtains not less than 66% of the total for the subjects, may be permitted to appear again in the subject in which he failed. In such cases he must obtain not less than 60% in that subject in order to pass.

(f) Details for the conduct of the Examination—(i) The candidates will be provided with section paper, so that question involving engineering design may be answered, by neat sketches with explanatory notes.

   ii) Each Candidate will be expected to bring his own drawing instruments and scales to the Examination. Considerable importance will be attached to the neatness and accuracy of the sketches.

   iii) The answers to the questions must be written so as to leave one quarter margin on which the examiners will record their marks against each question.

(g) In the event of the Secretary to Government, West Pakistan, Irrigation, Communications and Works Department, deciding that an Officer or a member of Senior Establishment Service has passed this examination, a notification to this effect will be published in the West Pakistan Government Gazette.

I—EMPLOYMENT ON LOCAL FUND WORKS

1.91. Members of the Department may be employed on Local Fund Works subject to the values in the Civil Service Rule of West Pakistan and to the rules in the following paragraphs.

1.92. Members of the Department employed in an executive capacity upon Local Fund Works may be divided in to three classes, viz.

1st: Those detached for the sole purpose of Superintending, Local Fund Works, and placed under the orders of the local Civil authorities or local boards and paid entirely from local funds.

2nd: Those employed wholly on Local Fund Works which are constructed under the administration of the Chief Engineer and according to the rules of the department.

3rd: Those employed partly on Provincial, and partly on Local Fund Works.

1.93. Subject to the condition in paragraph 1.94, Engineers or Overseers may at their own option and subject to the sanction of Government be permanently transferred to the first of these classes. Such persons will be treated as supernumeraries.
1.94. Any Engineer Overseer permanently transferred can return to the Department in his former grade only at the discretion of the government of West Pakistan but whenever his services are required, he may be brought back to the regular establishment of the department by the order of the Government in the same or any higher grade it may think suitable, subject to the usual conditions regarding examinations, and the fixed proportions of the grades, if any.

1.95. The rules in paragraphs 1.93, to 1.94, apply to Engineers and Overseers permanently transferred for employment on Local Fund Works. But there is no objection, under the same general restrictions to their temporary deputation for such employment, the officers being retained on the Buildings and Roads list and the entire charges borne by the local funds.

1.96. Persons of the second class mentioned to paragraph 1.91., viz., those employed in Local Fund Works which are carried out under the order of the Chief Engineer, will be subjected to the rules of the Department, Engineers and overseers may be thus employed on Local Fund Works at the pleasure of the West Pakistan Government.

1.97. Officers of the Indian Service of Engineers and the Punjab Services of Engineers, Bahawalpur Service of Engineers Sind and Khairpur Service of Engineers, Provincial Service of Engineer, North-West Frontier Province, Temporary Service of Engineers of Old Baluchistan State Union, including Temporary Engineers of all Integrating Units, Subordinate Engineering Service and Overseers may at the discretion of the West Pakistan Government, be employed on Local Fund Works in addition to their regular duties, when such employment is not detrimental to the public service.

1.98. No officer or subordinate in the Department may receive any additional emoluments on account of the performance of any duties in connection with Local fund Works, except as provided in Rule 5.49 to 5.56 of Civil Service Rules (Punjab), Volume-I, Part-I, extracted and reproduced in Annexure I to Chapter III, and corresponding rules of the other integrating units.

J—TRANSFER

I—General

1.99. Before the transfer of any official of the Department from one Region to another, is carried out, a confidential report of his character and qualification should invariably be forwarded to the authority by whom, the transfer is ordered, for transmission to the Region to which he is under transfer. It should always be distinctly stated in the report whether the promotion of the officer would have been recommended, had he not been transferred.

II—Inter-Provincial Transfers
1.100. Transfers of officer of Indian Service of Engineers from the West Pakistan to East Pakistan and vice versa may be made by mutual arrangement between the transferring Governments. The Central Government has also reserved the right to order such transfers, should they be deemed desirable.

All such transfers from one province to another will be reported to, and notified by the Central Government.

III—Inter-Departmental Transfers

1.101. The following rules are laid down relating to the transfers of the services of a Government servant from one Government office or Department to another:

I. It is the duty of a Government servant, who wishes to have his services transferred to a different Government office or department, to obtain the consent of the authority which makes appointment to his existing post before taking up the new employment. If he takes up the new employment with such consent, he commits a breach of discipline and is liable to be punished, in the last resource, by dismissal from his former post and consequent loss of pensionable service. Resignation of his former appointment will not protect him from this penalty.

II. In granting or withholding consent to the acceptance by a subordinate of other Government employment, the head of an office or department must consider whether the transfer will be consistent with the interest of the public services. Permission should not be refused without strong reason, which should be recorded in writing.

III. The head of an office or department should not employ either temporarily or permanently, an officer whom he knows, or has reason to believe, to belong to another establishment without the previous consent of the head of the office or department in which he is employed. In the rare case in which, for reasons which appear satisfactory to the new employer, and officer cannot obtain the required consent before taking up the new appointment, the employment may be made conditional on consent being obtained at the earliest opportunity.

The foregoing instructions apply equally to officers on leave whether with or without allowances. All leave allowance must ipso facto cease on taking up new employment other than work of a purely casual nature. See also Rule 8.42. of Civil Services Rule (Punjab), Volume-I, Part-I extracted and reproduced in Annexure ‘B’ to this chapter, or the corresponding rules of the other integrating units.

1.102. Government orders regulating applications for:--

(a) Private employment,
(b) Employment in other Departments of Government or and r other Government

(c) Permission to appear at examination for recruitment to services or posts;

K—EMPLOYMENT OF TEMPORARY AND WORK CHARGED ESTABLISHMENT

I—Temporary Establishment

1.103. (1) In order to meet the demand for extra supervision which may arise from time to time, as well as to insure that the Buildings and Roads Establishment shall be capable of contraction as well as of expansion as the expenditure on works diminishes or increases, the permanent establishments may be supplemented by temporary establishments to such an extent as may be necessary, and varying in strength from time to time according to the nature of the work to be done.

(2) Temporary establishment will include all such non-permanent establishment, no matter under what titles employed as in entertained for the general purposes of a Division or a Sub-Division, or for the general supervision, as distinct from the actual execution of a work or works.

(3) All persons so engaged must be required to sign the declaration indicated in paragraph 1.105. Petty establishments and establishments whose pay is charged to works under paragraph 1.107. are exempted from submitting temporary service declarations

1.104. The power to sanction temporary establishment has been delegated to the authorities named and to the extent specified in Finance Departments circular letter No. F.D. S.O.I. (F.R.)16/59, dated 112th January 1959, as specified and reproduced in Annexure B to Chapter II of title Code.

1.105. Persons engaged against the temporary establishment will be on the footing of monthly servants and they must be clearly informed in writing that their employment carries with it absolutely no claim to pension, to any leave except under the rules framed by Government and they must be required to sign a declaration that this is clearly understood by them. If they are engaged for a special work, their engagement lasts only for the period during which the work lasts. If discharged, otherwise when for serious misconduct before the completion of the work, they will be entitled to a month’s notice or a month’s pay in lieu of notice; but otherwise with or without notice, their engagement terminates when the work ends. If they desire to resign their appointments they will be required to give a month’s notice of their intension to do so or forfeit a month’s pay in lieu of such notice. The terms of engagement should be clearly explained to men employed in circumstances mentioned above.

Proviso—In the case of persons officiating in a temporary vacancy their services may be terminated without notice at any time.

1.106. Within the limit of their power of sanction, as laid down in Government of West Pakistan Finance Department letter No. FD-SO-I(S.R.)-757/58 dated 1st November 1958 as reproduced in Annexure ‘B’ to Chapter-II, the appointment, pay, promotion and reduction of all classes of temporary establishment will be
regulated by the authorities competent to make appointments. In order, however, to secure uniformity, rates of pay and promotion will be regulated in accordance with general orders laid down by the Chief Engineer.

II. Work Charged Establishment

1.107. Works establishment will include such establishment as is employed upon to actual execution, as distinct from the general supervision, of a specific work, or of sub-works of a specific project, or upon the subordinate supervision of departmental labor, stores and machinery in connection with such a work or sub-works, provided that as an exception to the above mistries and mates employed in the interests of Government on the technical supervision of contractors work and Khalasis attached to subordinates for assisting them on works will be treated as work-charged establishment. When employees borne on the temporary establishment are employed on work of this nature, their pay should for the time being, be charged direct to the work.

(2) Works establishment does not include Clerks, Draftman, Subordinate or extra establishment of any kind for the Divisional or Sub-Divisional offices, such establishment being properly chargeable to temporary Establishment but where Dak Runners are employed solely for a particular work of a temporary nature, for a period not exceeding six months they may be treated as work-charged establishment.

(3) The Chief Engineer, Regional Engineer Officers and Superintending Engineers are empowered to classify as ‘Works’ or ‘Temporary’ those classes of establishment about whose correct definition there is a doubt, subject to the concurrence of the Audit officer and to the proviso general principles for entertainment of such establishment are not infringed.

(4) Chief Engineer, Regional Engineer Officers and Superintending Engineers are authorized to waive the rule which requires that works establishment must be employed on a specific work and to determine, in such cases the proportions in which the cost of such establishment shall be allocated between the works concerned.

Note—As an exception to the general rule, the cost of Khalasis attached to subordinates may be charged to annual maintenance and repairs or other estimate in which provision for it has been made with the sanction of the Superintending Engineer.

(5) The Cost of works establishment must be shown as a separate sub-head of the estimate for a work.

(6) All pay bills for work-charged establishment shall be pre-audited by the Divisional Accountant and approved by the Divisional officer before payment. Before a member of the work charged establishment whose
services have been dispensed with, is settled up, the Sub-Divisional officer if there are any out standings against the man.

(7) Members of the work-charged establishment, other that Road Inspectors who are engaged on the footing of monthly servants will be subject to discharge at 10 days notice except in the case of serious misconduct or gross inefficiency (when no notice will be given), or on payment of pay for 10 days or for such period up to this extent as may be due to them in lieu of notice. Should they desire to resign they will be required to give 10 days notice or forfeit pay for this period or for such period up to this extent as may be due to them in lieu of notice.

1.108. The powers of various officers of the Buildings and Roads Department to sanction the entertainment of work charged establishment are specified in Annexures 'A' and 'B' to Chapter-II of this Code.

1.109. A work-charged employee is not entitled to any pension, leave or travelling or other allowance except in the following cases:

(1) "(a) The work-charged establishment by the very nature of their duties cannot be treated as permanent Government employees. It has been decided that they may be allowed the following concessions which should be considered as adequate, particularly when their daily wages or monthly wages are fixed on the assumption that they are Work Charged Establishment and are not entitled to all the concessions which are otherwise available to permanent or temporary regular Government employees:--

i. Leave on all Sundays and Gazetted Holidays.

ii. No earned leave will be admissible, as it may complicate matters and create a lot of work regarding maintenance of accounts, etc. but casual leave at the following scale may be allowed in addition to (i) above.

a) Work-charged Establishment with more than five years continuous service.

20 days

b) Work-charged Establishment with service between two and five years

10 days

c) Work-charged Establishment with less than two years but more than one year's service.

5 days

d) Work-charged Establishment with less than one year's service.

5 days
(b) The casual leave mentioned above will be admissible to work-charged establishment in each calendar year and will not be cumulative.

(2) Transfer travelling allowance, i.e., single railway fare or actual travelling expenses including the cost of carriage of personal effects to Road Inspectors, Road Roller Drivers and Firemen. Mistries (including Electric Mistries), Electric Mechanics and employees on the work-charged establishment in the Public Health Circle for themselves and dependent members of their families who are not male of over 18 years of age on the occasion of their transfer in cases of sheer necessity in the public interest, subject to the following conditions:-

a) The limits of travelling allowance relating to the cost of carriage of personal effects and the class of railway accommodation admissible to regular Government servants of the same grades are not exceeded;

b) The grant of travelling allowances will be at the discretion of the Divisional Officer;

c) The transfer is from one place to another, except in the case of Road Roller Drivers and Firemen when travelling allowance will only be allowed for transfer from one Division to another;

d) The journey performed is in the interest of work on which he is employed and not as a disciplinary measure.

(3) Wound and other extraordinary pensions and gratuities in certain cases;

(4) Grain compensation allowance;

(5) Compensation under Workmen’s Compensation Act, 1923 and ex-gratia payment of the amount which would have been statutorily payable if the accident had occurred in West Pakistan Buildings and Roads Department employees in the tracts to which the Act has not yet been applicable.

Note—(1)—This rule does not apply to members of the temporary establishment whose pay is charged so works under paragraph 1.107 of this code. The leave, salaries, travelling and other allowances of such establishment are regulated by the rules applicable to temporary establishment.

Note—(') Rules for the recovery for rent for work-charged establishment are contained in paragraph 3.18.

L—POLICE AND OTHER GUARDS

1.110. When marching or in camp on public duty, officers are allowed a guard for the protection of public property. Such guards are supplied by the Police Department, and application for them should be made to the Superintendent of Police by the officer requiring them, unless he be an Assistant Executive Engineer or of lower rank in which case the application should be made by the Divisional officer. Such guards will not, however, be supplied unless the officer
travelling is in charge of Government money or valuable Government property, or the country is disturbed and no charge for them will be made by the Police Department.

1.111. In all cases where through the inability of the Police Department to supply a guard from the regular police force special guards have to be entertained, the sanction of Government will be necessary. Officers may, however, in urgent cases entertain the guard in anticipation of sanction reporting their action at once to higher authority. The services of such extra guards should be dispensed with directly they are no longer required. The cost of such guards will be allocated as laid down in sub-paragraph (2 infra).

(2) The cost of all treasure guards (Police Establishment) when recruited, controlled, and paid, by the Buildings and Roads Department will form a debit against the department and should be charged as petty establishment in the monthly bills of the division, or against the special work for which they may have been engaged.

1.112. Divisional and Sub-Divisional Officers who have charge of public money may be allowed, as part of their establishment, a treasure guard, the strength of which will be fixed according to the circumstances in each case by the Chief Engineer, after obtaining the previous approval of the Finance Department.

(2) These Guards should ordinarily be employed only for the custody and escort of Government treasure, but may also be employed to carry specially valuable documents.

M—MEDICAL ESTABLISHMENT

I—General

1.113. The Provincial Medical Service is divided into two branches, one for Medical Officer and the other for Assistant Medical Officer. The requirements of the Department will, as a rule, be met from the Provincial establishment but on occasions when the service of a Medical Officer or Military Sub-Assistant Surgeon in Civil employment cannot be made available, a Military Sub-Assistant Surgeon may be obtained by application to the Director-General, Pakistan Medical Service, through the Director, Health, Services West Pakistan.

1.114. Medical Officer or Assistant Medical Officer will be allowed as a part of the Buildings and Roads Establishment, and furnished with medicines at the public expense, wherever any large body of workmen is collected together. Sanction to their appointment must be obtained under the usual rules, regarding increases of establishment, and application for the service of individuals to fill sanctioned appointments will be made through Superintendent Engineers to the Director, Health Services, West Pakistan.

II—Pay & Allowances of Medical Establishment
1.115. Deleted.


1.117. Deleted.

III—Leave, Retirement and Resignations M. Officers. & Assistant Medical Officers

1.118. Deleted.

IV—Removal

1.119. Deleted.

N—MISCELLANEOUS RULES

I—Personnel

1.120. Officers of the Indian Services of Engineers and other officer appointed by the Secretary of the State before the introduction of Provincial Autonomy in 1937, are liable to serve in any part of Pakistan unless stipulated otherwise in their agreements. All other officers of the Buildings and Roads Department are liable to serve anywhere within the West Pakistan and the Pakistan States in which works are being executed under the administrative control of the West Pakistan Government or in which works controlled by that Government are situated unless otherwise expressly stated in their agreements.

1.121. It is a breach of the Government Servants Conduct Rules for a Government servant to have a personal financial interest in a work for which he is responsible to Government.

In the Buildings and Roads Department it is forbidden the Government servant on behalf of Government issue, a work order to sign a contract in favor of, or buy materials for Government work from any person who is related to him or in whose activities he is privately interested, for the purpose of this rule, the term 'related' is to be interpreted as including relationship both close and remote.

1.122. Every member of the Department, whether civil or military, must consider that his pay, for the time being, or as defined in any agreement, is his sole legal remuneration, and that the receipt of commission, or any consideration, directly or indirectly on account of any business or transaction in which he may be concerned on behalf of Government, is prohibited. Every officer or Government is bound to report to his departmental superior any infringement of this rule which may come to his knowledge. See also paragraph 1.98.

Note--- The rule regarding the grant of honorarium from general revenues and the acceptance of honorarium and fees from a source other then general revenues are contained in rule 5.49 to 5.96 to C.S.R., Punjab, Volume-I,
II—Complaint Against Officials

1.123. No anonymous communication regarding the conduct of any Government officer shall be acted upon without the permission of Government, excepting so far as to endeavour to remove any apparently well founded causes of complaint which do not affect the character of individuals. With the above exception, every complaint by or against any person in the department must be received, if allegations of a definite nature, which can be verified, are made, and enquired into by his superior officer.

III—Procedure on regard to law suits.

1.124. When any officer or subordinate in the department is personally sued in any Civil Court, by parties claiming from him wages or money arising out of transaction in which he is concerned only in his official capacity, and bona fide on behalf of Government, it will be necessary that he defends the suit by pleading that Government should be made the defendant as the party really interested. But when the suit is for damages in respect of an alleged wrongful act of a Government Officer, the party aggrieved may, as a general rule, bring the suits against such officer, and it would be on defense for the officer sued to contend that Government ought to be the defendant. The plaintiff may legally contend that he has a right to look to the party by whose act he has been aggrieved whether he could or could not have sued that party’s principle, the distinction is between suits on contracts and suits for wrongs. In cases of the latter kind, it will remain with Government to determine whether it would be just and proper that the defense should be carried on at the expenses of Government. The course should ordinarily be adopted only in cases where there is no reasonable doubt of the innocence of the accused. When, on the other hand, there is prima facie evidence that he has acted improperly, he should be left to conduct his own defense, the question of Government contributing towards the cost of the defense being subsequently considered. Whatever be the nature of the case, failure to defend the suit, or th reply to the plaint in person or by counsel, as the case may require, will render the officer or subordinate personally responsible.

(2) Principles as to the conditions in which Government will pay the cost of defense of its servants in criminal proceedings, are laid down in chapter 12 of the Punjab Law Department Manual 1938, or the corresponding rules of the Law Manuals of other integrating Units.

1.125. An officer receiving a subpoena to produce official documents in a Court of Law should, provided the documents be specified, produce them to the Court unless they are unpublished official records relating to any affairs of State, when he must refer to the officer at the head of his Department.
The following instructions should be observed when any Government servant is summoned to produce Government files in a Court of law for the purposes of evidence:-

1. The law is stated in sections 123, 124 and 162 of the Evidence Act. Under section 162, a Government servant if summoned by a Court of law as a witness to produce a document in his possession and power must bring it to the Court. “Document” is defined in section 3 of the act. A file is not a document, and the Court should insist on the required document being specified. A court may, however, to overcome the difficulty ask for the production of all documents in any particular file or relating to any particular subject. Objection cannot be taken under section 123 of the Act. To the production as evidence of any published official record or any unpublished record which is not official. But a Government servant is forbidden under section 123 to disclose in evidence any document which is an unpublished official record relating to an affair of State, or even to give evidence derived from such a document, without the permission of officer at the head of the department concerned. If the head of the department, without the permission of officer at the head of the department concerned. If the head of the department declares that the document is an unpublished official record relating to any affairs of State, even the court cannot inspect it, as correspondence between Government officers and their superiors and unpublished orders are affairs of State. Privilege may be claimed in respect of any unpublished official document whether “Confidential” or not. The Court is bound under section 123 to determine the question of admissibility solely upon the objection and statement of the officer appearing with it.

2. In regard to the production of documents in evidence before courts the following questions arise:-
   a. Whose permission should be obtained to the production of a document?
   b. What documents should be allowed to be produced?

There is no authority as to the interpretation of the words “Head of Department” as used in section 123 of the Evidence Act, but for the purpose of this section it will be sufficient if that expression is taken to mean to head of the office in whose custody the document is and vis-à-vis the court which demands production, he should be the authority who withholds or gives the necessary permission. But in deciding what course he should take when required to produce a document, he may, and often should, refer the matter executively for orders to a superior authority.

3. The ordinary working rule relating to the supply of correspondence is that the permission of the highest authority concerned in the correspondence
is necessary before a copy is given. This rule should be operative, in the
case under consideration unless the correspondence is of a purely routine
nature in which case the head of the office should ordinarily allow
production. If it is not of a purely routine nature in which case the head of
the office should ordinarily allow production. If it is not of a purely routine
nature, the head of the office should refer the matter through the usual
channels to the authority concerned, who should be guided by the
following principles:-

c. He should ordinarily authorize the head of the office to allow
production if the correspondence does not relate to matters which
are usually regarded as confidential or to matters which are in
dispute in some other connection, or which may be in dispute
between Government and some other party.

d. He should instruct the head of the office to withhold production
when the conditions in (a) above are not satisfied.

e. If the matter is open to doubt, he should similarly refer the case for
orders to still higher authority.

4. In respect of documents emanating (1) from a higher authority, viz. the
President of the Islamic Republic of Pakistan, the Central Government or
the West Pakistan Government, or which have formed the subject of
correspondence with such higher authority, or (2) from other
Governments, whether foreign or Dominion, the head of the Department
should obtain the consent of the Central Government through the usual
official channels before agreeing to produce the documents in Court, or
allowing evidence based on them, unless the papers are intended for
publication, or are of a purely formal or routine nature, when a reference to
higher authority may be dispensed with.

5. The above instructions do not refer to the production of official
correspondence on behalf of Government in judicial proceedings to which
Government is a party. In such cases the question of production will be
governed largely by the nature of the legal advice in regard to the value or otherwise of their production,
but when it is considered desirable to produce correspondence relating to
matters, which are usually regarded as a confidential, the necessary
reference should invariably be made to higher authority.

6. The head of the office, from whom the production of document has be
demanded, should abstain from entering into correspondence with the
presiding officer of the Court concerned in regard to the reasons for which
production is required. His correct procedure is to appear either
personally or to arrange for the appearance of a Clerk, in the Court
concerned with the requisitioned documents and either to agree to the production of the documents in evidence or to claim privilege according to the decision he has reached in pursuance of the principles enunciated in paragraphs 3 and 5 above. If he claims privilege he should produce or arrange for the production of, a certificate in the form given in sub-paragraph.

**Note**—The underlying principle on which the claim of privilege for unpublished official records relating to affairs of state rests is that, while the right decision of a case is undo boldly a matter of high public interest, there are documents and even classes of documents in the custody of Government whose protection from publication might be of even greater importance to the public interest. Accordingly, in each case of the relevant kind, the authority concerned must weigh the interest of just co in the particular case against the larger public interest. In deciding whatever or not to claim privilege the possibility of Government gaining a pecuniary or other advantage by withholding documents should, however, carry no weight.

7. The Government servant who has to attend a Court as witness with a file should be given an order, duly signed by the head of the department or head of office concerned, in the form below. When called to the witness box the Government servant should produce this order and say that he is not at liberty to produce the documents before the Court, or to give any evidence derived from them.

**ORDER**

**SUMMON FROM THE COURT OF THE _________________________________ FOR THE PRODUCTION AT __________________________________ OF THE OFFICER FILES RELATING TO THE _______________________________________________

(a) I direct_________________________ to appeal with the files mentioned din the summons a brief description of which is given below and to claim privilege for them under section 123 of the Evidence Act.

(b)* Having examined the documents mentioned in the summons I withhold permission to give any evidence derived from the files for which privilege is claimed under this order.

It should be represented to the court that these files contain unpublished official records relating to the affairs of state for the purpose of section 123 and that, in view of the provisions of section 162 of the Evidence Act, the files are not open to the inspections of the court.

*Head of Department*

Dated ___________________________ the ____________________________
8. “It should seldom be necessary for a Civil Court to send for files of a Government Office or for the record of a court. In many cases, a certified copy is sufficient (Sections 65 and 77 of the Indian Evidence Act).

In cases where the production of an office file or a public document in evidence is considered necessary and court calls for such file or document and desires to retain it as a part of the judicial file, the attention of the Presiding Officer should be drawn to the provision of Rule 5, order XIII of the Code of Civil Procedure. Under sub-clause (2) of this rule it is open to a court, in cases where a document is an entry in a public record, to require a copy of the entry to be furnished by one or other party to the case. Sub-clause (3) of the same Rule further lays down that the document in which the relevant entry occurs shall after proper examination and certification of the copy, be returned to the person producing it. (High Court's letter No. 47148-R/XX-C/126, dated the 23rd May 1938 and No. 9917-R/XX-C/16, dated the 24th November 1941.)

1.126 Supervision of the legal affairs of the department is exercised by the Solicitor to whom references should be made through the Chief Engineer, except in regard to certain civil suits for which the Superintending Engineers are controlling authorities under rule 15.1 and 15.2 Chapter 15 of the Law Department Manual. 

(2) The conduct of all civil suits affecting Government or its officers in their official capacity will be in accordance with the rules contained in the Punjab Law Department Manual, and corresponding rules of other integrating units.

IV—Security Deposits

1.127. The classes of establishment specified below must furnish cash security, the amount (which will be subject in all cases to the minimum prescribed against each class) being fixed by the Chief Engineer, Regional Engineer Officer (in case of his office establishment) and the Superintending Engineer (in case of men employed in his circle), with reference to the amount of cash or value of stores which each individual is to handle from time to time or according to the circumstances and local conditions in each case.

1. Cashiers, permanent and temporary Rs. 500 plus two sureties of Rs. 1,000 each. (The persons standing as sureties must own immovable property)
2. Storekeepers

3. Sub-Storekeepers

4. Other establishment entrusted with the custody of each of stores.

5. Store Munshi

6. (a) Temporary subordinates.

(b) Temporary subordinates employed on Survey work.

Notes—(1) No Security is required to be taken from a permanent man.

(1) No Security need be taken from permanent clerks and other subordinates when they are required to officiate in appointments in which security is generally taken if the officiating appointment is not expected to continue beyond six months.

(2) The security deposit claimed on behalf of a deceased Public Works Department subordinate should be paid without the production of the usual legal authority after such inquiry into the rights and title of the claimants as may be deemed sufficient (1) to the extent of Rs. 500 under orders of the Executive Engineer or other officer responsible for the payment, (2) under the orders of Government for amounts in excess of Rs. 500, it is considered that the rights and title of the claimants are proper and that
undue delay and hardship would be caused by insisting on the production of letters of administration. An indemnity bond, with such sureties as may be necessary, should be executed before payment is made. In any case of doubt payment should be made only to the person producing legal authority.

V—Stationary and forms

1.128. Stationary is supplied to public officers by the Government Stationary Office (Head Quarter and other regional headquarters Officers other than those to whom power has been delegated as per Annexures A & B to Chapter II of this C do are prohibited from obtaining elsewhere articles which can be procured from the Stationary Office except under orders of Government in each case.

(2) No articles of stationary whether for English or Vernacular work that is available in provincial or regional stationary Offices should be purchased locally. Local purchase will, however, be permissible only in the case of cheap indigenous articles of inferior quality required for use in the Vernacular Offices, and not available in Provincial and Regional Stationary Offices.

1.129. The rules regarding the supply and preparation of indents for the various kinds of printed forms in use in the Department are laid down in the printing and Stationary Manual and should be carefully observed.

1.130. All officers entrusted with a supply of stationary and forms for their official use will take proper precautions to keep them in the custody of a responsible and trustworthy person and to maintain a record of the receipts, issue and balances. Stock should be verified annually and the certificate of verification recorded in the register of stationary over the signature of a gazetted or other responsible officer.

1.131. Standard forms cannot be altered without the previous sanction of the Chief Engineer, Buildings and Roads Department or in the case of Accounts forms of the Comptroller and Auditor General of Pakistan, or Director, Audit and Accounts Works, West Pakistan, who will, however, obtain concurrence of the Government in the Administrative Departments to any important changes or modifications. Alterations in or additions to nonstandard or provisionally standardized forms will not be made without the sanction of the Head of the Department or the Controlling Officer as the case may be.

1.32. Forms of deeds and other documents which are not already stereotyped will be settled by the Law officers of the Government and furnished through the Chief Engineer to whom all applications on such matters should be addressed.

VI—Destruction of Official Records

1.133. Where a minimum period after which any class of records may be destroyed has been prescribed by Government in Irrigation, Communications and Works
Department Divisional Officers may order in writing the destruction of such records in their own and subordinate offices on the expiry of that period counting from the last day of the latest official year covered by the record. Superintending Engineers are competent to sanction the destruction of such other record in their own and subordinate offices as may be considered useless, but a list of such records as properly appertain to the accounts of the department should be forwarded to the Audit Officer for his concurrence in their destruction before the destruction is ordered by the Superintending Engineer. Full details should be maintained permanently in each offices Pakistan Woman Association form 1997 of all records destroyed from time to time. The following should on no account be destroyed.

I. Records connected with expenditure which is within “the status of limitation.” “Estimates and Level Books of the Major Works.”

II. Records connected with expenditure on works no completed although beyond the person of limitation.

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

IV. Records of experiments and observations.

V. Calculations relating to particular designs.

(2) The various kinds of records and the periods fixed for their preservation are given in Appendix II of this Code.

(3) The destruction of records will always be subject to any general or special rules issued by the Buildings and Roads Department Manuals of Orders.

VII—General rules of office procedure

1.134. No Officer should correspond direct with an authority superior to the officer under whom he is immediately serving, or with the west Pakistan Government or the Central Government, out of the regular course, except in a case of extreme emergency, in which case he must send copies of his communications to his immediate superior. All gazetted Officers may write direct to the Director (Establishment) about personal matters when no reply is required.

(2) Officers are similarly prohibited from approaching members of Legislatures or Ministries either personally or through the medium of a friend or relation or to disclose to them information of which their knowledge is official and not personal.

1.135. Letters containing proposals concerning other departments should, so far as is needful, be accompanied by reference to the opinion of the officer concerned (in
the case of a building of the officer occupying it) and of the head of the department on the spot.

1.136. Demi-Official correspondence should be made use of sparingly and only in cases of extreme urgency or secrecy, or to supplement and explain a matter which has been or is about to be, referred officially.

(2) No demi-official correspondence should be quoted or referred to in official communications, and unless such correspondence has been brought on record with the approval of Government, order conveyed in it cannot be regarded as being the official orders of Government. It is, therefore, necessary that all instructions which have in the first instance, been conveyed demi-officially should be confirmed in an official communication.

1.137. The following rules prescribe the methods of dealing with secret and Confidential correspondence; maps and books should be treated in the same way:--

i. In all offices, care should be exercised in deciding whether a particular document is to be classified as “Secret” or “Confidential” or not and the decision should invariably be made by a responsible authority. While it is essential that all papers, the contents of which are in reality secret or confidential, should be so treated in every office to which they are sent, it is also very desirable that the same treatment should not be extended, as is often the case, to papers whose contents are neither secret nor confidential. An indiscriminate use of these designations produces much unnecessary trouble and waste of time, and has its danger intending to lessen the attention which is paid to them, papers may sometimes be secret or confidential only until the occurrence of some particular event or announcement, and in such cases it is useless to continue afterwards to treat them in this way.

ii. Secret documents, being intended only for the personal information of the Government or individual to whom they are issued or of those officers whose duties they effect, should be kept by the officer, to whom they are addressed, in his personal custody. The documents should be locked in a safe or other receptacle, of which the officer should himself keep the key or keys. A list of such documents should be maintained by him and also of confidential correspondence kept by him (if any) and when relieved of his appointment, he should hand over the keys and the list to his successor. An exception may be made in the case of the Secret Police abstracts, which may be treated as if they were marked confidential.
Confidential correspondence should ordinarily be kept in office under lock and key in the custody of the Superintendent or Head Clerk but the officer to whom the correspondence is addressed will exercise his discretion, as to the necessity of retaining it in his own personal custody.

The Superintendent or Head Clerk will keep under lock and key all confidential documents in his custody and will maintain a proper receipt, issue and return register therefore.

On taking over charge on transfer, an officer should show in his transfer report that he (a) has received all the documents shown in the list referred to in rule (ii) above, and (b) has seen documents shown by the Superintendent or Head Clerk's register to be in the custody of the Superintendent or Head Clerk. Any irregularities noticed should be included in his report. A new Superintendent or Head Clerk on receiving charge will report to his superior officer whether he has received, in good order (or otherwise), all the confidential correspondence made over to him by his predecessor.

This list and register referred to above should be periodically examined with a view to destroying or amalgamating with general correspondence, any correspondence (other than maps or books) which has ceased to be secret or confidential.

No hard and fast rules need be laid down for the copying and issue of confidential letter, it being left to the discretion of the officer to decide by whom the work may easily be done.

When confidential papers are sent out of an office they should be put into double scaled covers. The inner one should be marked "confidential" and be supercribed, whenever this is possible, with the name of the addresses, who alone should open it. The outer cover should have no marking of any kind on it to indicate that its contents are of a confidential nature and should bear the official designation of the addresses only. Letters or packets containing secret or confidential papers or packets containing secret or confidential papers should unless the resultant delay is fatal to the object in view, invariably be registered, and those containing secret papers should also be sent acknowledgement due. Certain secret and confidential books, report maps, etc., are issued by Army Headquarters direct to the Heads of Provincial Government and Administrations who are held personally responsible to the Chief of the General Staff for their safe Custody. Instructions have been issued by the Chief of the General Staff for the custody and
disposal of such papers, and these instructions should be carefully observed. Subordinate officers to whom these secret documents are entrusted by the West Pakistan Government should observe the same instructions.

1.138. The scale of typewriters allowed for use in the various offices of the Buildings and Roads Department is given in the printing and Stationary Manual. Machines required in excess thereof can only be purchased with the previous sanction of Government in the Irrigation-Communications and Works Department with the approval of the Finance Department.

(2) Only machines of pattern approved by the West Pakistan Government, vide paragraph 11.1 of the Printing and Stationary Manual may be purchased. Typewriters of other patterns already in use may be retained until they become unserviceable and are condemned.

VIII—Periodical Returns

1.139. with regard to periodical returns not prescribed by Government Officers to whom such returns are submitted should institute, at convenient interval of time, and examination into the necessity for each return, with a view to discontinue any that may be found to be no longer necessary.

A list of periodical returns will be found in Appendix IV of this Code.

(2) A list showing the reports and returns prepared under the orders of the West Pakistan Government or any other authority and submitted to or by Government in the Irrigation, Communication & Works Department and other authorities subordinate to it, is prepared and supplied to subordinate office from time to time.

(3) No returns should be instituted without the previous approval of the Chief Engineer, as soon as it becomes apparent that any report or return is no longer necessary or can with advantage by curtailed or submitted at longer intervals than laid down in the list noted above, proposals should be submitted to the Chief Engineer, West Pakistan, Buildings and Roads Department through the proper channel.

CHAPTER – II

WORKS

A—Classification of the Operations of the Buildings and Roads Department

2.1. The operations of the department are divided primarily into two classes “Original Works" and “Repairs". It is important that the expenditure under each class should be accounted for separately.

2.2. (1) The term “original woks" indicates new construction, whether of entirely new works or additions and alterations to existing works, except as hereinafter
provided also all repairs to newly purchases or previously abandoned buildings or works required for bringing them into use.

(2) The term "repairs" indicates primarily operations under taken to maintain in proper condition buildings and works in ordinary use. It also includes new works in circumstances indicated in clauses (3) and the "exception" to clause (5) below.

(3) When a portion of an existing structure or other work not being a road, road surface, road bridge, causeway, embankment, ferry approach, protective or training work in connection with a road, is to be replaced or remodeled (whether or not the change involves any dismantle and the cost of the change represents a genuine increase in the value of the property, the work of replacement or remodeling as the case may be, should be classed as "original work", the cost (which should be estimated if not known) of the portion replace or remodeled being credited to the estimate for "original work" and debited to "repairs". When any dismantlement is involved and serviceable materials are recovered from the dismantlement, the cost of such materials should be credited to "repairs". In all other cases the whole cost of the new work should be charged to "repairs".

Note--(1) in the case of the Buildings, the expired value of any part of a building which is abandoned or dismantled without replacement, should be written off the total capital value of the buildings, in any pro forma of its cost.

Note--(2) The expenditure on minor additions and alternations to Buildings, up to a certain monetary limit to be fixed by Government may be classed at the discretion of the Superintending Engineer as petty works expenditure and debited to repairing provided that if such works relate to residence, the cost is taken into account in determining the capital cost and in calculating the rent in accordance with the rules issued by Government.

(1) Government has fixed Rs. 200 as the monetary limit up to which expenditure on minor additions and alteration, but excluding the purchase of new articles of furniture, for residential buildings may be classed as repairs. This is subject to the conditions that the rental value of the building calculated according to Annexure ‘B’ of this Chapter or the equivalent rules of corresponding Civil Service Rules of other integrating units shall not exceed 10% of the average is intended.

(2) When a existing portion of a road, road bridge causeway, embankment, ferry approach, protective or training work in connection with a road is to be replaced or remodeled (whether or not the change involves any dismantlement) and the change represents a genuine increase in the value of the property, the whole
cost of the replacement or remodeling, as the case may be, should be closed as “original work” and the cost or value of the portion replaced or remodeled should not be debited to “repairs”.

**Exception**—Petty and miscellaneous items of work, as hereinafter describe, which ordinarily should be classed as “original work” should be debited to “repairs” up to a limit of Rs. 10,000 in any one case; provided that the work in question do not in the opinion of the Superintending Engineer form part of any comprehensive scheme or project covered by a work’s estimate:

(a) Super elevation at curves.

(b) Widening the formation or carriageway of a road; widening a drain, or cutting back a hill side to improve vision at curves; provided that the acquisition of land is not involved in any case.

(c) Improvements of alignments or gradients or changes of grade Irish bridges or dips, carried out at the time or renewing a surface; provided that the acquisition of land is not involved in any case.

(d) Improvements to or reconstruction of the surface of a road in some different material where it is desirable to carry out such improvement or reconstruction at the time of renewing a surface.

(e) The construction or reconstruction of road surface in different materials for the purposes of experiments.

(f) The construction or remodeling of bridges, culverts, causeways, embankments, ferry approach, protective or training works in connection with a road.

(g) Providing additional guard stones at bad curves and on high banks.

(h) Providing ordinary road direction posts caution or danger boards and gangs posts for indicating depth of water over causeways and Irish bridges.

(i) Surveys of land in charge of the Buildings and Roads Department for the purpose of verifying encroachments or the execution of minor works, provided that no special establishment is engaged thereon.

(1) In addition to all repairs and renewals in manner similar to that pre-existing, the following items of road work should be closed as “repairs”:

i. Ordinary repairs and maintenance including surface paining and the necessary addition of stonechips, gravel or sand but not including asphaltic concrete, premix asphalt, macadam, bitumen grout, bitumen, semi-grout, mix-in-place, cement concrete or cement macadam.
ii. Special repairs and periodical renewals.

iii. Petty and miscellaneous items of work, as described in “exception” to clause (5) above.

2.3. The maintenance of a work itself constructed from Capital funds should constitute a charge against the same Capital head if the charge for maintenance are incurred on a section of the work the original construction of which has not been completed.

(Maintenance of such of the sections of the Construction Scheme as has been opened for working should, however, be charged to Revenue irrespective of the fact whether the whole Scheme has been completed or not. Any such charge incurred subsequent to completion of the original work should however, go against Revenue.

B—ADMINISTRATIVE APPROVAL AND TECHNICAL SANCTION

2.4. For every work proposed to be carried out, except petty works and repairs as described in paragraphs 2.18 and 2.20 and repairs for which a lump sum provision has been sanctioned by the Superintending Engineer under paragraph 2.54, a properly detailed estimate must be prepared for the sanction of competent authority; this sanction is know as the technical sanction to the estimate. (Except where definite provision is made in this Code to the contrary, such sanction can only be accorded by the Government in the Irrigation Communication and Works Department, or here power has been delegated to the Building and Road Department, by officers of that department. Sanction accorded to the construction of a work by any other department of Government is to be regarded merely as an administrative approval of the work, as defined in the following paragraph, and the fact that such approval has been accorded in no way dispenses with the necessity for a further technical sanction, which must be obtained before the construction of the work is commenced.

Note—No work shall be started without administrative approval, technical sanction and allotment of funds.

2.5. Before technical sanction is accorded as in para, 2.4. above, an “Administrative approval” should be obtained in the manner stated in para. 2.6, for every work (excluding repairs and petty work) initiated by, or connected with the requirements of, and Administrative Department. Administrative approval will thus be a concurrence and formal acceptance of the Administrative Department concerned to the incurring of the proposed expenditure in the Building and road Department, and in effect will amount to an order to execute specified works at a stated sum to meet the Administrative requirements of that department. Such approval should, not, however, be accorded until the professional authorities have intimated that the proposals are structurally sound and that the rough cost estimate is sufficiently correct for the purpose. A similar procedure should be
followed in the case of works required to meet the administrative needs of the Buildings and Roads Department and for works not particularly connected with any other branch of the administration both the administrative approval and the technical sanction being accorded, in such cases, by the Government in the Irrigation Communication and Works Department, or officers subordinate to it.

**Note—(1)** The words “approval” ad “sanction” respectively when used in respect of estimate for works, bear, throughout this Code, the meaning indicated in this and the foregoing paragraph.

**Note---(2)** Administrative approval for repairs and petty works is required in cases definitely prescribed Annexure ‘E’ to this Chapter.

2.6. An application for administrative approval should be submitted to the authority competent to accord it, accompanied by a preliminary report, a rough cost estimate, preliminary plans, information as to the site and other details as may be necessary fully to elucidate the proposals and the reasons thereof. The approximate estimate and preliminary plans should be obtained from the buildings and Roads Department. If, however, the work is not likely to cost more than Rs. 16,000 detailed plans and estimates may be prepared in the first instance and submitted to the authority competent to accord administrative approval, being returned thereafter to the officer of the Buildings and Roads Department competent to accord technical sanction.

2.7. The procedure of the foregoing rule fill also apply to modifications of the proposals originally approved, if likely to necessitate the eventual submission of a revised estimate, to material deviations from the original proposals even though the cost of the same may possibly be covered by savings on other items, and to cases where the detailed estimates, when prepared, exceed the amount administratively approval by more than 5%. In these cases, as also in cases in which it becomes apparent during the execution of the work, that the amount administratively approved will be exceeded by more than 10 – 25 %, or the amount of the technical sanction will be exceeded by more that 5%, owing to increase of rates or other causes, the revised administrative approval of competent authority must be obtained to the increased expenditure without delay; and in the case of modifications during construction, without awaiting the preparation of a detailed supplementary or revised estimate. In the case, however, of expenditure from Central Revenues, the rules laid down by the Central Government must be followed.

**Note--This rule does not interfere with the power of authorities subordinate to the West Pakistan Government to pass excess up to 5% over the amount of original estimates, in the case of expenditure from Provincial Revenues; as in serial number 2 of Rule 10.8 of Departmental financial Rules (Punjab) reproduced below (or equivalent rules of the corresponding financial rules**
of the other Integrating Units) even though the amount administratively approved is thereby exceeded by more than 5%.

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Nature of Power</th>
<th>To whom delegated</th>
<th>Extent</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>To deal finally with all excess on the amounts of original estimate sanctioned by himself or by a high authority.</td>
<td>Superintending Engineer Department Buildings and Roads.</td>
<td>Up to a limit of 5% of the amount of the original estimate of Rs. 500/- which ever is more provided that the total amount of the excess is within the limit of his powers to sanction estimates technically</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Nature of Power</th>
<th>To whom delegated</th>
<th>Extent</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>To pass finally all excess over the amounts of original estimates sanctioned by himself or by higher authorities.</td>
<td>Executive Engineers</td>
<td>Within the limit of 5% of the sanctioned estimates, provided the amount does not exceed the limit of their powers to sanction estimates technically.</td>
</tr>
</tbody>
</table>

2.8. In the case of works required not for a particular department, but in the interests of the general public, e.g., communications and miscellaneous improvements, preliminary designs and estimates should be submitted for scrutiny by the administrative department concerned before a detailed estimate is prepared for the purpose of sanction.

2.9. Administrative approval should be applied for as soon as the necessity for a work is apparent.

2.10. The original proposals for all works for which administrative approval is required under paragraph 2.5 will ordinarily be made by the District or Departmental officer concerned, who will call upon the divisional Officer for a rough approximate estimate of cost of the proposed work. The application to the Divisional Officer should be accompanied by an explanation of the requirements
and a brief statement of the general nature and extent of the work propose together with information points such as rainfall, soil, water lever, quality of subsoil water, direction of prevailing winds, liability of sites to floods, etc.

(2) The Divisional Officer will then prepare and furnish to the Departmental Officer concerned, the requisite pencil drawings and rough estimate of cost who, if satisfied with the plans, will pass them on to his official superior for the purpose of obtaining administrative approval, accompanied by data of rainfall, soil condition, water level, quality of subsoil water, direction of prevailing wind, liability of site to flood etc. duly verified at site. If not, and if the difference of opinion is one which cannot be settled after further reference to the Divisional Officer, he will forward the project to the Head of his Department for orders.

2.11. The preparation of designs for buildings should be left to the officers of the buildings and Roads Department who in special cases may obtain the services and advice of the Consulting Architect.

2.12. In cases where administrative approval for a certain sum has been accorded to a project by Government the head of the Department concerned, should not, of his own authority and without previous reference to Government, direct the Buildings and Roads Department to provide for extensive additions and alternations and thus exceed the estimated cost by more than 5%, necessitating the submission of an application for revised administrative approval.

2.13. The powers of Government and of authorities subordinate to it to accord administrative approval to works are given in Rules 9.3. and 10.4. of Departmental Financial rules (Punjab) as amended vide letter No. F.I.SOI-F(2)-/59, dated 12th January 1959 form the Government of West Pakistan, Finance department as reproduced in Annexure A and 'B' respectively to this Chapter.

C—REQUISITIONS BY CIVIL OFFICERS

I--GENERAL

2.14. Applications for new buildings, and for additions or alterations to existing buildings required for the use of any department, should be made by the officer of the department concerned, in communication with the Divisional Officer, vide also paragraphs 2.4 etc. seq.

2.15. The local head of a civil department may call upon the Divisional Officer to report on any proposals for additions or alterations to the buildings in his use and to state roughly the probable cost; but divisional Officers cannot be required, except by their departmental superiors to prepare the detailed drawings and estimates required for the purpose of technical sanction, of projects which they consider likely to cost a sum greater than that which can be administratively approved by
the local head of the department concerned, or those, however, small their probable cost, in the necessity for which they do not concur.

2.16. The Divisional Officer must in each case exercise his judgment on the demand made, giving all proper weight to the opinion of the officers of the departments concerned; but it is his duty to appose any application of the funds at disposal to works about the real necessity of which he is not satisfied; and in every case in which he thinks that he cannot recommend the execution of work called for by a duly constituted authority he should explain his objections, to the officer concerned, and, if he fails to convince him, should refer the matter for the orders of Superintending Engineer. At the same time he should see that such references are not made unnecessarily.

2.17. The actual execution of works, asked for by civil officers, must in every case be dependent on the necessary funds being specifically sanctioned by the competent authority. No work shall be taken up without Administrative Approval, Technical sanction and funds.

II—Procedure in regard to original petty works costing Rs. 2,500 or less

2.18. The following procedure will be adopted in the case of new petty works or additions required by civil authorities the cost of which is not likely to exceed Rs. 2,500:-

i. The requisition will be made by the officer for whose convenience the work is required, in Buildings and Roads Account Form No. 32 (Petty Works requisition and Account).

ii. The Divisional Officer, or and assistant or subordinate empowered by him to act in such cases, will record on the requisition his opinion as to what work should be done, and give on the face of the requisition a rough estimate of the probable cost.

iii. The acceptance by the responsible civil officers of the estimate as sanctioned by the Divisional Officer will be sufficient authority for the execution of the work; provided that allotment of funds have been made by competent authority.

iv. In case of the civil officer not being satisfied with the report of the deputed subordinate of the department he should refer to the Divisional Officer.

Note—the procedure for obtaining administrative approval laid down in paragraph 2.6. will apply in the case of petty works of the Buildings and Roads Department.

III—Procedure in regard to original works costing more than Rs. 2,500

2.19. If the work be likely to cost more than Rs. 2,500 the following procedure must be adopted:-

i. The work must be applied for or reported necessary by the local head of the department concerned, who will apply for administrative approval to the authority
who is competent to accord such approval. The application should be
accompanied by such sketch plans, description and explanation of the necessity
for the work as may be necessary.

ii. After administrative approval has been accorded by competent authority, detailed
design and estimate with a proper report and a specification, must be prepared
under the order of the Divisional Officer and countersigned by him in token of
approval.

iii. The detail plans and estimates will then be sent to the local head of the
department who applied for the execution of the work, for countersignature. The
Divisional Officer will then accord technical sanction if the amount of the estimate
falls within the limits of his powers or otherwise forward it to the Superintending
Engineer who will, should it exceed his powers of technical sanction for warded it
to the Regional Officer who will, should it exceed his powers of technical
sanction, forward it to the Chief Engineer, and who will, should it exceed his
powers of technical sanction, forward it to Government.

iv. Funds for the work must be allotted before the work can be commenced.

IV--Procedure in regard to repairs

2.20. The procedure to be followed in the case of repairs is as follows:-

a) The requisition will be made by the Civil Officer concerned.

b) The Divisional Officer having satisfied himself as to the necessity for the work
shall get the estimate sanctioned and having arranged for the appropriation of
funds by competent authority, will then order the immediate execution of the
work.

V—Limitation of sanction

2.21. Nothing in these rules is to be construed as permission to officers to carry out in
portions any group of work or alterations or to make purchases of which the cost
in the aggregate would exceed what they are empowered to sanction under the
rules.

D—PREPARATION OF PROJECTS

I—General

2.22. The papers to be submitted with the project for a work will consist of a report, a
specification and a detailed statement of measurements, quantities and rates,
with an abstract, showing the total estimated cost of each item. These
documents together form what is called “the estimate” in the sense of this Code.
In the case of a project consisting of several works, the report may be a single
document for all the works and likewise the specification; but details of
measurements and abstracts may conveniently be prepared for each work,
supplemented by a general abstract bringing the whole together. In the case of estimates for “Repairs” or “Maintenance”, only the specification and the detailed statement of measurements and quantities with the abstracts will ordinarily be required. The report should state in clear terms the object to be gained by the execution of the work estimated for, and explain any peculiarities which require elucidation, including, where necessary, the reasons for the adoption of the estimated project or design in preference to others.

Whenever the alignment of a new road, drain, pipe-line or sewer, etc., passes close to, or involves any alteration to or diversions of pre-existing railways or canals or interfere with any works or land appertaining to the same, the written acceptance of the authorities in charge of such railways or irrigation work to the proposals involved by the construction of the new road, drain, pipe-line or sewer, etc., must invariably be obtained before any work thereon is put in hand, and the Buildings and Roads department authorities concerned should, therefore, obtain the views of the responsible Railway or Irrigation authority in such cases during the survey.

Enquiry should also be made from the Railway and Canal Administration by the Buildings and Roads Department, as to whether any railway or canal work is proposed which would affect the proposed road, drain, pipe-line or sewer, etc. If after consultation with the Railway or Canal Administration it is found that any additions or alterations of the proposed road, drain, pipe-line or sewer, etc., would be required owing to such work as is contemplated by the Railway or Canal Administration being carried out, the Buildings and Roads Department authority concerned should make provision for the addition or alteration in the estimates and plans.

The report should also discuss the effect that proposed works will have on any existing engineering works, such as Railway embankment, bridges, syphons, and culverts and should clearly state whether the concurrence of the requisite Railway, Road or other authority has been obtained. The copy of such concurrence be attached with the estimate.

(1) Estimates should always be prepared in detail as this ensures that the officer who is responsible has given proper consideration to the requirements of the work, and is in possession of as much information as it is possible to obtain beforehand. No lump sum provision should be made in estimate.

Detailed estimate for the construction of a building should contain information as to rates (i) per square foot of plinth area (ii) per cubic foot of cubic contents.

(2) Before any detailed plan and estimate are prepared the administrative approval of Government or the Head of the Department concerned or
other officers competent to accord such approval should be obtained. As soon as Administrative approval has been received form the competent authority, the Divisional Officer will take up the preparation of the detailed estimate, Technical Sanction to which will be accorded by the authority competent in order as that the work may be started as soon as funds are allotted.

(3) Design for residences costing more than Rs. 15,000 should be prepared by Consulting Architect.

(4) Consulting Architect should be asked to prepare drawings in the case of all important public buildings costing over Rs. 75,000. Below this amount all drawings be prepared by Divisional Officer. All plans for alterations to buildings designed in the consulting Architect's office, should be prepared in that office irrespective of the cost of the proposed alterations.

(5) The Buildings and Roads Department do not under take the provision of furniture which is purchasable by the Departments requiring it except in the case of Laboratories where working benches, sinks, taps, etc., will be arranged by the Buildings and Roads Department.

(6) Proper co-ordination should exist between different branches of the Buildings and Roads Department and officers of other departments in respect of preparation of plans and estimate and execution of works. Divisional Officers, incharge of buildings, will be responsible to obtain detailed estimate of Public Health and E. and M. works from the respective Divisional Officers before sending these for technical sanction.

(7) Officers of other services, e.g. Medical and Educational should very closely examine the plans and estimates, for buildings sent to them for approval with regard to the provision made for and the position of, sanitary and electric fittings and other fixture so that unnecessary charges may be avoided.

(8) Before detailed estimates for bridges are made trial pits or borings should be taken for each pier and abutment.

(9) It is necessary to make a careful preliminary investigation of the sub-soil in order to assertion the exact nature of the strata and determine accurately the suitability of sites for bridges, large buildings, roads, etc., and the departments to which foundations should be taken, or the crust designed accordingly.

2.23. To facilitate the preparation of estimates, a schedule of rates of each kind of work commonly executed should be kept up in each Division, and the rates entered in the estimate should generally agree with the schedule rates, but where, from any cause these are not considered sufficient or in excess, a detailed statement must
be given in the report showing the manner in which the rate used in the estimate is arrived at. “There will be Schedule of Rates for each Region sanctioned by the Regional Officer after the prior concurrence of the Chief Engineer, Buildings and Roads Department, West, Pakistan. Every year in July the Regional Officer will examine be rates and revise them where necessary with the prior concurrence of the Chief Engineer. After every five years a new schedule or rates with all amendments incorporated in it shall be issued by the Regional Engineer with the approval of the Chief Engineer.”

2.24. Fractions of rupees will be omitted in showing the total cost of each kind of work in the abstract of the estimate and miscellaneous petty works may be entered without measurements, the estimated cost along being given as a lump sum.

2.25. The abstract of the estimate may, under instructions of the Superintending Engineer, be framed to show merely the quantity and cost of each completed item or work, e.g. brickwork, or it may be framed to show the cost of labor and materials separately. If it is proposed to contract for a completed item of work such as masonry, etc., than the first-mentioned from of abstract will suffice; if it is intended to purchase or procure material and to employ labor for construction separately, then the second form of abstract will admit of a closer, easier and earlier check on the outlay and it will, therefore, be preferable.

Note—When the number of sub-heads of an estimate is large, it will be found convenient to assign a number to each sub-head and to prefix this number to the name of the sub-head, wherever it is used on vouchers, works abstract, registers of works of other accounts. The whole cost should be abstracted to general abstract.

2.26. (1) Provision should be made in the estimate for all incidental expenditure which can be foreseen, such as cost of land, hutments for workmen, sheds for stores, hiring of godowns, dewatering and pumping arrangements, etc., while in addition provision of 3% and 5% for major and minor works respectively on the estimated cost of works should be made to cover contingencies which cannot be foreseen.

(2) The provision for contingencies may be diverted by the Superintending Engineers and Divisional Officers to any new work or repair not provided for in the estimate, to the extent shown in rule 10.5. of the Department Financial Rules (Punjab) reproduced in Annexure A to this Chapter, (or equivalent rules of the corresponding Financial Rules of other integrating units).

(3) To cover the cost of petty (work) establishment employed on works under paragraph 1.131. of this Code, a provision of 2% may be made in all estimates on the estimated cost of works in which it is deemed necessary to employ such establishment. In the case of intramural drainage, sewage and water-supply works, however, provision for “petty establishment” may
be made up to 3% of the estimated cost. These percentages cannot be exceeded without the previous approval of Government (the consent of Finance Department is not presumed to exercise power under this rule). It should be understood that under the operations of this rule, work rates for such estimates should be framed so as to exclude all charges for supervision.

In case of petty works where this provision of 2% be considered inadequate, provision of work-charged establishment may be detailed.

2.27. After a Major Estimate has been sanctioned, it may be decided to make a change in the method originally contemplated for the execution of the work. In such a case, the original abstract should be recast.

2.28. If the number of sub-heads in the working estimate for a work or sub-work is large, it is permissible to break up the estimate into two or more parts, and to treat each part as a sub-work for the purposes of accounts; but no part of an estimate can be separated form the rest, if any contract for the execution of work connected with it covers also work connected with the other parts. It is advisable to adopt this course if one or more parts of a work or sub-work are completely executed long in advance of the others and no useful purpose will be served by keeping open the accounts of the completed parts.

Note—The rules regulating the inclusion in estimates of the approximate cost of Establishment and Tools and plants are given in Sub paragraph 2 and 3 of the Appendix 5 of West Pakistan Buildings and Roads Department Account Code.

2.29. The percentage rates for departmental charges carried out for other Government Departments, Local Bodies, etc., would be prescribed by Government from time to time.

2.30. Estimates for works on which it is intended to use prison labor will, as in the case of free labor, provide for the full market value of the work to be done, but a note of the reduction, if any, to be effected thereby should be made at the foot of the abstract of the estimate.

2.31. In framing estimates it will be necessary, whenever it has been arranged to obtain stock or tools and plant for a work from another Department or Division, to ascertain from that Department or Division the value of such materials and, if the rules require the transfer to be effected free of charge, to deduct this value at the foot from the total of the estimate.

II—Original Works

(a) Civil Buildings

2.32. The site of every public building should be definitely settled before the detailed designs and estimates are prepared by a Committee consisting of the following:-
i) Deputy Commissioner as Chairman.

ii) Representative of the department concerned.

iii) District Medical Officer.

iv) Executive Engineer.

The Executive Engineer will convene the meeting and propose the site.

2.33 In the case of works or buildings which are intended to be erected in neighborhood of any fort or cantonment the matter should, in the first instance, be referred to the local officer of the Military Engineering Services for an expression of his opinion from a military point of view, and then submitted to the Central Government in the Defense Department for concurrence, and when such concurrence has been obtained, no deviation is permissible without previous reference to that authority.

2.34. The rules regarding ones of Defensive Works will be found in the Regulations for the Military Engineer Services and the Regulations for the Army in Pakistan. Special attention is drawn to the restrictions on the construction of buildings, alteration of ground level and collection of materials in such zones; and to the prohibition of the transfer of state land in zones without the sanction of the Central Government.

2.35. Powder Magazines, and all buildings which from their height or exposed situation, are likely to be struck by lightning, should be provided with lightning conductors according to the specification detailed in the West Pakistan Public Works Department Specifications. All conductors and their connection with the earth should be inspected and tested periodically by the Buildings and Roads Department officers under the “Rules for Testing Lightning Conductors and Lightning Conductor ‘Earths’ in Government Buildings as per Appendix III Specification III (Buildings and Roads), a report of each such inspection being submitted to the Superintending Engineer.

(b) Roads

2.36. Projects for roads when submitted for sanction should be accompanied by the following documents:-

   i) Report detailing history, design, scope, rates, specifications, references, cost and mode of execution, etc.

   ii) Detailed measurements and abstract of cost.

   iii) Index map, scale 1” = 1 mile.

   iv) Plans, scale 12” = 1 mile.

   v) Detailed drawings of all engineering works such as bridges, etc., scale 10 ‘ or 8’ = 1” for plan and estimate and 5’ or 4’ = 1” for details.
vi) Detailed drawings, as per scale given in (v) above of all structures – dwellings or inspection bungalows, and quarters for subordinates and gangs.

(Should it be necessary to submit the project to the Government of Pakistan, it should be accompanied by documents (i), (ii), (iii), (iv), (v) and (vi) above. It should be either duplicates or copies as they are required for purpose of record by the Government of Pakistan and will not be returned with the notes on the subject.)

2.37. Estimates for new roads should include the cost of all dwelling and inspection houses intended to be build along it for the accommodation of subordinates and others.

(2) Estimate for bridges must be accompanied by adequate calculations and the report should show, how the stream has been crossed hither to, why it is proposed to bridge it, the kind and amount of traffic to be accommodated, whether the street has been bridged before, if so a description of it should be given and the cause of its failure if such occurred, the kind of bridge now proposed, reasons for water way allowed, the height or road way above high flood level and head way, if any allowed for boats, the nature and size of snags, if any, the drainage of the stream whether flat of hilly, velocity of current in rain and dry weather, if the stream is liable to sudden flood, if it is used for floating out timber and if so, how, nature of bed and banks, if banks are liable to erosion, if stream is navigated and if so by what type of vessel, highest flood level maximum, and normal, and the nature of materials available within reasonable distance.

(3) In addition to the actual bridge plan, the following plan should accompany an estimate for a new bridge—A plan of the stream for one mile above and below the proposed crossing, with connected cross section at very quarter of a mile and oftener if necessary; cross section of stream at the proposed bridge site showing the general level of country on either, bank as well as that of the road approaches; the various water level; depth at which good foundation is available and its nature.

2.38. It must be regarded as fundamental rule that without the previous sanction of Government no main artery of communication, such as trunk road, may be abandoned or allowed to fall out of repairs. All proposals for the removal of bridges or ferries must invariably be submitted for the consideration and orders of Government.

Note—in respect of roads, bridges, etc., declared to be of military importance by the Defense Department, all proposals for their removal and abandonment should be referred to the Central Government for orders.

(C) Town Water Supply Project
2.39. (1) For Town Water-Supply Projects, the nature and quantity of the existing supply should be given and the reasons necessitating an improved supply; the possible sources of an additional supply and the reasons for preferring the scheme submitted; the area and number of people and approximate number of animals, if possible, to be supplied, as well as the estimated daily allowance in gallons for each person or animal, etc., the quality of the water, whether requiring filtration or not.

(2) The report should be accompanied by an index map showing the lines of main and distributary piping, and plans of all works, including filters, service reservoirs, settling tanks, etc. If pumping is contemplated, the annual cost of working pumps should be estimated; the mode of calculating dimensions of pipes, etc., and the formula used should from one of the appendices.

(d) Open Capital Account Expenditure

2.40. It is necessary to make provision for expenditure debitable to capital after the closing of the construction estimate of a project. The following rules govern the subject:-

i) No expenditure may be incurred except under competent authority and within the budget provision.

ii) Works which it may be necessary to construct after the closing of the construction estimate of the project will be divided into two classes:-

1. Works which are necessary for the full development of the project, but which are not in themselves directly remunerative.
   (examples – Drainage cuts, protective embankments, over bridges, inspection houses, retaining walls, bird guards, roads and guard wires, etc.)

2. Works which are directly remunerative in themselves.
   (Examples – Ferries and toll bridges, etc.,

iii) The Audit Officer will be responsible that no expenditure is incurred after the date of the closure of the construction estimate without the approval of competent authority when the amount of the sanctioned project has been exceeded, and that all expenditure incurred against the open capital account is covered by proper detailed estimates sanctioned by the competent authority.

iv) The 30th June will invariably be fixed as the date for the completion of a work sanctioned against the Open Capital Account and the sanctions to the work, unless extended, will lapse on that date.
v) Every endeavour should be made to complete a work within the period prescribed for its completion. By completion is meant absolute completion so that no further expenditure remains to be recorded.

The Accountant shall be responsible that the date fixed for completion of the work is entered in red ink at the top of the folio set apart for the works in the register of works. He should bring to the notice of the Divisional Officer, three months before the date fixed for their completion, or at an earlier, date when the accounts show that the progress of a work is very slow, all open capital work in progress, with a view to instructions being issued to Sub-Divisional or other officers concerned to ensure not only the completion of the works, but the discharge of all liabilities before the currency of the sanction expires. In the case of payments of compensation for land taken up, the Accountant should frequently remind the Divisional Officer to address the Civil Officers concerned, urging the necessity for payments being made during the currency of the sanction. The responsibility for taking action will rest with the Divisional Officer, but Accountants will assist them in this respect by reminding sufficiently early of the necessity for prompt action in each case.

vi) When, however, it is evident that a work cannot be completed within the period assigned, the necessary applications for postponing the date of completion should invariably be made before the expiry of the current sanction, and should be accompanied by a full explanation of the causes which have delayed the completion of the work. On the 2nd April, each Divisional Officer should submit to the Superintending Engineer a statement showing the names and state of all estimates, the date for the completion of which has been fixed for the 30th June, next, with remarks stating whether the works will be completed by the prescribed date or not and with such explanations as may be necessary to enable that officer to sanction the extension such date, if necessary.

vii) Completion reports on works completed by the 30th June should be submitted as soon as after that date as possible so that hey shall reach the Director Audit and Accounts (Works), West Pakistan by the 1st October following at least.

Note—(1) It has been decided by the west Pakistan Government that with effect from the Financial year 1939-960, the expenditure on all new Major Work costing upto Rs. One Lac would be debited to Revenue under the head “50-Civil Works” and those costing more than said limit would be debitable to the Capital head “81-Captial Account of Civil Works outside the Revenue Account”.


Note—(2) It has also been decided that the Suspense transactions of the Building and Roads Department should be booked under the Major Head “81-Capital
III—Repairs

(a) General

2.41. Repairs and ordinarily of three kinds:-

i) Those which as a matter of routine are carried out every year and which are usually of the same quantity from time to time, such as the whitewashing of a building or surface painting of a road or painting of water pipes or tanks. These are known as annual Maintenance and Repair.

ii) Those which are not done every year but are due after 4 years and are known as Quadrennial repairs. This includes such items as painting of doors, windows and wood work in roof.

iii) Such occasional special repairs as become necessary from time to time, and which may have to be carried out between times of periodical repairs like renewal of roof, renewal of goor, etc.

2.42. Except in the cases contemplated in paragraph 2.54 provision for repairs of the first tow kinds should be made in annual estimates including quadrennial repairs which should be included in every forth year’s annual estimate, and for the third kind in separate estimates, as occasions may require, but provision for all should be made in the budget, so far as they can bee foreseen and a reserve should also be provided in the budget to meet unforeseen expenditure on repairs, since the powers of Superintending Engineers to sanction repairs are limited to the budget grants at their disposal.

2.43. A separate estimate should be prepared for the maintenance of each work, or of each class of building in each district or of a portion of a work or group of works as detailed in the budget. Attention to this point is necessary, for in the principal accounts, the total outlay against each estimate being alone posted, it is only by recording the outlay year after year on the maintenance of each particular set of buildings or work that useful comparisons can be made.

2.44. June is to be considered as the last month of the working year for the purpose of annual maintenance estimates, each annual repair estimate should include the whole expenditure which it is anticipated will be incurred during the working year on the maintenance of the work concerned.

2.45. Repairs estimates should, like those for original works, provide for the removal of all rubbish which may have accumulated, filling the unsightly pits, etc., round the
buildings, all works establishment employed special on the work, and under separate sub-heads, all watchmen sanctioned by competent authority for the care of vacant buildings, guarding work, etc.

In estimates for repairs no provision is needed for general and administrative charges or for Tools and Plant.

2.46. The sanction to an annual repair estimate lapses on the last day of the working ear, vide paragraph 2.44.

Note—See paragraph 5.7 (III)

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

2.48. In cases of urgency, the Superintending Engineer may authorize the commencement of special repairs in anticipation of the formal sanction to the detailed estimate, but in such cases a preliminary rough estimate should be sanctioned by him. Such sanction will not, however, be operative unless funds for the repairs are properly appropriated by competent authority. The Divisional Officer will be responsible that a proper detailed estimate is submitted at the earliest possible date and then the estimate sanctioned by the competent authority within one month, at the least.

For sanction to be taken in cases of extreme urgency see paragraph 2.82.

2.49. in the case of all descriptions of works, for the renewal of which any specific period of time has been fixed, the estimate for its repair should show the date when such item of work was last executed.

(b) Special Rules

2.50. To facilitate the preparation of estimates for annual and Quadrennial repairs a standard measurement book should be kept in the office of each Divisional Officer, showing the detailed measurements of each kind of work which is usually subject to renewal in each work under his charge.

2.51. Annual and periodical repairs to buildings should be provided for as a percentage on the capital cost of the building on which the standard rent is based, which will be held to include provision for all ordinary repairs likely to be needed every year.

(2) Special repairs, should be provided for by special estimates prepared when necessary.

(3) Annual repairs should be provided for at the rates mentioned below:

When acquired or constructed through the agency of the Buildings and Roads Department:

<table>
<thead>
<tr>
<th>Class of Building</th>
<th>Description</th>
<th>ASSESSABLE PERCENTAGE ON THE CAPITAL COST OF</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
THE BUILDING EXCLUDING VALUE OF SITE

<table>
<thead>
<tr>
<th>Special Repairs</th>
<th>Ordinary Repairs</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>1 to 3</td>
</tr>
<tr>
<td>Those in good order built by the Public Works Department in a semi-permanent style, i.e. with pucca foundation, kutch–puccaputside walls, lime pointed puccaparspets and chimneys, terraced jack arch or wooden karri proof over steel girders.</td>
<td></td>
</tr>
<tr>
<td>B</td>
<td>3 to 5</td>
</tr>
<tr>
<td>Those of similar style of construction, but not in good condition, either built by the Public Works Department or Purchase from private individuals and added to or altered after purchase.</td>
<td></td>
</tr>
<tr>
<td>C</td>
<td>5 to 7</td>
</tr>
<tr>
<td>Temporary buildings, i.e. those with walls of mud masonry with thatched or tilled roof.</td>
<td></td>
</tr>
</tbody>
</table>

A charge of 4 ½ % of the capital cost will be made in addition to the above to cover the maintenance of water-supply, sanitary and electric installations, where such exist.

Note—With reference to the minimum and maximum rates fixed above for annual ordinary repairs, Superintending Engineers of the Buildings and Roads Department should arrange to communicate to the Director Audit and Accounts (work) such percentages as are actually applied in fixing the standard rent in each individual case, so that the rents fixed may be susceptible of scrutiny.

2.52. The estimate when prepared will be submitted to the officer occupying such building, for countersignature in token of all repairs known to be required having been provided for. In the case of buildings occupied by officers of the Civil Department, occasional repairs not provided for in the annual estimate will be executed on requisitions sanctioned under paragraph 2.20.

2.53. Where municipal or other taxes on public buildings are payable by Government, provision for such taxes should be made in the annual repair estimate.

2.54. In the case of any building, the cost of the ordinary annual repairs (excluding municipal taxes) to which is less that Rs. 2,500, the Superintending Engineer may prescribe, subject to revision from time to time, a lump sum limited to Rs. 2,500 (plus the amount of the municipal taxes, if any, payable by Government
under paragraph 3.15 of this Code) to cover the cost of maintenance, and within this amount expenditure will be permissible without any detailed estimate being prepared. Such lump sum should be framed after consideration of the cost of maintenance in the past and, in the case of residential buildings, should further be limited to the amount included for this purpose in the rent assessment. If in any working year the estimated cost of maintenance is more than the permissible limit given above, or if the lump sum sanctioned by the Superintending Engineer is exceeded, a detailed estimate must be prepared in accordance with the ordinary rules and sanctioned by competent authority. On sanction being accorded to such an estimate the sanction of the Superintending Engineer to the lump sum provision will automatically be superseded for the working year in question.

Note—The sanction accorded to the lump sum provision referred to in this paragraph shall be held to be a sanction to an estimate for the same amount of all purposes of this code.

(2) Every annual repair estimate which is intended to provide for all repairs which must be carried out yearly, such as whitewashing, renewing mud roofs, etc., as also for periodical and petty (including quadrennial and occasional) repairs, i.e..., repairs that are necessary from time to time keep the building or road up to a proper state of preservation, should be scrutinized and passed by the Superintending Engineer and stereotyped. Having once been stereotyped, an annual repair estimate should not be submitted to the Superintending Engineer with application for funds.

2.55. In the case of alteration to a building when the cost is partly debitable to original works and partly to repairs in accordance with paragraph 2.2 of this Code, only one estimate should be prepared with an abstract showing separately the amounts debitable to original works and repairs which should be accounted for under each head as incurred.

E—CONTRACTS AND WORK ORDERS

I—General

2.56. The recognized system of carrying out work, otherwise than by the employment of daily labor, are “Piece Work” and “Contract Work” For explanation of the term “piece work” see paragraph 2.67 following.

The term “Contract” as used in this Code, does not include agreements for the execution of work by piece work (see paragraph 2.67) nor does it include more ordinary purchases of materials or stores. All other work, done under agreement, is termed “Contract work” and in the agreements for such work, which should invariably be in writing, there should generally be a stipulation as to the quantity of work to be done and the time within it is to be completed.
2.57. "Contracts" may be of three kinds, viz, lump sum, scheduled and a combination of these two.

In a lump sum contract the contractor engages to execute the work with all its contingencies for a fixed sum.

Scheduled contracts are those in which the contractor undertakes to execute the work at a fixed percentage above or below the rates exhibited, the sum he is to received depending on the quantities and kind of work done or material supplied.

Percentage rate contracts are those in which the contractor undertakes to execute the work at a fixed percentage above or below the rates exhibited, the sum he is to received depending on the quantities and kind of work done or material supplied.

The third kind of contract is a combination of both these. Thus a fixed sum is proposed for the completion of the work as specified and a schedule of rate is agreed upon by which to regulate the price to be paid or to be deducted for additions or alternations.

II-Contract documents

2.58. Before a work is given out on contract, the Divisional Officer must prepare "Contract documents" to include:-

1st - A complete set of drawings showing the general dimensions of the various parts.

2nd - A complete specification of the work to be done and of the materials to be used, unless reference can be made to some standard specifications.

3rd - A schedule of the quantities of the various descriptions of work.

4th - A set of "conditions of contract" to be complied with by the person whose tender may be accepted.

2.59. If the amount of the tender is likely to be beyond the Divisional Officer's power of acceptance, or to be of an unusual character, he should before publicity inviting tenders, submit the contract documents to the Superintending Engineer for his approval or remarks together with a copy of the proposed advertisement for tenders, and the form in which tenders are to be submitted. Should the tender be of a very special nature, or the amount of it is likely to exceed the Superintending Engineer's power of acceptance, that officer should, in like manner, submit the contract documents to the Regional Officer for approval and advice, who will in turn refer the matter to the Chief Engineer, if necessary.

2.60. In works of great magnitude the contract deed should be specially prepared by the Government Law Officers, but for ordinary contracts, usual stereotyped forms will generally suffice.
III-Tenders

2.61. (1) In giving out works on contracts, tenders, which should always be sealed, should invariably be invited in the most opened and public manner possible, whether by advertisement in the Government Gazette or local newspapers, or by notice in English and the vernacular posted in public places, after the estimate has been technically sanctioned and the contract documents have been approved by an authority not lower than that empowered to accept the tender. The tenders should have free access to the contract documents. The notice should in all cases state:-

1st-The place where, the date and the time when the contract documents can be seen, and the blank forms of tender obtained; also the amount, if any, to be paid for such forms of tenders.

2nd-The place where, the date and the time when tenders are to be submitted and are to be opened. The limit of notice after 1st advertisement should be (a) works costing than Rs.50,000 one month's notice (b) 15 days notice in case of works costings Rs.20,000 and over up to Rs.50,000, (c) 10 days notice for all other works. But if urgency of work does not permit of the full time Superintending Engineer's approval to reduction of time of notice be taken.

3rd-The amount of earnest money to accompany the tender, and the amount and nature of the security deposit required in the case of the accepted tender.

4th- With whom, or what authority, the acceptance of the tender will rest.

(2) Authority should always be reserved to reject any or all of the tenders so received without the assignment of a reason, and this should be expressly stated on the advertisement.

2.62. At the advertisement time and place, all tenders received for the same contract should be opened by the Divisional Officer or other officer in person, in the presence of such of the intending contractors or their agents as may choose to attend. The Divisional Head Clerk and Divisional Accountant should also be present when tenders are being opened. No tender should be accepted from any person directly or indirectly connected with the public service. Such a declaration should be obtained from the tenders before opening the tenders. This ruling does not apply to Government pensioners, see paragraph 1.148.

(2) A wooden box locked or pad locked should be kept in Divisional Offices for received tenders. The key of the box should remain in possession of the officer who opens the tenders. The box should be opened in his office as above and not at hid residence.

2.63. No tender for the execution of works of any description should be received unless accompanied by a treasury challan for the deposit of cash as earnest
money, to the extent which has been notified as necessary by the officer inviting tenders.

2.64. The amount of earnest money to be deposited should be sufficiently large to be a security against loss in case of the contractor failing to start work within the appointed time after the acceptance of his tender, or until the sums due to him from a sufficient guarantee, as the case may be.

2.65. Usually the lowest tender should be accepted, unless there be some objection to the capability of the contractors, the security offered by him, or his execution of former work. Subject to the provision of clauses 3 to 4 the acceptance or rejection of tenders is left entirely to the discretion of the officer to whom the duty is entrusted, and no explanation can be demanded of the cause of the rejection of his offer by any person making a tender. Such an explanation may be called for by superior authority, if considered necessary.

(2) In cases where a tender other than the lowest tender is selected for acceptance, reasons should be recorded confidentially in the tender register.

(3) Sub-divisional and Divisional Officer, will, in addition to taking action under clause (2) above, inform their immediate superior whenever they accept a tendered rate for use in work orders other that the lowest tender; and the superior officer may, at his discretion, take action to accept the lowest rate tendered.

(4) When the tender system is used in connection with a contract (as opened to its use in deciding work order rates), obtaining the approval of the officer immediately superior to the one who normally under the rules would be competent to accept the tender.

IV-Security for performance of contracts.

2.66. Security should in all cases be taken for the due fulfillment of a contract. This security may be:-

(a) The earnest money deposited under paragraph 2.63.

(b) A deduction of 10 per cent from the monthly payments to be made on account of work done.

V-Provision in contract for imported stores.

2.67. In framing contracts of any description, care should be taken to retain in the hands of Government the supply of imported materials, if required to any considerable extent, and to arrange the terms accordingly. Such stores should either be supplied from the existing Government stock or be obtained in the ordinary course as per rules of store purchasing office of West Pakistan Government.
VI-Enforcement of terms of contract.

2.68. Engineers and their subordinates are responsible that the terms of contracts are strictly enforced, and that no act is done tending to nullify or vitiate a contract. All contract deeds must be executed on one or other of the standard forms, but they may be modified to suit local requirements after consultation with the legal advisers of the West Pakistan Government. All agreements or security bonds entered into with the Buildings and Roads Department by contractors for the execution of work or for securing the due performance of contracts are exempt from stamp duty. Registration fees on all contractor as he is required to register the tender.

(2) When according to the terms of the contract, a Superintending Engineer acts as an arbitrator, he should, in giving an award, keep in view the instructions contained in Appendix-VI.

VII-Officers Empowered to Execute Contracts.

2.69. No authority lower than an officer in charge of a Division can accept any tender or make a contract for public works. The different clauses of deeds, contracts and other instruments which may be executed by this Department and the authorities empowered to execute them are detailed in Appendix-I, while the financial limits up to which the authorities are authorized to determine the terms of deeds, are set-forth in Annexure B of this chapter.

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

**Note**—*It should be clearly understood that the splitting up of a work at the time of calling for tenders is a measure which must be justified by circumstances, and must be in the interests of the work. It must not be resorted to with a view to evading the operation of any prescribed limit.*

2.71. In case in which departure from the rules contained in this section of this Chapter are unavoidable, such departures may be permitted or condoned, as the case may be, subject to the following restrictions; and with the concurrence of the Finance Department in each case:-

(i) No officer may enter into a contract which he is not empowered to enter.

(ii) No officer may enter into a contract which infringes the rule in paragraph 2.70.
(iii) No officer may accept any contract for a work until an assurance has been received from the authority competent to provide funds for the same, that such funds will be allotted before the liability matures (ride in paragraph 2.82 (1)).

(iv) The provision of paragraph 2.67 may not be waived where the purchase of imported materials contravenes the provisions of the Store Rules.

**VIII-Piece Work**

2.72. (1) Works are commonly carried out at “piece work” the agreements for which should be in the form of “work orders” on Stereo Buildings and Roads Form No.34. Such agreements are not “contracts” and should contain only a description of the work to be done and the rate to be paid for it, without any reference to the total quantity to be executed or to the time within which it is to be executed. The Government or the contractor may at any time terminate such agreement by notice in writing without claim to compensation by the other party.

A specification of the work to be done may be issued with the work order, but must contain no reference to quantity or time.

(2) In the Buildings and Roads Department work orders are used for all works and repairs estimated to cost not more than Rs.10,000 up to which limit the Divisional Officers are competent to issue work order. The Sub-Divisional Officer may issue work orders for works and repairs estimated to cost not more than Rs.4,000.

(3) Work order shall be issued after calling quotations in a public manner for which notices as under should be given:-

(i) For work upto Rs.5,000 at least 7 days notice.

(ii) for work from Rs.5,000 to 10,000 at least 2 weeks notice.

(4) Quotation is to be submitted in a sealed cover and shall be entered in the quotation register and opened in the presence of the contractors. The Divisional Head Clerk and Divisional Accountant should also be present when quotations are being opened in the Divisional Officer.

(5) The work shall be given to lowest quotation always and in case where work is to be allotted to anyone other than the lowest quotation permission from S.E shall be taken after stating reasons for the same and this must be made available to audit.

**F- SALE AND ACQUISITION OF LAND**

I- Sale of Government Land and Immovable Property.
2.73. All land, the property of Government, should ordinarily be sold through the Revenue Department. But when Buildings are sold, the sites attached to them should be sold by the Buildings and Roads Department.

2.74. When any immovable public property is made over to a local authority for public, religious, educational or any other purpose, the grant should be made expressly on the conditions, in addition to any other that may be settled, that the property shall be liable to be resumed by Government if used for other than the specific purposes for which it is granted and that, should the property be at any time resumed by Government, the compensation payable therefore shall in no case exceed the amount (if any) paid to Government for the grant, together with the cost or their present value, whichever may be less, of any buildings erected or other works executed on the land by the local authorities.

II-Acquisition of Land

(a). General

2.75. When land is required for public purposes, the officer of the Buildings and Roads Department should, in the first instance, consult the Collector of the districts, and obtain from him the fullest possible information as to the probable cost of land, per acre or otherwise, together with the value of buildings, etc. situated on the property, for which compensation will have to be paid. Upon the information thus obtained an estimate should be framed by the Buildings and Roads Department Officers and submitted for sanction, either separately or duly incorporated in the estimate of work for which land is required.

(2) where, however, the following conditions are fulfilled, consultation with the Collector of the district may be dispensed with and the cost of land may for estimating purposes be based on the Divisional Officer's experience and local enquiry:-

(i) that the amount of the sub head for land does not exceed Rs.5, 000 and

(ii) that the amount of the sub head for land does not exceed 5 percent of the total amount of the estimate (works only).

2.76. When sanction to an estimate, framed as above directed, has been obtained, the Divisional Officer or other Buildings and Roads Department Officer concerned should commit the matter to the Revenue Officer who will take the land under the Land Acquisition Act, or for its acquisition by private negotiation, subject to the instructions of the Board of Revenue as contained in Financial Commissioner's Standing Order No.28 (Land Acquisition). These instructions provide that if the estimate originally framed and sanctioned in likely when the land comes to be acquired, to be materially exceeded, the Land Acquisition Officer making the award should give sufficient notice to the Buildings and Roads Department
Officers and should take into consideration any representation which such officer may make, whether it is made orally or by letter. More especially he should, before making the award, allow agent and of producing evidence as to the value of the land. When such a reference is made, the Buildings and Roads Department Officer should, if it is found impossible to obtain the land required without materially exceeding the estimate, or to obtain some other plot of land in lieu of that originally proposed, submit a revised estimate for sanction. When possession has once been taken under Section 16 or 17 of the Act, Government cannot withdraw from the acquisition of the land. In cases, therefore, where the amount claimed in purchase of a notice under the Act is largely in excess of the amount subsequently awarded by the Collector, and the acquisition of the land is not absolutely necessary, possession should not be taken without a reference to the authority sanctioning the work until the time within which an application for a reference to the Court must be made under Section 18 of the Act has a lapsed without such application being made.

2.77. The arrangements between the officers of the Department and the Land Acquisition Officer to determine what land to take up, should, were practicable, be made without divulging the intention of the Government, so as to admit of a private bargain being, if possible, made before any enhancement of prices has occurred.

2.78. After the preliminary arrangements described in the preceding paragraphs have been duly carried out, the land will bee taken up under the Act either by the Collector or Roads Department and invested with the powers of a Collector under the Land Acquisition Act. The procedure in the two cases which is applicable in the case of land taken up for Military Works is described in Annexure 'c' of this Chapter.

2.79. The procedure described in paragraphs 2.73 to 2.78 does not apply to cases where the land required is already in possession of another. Department of Government or of a local body; such cases are governed by special provisions in Financial Commissioner' Standing Order No.28 (Land Acquisition).

(b) Land held for Military purposes.

2.80. No land, whether:-

(a) Within cantonment limits,
(b) Forming part of an encamping ground, or
(c) Otherwise held for military purposes,

Should be taken up or occupied for any purposes whatever either by contractors or any other persons (official or non-official) acting under the orders of any Civil Department until the sanction of the Central Government in the Defense Department to the occupation or use of the land has first been obtained and
communicated to the General Officer Commanding the Division or the Independent Brigade. In all such cases, the necessary sanction should be obtained by the General Officer Commanding the Division or the Independent Brigade, through the Quarter-master-General in Pakistan.

(2) Application for such land when within cantonment limits should be made by the officer in charge of the works to the cantonment authority, and by the latter to the superior military authority but in the case of a military encamping ground, application should be made to the General Officer Commanding the Division or the Independent Brigade. The military authorities will then take the necessary steps to obtain (i) the opinion of the West Pakistan Government (i.e. the Administrative Department in consultation with the Finance Department), which should invariably be recorded upon all applications, and (ii) the sanction of the Central Government to the occupation of the required land. The foregoing procedure will apply in cases where it is proposed to purchase, or otherwise acquire permanently, any building situated on military land for the use of a Civil Department.

(C) Acquisition of land by private negotiation

2.81. In the case of land acquired by private negotiation, the Land Acquisition Officer who settles the price, etc., should draw up Form A prescribed for use in the case of an award, and this should be made the basis of subsequent payments and Audit. (Annexure C to this Chapter).

G-EXECUTION OF WORKS

I-Commencement of Works.

2.82. It is a fundamental rule that no work shall be commenced unless A.A by competent authority is given, and properly detailed design and estimate have been sanctioned, allotment of funds made, and orders for its commencement issued by competent authority. Permission granted by Government in orders on a Budget estimate for the retention of an entry of proposed expenditure during the year on work, conveys no authority for the commencement of outlay. Such permission is granted on the implied understanding that, before any expenditure is incurred, the above conditions will have been fulfilled. Excepting in regard of petty works, as defined in paragraph 2.18, repairs of the nature contemplated in paragraphs 2.20 and 2.54 and in case of real emergency which must be immediately reported and explained to the authorities competent to accord administrative approval and technical sanction, and their approval obtained immediately afterwards, this injunction may not be infringed. On the other hand, the sanction of a design and estimate by Government or any other authority conveys no permission for the commencement of expenditure on the work, unless, such expenditure has been provided for in the budget estimate of the
year, or provision has been made for outlay within the official year either by re-appropriation or out of some lump sum grant allotted for the head of classification under which the service falls. Similarly no liability may be incurred in connection with any work until an assurance has been received from the authority competent to provide funds that such funds will be allotted before the liability matures.

(2) If in any case, whether on grounds of urgency or otherwise, a Divisional Officer is required to carry out a work for which no estimates have been sanctioned or for which no financial provision exists (whether estimates have been sanctioned or not) the order of the officer authorizing the work should be conveyed in writing. On receipt of such written order the officer who is directed to carry out the work should immediately intimate to the audit officer concerned that he is incurring and liability for which there is no provision or inadequate provisions of funds and should, at the same time, state approximately the amount of the liability which it is likely has received. The audit officer will then be responsible for bringing the facts instantly to the notice of higher financial authorities, with a view to necessary steps being taken either to stop the progress of the work or to regularize its execution. There should be no hesitation in enforcing disciplinary action against any officer, administrative or executive, who may fail or delay to comply with these orders.

2.83. Verbal orders for the commencement of work are to be depreciated as being liable to mis-apprehension. But in cases where such orders are given they should ordinarily be confirmed in writing as soon as possible thereafter.

2.84. When any new building is about to be commenced or any alternation, addition or repairs executed to any building, due intimation of such intention must be given to the local head of the department, military or civil, concerned.

2.85 No work should be commenced on land which has not been duly made over by the responsible civil officers.

II- SCOPE OR SANCTION

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

(2) Savings due to the abandonment of a substantial section of any project sanctioned by an authority no lower than the Chief Engineer are not to be considered as available for work on other sections.
Note (1)—The special authority mentioned in sub-paragraph in the authority competent to give administrative approval to the critical estimate on which the saving occur.

Note (2)—For the purpose of this ruling, a substation sanction of a project shall be considered to have been abandoned if the estimate cost of the works in such section is not less than 5 percent of the total sanctioned cost of the project.

III-LAPSE OF SANCTION

2.87 The sanction to an estimate for a public work (as district from annual repairs) will ordinarily cases to operate after a period of five years from the date upon which it was accorded, but the acceptance by competent authority of a budget estimate which includes specific provision for expenditure upon a work which is in progress may be regarded as revising the sanction to the estimate for the year in which the provision is made. But see also paragraph 2.46.

IV-ALTERATIONS IN DESIGN DURING CONSTRUCTION

2.88. No material alteration in sanctioned, still less in standard designs may be made by a Divisional Officer in carrying out any work, without the approval of the Superintending Engineer. If the design was originally prepared by the Consulting Architect a reference should be made to him in the first instance. Should any alteration of importance involving additional expense be considered necessary, a revised or supplementary estimate (see paragraphs 2.104 to 2.108) should be submitted for sanction. In urgent cases where the delay thus caused would be inconvenient, an immediate report of the circumstances must be made to superior authority, and dealt with as the case may required.

Note—Revised administrative approval is necessary in the case indicated in paragraph 2.7

(2) In the case of works chargeable to Central Revenues the rules made by the rules made by the Central Government, must be followed.

2.89. Where important structural alterations are contemplated, through not necessarily involving an increased outlay, the orders of the original sanctioning authority should be submitted for technical sanction, should the alternations involve any substantial change in the cost of the work.

V-MISCELLANEOUS RULES FOR THE EXECUTION OF WORK

2.90. In the execution of works, every case should be taken that the safety and the convenience of the public are duly attended to, and that all operations are carried on in such a manner as to interfere as little as possible with the traffic or ordinary pursuits of the people. Temporary roads and bridges should, when necessary, be provided and particular attention should be paid to the adequate lighting at night of all obstructions to public roads, and rights of way. The occupation of land should, when practicable, be so timed as not to lead to the destruction of
standing crops. Brick and lime kilns should not be erected so close to the inhabited part of any town or cantonment as to be a nuisance.

2.91. No religious edifice should be destroyed or injured in the execution of works without the full and free consent of the persons interested in it, nor without the concurrence of the principal civil or political authority on the spot, unless under the orders of the Government within whose jurisdiction the edifice stand see also paragraph.

2.92. All interruptions of large works in progress should be immediately reported to the Superintending Engineer the causes and probable duration of such interruptions being duly explained.

2.93. All unusual losses in the manufacture of materials must, on their occurrence be reported to the Superintending Engineer.

2.94 Divisional Officers should promptly report (vide paragraph) to the Chief Engineer, the Regional Officer and also to the Superintending Engineer, the occurrence of all serious and important accidents or damage to any roads or buildings borne on the books of the Department. Divisional Officers and other subordinates in charge of the works should furnish immediate information to the officer in charge of the nearest police station on the occasion of every serious accident, and in the body to be removed till an enquiry has been held.

2.95. Carriage of any description, employed for purposes connected with public works, is as liable to be impressed for military purposes an carriage employed by private individuals.

2.96. The Superintending Engineer may, if he deems it necessary, direct the Divisional Officer to suspend the commencement or progress of any work pending the orders of Government.

2.97. An order book should be opened and kept on all major works in which all important orders to the executive subordinate or to the contractor should be written.

(2) Diaries of progress should also be maintained under the orders of the Divisional Officer. The regular and the through maintenance of records in order books and diaries is essential. They are invaluable in deciding claims made by contractors, but they must be complete. Dates of arrival of stores to be supplied by the Government should particularly be noted as claims on account of delay by contractors are frequently based on late supply of stores by Government.

VI- ADVANCE TO CONTRACTORS

2.98. Advances to contractors are prohibited except in the following cases:-
Cases in which a contractor, whose contract is for finished work, requires on advance on the security of materials brought to site. Divisional Officers may, in such cases, sanction advances up to an amount not exceeding 75 percent of the value (as assessed by themselves) of such materials, provided that they are of an imperishable nature and that a formal agreement is drawn up with the contractor under which Government secures a lien on the materials and is safeguarded against losses due to the contractor postponing the execution of the work or to the shortage or misuse of the materials, and against the expense entailed for their proper watch and safe custody payment of such advances should be made only on the certificate of an officer, not below the rank of Sub Divisional Officer, that the quantities of materials upon which the advances are made have actually been brought to site, that the contractor has not previously received any advance on that security and that the materials are all required by the contractor for use on items of work for which rate for finished work have been agreed upon. The officer granting such a certificate will be held personally responsible for any overpayment which may occur in consequence. Recoveries of advances so made should not be postponed until the whole of the work entrusted to the contractor is completed. They should be made from his bills or work done as the materials are used, the necessary deductions being made when ever items of work in which they are used are billed for.

(a) An advance payment for work actually executed may be made on the certificate of a responsible officer (not below the rank of Sub Divisional Officer) to the effect that not less than the quantity of work paid for lass actually been done, and the officer granting such certificate will be held personally responsible for any over payment which may occur on the work in consequences. Final payments, may, however, in no case be made without detailed measurement.

VII-SANCTION ON EXTENSIVE WORKS

2.99. On extensive works, where large labor force is collected, the importance of good butting, water supply, and sanitary arrangements must be borne in mind, and all reasonable precautions must be taken to maintain the health of the labor force and prevent to arrest the progress of epidemics.

(2) The general principles which should be observed are stated in Appendix IV, and it will be the duty of the Superintending Engineer to see that these rules and observed.

(3) Any reasonable outlay for such temporary cover as may be needed for bodies of work-people of considerable magnitude, for the making out, clearing and draining of their temporary stations, also for entertaining some small temporary establishment to look after the latrines, one or two policemen, and hospital establishments may be authorized as forming part of the contingent outlay on the work under execution, but in framing large projects, for which the provision of such works can be foreseen, such
expenditure should, as far as possible, be specifically provided for in the project estimate.

VIII-INFORMATION TO BE GIVEN TO THE SURVEY DEPARTMENT

2.100. With a view to the Survey Department being supplied with information regarding all new public works to enable the map of West Pakistan to be brought up to date, the following procedure is to be followed in regard to new branch or main lines of roads, bridges, boat bridges, large public works, town water supply or drainage projects:-

(I) When any such public work has been constructed, or section therefore has been opened, the index or record map, on whatever scale available (not less than one inch-one mile), provided it is from original survey and not a mere eye sketch made on tracing from the Survey of Pakistan Office, Murree and the Department will take steps to have the material utilized by its own draftsmen. Index plans of main and branch lines of road, bridges boat bridges should be sent to Government in the Irrigation Communication and Works Department for transmission to the Survey Department.

(II) To ensure the material supplied being suitable for the purposes of the Survey Department, the topography adjoining the alignment, such as village sites, trijunction boundary pillars, other permanent objects and the crossing of roads and streams should be accurately shown, and it should be stated on the maps supplied if the information is derived from actual survey or otherwise.

(III) The Survey Department should be requested to treat index or record maps with every care, and to return them as early as possible to offices from which they have been received so that the labor of making tracing need not be resorted to.

(IV) It is the duty of the Divisional Officer to see that this report is sent to the Survey Department within 3 months of completion of works.

IX- EXECUTION OF WORKS BY CIVIL OFFICERS.

2.101. Save in cases where the Governor may assign the construction and maintenance of buildings to the departments using or requiring them, the execution of all the works of construction or repairs required for government department should be entrusted to the building and roads Department

H-DEPOSIT WORKS

2.102. (1) The Department may occasionally be called upon the execute works for which the outlay is provided wholly or in part from:-

funds of a public nature, but not included in the financial estimates and accounts of the West Pakistan province;

contributions from the public (or local bodies)

(2) Powers of the Chief Engineer, Regional Engineer Superintending Engineer and Divisional Officers to authorize the undertaking of deposit works are given in paragraph which must be excised in strict conformity
with the rules in paragraphs. These limits are exclusive of establishment and tools and plant charges.

(3) Contribution works in the case of which it is proposed to give a grant-in-aid shall require sanction of Government.

The Finance Department need not be consulted in regard to contribution works unless it is proposed to give a grant-in-aid towards the works from Provincial revenues. It should however, be consulted by the Administrative Department in all cases in which under any other rule sanction to grant-in-aid not exceeding on lakh requires previous consultation with the Finance Department. See also Annexure D to this Chapter.

2.103 Where a work is to be carried out partly from funds provided in the estimates of the department and partly from funds of the foregoing nature, the contribution will be considered as a lump sum in addition to the Government grant, and the work executed in strict accordance with the procedure laid down for public works.

2.104 The contributions should be realized before any liability is incurred on account of the work, but, where such procedure has been sanctioned by the West Pakistan Government recovery may be made from the contributory by suitable installments on fixed dates. No interest will be allowed on sums deposited as private contributions for public works.

(2) No deposit should be received for “Deposit Works” until such time as the works have been sanctioned by the competent authority.

2.105 In case where the Department undertakes to design and construct a work wholly from the sources alluded to in paragraph, such as a town hall or reservoir for a municipality, or a school or hospital for which funds have been raised by subscription, the following rules will be observed:-

(I) On receipt of definite assurance as to the amount of funds available, the design and estimate will be drawn up in communication with the party or parties, depositing or administering the funds and must be submitted for the approval of such higher local departmental authority as the extent of the estimate would require.

(II) Provision must be made to cover the cost of establishment and tools and plant referred in paragraph together with an addition of one percent for audit and accounts establishment. No reduction in these charges should be made without the sanction of Government. See Appendix 5 of West Pakistan Account Code.

(III) Prior to the work being put in hand, a written approval to the estimate and design must be obtained from the authority depositing or administering the funds and acknowledgement procured to the effect that in undertaking the work the department does not accept responsibility for unavoidable and reasonable excesses, such as would be caused by a rise in the price of labor or material, by authorized alterations in design, loss by
fire or theft or by other factors which could not be foreseen at the time the estimate was a prepared. Any alternation in design must be similarly dealt with.

(IV) The necessary funds for the prosecution of the work must be realized and paid into the Government treasury either in a lump sum or in such installments and by such dates as the Government money for such purpose will be permitted and in a case where the money is paid by installment, Government will not be responsible for any increase in cost, or damage to the uncompleted work caused by a temporary stoppages of the work pending receipt of further installments.

(V) It will be the duty of the Officer in charge of the work to bring at once to the notice of his superiors and of the local body or individuals any anticipated excess over the estimate, as well as to provide the fullest information in connection with the progress of expenditure so that no responsibility may attach to government in the event of the work having to be stopped for want of funds.

(VI) In case of deposit works all anticipated excesses owing to the tenders having been received in excess of the estimated rates should be brought at once to notice of the local body or the party concerned under paragraph above accepting the excess and arranging the funds accordingly.

(VII) Authorities undertaking such works should satisfy themselves that the extent to which Government is responsible in regard to the execution of the work is thoroughly understood both by the parties for whom the work is to be constructed and by the executive officer to whom its construction is to be entrusted.

(VIII) Where the work is of magnitude, or there are any special circumstances which seem to render such a course desirable, an agreement should be drawn up under legal advice.

2.106 It must be distinctly understood that contributions on account of one work can, in no circumstances, be utilized in meeting outlay on account of another work, the contributions for which may be in arrears.

SUPPLEMENTARY AND REVISED ESTIMATES

I—DISPOSAL OF ESTIMATES

I—OFFICE OF RECORD FOR ESTIMATES.

2.107 (i) The original estimates after being sanctioned by proper authority, should be returned to the Divisional Officer for record in his office and the copies retained in the offices giving sanction and those below him up to Executive Engineer. If estimate is sanctioned by Chief Engineer the copies be retained by the Chief Engineer and by Regional Engineer and Superintending Engineer. If it is sanctioned by Regional Engineer, a copy of it should similarly be retained by Regional Engineer and Superintending Engineer
(ii) The estimates sanctioned by Chief Engineer, Regional Engineer and Superintending Engineer, must be sent in sufficient number of copies so that one copy be retained by sanctioning authority and another by lower authority right up to Divisional Officer.

II—COMMUNICATION OF SANCTIONS TO ESTIMATES TO THE AUDIT OFFICERS

2.108 (1) Immediate intimation of the sanction to an estimate should be made to the Audit Officer by the authority sanctioning it under copy to all lower formations.

(2) A consolidated monthly return of all estimates sanctioned by the Divisional Officer or higher authority should be sent by the Divisional Officer on the 5th of each month to the Audit office direct sending a copy therefore to the Superintending Engineer.

(3) The superintending Engineer is responsible that in cases where a substantial section of a project sanctioned by the higher authority has been abandoned even though provision ally, the aggregate assumed cost including contingencies of the works included in that section is intimate to the audit officer for exclusion from the total sanctioned estimate of the project. See also paragraph.

J—SUPPLEMENTARY AND REVISED ESTIMATES

I—Supplementary Estimates

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

II—REVISED ESTIMATES

2.110. A revised estimate must be submitted when the sanctioned estimate is likely to be exceeded by more than 5 per cent either from the rates being found insufficient, or from any cause whatever.

2.111. When a revised estimate is submitted, it mist be accompanied by a comparative statement (Buildings and Roads stereo No 42.44) and a report showing the progress made to date.

It is the duty alike of the Divisional Officer and of the Superintending Engineer to watch carefully the progress of expenditure and to see that a revised estimate is submitted immediately the necessity arises.

2.112. When the submission of a revised estimate under the above rules is found necessary it is essential that the revised estimate should be compared with the latest existing sanction of competent authority, see paragraph 2.86. When by
reason of intermediate modification s such existing sanction differs from that accorded by the highest authority concerned, a statement should be prepared showing how the sanction with which the revised estimate is compared has been arrived at.

2.113. A revised estimate will also become necessary if at any time, either before or during the construction of a work, it is found that the original estimate for it is excessive for reasons other than abandonment of a substantial section of a sanctioned project or material deviation from the original proposals, and officer of rank not lower than Divisional Officer or may sanction such a revised estimate, even though its to accord sanction. When according such sanction he should intimate, giving reasons, to the authority who sanctioned the original estimate and the Director Audit and Accounts (Works), West Pakistan that the amount of the estimate has been reduced accordingly.

III—UTILIZATION OF COMPLETION
REPORT OF STATEMENT AS REVISED ESTIMATE

2.114. When excesses occur at such an advanced period in the construction of a work as to render the submission of a revised estimate purposeless, the excesses, if beyond the power of the Divisional Officer to pass, may be explained in completion Report or Statement prepared under the rules in Para shown paragraph 2.115 but when excesses of more than 5 per cent are revise estimate was not submitted before the work was completed, and the Superintending Engineer should report when him on a work slop as required by paragraph1.54

K-COMPLETION REPORTS, CERTIFICATES AND PLANS.

I—GENERAL

2.115. (1) A detailed completion Report or a completion statement as necessary must be prepared on the completion of works in the following cases:-

i) For all works chargeable to Capital regardless of the actual expenditure being equal to or more or less than the sanctioned amount.

ii) For works chargeable to heads other than

a) If the estimate of the work has been exceeded by more than 5 percent.

b) If the actual expenditure on a work exceeds the limit of the Divisional Officer power to sanction, estimates technically, even if the excess is within 5 percent of the amount of the estimate, and

c) If there has been an excess over a revised estimate.

(2) (a) Detailed completion report in Building and Roads Account from 44, 47 is to be submitted on completion of works, on which the outlay has been recorded by the Sub-heads. It should give a comparison and explanation
of differences between this quantities rates, and cost of various items of work executed and those in the estimate, and should also mention the names of the Engineers and overseers, who supervisor the work from time to time during the periods of its execution.

**Note—The superintending Engineer may, if he so desires require a detailed completion report to be prepared on the completion of any other work.**

(b) A completion statement in Buildings and Roads Account from 45 showing the total estimated cost, the outlay and the excess, if any, is to be submitted to completion of other works as defined in sub-paragraph supra. A consolidated statement should be prepared monthly of all such works completed during the month.

When the completion statement is to be utilized instated of a revised estimate under paragraph sufficient detail is must be given to satisfy the authority, whose sanction is necessary.

(3) In case where no completion report of stt3ment is required to be submitted by the Divisional Officer the date of completion of all major works should be reported to the Superintending Engineer who is required to inform the Head of the Department direct, as well as the Provincial Government in the Building and Roads Department, of dates of completion of works sanctioned by them or by the Chief Engineer.

**Note—Similar proce lure should be followed in resporting date of commencement of all major works to the Head of Department and the Provincial Government.**

**II—WORKS EXECUTED ON BEHALF OF OTHER DEPARTMENT**

2.116. On the completion of an original work executed on behalf of another department, a completion certificate in west Pakistan Building and roads Stereo From N. 130 should be forwarded by the Divisional Officer to the civil and military authority concerned, who should, after signing it in the space provided for the propose—(vide also paragraph 2.120) return in to the Divisional Officer.

(2) In the case of repairs, the Sub Divisional Officer should submit a completion certificate in West Pakistan Buildings and Roads Stereo from NO. 129 to the officer of the department immediately interested in the work who should after endorsing it with the remark that the work is in good order or otherwise. Forward it to his departmental superior (if he is not himself the officer competent to sign the certificate). The later officer should then transmit to the Divisional Officer for Disposal.

(3) The completion certificate in the case of petty works and repairs will be endorsed on the requisition West Pakistan Account from NO. 32 and no separate certificate is then required
2.117. Civil and Military Officers are required to fill up and sing all authorized forms of requisition, completion report or other certificate of execution that may be required by the Divisional Officer in consequence of the execution of any work on their application or order.

2.118. The countersignature of a Civil and Military officer merely implies, in the case of an original work, that the work has been completed and taken over, and in the case of repairs that the building or work generally, is in proper order, and involves no further responsibility. If the countersigning officer is not satisfied with the work and wishes to make any remarks, he can do so over his signature, but he should bear in mind, that, in making remarks which are unnecessary or irrelevant, he may occasion much trouble and delay. See also paragraph 2.124.

III—RECORD AND OTHER DRAWING AND PLANS

2.119. Record drawings, showing the work as actually constructed, should be completed as soon as possible by the officer in immediate charge of every new work or alternation of an existing work, for approval and record by the Divisional Officer. (vide paragraph 2-120)

Completion plans, consisting of copies of the record plans of the more important works and alterations, should, if required to elucidate the report or if otherwise so directed by the Superintending Engineer by prepared in the Divisional Office to accompany the completion report.

Note—Similar procedure should be followed in reporting date of commencement of all major works to the head of department and the Provincial Government

Note—Record drawings of important municipal works constructed by the Buildings and Roads Department should be supplied to the Municipality concerned.

Note—Record drawings of buildings should consist of a site plan, ground plan, elevation and one or two section as may be necessary to illustrate the work preferably one sheet. Details of doors, windows, etc. are not required.

2.120 (1) A Divisional Officer must keep on record in his office the following plans or such of them as are required in his Division:—

(i) Copies of all standard plans of buildings.

(ii) Complete plans, sections, and elevations of every building under his charge, whether military, or Civil, as actually constructed, any departments from sanctioned design being carefully noted.

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

(iv) Detailed drawings including foundations, where practicable, of all bridges, and other works in the Division as actually constructed, any departures
from sanctioned design being carefully noted, the boundaries of the
ground attached thereto being distinctly shown.

(v) Complete land plants of all land in the possession of Government viz:-

(a) Land for which a Divisional Officer is directly responsible.
(b) Land belonging to buildings borne on the book of the Department.
(c) Land appertaining to works made over to Local Authorities.
(d) Lands encroached upon by local bodies and allowed to remain in
their possession, subject to the condition that they are liable to be
resumed by Government in the event of this being required for a
public purpose.
(e) Land leased to private persons.

(Vi) Complete plans of all storm water drains, river wit it boundary under his
charge together with longitudinal section and cross section at suitable
scale.

(vii) Longitudinal section showing diameter of all pipe lines, rising mains,
distributions lines, fire lines, Hydrants, wells of all descriptions.

(viii) Longitudinal section showing diameter of all pipe lines, rising mains,
distribution lines, fire lines, Hydrants, wells of all descriptions.

(ix) Geological sections of all boreholes together with completion strata-chart with
strainers, balk pipe, junction bail plug, and top casing.

(x) Complete site plans showing the locality of a tube well and its discharge on its
completion together with depression head.

(xi) Complete plans of all spring which serve as sources for water supply or wells
or other water supply sources together with their discharges. Complete
plan of all reservoir on head works or along with the distribution system.

(xii) Complete plans of electric installations overhead and sunder ground internal
head as well as external up to sub-section if under the charge of Buildings
and roads department.

2. In Circle offices the following record plans should be maintained:-

(i) All plains as per I above for office record.
(ii) Copies of all standard plans for well chambers, pump chambers reservoir,
community latrine disposal works and other standard sanitary works.
(iii) Copies of all standard type drains, egg shaped sewer or reinforced
cement concrete sewers.
(iv) Completion plans of all important earthwork on bund or embankment
Maps of districts and Civil stations in the West Pakistan, Linear maps of the principal lines of roads in the West Pakistan.

(Superintending Engineers and Divisional Officers should keep these maps in so far as they relate to their respective charges corrected up-to-date)

Copies of all standard plans of buildings.

3. In the Chief Engineer's office the following record plans will be maintained:-

   (i) Maps of districts and civil station in the West Pakistan.

   (ii) Copies of all standard plans of buildings.

Note—plans mentioned a stems also be keeps on record in chief engineers office.

2. Similarly the regional engineer shall maintain all plans mentioned above relating to his region in his office.

4. All record plans must be kept up-to-date and it will be the duty of the Divisional Officer to forward completion Plans of all additions and alterations to the Superintending Engineer for correction of the Circle Office copies. Similarly the Superintending Engineer is responsible that such plans are forwarded to the regional Engineer and the Chief Engineer's officer for correction of the decor plans there maintained.

5. Where a number of bridges or other masonry works have been mad of the same type it will not be necessary to forward copies of the record plans of each one the them. It will be sufficient to notify in the letter forwarding the completion. Report that the work is of the same type as that submitted with a previous letter, the number and date of which should be given.

6. Superintending Engineers during their inspection should see that the record plans are maintained and are corrected up-to-date.

1.121. A record planed should be correct representation of the work as actually built. Thus, in the case of well foundation, it should show in plan the exact position of all well, and in sectional elevation in the directions at right angles to each other, the exact depth to which they have been sunk. This will exhibit all changes in position of wells and deviations from the vertical which have occurred in the course dear on the record plan the same numbers as they have borne during constrictions. The position and dimensions of all any piles or planks driven to close the spaces between wells should be clearly shown, as should also be the concrete or other materials used to fill the wells or the spaces between them. A
Details of the corbelling or arching employed to connect wells should be drawn separately on a scale large enough to show the details.

(2) In the case of concrete foundations the outside edges should be correctly plotted end, where piling or stakes are used to surround or partition off the foundation area, their position should be shown. Changes in foundation level should be correctly shown in sectional elevation and the reduced levels of the base and top of the concrete should be given. In case of any other material being used beneath the concrete its nature and dimensions must be clearly shown.

(3) Reduced levels of all important points of the work, as found after its completion should be entitled on the drawings.

(4) Geological sections should be given in the case of work in which the foundation level is more than six feet below the natural surface.

(5) Separate drawings should be made to show the details of iron work and wood work and of any other important structural details.

2.122. Ordinarily, on the completion of work, the record drawings should be completed by the Officer in immediate charge, and, after being singed and dated by him under an entry as executed, they should be sent to the Divisional Officer who if satisfied as to their correctness, should countersign them and date them and have the necessary copies made for submission with the completion report where necessary. copies made for submission with the completion report where necessary.

(2) In order that no difficulties shall arise in consequence of the transfer of an officer in charge of a work, on all large works a progress should be maintained and kept thoroughly up to date on which all departures from the sanctioned designs should be shown. For small works the outgoing officer should record on the working drawings the level to which the work was built under his charge, giving notes of any deviations from the sanctioned plan.

(3) Completion plans should be repaired and attested as soon as possible after the completion of a work.

(4) A register of completion plans received should be maintained in the Divisional drawing office.

(5) An annual statement should be submitted on 10th October by Divisional officer to Superintending Engineer giving details or estimates which have been closed during the year but for which completion loans have not been received within 3 months after the date of closing the estimate.
2.123 Every plan and drawing, of whatever kind, must be properly authenticated by the dated signature of the Officer by whom, or under whose orders it is prepared.

(2) In all completions plans, besides the certificate of completion according to drawing, the names of the Executive officers by whom the work was designed and by whom it was executed, should also be given.

(3) The name of signature of every officer and the date of the signature, which is on a plan or drawing of any kind, should be shown on all copies of such plan or drawing.

IV—OFFICE OF RECORD

2.124 (1) On the completion of any work in respect of which a completion Report or statement is required under paragraph such report or statement should be forwarded by the Divisional Officer to the Audit Officer, who should, after verification of the figures, transmit it to the Superintending Engineer. That Officer should forward to the Chief Engineer through the Regional Engineer Completion Reports or statements of all works, the estimates of which have been exceeded beyond his power of sanction. A copy of the completion report or statement of those capital works on which there has either been no excess or the excess is within the Superintending Engineer powers of sanction, should also be supplied by the Superintending Engineer ot the Chief Engineer through the Regional Head for note and return.

(After disposal, the completion report or statement will be finally recorded in the office of the authority sanctioning the estimate).

(2) Sanctions accorded to excess expenditure in completion reports should also be communicated to the head of the Department concerned (and to Government in the Public Works Department in case of sanctions accorded by Superintending Engineers) to keep them informed of the completion of works.

(3) Completion plans, if any, should not be sent of the Audit Officer but should be forwarded direct to the Superintending Engineer who should attach them to the completion report on its receipt.

(4) Completion certificates, which should not be submitted to audit, should ordinarily be retained in the Divisional office, but in the event of unfavorable remarks having been recorded upon such a certificate by any civil or Military Officer, it should be submitted for the orders of the Superintending Engineer with the explanation of the Divisional Officer and an account of an action he may have taken.

V—PREPARATION AND DISPOSAL OF COMPLETION REPORTS

GENERAL INSTRUCTIONS.
2.125 Completion reports should be prepared and submitted in accordance with the instructions contained in paragraphs 2.115 and 2.124 supra.

(2) Under paragraph completion reports will be filed in the office of the sanctioning authority. The following detailed instructions should be observed in this connection:

(a) Consolidated completion statements in West Pakistan Account form No. 45 of estimates sanctioned by the Divisional Officer the actual expenditure on which is in excess of the sanctioned estimate by an amount beyond the Divisional officer power of passing, should be sent director to the Director Audit and Accounts (Works), West Pakistan who will, after verification forward the same to the Superintending Engineer concerned. The latter will sanction the excess and communicate it to the Divisional Officer and the Director Audit and Accounts (Works), West Pakistan. In cases where the excess is beyond the Superintending Engineer powers to pass he will take necessary steps to obtain the Government sanction.

(b) Completion reports of estimates sanctioned by the Superintending Engineer the outlay on which is in excess of the sanction estimate by an amount greater than that which the Divisional Officer is empowered to pass, should be forwarded by the Divisional Officer direct to the Director Audit and Accounts Works, West Pakistan, who will after verification pass on the same to the Superintending Engineer concerned. The excess will be considered and sanctioned by the Superintending Engineer if within his power of sanction by separate letter, and communicated to the Divisional Officer and Director Audit and Accounts (works), West Pakistan. If the excess is beyond the power of sanction of the Superintending Engineer will take necessary steps to get the sanction of competent authority.

(c) Completion reports of estimates sanctioned by the Chief Engineer or Government, the actual expenditure on which in excess of the sanctioned estimate by an amount beyond the Divisional Officer power to pass, should be submitted direct to the Director Audit and Accounts (Works), who will, after verification, transmit the same to the Superintending Engineer concerned who will sanction the excess, if within his powers of sanction by latter. The Superintending Engineer shall forward a copy of the letter with the completion report in original to the chief Engineer through regional officer for record. When the excess is beyond the powers of sanction of the Superintending Engineer, he will forward the completion report together with needful explanations by the
Divisional Officer and himself for sanction of the excess by competent authority. Necessary sanction of Government to such excess will be communicated to the Chief Engineer and Director, Audit and Accounts (Works). West Pakistan, and the completion report filed in the Secretariat.

(d) Detailed completion reports in West Pakistan Account Form 44 will be prepared in respect of works on which the outlay has been recorded by sub-heads.

(e) Registers of sanctions should be posted in each office as the Completion Report is received.

(f) Particular instruction for the preparation and disposal of completion reports relating to the Building and Roads Department are given in the Building and Roads Manual or orders, Paragraphs 8.11 to 8.16.
ANNEXURE ‘A’ TO CHAPTER II
(Reference paragraph 2 and 3)

9.2 of D, P,R. (pb) Power is respect of purchase, manufacture, etc, of stores and increases and decreases in the reserve stock limit.(See Rule 6.2)

<table>
<thead>
<tr>
<th>Serial No.</th>
<th>Nature of Power</th>
<th>Department</th>
<th>Extent to which assent is given</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>To sanction the purchase of live stock and the purchase, manufacture and repair of articles included under the minor head Tools and Plant expect the purchase of motor vehicles.</td>
<td>Building and Roads Department.</td>
<td>Up to Rs. 40,000 in any one case.</td>
</tr>
<tr>
<td>2</td>
<td>To sanction purely temporary increase of the reserve stock limits of a division</td>
<td>Ditto</td>
<td>Full powers, provided such increase are absorbs within six months from the date of increase.</td>
</tr>
</tbody>
</table>

9.3 Power in the respect of the according of Administrative Approval and the sanctioning of estimates, etc. (Rule 7.8).

Note—In the case of large projects, the Finance Department may at the time of intimating its concurrence in administrative approval to a general project estimate define the extent to which such concurrence permit of the presumption of Finance Department assents to the sanction of the working estimate when these are prepared prior to the issue of technical sanction by the authority concerned.
<table>
<thead>
<tr>
<th>Serial No.</th>
<th>Nature of Power</th>
<th>Department</th>
<th>Extent to which assent is given</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Administrative approval in expenditure on minor works other than works in connection with a building intended to be used as the residence of a Government Servant or a rest house or inspection bungalow and works such as tube well and pumping plants, etc. the running cost of which will exceed Rs. 1,200 per annum.</td>
<td>All Departments except Forest and Irrigation Department.</td>
<td>Full Powers, subject to the condition that if the total expenditure which it is proposed to incur on a particular building within a single financial year exceeded Rs. 10000 the concurrence of the Finance Department must be obtained before incurring any part of it.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Serial No.</th>
<th>Nature of Power</th>
<th>To whom delegated</th>
<th>Extent</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>Administrative approval to expenditure on minor works in connection with the construction, purchase or conversion of a building intended</td>
<td>All Department</td>
<td>Full power provided that the standard rent as calculated under fundamental rule or fuel of the civil services rules (Punjab), volume I, does not exceed</td>
</tr>
</tbody>
</table>
to be used as the residence of a Government Servnt.

| 12 percent of the average pay of the class of Government servant who will usually occupy the buildings; that assent it not presumed to any such expenditure which is not expected to bring in an adequate return on the capital cost by reason of either no rent being charged or the rent to be charged being less than that recoverable under rule 45-A of the fundamental rules or under the rules in chapter V of the civil Services rules (Punjab) volume I; and that the building is assigned to the holder of a specified post who is bound by the terms to live in it. Before giving financial consent to expenditure, in respect of estimates classified as major |
works, the Finance Department will require to be satisfied that the conditions specified above are fulfilled with the substitution of 10 for 12 percent in provision.

<table>
<thead>
<tr>
<th>Serial No.</th>
<th>Nature of Power</th>
<th>Department</th>
<th>Extent to which</th>
</tr>
</thead>
<tbody>
<tr>
<td>3</td>
<td>Administrative approval to expenditure on original works in connection with existing residential buildings.</td>
<td>Buildings and Roads Department</td>
<td>Up to a limit of Rs. 1000 in each case irrespective of the cost of the building and subject to any general orders of the regulating the supply by Government of any special fittings in any particular type of residence and to the provision that:- (i) When the residence is classed as Major work or a Minor work and remains so after the proposed work is carried out, the standard rent as calculated under fundamental rule 45-</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>3</td>
<td>Administrative approval to expenditure on original works in connection with existing residential buildings</td>
<td>Buildings and Roads Department</td>
<td>A or under the rules in chapter v of the civil services rules (Punjab) volume 1- on the final capital cost does not exceed 10 percent, respectively, as the case may be, of the average pay of the class of Government servants who usually occupy the buildings. (ii) When the residence is already classed as a Minor work and becomes a Major work after the proposed work is carried out, the consent of the Finance Department must be obtained before any expenditure is incurred on it. The power conferred above may be exercised in respect of buildings allowed rent free provided</td>
</tr>
</tbody>
</table>
that the necessity for rent free allotment has been accepted by the finance Department.

**STATEMENT SHOWING POWRS DELEGATED TO VARIOUS OFFICERS IN THE INTEGRATING UNITS IMMEDIATELY BEFORE 14th OCTOBER 1955. TO SANCTION PURCHASE, MANUFACTURE, ETC, OR STORES.**

<table>
<thead>
<tr>
<th>Serial No.</th>
<th>Nature of Power</th>
<th>Department</th>
<th>Extent to which assent is given</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
</tr>
<tr>
<td>3</td>
<td>To purchase office furniture up to Rs. 1,000 for each estimate provided the sanction to an estimate exceeding Rs. 500 is confirmed by Chief Engineer before purchase of articles (Rules of 10.2).</td>
<td>Superintending Engineer Building and Road Department</td>
<td></td>
</tr>
<tr>
<td>Serial No.</td>
<td>Nature of Power</td>
<td>To whom delegated</td>
<td>Extent</td>
</tr>
<tr>
<td>-----------</td>
<td>---------------------------------------------------------------------------------</td>
<td>-----------------------------------------------------------------------------------</td>
<td>----------------------------------------------------------------------</td>
</tr>
<tr>
<td>1</td>
<td>To sanction estimates for purchase and manufacture of materials to be</td>
<td>Superintending Engineer</td>
<td>Full powers within the limit</td>
</tr>
<tr>
<td></td>
<td>(excluding live stock, tents, office furniture and motor vehicles).</td>
<td>Building and Road Department</td>
<td>sanctioned reserve stock.</td>
</tr>
<tr>
<td>6</td>
<td>To sanction estimate for purchase and manufacture of tools and plants (excluding live stock, tents, office furniture and motor vehicles).</td>
<td>Superintending Engineer, Building and Road Department up to Rs. 4000 for each estimate.</td>
<td>Selected Executive Engineer, Building and Road Department up to Rs. 500 for each estimate. Non-selected Executive Engineer up to 200 for each estimate.</td>
</tr>
<tr>
<td>11</td>
<td>To sanction estimate for repairs and carriage of tools and plant. (Rule No. 2)</td>
<td>Superintending Engineer</td>
<td>Full powers within the budget provision for their respective circles.</td>
</tr>
<tr>
<td>20</td>
<td>To order from a Government W/S materials, stores or manufactured articles for which due provision has been made in a sanctioned estimate. (Rule 10.2)</td>
<td>Executive Engineers, Building and Road Department</td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>To sanction estimates for purchase or manufacture of materials to be</td>
<td>Superintending Engineer</td>
<td>Full powers within the limit</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Building and Road Department</td>
<td>sanctioned reserve stock.</td>
</tr>
</tbody>
</table>
To sanction estimates for purchase or manufacture of materials to be used on works.

2. To purchase or manufacture materials to be used on works. Executive Engineer full powers within the limits sanctioned for reserve stock subject to the approval or sanction of the estimate being obtained where required by the provisions of paragraph 4.24 and 4.25 of the Building and Road Department code.

TO ACCORD ADMINISTRATIVE TO WORKS (SEE PARAGRAPH 2.5 OF BUILDIONGS AND ROADAS DEPARTMENT CODE) RULE 10.4 OF D.F.R

Note: The money limite specified in the delegations below relate to the entire estimated cost of a work including both original works and repairs, if any, and not assuredly to the cost of the portion relating only to original works.
<table>
<thead>
<tr>
<th>Serial No.</th>
<th>Nature of Power</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>To convey Administrative approval to proposals for works other than residential building appertaining to their respective departments falling under the following minor heads of civil works original works Buildings.</td>
</tr>
<tr>
<td>2</td>
<td>To whom delegated</td>
</tr>
<tr>
<td>3</td>
<td>Financial Commissioner</td>
</tr>
<tr>
<td>4</td>
<td>Extent</td>
</tr>
<tr>
<td></td>
<td>Up to Rs. 10000 also for works appertaining to colony towns falling under head capital Account of Civil works outside the Revenue Account.</td>
</tr>
</tbody>
</table>

(a) Land Revenue, provincial Excise, General Administration Agriculture an industries (Fisheries only).
(b) Land Revenue, General Administration.
(c) Provincial

Commissioners of Divisions.

Ditto

Up to Rs. 3,500 for works appertaining to civil rest house. Dak bungalow TreasuryBuildingLandrevenueBuilding s and Miscellaneous buildings relating to their Divisions.

Up to Rs. 3,500 for works appertaining to the Excise Department.

Up to Rs. 3,500 for works appertaining
<table>
<thead>
<tr>
<th>Department</th>
<th>Officer</th>
<th>Amount &amp; Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Excise</td>
<td></td>
<td>to the Excise Department.</td>
</tr>
<tr>
<td>d) Registration</td>
<td>Inspector General of Registration</td>
<td>Up to Rs. 5,000 for works appertaining to the Department of Registration.</td>
</tr>
<tr>
<td>(e) General Administration</td>
<td>Reclamation Officer</td>
<td>Up to Rs. 3,500 for works appertaining to Reformatories and the Reclamation Department.</td>
</tr>
<tr>
<td>(f) Administration of justice.</td>
<td>Judges of the High Court</td>
<td>Up to Rs. 10,000 for works pertaining to the High Court, District and Sessions Courts, subordinate Judges Courts and small Cause Courts, and subsidiary Buildings.</td>
</tr>
<tr>
<td>(g) Jails and convict settlement.</td>
<td>Inspector General of prisons</td>
<td>Up to Rs. 5,000 for works appertaining to Central and District Jails. Lock ups, and miscellaneous buildings of the Jail Department.</td>
</tr>
<tr>
<td>Serial No.</td>
<td>Nature of Power</td>
<td>To whom delegated</td>
</tr>
<tr>
<td>-----------</td>
<td>---------------------------------------------------------------------------------</td>
<td>---------------------------------------------------------</td>
</tr>
<tr>
<td>1</td>
<td>(h) Police</td>
<td>(i) Inspector General of Police</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(ii) Deputy Inspector General of Police</td>
</tr>
<tr>
<td></td>
<td>(l) (i) Education other than European and Anglo-Pakistani Education.</td>
<td>Director of Police Instruction.</td>
</tr>
<tr>
<td></td>
<td>(ii) European and Anglo-Pakistani Education.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(j) Medical</td>
<td>Inspector General of Civil Hospital.</td>
</tr>
<tr>
<td></td>
<td>(k) Public Health</td>
<td>Director of Public Health</td>
</tr>
<tr>
<td></td>
<td>(l) Agriculture, Industries (Fisheries)</td>
<td>Director of Agriculture</td>
</tr>
<tr>
<td></td>
<td>Departments, of Agriculture and Fisheries.</td>
<td></td>
</tr>
<tr>
<td>---</td>
<td>---</td>
<td></td>
</tr>
<tr>
<td><strong>(m) Veterinary</strong></td>
<td>Director of Veterinary Services</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Up to Rs.5,000 for works appertaining to the Veterinary Department.</td>
<td></td>
</tr>
<tr>
<td><strong>(n) Co-operative Credit</strong></td>
<td>Registrar of Co-operative Societies.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Up to Rs.2,500 for works appertaining to the Co-operative Societies Department.</td>
<td></td>
</tr>
<tr>
<td><strong>(o) Industries (except Fisheries)</strong></td>
<td>Director of Industries.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Up to Rs.2,500 for works appertaining to the Department of Industries.</td>
<td></td>
</tr>
<tr>
<td>Serial No.</td>
<td>Nature of Power</td>
<td>To whom delegated</td>
</tr>
<tr>
<td>-----------</td>
<td>------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
<td>---------------------------------------------------------</td>
</tr>
<tr>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>To convey administrative approval to proposals for works other than residential buildings</td>
<td>Superintending Engineers, Buildings and Roads Department.</td>
</tr>
<tr>
<td>*3</td>
<td>To convey administrative approval to estimates of capital expenditure on the construction or purchase of residences for Government servants to meet the requirements of their respective departments</td>
<td>Heads of Departments named in entry. 1.</td>
</tr>
<tr>
<td>*4</td>
<td>To convey administrative approval to estimates of expenditure on works in connection with existing residential buildings to meet the requirements of all the departments.</td>
<td>Chief Engineer</td>
</tr>
<tr>
<td></td>
<td>To convey administrative approval to estimates of capital expenditure on the construction or purchase of residences for Government servants to meet the requirements of the Public Works Department.</td>
<td>Superintending Engineers, Public Works Department.</td>
</tr>
<tr>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>*5</td>
<td>To accord administrative approval to estimates of expenditure on works in connection with existing residential buildings.</td>
<td>Ditto</td>
</tr>
</tbody>
</table>

*The power conferred in serial Nos. 3 to 6 in regard to administrative approval to estimates of expenditure on original works in connection with residential buildings may be exercised in respect of buildings allowed rent-free, provided that the necessity for rent free allotment has been accepted by the Finance Department.*
<table>
<thead>
<tr>
<th>Serial No.</th>
<th>Nature of Power</th>
<th>To whom delegated</th>
<th>Extent</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
<td>Also that no addition is made which is not covered by the sanctioned type design or is of a nature not usually provided.</td>
</tr>
<tr>
<td>7</td>
<td>To convey administrative approval to estimates for the repairs of patwarkhanas</td>
<td>Director of Land Record</td>
<td>Up to Rs.250 in each case.</td>
</tr>
<tr>
<td>8</td>
<td>To convey administrative approval to estimates for the construction or repair of Patwarkhanas</td>
<td>Financial Commissioners.</td>
<td>Full powers.</td>
</tr>
<tr>
<td>9</td>
<td>To convey administrative approval to proposals for works other than residential buildings</td>
<td>Inspector General of Prisons.</td>
<td>Up to Rs.2,500 only. For works appertaining to Central and District Jails, lock-ups and miscellaneous buildings of the Jail Department falling under the minor head “Works” of the major head “28 – Jails and Convict Settlements.”</td>
</tr>
<tr>
<td>10</td>
<td>To convey administrative approval to expenditure on all petty and annual repairs as well as</td>
<td>(1) Commissioner, Multan Division. (2) Deputy Commissioner,</td>
<td>Up to Rs.1,500. Up to Rs.500.</td>
</tr>
<tr>
<td></td>
<td>original works or special repairs to buildings under the control of the Border Military Police or Baluch Levy.</td>
<td>Dera Ghazi Khan. (3) Commandant, Border Military Police or Commandant, Baluch Levy.</td>
<td>Up to Rs.300.</td>
</tr>
<tr>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>11</td>
<td>To convey administrative approval to proposals for works other than residential buildings under paragraph 5.10 of the Punjab Public Works Department Code (Second Edition) as applicable to Punjab Pakistan.</td>
<td>Inspector General of Police</td>
<td>For works of petty and annual repairs as well as original works or special repairs to buildings in the charge of the Police Department falling under the minor head “Works” of the major head “29-Police” and to the extent of Rs.2,500 only.</td>
</tr>
<tr>
<td>Serial No.</td>
<td>Nature of Power</td>
<td>To whom delegated</td>
<td>Extent</td>
</tr>
<tr>
<td>-----------</td>
<td>---------------------------------------------------------------------------------</td>
<td>-----------------------------------------------------------------------------------</td>
<td>----------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>12</td>
<td>To convey administrative approval to works for non-residential buildings for the Police Department.</td>
<td>Deputy Inspector General of Police.</td>
<td>(i) For works of all petty and annual repairs as well as original works or special repairs to buildings in the charge of the Police Department falling under the minor head “Works” of the major head “29-Police” and to the extent of Rs.1,500 only.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Superintendents of Police, Principal Police Training School and Assistant Superintending of Police in charge of the Punjab Constabulary.</td>
<td>(ii) For works described in (i) above to the extent of Rs.300 only.</td>
</tr>
<tr>
<td>13*</td>
<td>To convey administrative approval to proposals for works including residential buildings for menials.</td>
<td>Director, Animal Husbandry Department, Punjab</td>
<td>For works of petty and annual repairs as well as original works or special repairs to buildings such as “Kacha menials quarters implement sheds. Dutch barns, etc. falling under the minor head “Works” of the major head “41- Veterinary” and to the extent of Rs.5,000 only.</td>
</tr>
</tbody>
</table>

"Menial" means the holder of a post in inferior service, the expenditure on which is charged to contingencies. He is now called a low-paid Government servant.

<table>
<thead>
<tr>
<th></th>
<th>Director of Agriculture, Punjab</th>
<th>For petty original work relating to kacha - *pacca,</th>
</tr>
</thead>
</table>
to proposals for works including residential buildings for menials and tenants.

<p>| | pacca buildings and structures such as field office and laboratories stores implements, workshop and juice boiling, sheds bullock byres &quot;Kacha or Kacha-pacca or pacca quarters&quot; for menials and tenants pucca wells, tanks, water channels and culverts fences, bird-proof cages of the Agricultural Department (including the Fisheries Section) and the maintenance and repairs of |</p>
<table>
<thead>
<tr>
<th>Serial No.</th>
<th>Nature of Power</th>
<th>To whom delegated</th>
<th>Extent</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Buildings and structures put by the Department falling under the minor head “Works” of the Major head “40-Agriculture” and “43-Industries” and to the extent of Rs.2,500 only.</td>
</tr>
</tbody>
</table>

*NOTE*- The kacha structure is one where the work is in sum dried bricks in mud with burnt bricks in mud in certain essential places, such as jambs of doors and windows or arches.

“Menials” means the holder of a post in inferior service, the expenditure on which is charged to contingencies. He is now a low head paid Government Servants.

**Rule 10.5 of D.F.R (Pb.)**

TO ACCORD TECHNICAL SANCTION TO SANCTION ESTIMATES FOR AND EXPENDITURE ON WORKS OR TO DIVERT PROVISION UNDER WORKS.

<table>
<thead>
<tr>
<th>19</th>
<th>To accord technical sanction to detail estimates for original works and special repairs.</th>
<th>Executive Engineer, Buildings and Roads Department. Selected Officer Other.</th>
<th>Rs.10,000 for each work Up to 1,000 for each works.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Executing Engineers.</td>
<td>Up to Rs.1,000 for each work</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Excluding Departmental charges for establishment and Tools and Plant.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>25</td>
<td>To accord technical sanction to estimates</td>
<td>Chief Engineer</td>
<td>Full powers.</td>
</tr>
<tr>
<td>No.</td>
<td>Description</td>
<td>Responsible Officer</td>
<td>Details</td>
</tr>
<tr>
<td>-----</td>
<td>------------------------------------------------------------------------------</td>
<td>------------------------------</td>
<td>----------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>26</td>
<td>Ditto for maintenance and repairs.</td>
<td>Superintending Engineer</td>
<td>Up to two Lakh in each case and within the limits assigned for his circle in the Budget Estimates under each head of service.</td>
</tr>
<tr>
<td>27</td>
<td>To accord sanction to estimate for ordinary repairs.</td>
<td>Executive Engineer</td>
<td>Within limits of sanctioned stereo typed estimates and budget allotment placed at their disposal.</td>
</tr>
<tr>
<td>28</td>
<td>To divert provision for contingencies of a sanctioned estimate to new works or repairs not provided for in the estimate.</td>
<td>Superintending Engineer</td>
<td>Full powers.</td>
</tr>
<tr>
<td>29</td>
<td>Ditto</td>
<td>Executive Engineer</td>
<td>Rs. 1,500 Selected Officers Class I. 1,000 Selected Officer Class II &amp; III non-selected 500</td>
</tr>
<tr>
<td>Serial No.</td>
<td>Nature of Power</td>
<td>To whom delegated</td>
<td>Extent</td>
</tr>
<tr>
<td>-----------</td>
<td>---------------------------------------------------------------------------------</td>
<td>-----------------------------</td>
<td>----------------------------------------------------------------------</td>
</tr>
<tr>
<td>1</td>
<td>To issue work order for works and repairs.</td>
<td>Executive Engineer</td>
<td>Up to Rs.10,000 subject to the condition that the amount exceeds the powers of Sub-Divisional Officers.</td>
</tr>
<tr>
<td>2</td>
<td>Ditto</td>
<td>Sub-Divisional Officer</td>
<td>4,000</td>
</tr>
<tr>
<td>3</td>
<td>To create posts of work charged establishment in connection with handling and custody, etc. of stock</td>
<td>Superintending Engineer.</td>
<td>Up to 50 per mensem for each post so created and subject to the conditions – (a) Necessary funds either already exist or have been provided by competent authority. (b) The pay and allowances of no such posts shall exceed the prescribed rates in cases where such rates have been definitely laid down by a higher authority for any particular class of appointment.</td>
</tr>
<tr>
<td>4</td>
<td>To accept tenders</td>
<td>Sub-Divisional Officers.</td>
<td>Up to Rs.4,000</td>
</tr>
<tr>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>23</td>
<td>To sanction leases for grazing cattle on road sides.</td>
<td>Superintending Engineers, Executive Engineers.</td>
<td>Full powers up to one year, provided the rental does not exceed Rs.500.</td>
</tr>
<tr>
<td>Serial No.</td>
<td>Nature of Power</td>
<td>To whom delegated</td>
<td>Extent</td>
</tr>
<tr>
<td>-----------</td>
<td>----------------</td>
<td>-------------------</td>
<td>--------</td>
</tr>
<tr>
<td>1</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
| 2         | To sanction leases of houses, lands or other immovable property belonging to Government. | (i) Superintending Engineers Buildings and Roads Department.  
(ii) Divisional Officers Buildings and Roads Department. | Up to one year, provided that the rent of the property as fixed by competent authority does not exceed.  
(i) Rs.200 a month.  
(ii) Rs.100 a month.  
Superintending Engineers Buildings and Roads Department. | Up to 1 year only and subject to the condition that the terms of the leases are those embodied in Stereo Buildings and Roads No.93. |
<p>| 20.6(i)   | To grant cash rewards to meet funeral and other unavoidable expenses to the relations of all Government servants drawing pay up to Rs.350 per mensem, who are killed or die of injury received as a result of special risk of office in the performance of their Heads of Departments. | Subject to a maximum of Rs.500. |</p>
<table>
<thead>
<tr>
<th>Duties.</th>
<th>Heads of Offices</th>
<th>Sanction recurring expenditure on the maintenance and repair of clocks in offices. &lt;br&gt;Up to a limit of Rs.7* month – repairs, cleaning and oiling of office clock should be entrusted to a recognized firm of watch makers.</th>
</tr>
</thead>
<tbody>
<tr>
<td>To entertain temporary establishment chargeable to hot and cold whether charges, as for instance, punk bas coolies.</td>
<td>Ditto</td>
<td>Ditto &lt;br&gt;Rs.15 or the market rate as a fixed by the Deputy Commissioners, whichever is greater, and for a period not exceeding six months in each case.</td>
</tr>
<tr>
<td>Serial No.</td>
<td>Nature of Power</td>
<td>To whom delegated</td>
</tr>
<tr>
<td>-----------</td>
<td>----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
<td>------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>1</td>
<td>To sanction the payment of rent for lands and houses occupied by Government for other than offices and residential purposes.</td>
<td>Heads of Departments (except Forest Superintending Engineers and Commissioners of Divisions).</td>
</tr>
<tr>
<td></td>
<td>(Rest-houses are included in houses for residential purposes).</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>To sanction the payment of rates or taxes levied by statute or by local rules or orders (as for instance, terminal tax or octroion Government stores).</td>
<td>Ditto</td>
</tr>
<tr>
<td>3</td>
<td>To sanction supply of liveries, summer clothing, belts, cross belts, badges, and warm clothing to pcons and menials.</td>
<td>(i) Heads of Offices and Departments</td>
</tr>
<tr>
<td>4</td>
<td>To sanction purchase of type writers for themselves and offices sub-ordinate to them.</td>
<td>Heads of Departments, Superintending Engineers, Buildings and Roads Department, Principal, the Punjab College of Engineering and Technology, Lahore, Principal, Government</td>
</tr>
<tr>
<td>School of Engineering, Punjab, Rasul.</td>
<td>only in respect of machines purchased to replace those which have been condemned by the Board.</td>
<td></td>
</tr>
<tr>
<td>--------------------------------------</td>
<td>---------------------------------------------------------------------------------------------</td>
<td></td>
</tr>
<tr>
<td>To sanction the hiring of typewriters of approved patterns for use in their own offices and offices subordinate to them.</td>
<td>Disbursing Officers</td>
<td>For a period not exceeding two months.</td>
</tr>
<tr>
<td>To sanction purchase of duplicators and duplicating machines.</td>
<td>Heads of Departments and Controlling Officers.</td>
<td>Up to Rs.180 for each machine and subject to the Rules in Chapter 12 of the Printing and Stationery Manual (Fourth Edition).</td>
</tr>
<tr>
<td>Serial No</td>
<td>Nature of Power</td>
<td>To whom delegated</td>
</tr>
<tr>
<td>-----------</td>
<td>---------------------------------------------------------------------------------</td>
<td>----------------------------</td>
</tr>
<tr>
<td>1</td>
<td>To sanction purchase of bicycles for the use of their own offices, as well as for certain</td>
<td>Head of Department</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>-----------------------------------------------------------------</td>
<td>-----------------------------------------------------------------</td>
<td>-----------------------------------------------------------------</td>
</tr>
<tr>
<td>To sanction purchase of periodicals and newspapers required for</td>
<td>Heads of Department and Controlling Officers</td>
<td>Without limit, subject to budget provision</td>
</tr>
<tr>
<td>official use</td>
<td></td>
<td></td>
</tr>
<tr>
<td>To sanction purchase of Books and Maps</td>
<td>Heads of Department and Controlling Officers</td>
<td>Without restrictions</td>
</tr>
<tr>
<td>To sanction the purchase of stylographic and fountain pens in</td>
<td>Controlling Officers</td>
<td>Full power subject to the condition that pens are purchased</td>
</tr>
<tr>
<td>the local market</td>
<td></td>
<td>only for the use of Stenographers</td>
</tr>
<tr>
<td>Serial No</td>
<td>Nature of Power</td>
<td>To whom delegated</td>
</tr>
<tr>
<td>-----------</td>
<td>-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
<td>--------------------------------------</td>
</tr>
<tr>
<td>1</td>
<td>To sanction employment of local agency for purchase of book binding in all cases in which the papers to be bound, e.g., like settlement and annual records, are such as ought not to be bound otherwise than under the supervision of an official of the Land Records Staff, (2) the papers are such that, owing to the constant need for reference, they cannot without great inconvenience be spared out of the office for the time which a Jail press or the Government Press would ordinarily occupy in doing the work, and (3) cases in which railway freight to and from Lahore plus cost of binding will amount to more than local binding charges</td>
<td>Head of Offices.....</td>
</tr>
<tr>
<td>2</td>
<td>To Sanction expenditure in emergent cases on account of binding works executed locally</td>
<td>(i) Heads of Department and superintending Engineer’s Buildings and Roads Department</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(ii) Executive Engineers</td>
</tr>
</tbody>
</table>
| To sanction small monthly payments to menials and interior servants for supplying drinking water for dusting offices of for other purposes of a like nature | Heads of Department | Subject to the following condition:-  
(a) That the payment are of purely contingent character, are drawn on contingent bills and may be withdrawn at any time as discretion of the Head of Department  
(b) That the allowance will not count for leave allowances or pension; and |
<table>
<thead>
<tr>
<th>Serial No</th>
<th>Nature of Power</th>
<th>To whom delegated</th>
<th>Extent</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
<td>(c) that in the case of menials or inferior servants already in permanent employment in receipt of monthly rate of pay, the payment must not exceed a sum of Rs.2 a month in any one case; further the sanctioning authority must, in sanctioning any such payments, record his reasons therefore, and must satisfy himself (1) that the work to be done is really necessary (2) that it is outside the regular duties of menials or inferior servant on the permanent establishment; and (3) that the grant of the extra allowance to any such menials or inferior servant is distinctly more economical than the employment of fresh agency</td>
</tr>
<tr>
<td>2</td>
<td>To Sanction the renting of office accommodation for superintending Engineers,</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Superintendents of Works, Executive Engineers, Sub-Divisional Officers.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>(1) When the accommodation is provided in a separate building</td>
<td>Superintending</td>
<td>Up to a maximum of Rs.100 per mensem in case of Superintending Engineers, Superintendents of Works and Executive Engineers and to a maximum of Rs.30 per</td>
</tr>
<tr>
<td>4</td>
<td></td>
<td>Engineers</td>
<td></td>
</tr>
</tbody>
</table>
mensem in case of Sub-Divisional Officers and subject to the production of non-accommodation certificate as required by note 3 under 3.10 of Buildings and Roads Department Code and to the further provision that no lease is entered into for a period of more than one year.
<table>
<thead>
<tr>
<th>Serial No</th>
<th>Nature of Power</th>
<th>To whom delegated</th>
<th>Extent</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>(2) When it is provided in the building in which the Government resides---- (a) If he happens to be an Executive Engineer in charge of a Division or a Superintendent of Works; or</td>
<td>superintending Engineers.</td>
<td>Up to Rs.30 a month and in special cases up to a maximal of Rs.45 per mensem, but in no case must the rent paid by Government exceed half the rent of the whole house and subject to other conditions noted against cause (1) above</td>
</tr>
<tr>
<td></td>
<td>If he happens to be a Sub-Divisional Officers</td>
<td>Superintending Engineers concerned</td>
<td>A fair proportion of the rent may be paid by Government up to a maximum of Rs.20 per mensem subject to other conditions noted against clause (1) above</td>
</tr>
<tr>
<td>106</td>
<td>To purchase in the local market articles of stationary required for the use of students, apprentices or candidates for admission to the institution</td>
<td>Principal the Punjab College of Engineering and Technology Lahore and principal, Government School of Engineering Punjab, Rasul.</td>
<td>Full Power</td>
</tr>
</tbody>
</table>
| 107 | To sanction replacement of unserviceable bicycle originally purchased with the sanction of the Chief Engineer. | Superintending Engineers, Buildings and Roads Department. Principal of the Punjab College of Engineering and Technology, Lahore and principal, Government School of | Subject to the following Conditions:-
(1) That the bicycle has become unserviceable by fair, wear and tear and has been in use for not less than 10 years. (2) That the cost will be met from the grant for contingencies at the disposal of the office where the bicycle is to be |
(3) That bicycles to be purchased are of the type approved for Government offices (the price of these bicycles is notified from time to time by Government).

| 108 | To grant a fixed monthly allowance on account of kerosine oil used for performing duties at night. | Heads of Offices in the Buildings and Roads Department | Up to the following limits:

(i) Treasury Guards
Rs. 1 to Rs. 9 |
<table>
<thead>
<tr>
<th>Serial No</th>
<th>Nature of Power</th>
<th>To whom delegated</th>
<th>Extent</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
<td>(ii) Chowkidars As 8 to Re.2.</td>
</tr>
<tr>
<td>1</td>
<td></td>
<td></td>
<td>(ii) Gauge Readers As. 8 to Rs. 1.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>(a) No allowance will be granted to treasury guards at place where electric light is provided</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>(b) The rate in each case will be fixed according to the locality and the amount of work required to be done</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>(c) Wherever it can be conveniently arranged oil should be supplied in kind in performance to cash allowance</td>
</tr>
<tr>
<td>110</td>
<td>To sanction purchase of books of reference.</td>
<td>(1) Executive Engineers in charge of Division.</td>
<td>Only one or two copies of time and fair tables and goods tariff of North-Western Railway</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(2) The Principal Engineering School Rasul.</td>
<td>Up to Rs. 20 excluding postage for each purchase subject to the following conditions:-</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>(1) That the grant of office contingencies is not exceeded.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>(2) That the total expenditure in any one financial year does not exceed Rs. 50.</td>
</tr>
<tr>
<td></td>
<td>112</td>
<td>To sanction purchase of survey, field and level and log books of approved standard</td>
<td>Executive Engineers</td>
</tr>
<tr>
<td>---</td>
<td>-----</td>
<td>---------------------------------------------------------------------------------</td>
<td>---------------------</td>
</tr>
<tr>
<td></td>
<td>113</td>
<td>To sanction expenditure on the making of any model for which no specific estimate of the work has been sanctioned.</td>
<td>Consulting Architect to Government Punjab.</td>
</tr>
<tr>
<td>Serial No</td>
<td>Nature of Power</td>
<td>To whom delegated</td>
<td>Extent</td>
</tr>
<tr>
<td>-----------</td>
<td>----------------</td>
<td>-------------------</td>
<td>--------</td>
</tr>
<tr>
<td>114</td>
<td>To Sanction the supply of liveries and warm clothing to the regular menial staff employed on Boat Bridges` Superintending Engineers, Buildings and Roads Branch</td>
<td>To the extent of the provision for liveries and warm clothing existing in the sanctioned maintenance estimate for the Boat Bridges concerned and provided that the maximum cost of each livery and warm clothing does not exceed Rs.15 and Rs.13, respectively, and that the former is supplied annually and the latter every two years</td>
<td></td>
</tr>
<tr>
<td>116</td>
<td>To Sanction purchase of ferro-chemicals Superintending Engineers.</td>
<td>Up to an annual limit of Rs.75 only for each ferro-printing office</td>
<td></td>
</tr>
</tbody>
</table>

**NOTE NO.1--- In the Public Works Department power are delegated to Executive Engineers who are selected for higher powers according to their length of service in following manner:-**

*Officers of over 16 year's service.*

*Officers from 12 to 16 year's service.*

*Officers of under 12 year's service.*

**NOTE No.2---Note 1 above does not apply to members of the Provincial Service of Engineers(Assistant Engineers), Such officers when appointed to divisional charge shall, in the absence of special orders in any individual case, exercise the power of selected officers under 12 years service.***
Pending the framing to Financial Rules for West Pakistan the Financial Rules in force in the integrating units on the appointed date, shall continue to remain in force in the areas in question; provided the offices, the headquarters of which are located in the areas for merely comprised within the astates indicated below, will be governed by the rules of the integrating units shown against each:–

Khairpur State .. .. .. Sind
Bahawalpur State .. .. .. Punjab
Baluchistan States Union .. .. Baluchistan.

2. In these orders, powers have been delegated to the communications and works Department, Chief Engineer and officers of the Buildings and Roads Department falling in the three categories as indicated in Appendix B.

The nature and extent of the powers delegated is shown in Appendix A.

3. These delegations are in super session of all pervious delegations of powers in respect of the items specifically mentioned in Appendix A.

4. Powers, which are not specifically mentioned in Appendix A and which were delegated to various officers in the integrating units, immediately before the 14 October 1955, shall, however, to be exercised by the corresponding officers of the West Pakistan Government, provided that in the offices located in the areas which formerly pertained to the states refereed to in paragraph 2 above, the officers will exercise the powers delegated to corresponding officers in the integrating units indicated opposite each. Where the jurisdiction of a nofficer extends to the area, which includes whole or part of two or more integrating units, he will exercise within the area of each integrating unit such powers as stood originally delegated to corresponding officers within that area provided that the powers delegated to the Chief Engineers of the various provinces will now be exercised by the Regional Additional Chief Engineers in the areas in question.

5. The powers delegated to various offices immediately before 14th October 1955 are detailed in statement following Appendix B to this annexure.

APPENDIX ‘A’
The Communication and Works Department will have full powers to issue orders creating posts provided (i) Budget provision exists, and (ii) post to be created is specifically shown in the Budgets. The creation of the posts will be for the period for which provision has been made in the Budget or for a shorter period. Chief Engineer and officers in Category I, will have the same powers in respect of Class II and subordinate services posts.

Where detailed Budget provision exists but there is merely a lump sum provision, or a lump sum allocation of funds has been made or savings are secured by permanent retrenchment of sanctioned establishment which has been in existence for a period of not less than one year, the communication and works department, and the Chief Engineers may create temporary Class II and non-gazette posts for a period not exceeding six months. Officials in Category I may create non-gazette posts of which the maximum of the pay scale in less than Rs. 150 per mensem the same period.

The Communication and Works Department will have full powers for abolition of temporary posts under their control. The Chief Engineer may abolish all Class II and non-gazette posts and officers in category I, non-gazette posts, the maximum of the pay scale of which is less than Rs. 150 per mensem.

All orders regarding creation and abolition of posts passed by the communication and works Department or by the Chief Engineer and other officers in exercise of delegation should be communicated to audit and copies endorsed to Fiancé Department.

**II- SANCTIONING EXPENDITURE DEBITABLE TO CONTINGENCIES**

A. The powers of communications and works Department, Chief Engineer and other officers to sanction contingent expenditure which is exhibited in Budget Estimates in detail are indicated below:

<table>
<thead>
<tr>
<th></th>
<th>Communication and Works Department</th>
<th>Chief Engineer</th>
<th>Officers in Category I</th>
<th>Officers in Category II</th>
<th>Officers in category III</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Full powers</td>
<td>Full powers</td>
<td>Each item not exceeding Rs 1,000.</td>
<td>Each item not exceeding Rs. 500.</td>
<td>Each item not exceeding Rs. 200.</td>
</tr>
</tbody>
</table>
B. Where, however, lump sum Budget provision or allocation of funds exists and individual items are not specified in detail, powers to sanction expenditure are indicated below:

**A- OFFICE REQUIREMENTS**

(i) Local purchase of Stationery:

<table>
<thead>
<tr>
<th>Department</th>
<th>Limit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Communication and Works</td>
<td>Rs. 500 at a time</td>
</tr>
<tr>
<td>Chief Engineer</td>
<td>Rs. 500 at a time</td>
</tr>
<tr>
<td>Officers in category I</td>
<td>Rs. 200 at a time</td>
</tr>
<tr>
<td>Officers in category II</td>
<td>Rs. 50 at a time</td>
</tr>
</tbody>
</table>

Provided the controller Provincial Stationery office, Lahore and or Superintendent, Manager of the Regional Government press has certified that stationery in question cannot be supplied from the Government stores.

(ii) Addition to or repairs of instruments and furniture:

<table>
<thead>
<tr>
<th>Department</th>
<th>Limit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Communication and Works</td>
<td>Full powers</td>
</tr>
<tr>
<td>Chief Engineer</td>
<td>Rs. 2,500 in each case</td>
</tr>
<tr>
<td>Officers in category I</td>
<td>Rs. 1,000 in each case</td>
</tr>
<tr>
<td>Officers in category II</td>
<td>Rs. 200 in each case</td>
</tr>
<tr>
<td>Officers in Category III</td>
<td>Rs. 100 in each case</td>
</tr>
</tbody>
</table>

(iii) Hire charges of furniture’s:

<table>
<thead>
<tr>
<th>Department</th>
<th>Limit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Communication and Works</td>
<td>Rs. 2,000 per annum in each case</td>
</tr>
<tr>
<td>Chief Engineer</td>
<td>Rs. 1,000 per annum in each case</td>
</tr>
<tr>
<td>Officers in category I</td>
<td>Rs. 500 per annum in each case</td>
</tr>
<tr>
<td>Officers in category II</td>
<td>Rs. 250 per annum in each case</td>
</tr>
<tr>
<td>Officers in Category III</td>
<td>Rs. 50 per annum in each case</td>
</tr>
</tbody>
</table>

Hiring of furniture should be avoided. The delegations are meant to cover the periods till furniture is purchased.

(iv) Expenditure on carriage of records communication and works department, Chief Engineer and all officers shown in Appendix B will have full powers.

(v) Expenditure on rents of non-residential buildings subject to certificated by the Executive Engineer concerned that the rent is reasonable:
Communication and Works Department Full Powers
Chief Engineer Full Powers
Officers in Category I Rs. 1,000 per annum in cash case.
Officers in Category II Rs. 500 per annum in each case.

(vi) Appointed of class IV establishment chargeable to contingencies subject to the condition that the pay of the establishment does not exceed pay sanctioned for comparable regular establishment Communication and Works Department, Chief Engineer and officers shown in Appendix B will have full powers.

(vii) Freight charges for movement of Government belonging Communication and Works Department, Chief Engineer and officer shown in Appendix B will have full powers.

(viii) Electricity and under charges and taxes Communications and Works department Chief Engineer and officers shown in Appendix B will have full powers.

(ix) Posts and Telegraphic charges other than those for installation of residential telephones Communication and Works Department, Chief Engineer and officers shown in Appendix B will have full powers.
Office telephones may not be sanctioned by officers below category I Residential telephones may not be sanctioned without reference to Finance Department.

(x) Service Postage:-

Communication and Works Department Rs. 2,000 at a time.
Chief Engineer Rs. 2,000 at a time.
Officers in Category I Rs. 1,000 at a time.
Officers in Category II Rs. 500 at a time.
Officers in Category III Rs. 200 at a time.

(xi) Hot and cold weather charges full powers subject to the full rules existing in various Regions.

(xii) Purchase of liveries, typewriter and bicycle as per rules in various Regions.

(xiii) Charges for printing at presses other than Government press:-

Communication and Works Department Rs. 200 in each case.
Chief Engineer Rs. 100 in each case.
Officers in Category I Rs. 50 in each case.
Officers in Category II Rs. 25 at a time.
Reasons should be recorded why the job could not be done at Government press.

(xiv) Copying and translation charges Full powers to Communication and Works Department, Chief Engineer and all Officers in Categories I and II subject to rates sanctioned from time to time

(xv) Charges for remittances of pay or allowances of establishment by money order Full powers to communication and Works Department and all officers.

B—REWARDS AND BONUS

Till Government policy regarding grant of reward and bonus in determined afresh, the policy that was being followed in this respect in the various areas prior to the appointed day, should be continued.

Where the Budget provision exists and Gvanting of rewards is permissible under the Rules pertaining to the area in question the various authorities will have the powers to sanction rewards as indicted below:-

In individual cases-

- Communication and Works Department Rs. 1,000
- Chief Engineer Rs. 500
- Officers in Category I Rs. 250

C—LAW CHARGES

Detailed rules were laid down the Government and Administration of the integrating units regarding incurring of expenditure on criminal cases and civil suits, undertaking defense of cases against Government or individual Government servants and reimbursement of expenditure, incurred by Government servants on defending theme when they are exonerated. The communications and Works Department will have full powers to incur expenditure in respect of law charges in accordance within the rules laid down/other officers will have the powers to santon law charges covered by the rules to the content medicated below:-

- Chief Engineer Up to Rs. 2,000 in each case
- Officers in Category I Up to Rs. 1,000 in each case

Any cases not covered by the Rules should invariably be referred to the Finance Department

D—CEREMONIAL FUNCTIONS AND STATE ENTERTAINMENTS
Subject to the existence of specific budget provision or allocation of funds, Communication and Works Department and Chief Engineer may incur such expenditure on ceremonial functions to the extent indicated below:

<table>
<thead>
<tr>
<th>Department</th>
<th>Maximum Expenditure</th>
</tr>
</thead>
<tbody>
<tr>
<td>Communications and Works</td>
<td>Rs. 1,000 in each case</td>
</tr>
<tr>
<td>Chief Engineer</td>
<td>Rs. 500 in each case</td>
</tr>
</tbody>
</table>

Subject to the existence of budget provision or allocation of funds Chief Secretary will have the powers to sanction expenditure on State entertainments not exceeding Rs. 1,000 in each case.

**E—PAYMENT OF FEES, HONORARIA AND COMPENSATIONS**

The rates at which fees are to be paid to Law Officers and private pleaders engaged for Government work have been laid down for various areas.

The Communication and Works Department, chief Engineer and Officer include in Category I will have full powers to pay the fees in accordance with the rates laid own, provided that the total expenditure incurred on a case in within their powers of sanction. The Law Department or the Communications and Works Department in consultation with the Law Department may sanction fees upto 20 per cent above the fixed rates in particularly important case.

In Case other than those pertaining to Law Officers and private Pleaders, the Communications and Works Department and other Officers are empowered to sanction payment of fees to the extent indicated below:

<table>
<thead>
<tr>
<th>Department</th>
<th>Maximum Expenditure</th>
</tr>
</thead>
<tbody>
<tr>
<td>General</td>
<td>Rs. 1,000 in each case</td>
</tr>
<tr>
<td>Chief Engineer</td>
<td>Rs. 100 in each case</td>
</tr>
<tr>
<td>Officers in Category I</td>
<td>Rs. 50 in each case</td>
</tr>
</tbody>
</table>

**Fees in other cases:**

<table>
<thead>
<tr>
<th>Department</th>
<th>Maximum Expenditure</th>
</tr>
</thead>
<tbody>
<tr>
<td>Communications and Works</td>
<td>Rs. 500 in each case.</td>
</tr>
<tr>
<td>Chief Engineer</td>
<td>Rs. 100 in each case</td>
</tr>
<tr>
<td>Officers in Category I</td>
<td>Rs. 50 in each case</td>
</tr>
</tbody>
</table>

In case of compensations payable to any individual under the Law or Rules, the Communications and Works Department will have full powers to sanction payment of compensation in consultation with the Law Department wherever necessary. Other officers will have the following powers:

<table>
<thead>
<tr>
<th>Officer</th>
<th>Maximum Expenditure</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chief Engineer</td>
<td>Rs. 200 in each case</td>
</tr>
</tbody>
</table>


Officer in Category I.. .. Rs. 1,000 in each case.
Officers in Category II .. Rs. 200 in each case.
In case of compensations payable to any individual under the law of Rules, the communications and Works Department will have full powers to sanction payment of compensation in consultation with the Law Department wherever necessary. Other officers will have the following powers:--

Chief Engineer .. .. Rs. 2,000 in each case.
Officers in Category I .. .. Rs. 1,000 in each case.
Officers in Category II .. .. Rs. 200 in each case.

F—PAYMENT OF SCHOLARSHIPS

Scholarships will continue to be paid in accordance with the existing Rules applicable to the various areas, subject to budget provision, the number of scholarships will be determined by the Communications and Works Department. The payment of scholarships to individual scholars will be authorized by the Chief Engineer within the number sanctioned by the Communication and Works Department.

G—GRANTS IN AID

Subject to the budget provisions, the Communication and Works Department will have full powers in accordance with the Rules. All cases not covered by the Rules may be referred to the Finance Department.

H—OTHER ITEMS
(i) Non-recurring items

Communication and Works Department Rs. 2,000 in each case.
Chief Engineer .. .. Rs. 1,000 in each case.
Officers in Category I .. .. Rs. 500 in each case.
Officers in Category II .. .. Rs. 250 in each case.
Officers in Category III .. .. Rs. 100 in each case.

(ii) Recurring items—

Communication and Works Department Rs. 500 in each case.
Chief Engineer .. .. Rs. 250 in each case.
Officers in Category I .. .. Rs. 100 in each case.
Officers in Category II .. .. Rs. 50 in each case.
Officers in Category III .. .. Rs. 25 in each case.
Expenditure under the “other items”, may be incurred only on objects which are necessary for the technical working of the Department and are within the allotment sanctioned by competent authority. No expenditure, which is novel or doubtful in character, may be incurred from contingencies except with the prior sanction of Government.

III—POWERS IN RESPECT OF WORKS, STOCKS, TOOLS AND PLANTS

A—Powers of Administrative Approval

The Communication and Works Department and various officers will have the powers to grant administrative approval to construction of buildings to the extent indicated below:--

<table>
<thead>
<tr>
<th>Communication and Works Department</th>
<th>Rs. 1 lakh</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chief Engineer</td>
<td>20,000</td>
</tr>
<tr>
<td>Additional Chief Engineer / Deputy</td>
<td>5,000</td>
</tr>
</tbody>
</table>

Chief Engineers.

The Communications and Works Department, Chief Engineer and the Additional Chief Engineer / Deputy Chief Engineers, Buildings and Roads Branch will have the following powers in respect of according administrative approval to original works of roads:--

<table>
<thead>
<tr>
<th>Communication and Works Department</th>
<th>Rs. 1 lakh</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chief Engineer</td>
<td>20,000</td>
</tr>
<tr>
<td>Additional Chief Engineer / Deputy</td>
<td>5,000</td>
</tr>
</tbody>
</table>

Chief Engineers.

The Communications and Works Department Chief Engineer and the additional Chief Engineer / Deputy Chief Engineers Buildings and Roads branch will have the following power in respect of according administrative approval to original works of roads:--

<table>
<thead>
<tr>
<th>Communication and Works Department</th>
<th>Rs. 5 lakh</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chief Engineer</td>
<td>Rs. 2 lakh</td>
</tr>
<tr>
<td>Additional Chief Engineer / Deputy</td>
<td>Rs. 1 lakh</td>
</tr>
</tbody>
</table>

Chief Engineers.

B—POWER OF TECHNICAL SANCTION

The powers of technical sanction of the Communications and Works Department, Chief Engineer, the Additional Chief Engineers will be as under:--

In case of Original Works—

<p>| Communications and Works Department | Works up to Rs. 500 lacs provided the excess over the |</p>
<table>
<thead>
<tr>
<th>Position</th>
<th>Approval Conditions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chief Engineer</td>
<td>Works up to Rs. 100 lacs provided the excess over the amount for which administrative approval has been accorded does not exceed 10 per cent of Rs. 10,000 whichever is more and full powers in case the excess does not exceed 5 per cent</td>
</tr>
<tr>
<td>Additional Chief Engineers</td>
<td>Works up to Rs. 25 lacs provided the excess over the amount for which the work has been administratively approved does not exceed 5 per cent or Rs. 5,000 whichever is more</td>
</tr>
<tr>
<td>Superintending Engineers</td>
<td>Rs. One lakh subject to the condition that the excess over the amount for which the work has been administratively approved does not exceed 5 per cent.</td>
</tr>
<tr>
<td>Executive Engineers</td>
<td>Rs. 25,000 subject to the conditions that the excess over the amount for which the work has been administratively approved does not exceed 5 per cent.</td>
</tr>
</tbody>
</table>
C—ACCEPTANCE OF TENDER’S

Power regarding acceptance of tenders are indicated below:—

Communication and Works Department Full powers
Chief Engineer .. Full powers
Additional Chief Engineer .. Full powers
Superintending Engineers .. Full powers
Executive Engineers .. Rs. 50,000

Provided that the estimate is technically sanction and tendered premia are same or less than that provided in estimate.

The above powers are subject to the condition that normal procedure laid down for invitation of tenders is followed and the rates quoted are such that total cost of the project will not exceed the amount for which the works are administratively approved by more limits laid down in the preceding paragraph. Further where competitive tenders are to be invited under the rules, in case the lowest tender from an approved contractor is not accepted the case should be submitted to the Communications and Works Department if the value of the tender is more than one lakh and should also be shown to the Finance Department if the value of the tender exceeds Rs. 5 lakhs. The above powers are also subject to the condition that the amounts of any tender does not exceed the estimate by 5 per cent.

D—WORK CHARGED ESTABLISHMENT

The Communications and Works Department will have full powers regarding the appointment of work charged establishment. The Chief Engineers, Additional Chief Engineers, Superintending Engineers and Executive Engineers will have the powers to appoint work charged establishment on salaries up to Rs. 750, Rs. 500, Rs. 250 and Rs. 100 per mensem, respectively. This power is subject to the existence of the provision in the sanctioned estimates and should be exercised only when the orders to commence the work has been received. The pay allowed to this work charged establishment should not exceed that allowed to regular establishment of the same category.

E-STOCKS

The communications and Works Department, Chief Engineer and Additional Chief Engineer will have the powers to sanction fixation of stock limits of various Divisions to the maximum extent indicated below:—

Communication and Works Department Full Powers
They will also have powers to decrease any stock limits both temporarily and permanently.

**F—TOOLS AND PLANTS PURCHASE OF**

The powers in respect of sanctioning tools and Plant will be as under:

<table>
<thead>
<tr>
<th>Department</th>
<th>Chief Engineer</th>
<th>Additional Chief Engineer</th>
</tr>
</thead>
<tbody>
<tr>
<td>Communication and Works</td>
<td>Rs. 2 lakhs.</td>
<td>Rs. 1 lakh.</td>
</tr>
<tr>
<td>Chief Engineer</td>
<td>Rs. 1 lakh.</td>
<td></td>
</tr>
<tr>
<td>Additional Chief Engineer</td>
<td>Rs. 50,000</td>
<td></td>
</tr>
<tr>
<td>Superintending Engineer</td>
<td>Rs. 2,000</td>
<td></td>
</tr>
<tr>
<td>Executive engineers</td>
<td>Rs. 5,000</td>
<td></td>
</tr>
</tbody>
</table>

**Special:**

<table>
<thead>
<tr>
<th>Department</th>
<th>Chief Engineer</th>
<th>Additional Chief Engineer</th>
</tr>
</thead>
<tbody>
<tr>
<td>Communication and Works</td>
<td>Rs. 4 lakhs.</td>
<td></td>
</tr>
<tr>
<td>Chief Engineer</td>
<td>Rs. 2 lakh.</td>
<td></td>
</tr>
<tr>
<td>Additional Chief Engineer</td>
<td>Rs. 1 lakh.</td>
<td></td>
</tr>
</tbody>
</table>

Subject to the budget provision.

**IV—POWERS OF RE-APPROPRIATION OF FUNDS**

**A POWERS OF COMMUNICATION AND WORKS DEPARTMENT AND HIGH COMMISSIONERS FOR PAKISTAN**

The procedure in respect of re-appropriation will be regulated in accordance with the provisions of the Punjab Budget Manual. However, subject to conditions laid down in paragraph 14.4 and 14.5 and 14.7 (i) of the Budget Manual, the Communications and Works Department will have the powers to re-appropriate funds within a grant between two minor heads or subordinate item under the same minor head in respect of both Voted and Charged Expenditure. The High commissioner for Pakistan will have the same powers in respect of "Charges in England".

**B—POWERS OF CHIEF ENGINEER**

The Chief engineer will have the powers to re-appropriate funds between two Units of appropriation under the same minor head subject to the conditions mentioned in the above paragraph and subject to the further restriction that:

(i) Saving from “Pay of Officers” will not be re-appropriated to other classes of expenditure; and

(ii) Re-appropriations shall not be made to increase a contract grant or a provision for Travelling Allowance;
Provided that the lump sum provision made for meeting un-expected charges under “Pay of Officers” and “Establishment” may be re-appropriated by the Chief Engineer between two or more minor heads under the same major head.

V—DISPOSAL OF GOVERNMENT PROPERTY

A—HOUSE AND OTHER GOVERNMENT BUILDINGS AND LAND APPERTENANT TO THEM

(i) Power to dismantle and sell unserviceable buildings:

Communication and Works Department \(\ldots\) \(\ldots\) Up to Rs. 1 Lakh

Chief Engineer \(\ldots\) \(\ldots\) Upto Rs. 40,000.

Additional Chief Engineer \(\ldots\) \(\ldots\) Upto Rs. 20,000

(ii) Lease of land pertaining to Government buildings:

Communication and Works Department Full Powers \(\ldots\) \(\ldots\) Subject to lease being openly auctioned for a period of one year at a time.

Chief Engineer Full Powers \(\ldots\) \(\ldots\)

Additional Chief Engineer Full Powers \(\ldots\)

(iii) Lease of surplus buildings:

Communication and Works Department Full Powers \(\ldots\)

Chief Engineer Full Powers \(\ldots\)

Additional Chief Engineer Full Powers \(\ldots\)

(iv) Lease of fruit trees and sale of grass growing on Government land:

Communication and Works Department chief Full Powers \(\ldots\) For a period not exceeding one year after obtaining competitive

Engineer and Additional Chief Engineers and Superintending Engineers, for a period of not more than one year and by open auction.

B—DISPOSAL OF SURPLUS STORES

Power to declare stores surplus or unserviceable:

Communication and Works Department \(\ldots\) \(\ldots\) Rs. 1 lakh

Chief Engineer \(\ldots\) \(\ldots\) Rs. 50,000

Additional Chief Engineers \(\ldots\) \(\ldots\) Rs. 25,000
Power to sell surplus or unserviceable stores and stock at book Value or Market Value, whichever is greater or by auction:--

<table>
<thead>
<tr>
<th>Department/Position</th>
<th>Power</th>
</tr>
</thead>
<tbody>
<tr>
<td>Communication and Works Department</td>
<td>Full Powers</td>
</tr>
<tr>
<td>Chief Engineer</td>
<td>Full Powers</td>
</tr>
<tr>
<td>Additional Chief Engineers</td>
<td>Up to Rs. 1 lakh</td>
</tr>
<tr>
<td>Officer in Category II</td>
<td>Up to Rs. 25,000</td>
</tr>
</tbody>
</table>

Note—*Amounts indicated above refer to un-depreciated book value.*

VI—REFUNDS, REMISSIONS AND SUSPENSION OF REVENUE AND WRITE OFFS

A—REFUNDS

Communication and Works Department, Chief Engineer and Additional Chief Engineers will have full powers to make any refunds of deposit which are clearly due in accordance with the rules. The following powers are delegated in respect of refunds ordered by courts in respect of which no appeal is proposed to be filed:--

<table>
<thead>
<tr>
<th>Department/Position</th>
<th>Power</th>
</tr>
</thead>
<tbody>
<tr>
<td>Communication and Works Department</td>
<td>Full powers</td>
</tr>
<tr>
<td>Chief Engineer</td>
<td>Rs. 5 lakhs</td>
</tr>
<tr>
<td>Additional Chief Engineers</td>
<td>Rs. 2 lakh</td>
</tr>
</tbody>
</table>

Further, Communications and Works Department will have powers to refund revenues otherwise than as per rules laid down but not in relaxation of any rules to the extent of Rs. 2,000 in each case.

B—SUSPENSION OF COLLECTION OF GOVERNMENTS DUES

Communication and Works Department will have full powers to suspend collection of Government dues for a period not exceeding one year. Chief engineer will have the same power for a period of six months and those in Category I may exercise powers for a period not exceeding three months.

C—WRITE OFFS

The Communications and Works Department Chief Engineer and Additional Chief Engineer / Deputy Chief Engineers and other officers may write off losses to the extent indicated below:--

(i) Losses on account of negligence and fraud

<table>
<thead>
<tr>
<th>Department/Position</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Communications and Works Department</td>
<td>Rs. 5,000</td>
</tr>
<tr>
<td>Chief Engineer</td>
<td>Rs. 2,000</td>
</tr>
</tbody>
</table>

(ii) Losses otherwise than on account of negligence and fraud—
Communications and Works Department ... Full powers
Chief Engineer ... .. Rs. 5,000
Additional Chief Engineers / Deputy Chief Engineers ... .. Rs. 500

**VII—LOANS AND ADVANCES TO GOVERNMENT SERVANTS**

Advances for construction of a house; purchase of a house or purchase of motor cars or motor-boats or other conveyance or for purchase of type-writers may be made in accordance with the rules by Communications and Works Department and Chief engineer and Additional Engineer / Deputy Chief Engineers. This is subject to the availability of funds being certified by the Audit Officer concerned. Additional Chief Engineer / Deputy Chief Engineer may also subject to availability of funds, sanction advances for purchase of motor-cycle poinec and typewriters.

**APPENDIX B**

**CATEGORY I**

Additional Chief Engineer

Deputy Chief Engineers.

Principal Government College of Engineering and Technology, Lahore.

Principal, N.E.D Engineering College, Karachi

**CATEGORY II**

Superintending Engineers.

**CATEGORY III**

Executive Engineers.

Principal, Engineering Schools, Rasul.

All other Disbursing and Estimating Officers of the Buildings and Roads Department other than the Chief Engineer and the Officer indicated in Categories I and II above.
ANNEXURE ‘C’

PART I

(REFERRED TO IN RULE 2.81 OF BUILDINGS AND ROADS DEPARTMENT CODE)

Rules for the payment of compensation for land taken up under the land acquisition act, 1 of 1894, as adapted for Pakistan.

Note—the term Act as used in this Appendix, means Land Acquisition Act, I, of 1894, as adopted for Pakistan.)

Land Acquisition Officers.

1. After all preliminaries in respect to estimates, etc., that may be required under departmental rules in force for the time being have been duly carried out, the land will be taken up under the Act either by the Collected or by some special officer who is placed at the disposal of the Buildings and Roads Department, and invested with the powers of the Collector under the Act.

Procedure of Special Officers appointed under the Act:-

2. The procedure for the drawal of money from treasuries by special officers is prescribed in Subsidiary Treasury Rule 4.64 and for the disbursement of money in the following rules:--

3. When an award is made under section II of the Act, the office shall have a statement prepared in the appended Form A showing the amount payable to each person under the award, and shall, on the day the award is made forward a copy of the statement, signed by himself, to the Accountant General. Before signing the copy, the officer should carefully satisfy himself that it correctly shows the amount due under the award and should himself enter the total of column 6 of the statement in words both to the original and copy. A subsidiary statement in Form AA giving particulars regarding the acceptance, by the persons concerned, of the amount entered in column 6 of the award statement should also be furnished to the Director Audit and Accounts (Works), that the award is made, the necessary entries in column 7 of statement A will be made in the Director’s office on receipt of the statement in Form AA.

4. In cases where an award has been made by a court under section 26 of the Act, a second award statement should be prepared in the accompanying Form B by the Land Acquisition Officer as soon as the decision of the Court is ascertained and a copy thereof forwarded to the Director Audit and Accounts (Works). On receipt of this statement, the Director Audit and Accounts (Works) will proceed to check the entries in columns 1 to 4 with the original award by the officer.

NOTE—unless there be something repugnant in the subject or context the rule given in this appendix for the acquisition of land for the Buildings and Roads Department apply mutatis mutandis to other department of Government also.
5. Any change in the appointment of the officers award made by a Court under section 30 of the Act, should also similarly be communicated to the Director Audit and Accounts (Works) for necessary corrections in the award statement. And if under section 31(3) of the Act, it has been arranged to grant compensation otherwise than in each, the nature of such compensation should be clearly specified in the column of remarks in the award statement.

6. In giving notice of the award under section 12(2) and tendering payment under section 31(1) to such of the persons interested as were not present personally or by their representatives when the award was made the officer shall require them to appear personally or by representatives, by a certain date, to receive payment of the compensation awarded to them intimating also that no interest will be allowed to them if they fail to appear. If they do not appear and do not apply for a reference to the Civil court under section 18, the officer shall, after any further endeavour to secure their attendance that may seem desirable, cause the amounts due to be paid in the treasury as revenue deposits payable to the persons to whom they are respectively due, and vouched for in the accompanying Form E. the officer shall also give notice to the payees of such deposits specifying the treasury in which the deposits have been made. In the Collector's accounts the amounts deposited in the treasury will at once be charged off as public works expenditure and when the persons interested under the award ultimately claim payment, the amounts will be paid to them in the same manner as ordinary revenue deposits. The officer should as far as possible, arrange to make the payments due in or near the village to which the payees belong, in order that the number of undisbursed sums to be placed in deposit on account of non-attendance may be reduced to a minimum. Whenever payment is claimed through a representative, whether before or after deposit of the amount awarded, such representative must show legal authority for receiving the compensation on behalf of his principal.

Note—In the case of petty payments if the payees do not appear on the day fixed for payment and do not apply for a reference to the Civil court under section 18, the office shall issue notice to them infirming them the if they do not attend by a certain date, the compensation awarded them will be remitted by money order, the amount of the money order fee being deducted. The following rules must be observed in making payments by money order:

(i) No sunis exceeding Rs. 50 in each separate case may be paid by money order

(ii) No compensation due on account of land which is owned jointly by the proprietors of a village or sub-division of a village may be paid by money order.

(iii) In each money order so issued, the purpose of the remittance should be briefly stated in the acknowledgment portion thereof in continuation of the printed entry “Received the sum specified above on “sufficient space being left below the manuscript entry thus made.
for the signature or thumb-impression of the payee. On receipt of the money order acknowledgment duly signed by the payee, it should be attached to the usual receipt inform C (See Rule 7) in which the full amount of the compensation and the deduction made therefrom on account of the money order fee should be clearly shown; the receipt will then be disposed of in the usual way.

(iv) For the words “paid in my presence by cash” in form C, the words “paid by money order” shall be substituted.

The Director Audit and Accounts (Works) will accept, in the case of compensation paid by money order, a receipt for the amount entered in the award statement less the amount of the money order fee as valid receipt for the full amount entered in the award statement.

7. In making direct payments to the persons interested under the award the officer shall take the receipt of each person to whom money is paid on separate voucher in the accompanying Form C, containing a reference to the item showing the amount due to that person in the award statement. In case where payments are made to a number of persons under a single award acquaintance roll in Form CC may be substituted for separate receipt in Form C. The officer shall forward the separate receipt of the payees or the acquaintance roll, as the case may be, to the Director Audit and Accounts (Work when forwarding to him the account of the month in which the payments are made.

8. All payments into court for deposit under the Act should be made by means of cheques in favour of the presiding officer of the court, payable by order of the court to credit of civil court deposit.

The cheques should be accompanied with receipts, in triplicate, in Form D, duly filled up, of which one will be retained by the Court for record and the other two returned duly signed to the Collector, who will keep one copy and forward the other to the Director Audit and Accounts (Works) with the accounts of the month in which the payments are made. The amounts deposited in the court will be charged off as expenditure in the public works accounts of the C collector and the ultimate payments to the persons interested under the award shall be arranged for by the court under the rules for the payment of civil court deposits.

9. When a Court has awarded any compensation in excess of the officer’s award, the further payment due, as entered in column 6 of the award statement in Form B, should be made into the Court by means of a cheque, and the procedure described in the preceding paragraph should be followed. Form D being used with the necessary change to give full particulars of the orders of the Court.

10. For payments to the persons interested by cheques instead of by cash. See note below Subsidiary Treasury Rule 4.64.

Payment under the Act after the special officer is relieved of his special duties.

11. In any case in which a reference is made to the civil court and the award of the Court is not made till after the special office has been relieved of his special duties, the further payments due under the award shall be made by the Collector,
who will observe the same procedure as if the reference to the civil court had been made by himself, as prescribed in rules 8 and 9 above.

Procedure of Collector or other Civil Officer not specially employed for land acquisition.

12. When the land is taken up by the Collector or other Civil Officer not specially employed for the work such collector or Civil officer is not a Public Works disburser, but draws money for payment due under his award from the Treasury, vide Subsidiary Treasury Rule 4.65. Such Collector or Civil Officer shall, as soon as he makes the award, or as soon as he ascertains that an award has been made by the Civil Court, prepare a statement in Form A or B or in both, as the case may be, showing the amounts due and forward a copy thereof to the Director Audit and Accounts (Works) in the manner prescribed in rules 3 and 4. Additions and alternations in the award statement should also be communicated to the Director Audit and Accounts (Works) as prescribed in rule 5, and a subsidiary statement in Form AA should if necessary, be furnished as laid down in rule 3. The procedure laid down in rule 5 should be observed by such Collector or Civil Officer.

13. The rules regulating the drawal and disbursement of money by the Collector or other Civil Officer including the drawal of advances are contained in Subsidiary Treasury Rules 4.66 and 4.67.

Note—Advance should be drawn only in very exceptional circumstances to be noted in the voucher on which the advance is drawn, and the undisbursed portion of the advance should be placed Revenue Deposit as soon as the date fixed for making payment is over.

14. The receipts in Form C taken from the persons to whom payments are made vide Subsidiary Treasury Rule 4.66) shall be forwarded by he Treasury Officer with the accounts of the month to the Director Audit and Accounts (Works). For payments into Civil Courts the procedure laid in rules 8 and 9 should be observed.

15. Cost of Pleader's fee in civil suits arising out of acquisition proceeding should be charged to the same head as the cost of the acquisitions. Department for which land is being acquired ought to meet the costs of Pleader's fee forming part of charges for civil suits arising out of acquisition proceedings.

16. Any special charges incurred in connection with the acquisition of land on account of establishment and contingencies, etc., should be treated as an integral part of the cost of the land and debited to the department for which the land is acquired.

(b) Where one department makes payment or renders service as an agent of another department of the same Government, the principal department may, subject to such monetary limit as may be fixed by Government in this behalf, be charged with the expenditure incurred on its behalf by the agent department.
NOTE 1—The cost of land acquired by a civil department on behalf of the Buildings and Roads Department is debitable in the accounts of the letter as part of the cost of the works for which the land is taken up; but when land is taken up for two or more service departments can jointly, the cost is wholly debitable to the department for which the major portion of expenditure was incurred, unless there are special reasons to the contrary.

NOTE 2—When a special officer is employed for the acquisition of land for any department, the expenditure on pay, allowances, etc., of the special officer and his establishment and any expenditure on contingencies is debitable to that department as part of the cost of land. When the land is taken up by a civil officer, not specially employed for the work, only special charges incurred in connection with the acquisition of the land on establishment, contingencies, etc., shall be borne by the department for which the land is acquired.

(The Government have fixed Rs. 50 as the monetary limit referred to in this direction)

AUDIT BY ACCOUNT OFFICERS

17. Whether the payment is made by a special officer or by the Collector (or other Civil Officer) the audit of the Director Audit and Account (work) shall insist in seeing every payment is supported by a receipt in Forms C, CC, D or E and that the amount paid on such receipt is the amount payable under the award, as shown in the statement of which he will have received copies under the preceding orders. The Director Audit and Account (Works) will also note in the last column of Form A the date on which possession was taken as reported to him by the Executive Engineer or other officer.

18. The Director Audit and Account (Works) will, as he receives the vouchers, fill in the entries in the appropriate columns of the award statements (Forms A and B); and as he receives the reports of possession he will fill in the entries in column 10 of the statement in Form A: when all the vouchers showing either payment to the payee or payment into the Court as deposit and reports of possession have ben received, he will forward the completed statements in Forms A, AA and B to the Chief Revenue Authority. This will complete the audit of the Director Audit and Account (Works); any other or further returns or reports from the officers who assess of pay compensation will be disposed of by the chief Revenue Authority, without reference to the Director Audit and Account (Works).

19. When the land is acquired for and the cost is debit able, to, any other Department than the Public Works Departments, the procedure will also be the same.

Investment of Compensation money deposited in Court.

21. Investment under section 32 and 33 of the Act of money deposited in Court should be arranged for, in the case of purchase of Government securities, in communication between the Court and the State Bank of Pakistan and purchase of land should be affected under the Courts order through the Collector or other revenue Authority. The Bank will inform the Court what sum should be remitted to
enable it to make the investment, and this amount will be paid from the deposits in Court.

22. Payments made from a municipal fund or district fund or a small town or notified area fund as compensation for land taken up under the Act, shall be made and audited by the Local Audit Department, in the same manner as if the land were being acquired for Government. The Collector or other officer who makes payments on account of the and acquired shall draw funds from the Treasury and make payments in the manner laid down in these rules, using the forms prescribed in duplicate. One copy of the relevant record shall be sent to the Local Body concerned and the other copy to the Director Audit and Accounts (Works) reports that the payment made exceed the amount received in advance. The Director Audit and Accounts (Works) will deal with the accounts and payments as prescribed in these rules, debiting the payments against the advances received from the Municipality or other body.

*These sums should be credited in the treasury accounts to a special deposit head under Civil Deposits—“Deposits for work done for public bodies or individuals,” All charges should be supported by the prescribed voucher, unless these cannot be furnished at once in which case the Director, Audit and Accounts (works) will place them under objection, till the necessary vouchers have been obtained. If the awarding officer should at any time have in hand any sum in excess of his immediate requirements, he should repay it into the Treasury for credit of the special deposit head; any balance of the sum originally credited, which is not claimed at the expiration of a year from the date of the award will be paid into a civil court by the officer accordance with Rule 8.
No. and date of statement_________________________
Date of Award_________________________________
Name of work for which land has been acquired______________________
No. and date of Declaration in ____________________Gazette, viz., No._______________,
dated____________________, page __________________

Statement showing compensation awarded by ____________________under section ________________ Act I of 1894 as adapted for Pakistan to all the persons interested in the plot of land situated in the village of ___________________in estate __________, No. ________________ the revenue Roll of the District ________________, Tehsil______________.

<table>
<thead>
<tr>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>6</th>
<th>7</th>
<th>8</th>
<th>9</th>
<th>10</th>
</tr>
</thead>
<tbody>
<tr>
<td>Serial No.</td>
<td>Names of persons to whom payment is due under the award</td>
<td>Area of land</td>
<td>Abatement of land revenue</td>
<td>Avaluation of any buildings that may be taken upon the land</td>
<td>Total amount due to each person, including the amount shown in column 5, the amount awarded for the land, interest, cost and any other amounts due to the distribution of the amount in column 5 taken from the subsidiary Statement AA</td>
<td>REMARKS</td>
<td>NUMBER AND DATE OF VOUCHER</td>
<td>Date____ which possession of the land was handed over to the Department all authorities for whom it is acquired</td>
<td></td>
</tr>
</tbody>
</table>
*To be filled up in the Accountant General's Office

**NOTES (1)** Each Statement should be the lands to be taken under one declaration, i.e., the awards given for land acquired under more than one declaration should not be incorporated in one statement but as many separate submitted as there are declarations.

**Note—(2)—Regarding column 7, see note to statement AA.**
**AA**

Particulars regarding the acceptance by the persons concerned of amounts entered in Award Statement

No____________________________________

Dated____________________________________

Name of work for which land has been acquired________________________________________________

No. and date of declaration in _________________ Gazetted, viz, No._____________________, dated__________________,

Page_______________

<table>
<thead>
<tr>
<th>1</th>
<th>2</th>
<th>3</th>
</tr>
</thead>
<tbody>
<tr>
<td>Serial No. in the Statement of Award under section II of the Act</td>
<td>Name of person to whom payment is made under the award</td>
<td>PARTICULARS OF AMOUNT ENTERED IN COLUMNS 6 OF THE AWARD STATEMENT</td>
</tr>
<tr>
<td></td>
<td></td>
<td>a</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Amount accepted without protest</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Rs. A.P</td>
</tr>
</tbody>
</table>

**NOTE**—In noting these particulars in the Award Statement it may be sufficient to enter the letter a, b, c or d, as the case may be, in column 7 of the statement, when the whole amount of the award is shown in one of the four sub-columns a, b, c, or d, in this statement.
B

Number and date of statement ________________________________________________

Name of work for which land has been acquired __________________________________

Number and date of declaration in ______________ Gazette, viz., No. ______________, date__________, page________

STATEMENT SHOWING THE AMOUNT OF COMPENSATION AWARDED BY THE COURT OF ______________
UNDER SECTION 26 OF ACT I OF 1894, AS ADAPTED FOR PAKISTAN

<table>
<thead>
<tr>
<th>Serial No. in the statement of Award under section of the Act</th>
<th>Names of persons to whom payment is due under the</th>
<th>Amount originally awarded</th>
<th>Amount made by Collector under the original award</th>
<th>Total amount awarded by the Court</th>
<th>Further payments due</th>
<th>REMARKS</th>
<th>Number and date of voucher</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
<td>8</td>
</tr>
<tr>
<td>Rs. A.P</td>
<td>Rs. A.P</td>
<td>Rs. A.P</td>
<td>Rs. A.P</td>
<td>Rs. A.P</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
No. of Vouchers ________________________________

Name of work for which the land has been acquired_____

No. and date of declaration in _____Gazette, viz., No. ___, 
dated __________

Serial No. _____ in Award Statement No. ___, dated_____

Name of payee _________________________________

I __________________ of ______________________

Tehsil _________________, District __________________

do hereby acknowledge to have received Rs. __________

_____________________ on account of cost of land taken up by 

Government, as detailed on reverse.
Signature of payee_________________________  Signature of payee_________________________
Locality  Locality

NOTE—The receipt should be in Urdu or in English but when the payee is unable to write in English or in Urdu, he may give a receipt in any other vernacular.
CC

CONSOLIDATED VOUCHER FOR PAYMENT MADE DURING _____19, IN ACCORDANCE WITH AWARD STATEMENT NO._____ DATED _____________, ON ACCOUNT OF LAND ACQUIRED FOR ____________ IN THE DISTRICT OF __________________________

TEHSIL________________ MAUZA________________

<table>
<thead>
<tr>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
</tr>
</thead>
<tbody>
<tr>
<td>Serial No. in Award Statement</td>
<td>Name of payee</td>
<td>Area of land</td>
<td>Amount paid</td>
<td>Signature of the payee and date of payment</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

|                              | Rs. A.P        |
| Total                        |               |

Paid in my presence in cash to the above persons the total sum of rupees _______*annas* _______pies* _______ only.

bycheque

*In words.
Dated the _____________________ 19

Signature of Officer
To the judge of the court at________
The sum of Rs._________ on account of compensation for land taken up for the above purpose, payable as detailed below, is tendered for deposit in court under section 32 (2) of Act I of 189

<table>
<thead>
<tr>
<th>No. Serial No. in Award statement</th>
<th>Name of parties</th>
<th>Area of land</th>
<th>Amount payable to each</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Acres Rs. A.P

______

Total ....

Land Acquisition Officer

---

<table>
<thead>
<tr>
<th>No. Serial No. in Award statement</th>
<th>Name of parties</th>
<th>Area of land</th>
<th>Amount payable to each</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Acres Rs. A.P

______

Total ....

Land Acquisition Officer

---

<table>
<thead>
<tr>
<th>No. Serial No. in Award statement</th>
<th>Name of parties</th>
<th>Area of land</th>
<th>Amount payable to each</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Acres Rs. A.P

______

Total ....

Land Acquisition Officer
Dated __________ 19
Received the above amount for credit to Civil Court Deposits.

Judge

Note: - This form should be used when the amounts of compensation due are sent to civil court for deposit.

Dated __________ 19
Received the above amount for credit to Civil Court Deposits.

Judge

Note: - This form should be used when the amounts of compensation due are sent to civil court for deposit.

Dated __________ 19
Received the above amount for credit to Civil Court Deposits.

Judge

Note: - This form should be used when the amounts of compensation due are sent to civil court for deposit.
NAME OF WORK FOR WHICH LAND HAS BEEN ACQUIRED

To the officer in-charge of Treasury

Please receive for transfer to credit of Revenue Deposits the sum of Rs. ___________ on account of compensation for land taken up for the above purpose, payable as detailed below:-

<table>
<thead>
<tr>
<th>Serial No. in Award statement No.</th>
<th>Name of parties</th>
<th>Area of land</th>
<th>Amount payable to each</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Acres</td>
<td>Rs. A.P</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Total</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Dated ____________ 19
Received the above amount and credited to Revenue Deposits.

Treasury Officer

Note: - This form should be used when the amounts of compensation due are sent to civil court for deposit.

Signature of payee ________________________

Locality

NOTE—The receipt should be in Urdu or in English but when the payee is unable to write in English or in Urdu, he may give a receipt in any other vernacular.
PART II
TRANSFER OF LANDS BETWEEN THE CENTRAL AND PROVINCIAL GOVERNMENT

(i) STATUTORY PROVISIONS

Sections 127 and 175 of the Government of India Act, 1935, as adapted and modified for Pakistan, regulate the transfers of lands between the Central and Provincial Government. These are reproduced below for facility of reference:--

127. The Federation may, if it deems it necessary to acquire any land for situated in a Province for any purpose connected Federal purposes, require the Province to acquire the land on behalf, and at the expense of the Federation or, if the land belongs to the Province, to transfer it to the Federation on such terms as may be agreed or, in default of agreement, as may be determined by an arbitrator appointed by the Chief Justice of Pakistan.

175. (1) The executive authority of the Federation and of a Province shall extend, subject to any appropriate Legislature, to the grant, sale, disposition or mortgage of any property vested in President for the purposes of the Government for the Federation or of the Province, as the case may be, and to the purchase or acquisition of property on behalf of President for these purposes respectively, and to the making of contracts.

(ii) SUBSIDIARY PROVISIONS.

The Central Government have decided to apply the following principles in regard to certain subsidiary points, not covered by the statutory provisions:--

(1) Acquisition of land for Federal purposes Section 127 of the Government of India Act, 1935 as adapted and modified for Pakistan, provide that when land belonging to a private party is required to be acquired on behalf of the
Federation, the acquisition shall be at the expense of the Federation. In cases where the land required to be transferred is in the occupation of the Provincial Government, the amount payable by the Central Government will ordinarily be the market value of the land and buildings, if any, thereon; the capitalized value of the land revenue assessable thereon will be included in case where the transfer of the land causes actual loss of land revenue to the Provincial Governments.

(2) Continuance of first refusal to Provincial Governments of land that is surplus to the requirements of the Central Government. When the Central Government no longer require land in their possession, the Provincial Government of the province in which it is situate will be given the option of assuming possession of the whole or any portion thereof, subject to the following conditions:-

a) The central Government themselves will be the judges of the whether they require to retain any particular land or not;

b) If the Provincial Government desire to assume possession of the lands, the option to do so should be exercised within six months of the date on which the Central Government signify their intention of surrendering the land;

c) The amount payable for the land will in all cases be the market value of the land and building, if any, thereon, at the date of transfer; and

d) When the Provincial Government desire to assume possession of a only a portion of the land surrendered, they shall be entitled to do so only if the value of the land is not materially reduced by the division.

(iii) TRANSFERS AND LEASES AND MILITARY LANDS BY THE CENTRAL GOVERNMENT TO PROVINCIAL GOVERNMENTS

a) For lands inside cantonments – the procedure will be as that prescribed in the cantonment Land Administration Rules for private individuals except that the leases will not put up to auction, but will be granted by private treaty. In other words the Provincial Government requiring the land or some one their behalf will apply for the lease of the land in the usual manner on the prescribed form to the cantonment Board or the Military Estates Officer concerned who will dispose of the application, in accordance with the rules in the manner referred to above, The lease will be executed on behalf of the Provincial Government by the proper authority, i.e. an authority duly authorized to do so.

b) For lands outside cantonments – The procedure will at (a) above, with necessary changes, will be followed, a lease form prescribed in the cantonment, Land Administration rules being adapted for the purpose. If, however, the land out side a cantonment applied for by the Provincial Government is not required for any prospective Military purpose, it should be permanently relinquished outright in the usual manner instead of being leased.
2) Provincial Government, are entitled to have alienations of land in their favour registered under the Registration Act (XVI) of 1908 as adapted for Pakistan. The Central Government prefer that all lease should be registered as a matter of principle even if registration is not compulsory under that Act as such a course appears to be in the interests of both the parties.

3) It has also been decided that a transfer of land from the Central Government to a Provincial Government should be carried out in the usual way, that is to say, by means of a conveyance in writing from the President of Pakistan to the Governor of the Province concerned. This procedure will apply to permanent transfers or relinquishment of land except statutory ones, i.e. except those transfers which are affected by some statutory provision and for which no conveyance or other document is necessary.

These instructions relate to lands in charge of the Defence Department only and do not affect those belonging to other Departments of the Central Government.
<table>
<thead>
<tr>
<th>Serial No.</th>
<th>Nature of power</th>
<th>Departments</th>
<th>Extent to which asset is given</th>
</tr>
</thead>
</table>
| 1         | To sanction expenditure from the lump sum provision under the head “50 – Civil Works – Grants-in-aid” for grants-in-aid to local bodies for bridges and metalled roads and for colony roads. | Public Works, Buildings and Roads Branch. | Provided that:-  
(i) the expenditure is sanctioned for an object for which the lump sum grant is intended;  
(ii) the amount of sanction does not exceed Rs.5,000 in each case. |
| 2         | To sanction expenditure from the lump sum provision under the head “50 – Civil works – Grants-in-aid” for grants-in-aid to new municipalities and notified areas in the colonies for utilization on works other than those mentioned in serial No.1 above. | --Ditto-- | Provided that:-  
(i) the expenditure is on an object for which the lump sum grant is intended;  
(ii) the amount of sanction does not exceed Rs.50,000 in each case. |
<table>
<thead>
<tr>
<th>Serial No.</th>
<th>Nature of power</th>
<th>To whom delegated</th>
<th>Extent</th>
</tr>
</thead>
<tbody>
<tr>
<td>15</td>
<td>To sanction grant-in-aid for water-supply scheme for a village or group of village, costing Rs. one lakh or less, from the lump sum provision the budget for the purpose.</td>
<td>Sanitary Board.</td>
<td>Subject to the conditions:- (a) that the grant-in-aid shall only to be given for water-supply scheme of a village, or group of villages where there is no drinking water or where the supply is scanty or where the water available is not fit for human consumption; (b) that the grant-in-aid shall not exceed Rs.50,000, or 50 percent of the estimated cost of the scheme, whichever is less and no recurring commitments shall be made; (c) that no grant-in-aid shall be made, except to a District Board or Panchayat which shall undertake is responsibility for the maintenance of the scheme for which a grant-in-aid is made; and (d) that the amount of a grant-in-aid shall invariably be stated as a definite sum, and not as percentage of the cost.</td>
</tr>
<tr>
<td>19</td>
<td>To sanction grants to local bodies in aid of approved schemes.</td>
<td>Communications Board or its successor agency.</td>
<td>Provided the grant-in-aid does not exceed one lakh in any one case.</td>
</tr>
</tbody>
</table>
CHAPTER III
PUBLIC BUILDINGS

Introductory Note (i) – The Rules in the Chapter are generally applicable to buildings maintained by the Buildings and Roads Departments but they should be applied mutatis mutandis to any other Department maintaining buildings departmentally.

(ii) The term “Public or Government Buildings” as used in this Chapter applies to buildings borne on the books of the Buildings and Roads Department and maintained from the appropriation for Buildings and Roads Works, incharge of the Building and roads Department officers.

A – GENERAL

I – GENERAL RULES.

3.1. The officer incharge of each building should make some person of his establishment answerable for its general condition.

3.2. As a theatre is peculiarly liable to fire, no Government building in which stores or other Government property is kept should be used for theatrical purposes.

3.3. Insurance of Government buildings is not to be effected except, at the discretion of Government, in the case of specially valuable property liable to special risks.

II – FIXTURES AND FURNITURE

(a) Fixtures

3.4. Every public building should be provided with all necessary fixtures. The periodical repair of these fixtures should be carried out by the B. & R. Department and charged to the repair estimate of the buildings. (All petty repairs of fixtures together with the purchase and repair of furniture not comprehended and provided for originally should be paid for by the Department concerned and be charged in the contingent bill).

NOTE – (1) Subject to such exception as may be authorized under clause 4 of paragraph 5.8, a Punkha includes its suspending ropes, tubes, pulleys, its pole or board, flaps, frills and pulling ropes, and Thongs, which will be supplied and maintained by Government, flaps being renewable at intervals of note less than three years.

NOTE – (2) Only portable heaters and water heaters which obtain their electric energy by means of a movable plug in a socket in the wiring system shall be classified as furniture, other electric heaters or water heaters which are fixed to walls, floors or ceiling of Government buildings shall be classified as fixtures.
(b) Furniture

3.5. The Divisional Officer will not supply nor repair furniture, screens, purdahs, or tatties, nor will be perform any of the duties specified above as devolving on the departmental officer incharge. Furniture for new offices may, however, be supplied by the Divisional Officer and charged in his accounts, provided Government authorities the inclusion of the cost, of such furniture in the estimates of the offices concerned. The repairs of such furniture will however be paid for the department concerned.

This rule does not apply to the case of furniture for dak bungalows, civil rest houses or circuit houses, the outlay on the supply and repair of which will be treated as charges of the Civil Department. In the case of Buildings and Roads Department, rest houses and inspection bunglows, the furniture should be supplied and repaired at the cost of Building and Roads Department.

3.6. The Administration of the furniture grants of the official residences of the Governor, West Pakistan, including the upkeep of a stock list and the purchase, repair and maintenance of furniture, shall be conducted by the Military Secretary, who would furnish the Director, Audit and Accounts (Works), West Pakistan, with an annual certificate of verification in the form given in paragraph 37 below. During the second and fourth year of the incumbency of the Governor and at least one in every three years the certificate of verification should be countersigned by a Divisional Officer of the Buildings and Roads Department, in token of his joint responsibility for the actual verification.

3.7. When a building is newly constructed for the use of the Governor and supply of furniture is deemed necessary the cost of furniture should be debited to works but the cost of maintenance and renewal of furniture in the staff quarters should be met from the grant for the maintenance and repairs of furnishing of official residences of the Governor under Allowances and Privileges (Governors), Order, 1952.

Form of Certificate of verification

Certified that all furniture in------ (name of the house) ------------------ has been inspected and checked with stock lists maintained.

I am satisfied (i) that all new supplies up to-date have been correctly brought on the stock lists, (ii) that the stock lists agree with the stock lists, (iii) that the articles in stock agree with the stock lists (iv) that the sale-proceeds have been properly accounted for, and (v) that sanction of competent authority exists for writing of all articles struck of the stock lists.

The proceeds of the sale of unserviceable furniture shall be credited to provincial Revenues.
3.8. The buildings and Roads Department is responsible for the supply and maintenance of furniture in the following Government residential Buildings:- 

Chief Ministers and Deputy Ministers' Residences at Lahore. Government Buildings at Fort Manro, Sakesar and Nathiagalli.

**NOTE Only the buildings provided with furniture at present are covered under this rule.**

(2) Chair and sofa covers are included in the furniture for the residences of the Ministers’, but carpets and curtains are excluded.

**III – PURCHASE AND SALE OF GOVERNMENT BUILDINGS**

3.9. No buildings may be purchased for public purposes without the orders of Government to whom a survey and valuation report by the Divisional Officer should in all cases, be submitted. See also paragraph 3.23.

3.10. Provincial buildings in charge of the Buildings and Roads Department may be soled or dismantled in accordance with the powers delegated, - vide paragraph V of Annexure ‘B’ to Chapter II.

(2) (a) It is necessary that other departments of Governments with local interest are consulted in regard to any use they may before the sale or demolition takes place.

(b) Buildings may be sold by the Buildings and Roads Department but when a building and site is sold together the consultation of the Deputy Commissioner of the District is necessary.

(c) When buildings are to be dismantled a demolition statement in the form given below should be prepared and sent for sanction of the competent authority:-

(1) Serial No.
(2) Name of buildings and reference to Register of Buildings.
(3) Date of Completion.
(4) Plinth area.
(5) Capital cost excluding site.
(6) Probable cost of demolition.
(7) Probable cost of the material to be obtained from dismantling.
(8) How it is proposed to dispose of the material.
(9) Reasons for demolition and whether the buildings can not be utilized for any Government purpose.
(d) As regards those buildings for which an estimate for their reconstruction is sanctioned, no demolition statement need be prepared. The sanctioning authority should satisfy himself that the proposal do not involve the premature or un-necessary dismantlement of buildings.

(3) Temporary buildings erected during the construction of work may under the sanction, previously obtained, of the Superintending Engineer, be sold or dismantled on the completion of the work or when the purpose for which they were erected has been served.

IV – HIRE OF OFFICE ACCOMODATION

3.11. When no suitable Government building is available, private buildings may be hired for use a offices, the rent being charged to the contingencies of the office concerned. When the Buildings is entirely used for office accommodation, the rent is wholly chargeable to Government, while, when it is partly used for office purposes and partly for residential or other purposes, the share of the rent payable by government will be proportionate to the amount of the main buildings set aside solely for office use. The subletting for residential purposes of buildings hired as offices will require the approval of Government and consent of Finance Department, and any recovery of rent for portions sublet will be make by the head of office concerned and credited to the Revenue Head of his Department. Before it is decided to hire a privately-owned building, it is necessary to obtain a non-accommodation certificate from the Division Officer concerned who should also be consulted about the reasonableness of the rental proposed except in cases where the rent is less than Rs.40 per mensem and when a portion is to be sublet, the Divisional Officer should be requested to assess the correct rent of the portion. The actual selection of the accommodation, however, shall rest with the officer for whom it is required, subject to the approval of competent authority, and the lease in connection with the hire will also be executed by the Department concerned. See also paragraph 3.24 (2).

(2) An officer permitting occupation of a Government or leased buildings by any private person or local body should at once inform the authority in charge of the building of such occupation. The authority in charge will be the Divisional Officer concerned in the case of buildings in charge of the Department concerned in the case of buildings rented as offices.

(3) Powers to sanction expenditure on rents of non-residential buildings by the various officers of the Buildings and Roads Department as given in paragraph II-A of Annex ‘B’ to Chapter-II of this Code.

(4) When Divisional Officers provide accommodation for their offices in the building (not being a Government Building) in which they reside. They may, under the orders of the Superintending Engineer be allowed to draw office rent up to Rs.30, a month chargeable in the monthly contingent of
the Superintending Engineer be increased to a maximum of Rs.40 a month; but in no case should it exceed half the rent of the whole house subject to the same maximum. Any departure from the above rules will need the consent of Government.

(5) when a Sub Divisional Office is necessarily accommodated in the officer’s residence (not being a Government Building), he may, under the sanction of the Superintending Engineer be allowed a fair proportion of the rent actually paid for the house be occupied on account of the accommodation which he necessarily has to provide for the office up to a maximum of Rs.20 per mensem, any higher rent being fixed by Government subject to the following conditions:-

(i) In calculating the accommodation set apart for office purposes, no allowance should be made for a separate room, apart from the office, to be occupied by the Sub-Divisional Officer.

(ii) The Divisional Officer must certify both as to the amount of necessary accommodation, and that it is actually available and suitable in the house in question.

(iii) He must also certify that no Government building is available and that no suitable separate buildings can be hired for the purpose at a less cost.

If the house is a Government building, the rent to be paid by the occupant should be calculated under para5.32 Annexure to this Chapter.

(6) The Municipal Tax assessed on the annual value of buildings in which office accommodation is provided, or on the land appertaining to them, should be treated a separate from the rent. If it is the local rule or custom for the tax to be chargeable to the owner, the tax for the entire building will be paid by the owner of the building, otherwise the officer concerned should pay the share of such tax corresponding to the share of the rent payable by him and Government should be debited with the difference, see paragraph 3.17.

NOTES – 1. The orders contained in clause (3) and (4) of the paragraph are special for Buildings and Roads Department and over-ride the general orders regarding powers of officers for sanctioning recurring expenditure chargeable to contingencies as shown in Annexure to this chapter.

2. Powers of various officers in the matter of sanctioning the renting of office accommodation, are subject to the production of a non-accommodation certificate as required under note 93) and to the further proviso that no lease is entered into for a period of more than one year.
(a) The rent of any land of buildings occupied for public purposes shall be paid by the public office or department occupying it, and recorded in the public accounts as a charge of that office or department. The first charge is every year made in any contingent bill should be supported by a certificate from the Executive Engineer concerned that suitable buildings belonging to the Government were not available for the purpose required and that the rental of the privately owned buildings viz., Rs.……….. is reasonable.

(b) The rule does not authorize payments or adjustments between departments.

(c) The rent of the buildings hired for residential purposes is paid from the minor head “Repairs: under the Major head “50 – Civil Works”. The hiring of buildings for residential accommodation requires the previous approval of Government and the consent of the Finance Department which must be applied for by the Heads of Departments concerned duly supported by a certificate from the Divisional Officer of the Buildings and Roads Department that the rent is reasonable and not suitable Government accommodations is available. In the case of such buildings the lease is to be executed by the buildings and Roads Department. Manual of Orders, regarding the recovery of rent, are to be observed.

(d) In the case of buildings which have been hired as offices, any sub-letting requires the approval of Government and consent of the Finance Department. The rent of such buildings a should be debited to the contingent grant of the Government Servants concerned and any recovery of rent for portion sub-let should be made by the Head of office and credited to the Revenue Head of the Department and not to the Buildings and Roads Department Revenue head. Lease of buildings hired as offices should be concerned of the Department and the Buildings and Roads Department should only be concerned with:

(i) giving a non-accommodation certificate;
(ii) certifying that the rent of the building is reasonable; and
(iii) when a part is sub-let, assessing the correct rent of the part sub-let.

(e) The responsibility of the recovery or rents from Government servants in civil employ occupying Public Works Department, but in exceptional cases, where the cost of buildings has been treated as a civil charge, the Accountant General, must take the necessary
steps to see that the Executive Engineer of the Division concerned is furnished with the necessary particulars.

3.A. Government servant permitting occupation of a Government or leased building by any private person of local body should at once inform the authority in charge of the building of such occupation. The authority in charge will be the Executive Engineer concerned in the case of buildings in charge of Buildings and Roads Department, and the head of the department concerned in the case of buildings rented as offices.

4. The certificate required from Divisional Officers as to the reasonableness of rent referred to in sub-paragraph (c) and (d) above, will not be necessary in cases where the rent involved is less than Rs.40 per mensem

V – RENTING OF BUILDINGS

3.12. It is the duty of Divisional Officer or the Estate Officer where there is one to endeavour to get tenants for public buildings not immediately required for Government use. They should generally be let from month to month, but a lease may be given up to one year by the Superintending Engineer or the Divisional Officer provided the rent of the building as fixed by the competent authority does not exceed Rs.200 and Rs.100 a month respectively. A clause in the agreement should be added, when necessary, to enable the Divisional Officer to terminate the lease at short notice in case the buildings is required by Government.

(2) The Divisional Officer or Estate Officer is empowered to let in the most advantageous way possible Government owned or hired residential buildings under their charge for which a Government servant is not paying rent under rules 5.39 to 5.46 of Annexure I to this Chapter or the equivalent rules of other integrating units and tenants vacating or desiring to occupy them should invariably apply to him direct. It must be clearly understood that no other district official is permitted to exercise this authority without the prior approval and consent of the Divisional Officer.

NOTE(1) Where a residence cannot be allotted to the incumbent of the post to which it is attached or to a Government servant of the class of which it was constructed, it may be let to a Government servant not holding the particular post or not belonging to that class subject to the conditions that:-

(a) the allotment ceases within two months of a Government servant for whom the residence is intended becoming available at the station of tenant and

(b) the rent to be recovered under the rules from the temporary tenant is no less than 3\textsuperscript{rd} of the standard rent of the house.

(i) A competent authority may relax the provision of his note as special case if considered necessary.

(The assent of Finance Department is not presumed under note (ii).)
(i) As an exception to the general rules contained in sub-paragraph (ii) above the actual allotment in the case of the following residential buildings, has been left to the occupancy to the Divisional Officer of the Provincial Division, concerned for purposes of assessment and recovery of rent by the latter -

(1) 1st and 2nd Assistant Commissioner's residences at Layallpur.
   Deputy Commissioner, Layallpur subject to the control of the Commissioner, Multan Division.

(2) Residences of the West Pakistan Agricultural Services, Class II at Layalpur.
   Director of Agriculture, West Pakistan.

(3) Civil Official's quarters at Sargodha
   Deputy Commissioner, Sargodha

(4) Civil Official's quarters at Lyallpur
   Deputy Commissioner, Lyallpur

(5) Civil Official's quarters at Sheikhupura
   Deputy Commissioner, Sheikhupura

(6) Government residences and quarters at Lahore
   Estate Officer, Lahore.

NOTE – Residence of different Departments which are earmarked for officials of that department shall be allotted by the department concerned to whom these residences belong.

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

3.14. Government servants occupying Government Buildings or leased buildings as residences are strictly prohibited from making privately any kind of addition or alterations therein whether structural, sanitary or Electrical, without the express permission of the Superintending Engineer of the Buildings and Roads Department.
3.15. No public building in the charge of the Divisional Officer may be occupied as a private residence without his consent except under the orders of his departmental superiors or of Government.

3.16. On no account is any church, chapel, mosque, temples, tomb or other building devoted to religious use, to be occupied as dwelling house, or for any other purpose, without the consent of the persons interested and the sanction of the principal civil or political authority on the spot. See also paragraph 2.91.

VI – TAXES

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

(a) As a general rule, Municipal rates and taxes on non-residential buildings paid by, or passed on to a department occupying the hole or part of the building, are debited to the contingencies of the department concerned. Where, however, the whole or part of the tax paid by the Buildings and Roads Department, or by a Civil Department as the Department in administrative control of the buildings, the payments may be charged to the maintenance estimate of the buildings concerned.

(b) Taxes on non-residential buildings occupied by departments if paid by a department nominated by Government in this behalf and not passed on to the occupying department are charged to “57 – Miscellaneous-Rules, Rates and Taxed.”

Municipal and other taxes (in the nature of house or property tax or otherwise), when payable by Government in respect of buildings occupied as residence, will be adjusted as part of the cost of maintenance of the building. Where, however, the whole or any portion of the taxes which by local rule or custom are ordinarily leviable from the tenant, is paid by a department other than the department in administrative control of the building, the charge may be treated as contingent expenditure of the paying department.

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

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

(3)  
(a) In the case of buildings occupied as residences, all municipal and other taxes in the nature of house or property tax payable by Government in respect of such buildings shall be taken into account in calculating standard rents under rules 5.8 to 5.16 Annexure I to Chapter III. Taxes other than these whether required to be paid by Local rule or custom by the owner or tenant shall be paid by the latter in addition to the standard rent or 10 per cent of monthly emoluments payable under Rules 5.22 (a) and (b) of Annexure to this Chapter. They will also be recoverable in cases when buildings are occupied rent free except from those who are enjoying rent-free concession as shown below the rules in Annexure I to Chapter III.

**NOTE** – The term “property tax” as used above, should be interpreted in the general sense and not in the technical sense assigned to it in any particular Act or code and it should, therefore not be considered to include taxes levied for specific services rendered for the benefit of the occupier. Therefore all taxes of a service character, such as water tax, drainage tax, should be recovered separately from the occupier under Rule 5.22 9b) (ii) Annexure I to this Chapter.

(b) Municipal and other taxes (in the nature of house or property tax or otherwise) when payable by Government in respect of buildings occupied as residences, will be adjusted as part of the cost of maintenance of the buildings. Taxes payable by tenants under the local rules or custom will be payable by them direct. In cases in which the amount of tax payable to the municipality in respect of a building has to be borne partly by the Government servant occupying the building and partly by Government, the tax will be paid in full by Government servant will be recovered from him by Government.
NOTE – The excess water charges as distinguished from the water tax proper will not be debited to annual repair estimates but to miscellaneous advances pending recovery from the tenants concerned.

(c) With the sanction of Government exception from the taxes payable by tenants (whether the amount is based on the rental or on the actual amount of service rendered) may be granted to Government servants on pay exceeding Rs.150 per mensem.

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

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

(2) The occupants of staff quarters and other buildings apartment to Governor’s House, Lahore and Murree, are exempt from the payment of charges of water and electricity.

VII – SANITARY, WATER SUPPLY AND ELECTRICAL INSTALLATION

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

VIII – INSPECTION OF PUBLIC BUILDINGS

3.20 (a) It will be the duty of the Sub-divisional Officer to see that all public buildings in his charge including provincial properties transferred to local bodies for maintenance are duly inspected at least once year a indicated below, such instructions being made in respect of soundness or otherwise of the roof and
floor timber in the buildings and in respect of their general condition. The form of
the register is as given below:-

Register of annual Inspection of Public Buildings borne on the Register of
Provincial Buildings.

__________________ Provincial Division.
__________________ Provincial Sub-Division

<table>
<thead>
<tr>
<th>Item No. as per Register of Buildings</th>
<th>Locality</th>
<th>Name of Buildings</th>
<th>Date of Inspection</th>
<th>Report of condition</th>
<th>REMARKS BY the Divisional Officer</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

The general examination by the officers with respect to their ranks are as
detailed below:-

(1) Overseer to inspect once every year all buildings costing Rs.5,000 and below (including out-house), both residential and non-residential within jurisdiction.

(2) Sub-Divisional Officer to inspect every year all buildings in their jurisdiction, costing above Rs.5000.

(3) Executive Engineer to inspect every year all the buildings in the Division costing above Rs.25,000.

(b) The Executive Engineer, the Sub-Divisional Officers and the Overseer should record notes of their inspection in separate registers to be maintained by each of them.

All these registers should be shown to the Superintending Engineer during his annual inspection of Divisional Offices.
Executive Engineers should inspect as often as possible buildings which show cracks or definite signs of deterioration and take early steps to effect the necessary improvement thereto.

FORM OF REGISTER OF INSPECTOR
OF BUILDINGS

Station ........................................
Name of Buildings or group of buildings ..................
Capital cost Rs. ..................................
Officers responsible for inspection ......................

Executive Engineer,
Sub-Divisional Officer,

<table>
<thead>
<tr>
<th>Year</th>
<th>Portion of Buildings</th>
<th>INSPECTION REPORT</th>
<th>General Condition</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Foundations</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Floors</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Wall structure</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Wall surface</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Roof beams</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Roof covering</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Joinery</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Painting</td>
<td>Dated ...............</td>
<td>Signature ..........</td>
<td></td>
</tr>
</tbody>
</table>

The Executive Engineer will report to Superintending Engineer, if circumstances require it, for that officer’s further action. Matters which the Superintending Engineer cannot deal with, should be brought to the notice of Regional Engineer. The Executive Engineer and the Superintending Engineer on their tours of inspection should see that above instructions are being complied with.
IX – REGISTERS OF BUILDINGS

3.21. Each Superintending Engineer will keep a register (in Buildings and Roads Stereo form No.\textbf{121} and \textbf{121-A}) for Civil Districts of all buildings in charge of the Department within his Circle, and each Divisional Officer a similar register of all the buildings within his Division. In these registers the value of the land comprised in a property will be shown separately from the value of the building or buildings thereon, the value of each separate structures being also shown separately. In the case of a purchased property the price paid will be apportioned between the various items comprising compound wall, well, etc. The registers will also show whether the building is to be maintained at the cost of Central, Provincial or Local funds.

\textbf{NOTE} – The register of buildings may be divided into two parts, one for the record of buildings of permanent nature and other for record of buildings of a temporary character.

X – PLANS OF BUILDINGS

3.22. In case of buildings and works borne on the returns of the Buildings and Roads Department, the Executive Engineer will be held responsible that plans of such buildings are corrected on completion of any alterations.

A register of all buildings in the Department will be maintained in the office of the Regional Engineer.

\textbf{B – RESIDENCES FOR GOVERNMENT OFFICIALS.}

\textbf{I - General}

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

(i) When it is the recognized duty or established custom of the Government to provide quarters at Government expenses.

(ii) When it is necessary on public grounds for the Government servant to reside on, or close to the premises in which his duties have to be performed, such as a jail, a police thana, a school, a factory, a mint, etc.

(iii) When it is necessary to provide residences in part of the country where no civil station or cantonment exists, and where lengthened term of residence would render camp accommodation unsuitable, e.g., buildings along lines of roads or canals, for the housing of officials, employed on their construction or maintenance.

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

3.24. Before sanctioning or recommending proposals for the construction or purchase of a residence for a Government official, the authority concerned should consider whether the requisite accommodation cannot be more conveniently provided by taking an existing building on lease for such a term, and on such conditions, as may be appropriate. The hiring of such buildings requires the previous approval of Government and the consent of the Finance Department which must be applied for by the Heads of Departments concerned, duly supported by a certificate from the Divisional Officer of the Buildings and Roads Department that the rent is reasonable and no suitable Government accommodation is available. Such approval will be accorded subject to the condition that the present and future incumbents of the appointment held by the official for whose accommodation the building is leased shall be required during the term of the lease to occupy the house and to pay in accordance with rules 5.6 and 5.46 in Annexure I to this Chapter.

NOTE: The certificate as to the reasonableness of rent from the Divisional Officers will not be necessary in cases where the rent involved is less than Rs.40 per mensem.

(a) In case the Government is approached for a lease of a building, the proposal should clearly show the following:-

(i) the sum payable annually to the lessor.
(ii) Whether all repairs will be executed by the lessors; and if not;
(iii) the estimated annual charges for maintenance and repairs, if they are to be executed by Government.
(iv) in cases in which Government is liable to pay the municipal taxes, the amount of such taxes;
(v) the standard rent of the residence under rule 5.16 of Annexure I of the Chapter and
(vi) the average emoluments of the officer for whom the residence is proposed and the maximum rent recoverable from him.

The proposal should show distinctly that the scale of accommodation is not in excess of that fixed by the Government.

<table>
<thead>
<tr>
<th>Scale of Pay</th>
<th>Plinth area</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rs.28 – ½ - 32 per mensem</td>
<td>632</td>
</tr>
<tr>
<td>Range</td>
<td>Rent</td>
</tr>
<tr>
<td>------------------------------</td>
<td>------</td>
</tr>
<tr>
<td>Rs.60 to 175 per mensem</td>
<td>795</td>
</tr>
<tr>
<td>Rs.150 to 249 per mensem</td>
<td>1532</td>
</tr>
<tr>
<td>Rs.250 to 399 per mensem</td>
<td>1700</td>
</tr>
<tr>
<td>Rs.400 to 599 per mensem</td>
<td>2057</td>
</tr>
<tr>
<td>Rs.600 to 849 per mensem</td>
<td>2476</td>
</tr>
<tr>
<td>Rs.850 to 1199 per mensem</td>
<td>2800</td>
</tr>
<tr>
<td>Rs.1200 to 1799 per mensem</td>
<td>3400</td>
</tr>
<tr>
<td>Rs.1800 and above per mensem</td>
<td>3818</td>
</tr>
</tbody>
</table>

(b) In case of proposals to construct or to purchase a building the following informations should be given:

(i) that the conditions of rule 5.22 (a) in Annexure I of this Chapter will fulfilled.

(ii) The probable capital cost, the average annual costs of maintenance including taxes and the standard rent under rule 5.16 in Annexure I of this Chapter.

(iii) the average emoluments of the officer for whom the quarters are constructed.

(c) As a rule no proposals should be made for the supply of accommodation in excess of scale appropriate to the status of the occupant. Subject to this main principle, every proposal should, so far as possible, be so formulated that the standard rent does not exceed the maximum rent ordinarily recoverable from the occupant under the rules in Annexure-I to this Chapter. In order to watch the rent calculated under the rules in Annexure-I of this Chapter shall fall within 10 per cent of the occupant’s average emoluments a provisional rent statement should be sent to the Director, Audit and Accounts (works), West Pakistan, with each proposal for the construction of a residential buildings or an addition or alteration to an existing building.

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

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

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

(i) If the lessor agrees to take over the work done on the expiry of the lease and to pay to Government the original cost of that work less an allowances for deterioration, which should be fixed before the work is done, the occupant will be required to pay the following additional charges:

(a) 6 per cent on the capital cost of the additional work;
(b) the percentage or amount fixed for deterioration;
(c) the annual estimated charges for maintenance and repairs of the additional work (if repairs are executed by Government; or

(ii) If the landlord refuses to accept any liability for the additional work, the rent payable by the occupant will be increased by a sum sufficient to cover during the period of the lease:

(a) the capital sum expended including interest at the rate per cent specified in (i) (a) above;
(b) the annual estimated charges for maintenance and repairs of the additional work.

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

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

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

(4) Capital expenditure under sub-clause (ii) of clause (3) should only be incurred when absolutely necessary.
Remission or reduction of charges on account of rent for the occupation of leased houses as well as rent liability of the occupant will be governed by Rules as per annexure I to this Chapter.

(6) (i) In cases, however, where a bungalow which is occupied by a gazetted officer becomes vacant owing to the officer’s transfer to another post, the Executive Engineer concerned may without the special sanction of the Provincial Government employ one chowkidar during the period bungalow remains vacant at monthly emoluments sanctioned for a Beldar in the locality.

(ii) In the even of no one being either in occupation of a residence or responsible for the rent or if the officer responsible for the rent has received permission to reside elsewhere and the residence is unoccupied, the pay of a suitable establishment not exceeding one nail and coolly, may with the special sanction of the Provincial Government be charged to the annual repairs estimate of the buildings.

3.25. Standard rents of residential buildings may be fixed by Superintending Engineers of the Buildings and Roads Department for all buildings within their charges.

II – SPECIAL RULES RELATING TO EXPENDITURE ON RESIDENCE OF THE GOVERNOR

3.26. The following rules govern the expenditure in connection with the residences of the Governor of West Pakistan:

(1) There are following residences of the Governor of the West Pakistan.

(a) Governor’s House at Lahore,
(b) Governor’s House at Murree.
(c) Governor’s House at Peshawar.
(d) Governor’s House at Nathiagali.
(e) Governor’s House at Karachi.
(f) Governor’s House at Quetta.

(2) In pursuance of the provisions of Clause (b) of sub-paragraph (1) of paragraph 7 of the Government of Pakistan “the allowances and privilege” (Governors) Order 1952, the following general order has been made:-

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

<table>
<thead>
<tr>
<th>Province</th>
<th>Improvement</th>
<th>Gardens</th>
<th>Electricity</th>
<th>Water</th>
<th>Taxes</th>
<th>Repairs</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>West Pakistan</td>
<td>Rs.5,000</td>
<td>Rs.31200</td>
<td>Rs.20,000</td>
<td>Rs.13,000</td>
<td>Rs.260</td>
<td>Rs.28200</td>
<td>Rs.1,00,000</td>
</tr>
</tbody>
</table>

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

**NOTE – The above figures are exclusive of establishment and tools and plants charges which are not to be levied on works an repairs in connection with the residence of the Governor.**

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

(4) The expenditure under various sub-heads prescribed for repairs and maintenance in clause 2 above must not exceed the appropriation sanctioned thereof.

(5) Disbursement will be made by the following officers:-

(i) The Divisional Officer incharge working under the order of the superintending Engineer incharge :-

(ii) The Military Secretary to Governor of the West Pakistan so far as garden establishment at Governor’s House is concerned.

**NOTE – The Military Secretary to the Governor of the West Pakistan shall as and when he considers necessary, obtain a cheque for purposes of disbursing the amount from the Executive Engineer concerned.**
The Secretary to the Government, West Pakistan, Irrigation, communication and works Department, will be the coordinating authority in regard to all expenditure on original works and will be responsible to the Audit Department for keeping the aggregate expenditure during the year and the total expenditure on individual works within the limits mentioned in clauses 2 and 3 above. The Audit Department will watch the total expenditure during a year against the permissible limits.

Except for works sanctioned by the President of Islamic Republic of Pakistan the administrative approval of the Governor in his individual judgment is necessary in each case and should be obtained by the Secretary to Government Irrigation, Communication and Works Department, for communication to all concerned.

The first charge against the grant for the year for original works will be the unexpended balance on the 30th June of all uncompleted works of the previous year. Provision for this charge should at once be made at the commencement of the year, and any subsequent changes in the figures thus taken which may be necessitated by adjustment or correction in the supplementary accounts of the years, should be affected later on.

No authority giving technical sanction to a detailed estimate should permit an excess over the amount of the administrative approval, either in the first instance when sanctioning the detailed estimate or subsequently when sanctioning revised estimates or passing an excess. Whenever excess is anticipated on any work, a report should at once be made to the Secretary, Irrigation Communications and Works Department. No disbursing officer should incur even the ordinary permissible excess of 5% of the sanctioned estimate.

All disbursing officers should give the earliest intimation to the Secretary, Irrigation Communication and Works Department, of all anticipated savings, if they are in a position to surrender them definitely so that, if necessary, they may be utilized on other works. If the amount of the sanctioned detailed estimate is less than that of the administrative approval for the work, the savings should at once be reported to the Secretary, Irrigation Communication and Works Department by the officers sanctioning the detailed estimates.

A record of the progressive expenditure on all original works and repairs detailed by items of works will be prepared by the Buildings and Roads Department, for the periods ending 31st December, the last day of February, 31st March, 30th April, 31st May and 30th June during each
financial year, and will be submitted to the Director of Audit and Accounts (Works) for check.

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

III – CLASSIFICATION OF RESIDENTIAL BUILDINGS AND ASSESSMENT OF RENT

3.27 Government buildings intended for occupation as residences are divided into two classes:-

Class I – Buildings which will ordinarily be occupied by offices liable to pay the full standard rent subject to the limit of 10 per cent of their emoluments. (See Rules 5.22 (b) annexure I of this Chapter).

Class II – Buildings from which recovery of the full standard rent is not expected, i.e., buildings which will ordinarily be occupied by official who are entitled to accommodation rent free or at rates reduced under Rule 5.28 annexure I to Chapter III.

NOTE – The fact that a building of class I is occasionally occupied by a tenants who is entitled to accommodation rent free, or at a reduced rent, will not justify its removal form class I to II, and similarly a building in Class II should not be transferred to class I whenever it is occupied by a tenant who may be required to pay rent in accordance with the rules. Buildings should be transferred from one class to the other only when there is a permanent change in the conditions under which they will ordinarily be rented. Transfers should be made only under the orders of Government and should have effect in all cases from the commencement of financial year.

IV – RENT RULES FOR GOVERNMENT BUILDINGS USED AS RESIDENCES

3.28. The rules governing the recovery of rent for Government buildings used as residences, its remission and reduction are laid down in rules 5.6 to 5.46 of Annexure I to Chapter III, any point which is not covered by them should be referred to Government for orders.

2. All applications for sanction to reduce the rents of Government buildings occupied as residences below the amount which should be charged under the foregoing rules must be accompanied by a tabular form in which should be shown the under-mentioned particulars:-

(1) Value of building and site.
(2) Average annual charges for maintenance:-
(a) Special, and
(b) Ordinary.
(3) Rent assessed according to rules.
(4) Proportion of total area occupied by office (if any)
(5) Deduction on account of office rent (if any)
(6) Rent that would be payable by occupant.
(7) Rent that is proposed.
(8) Average emoluments of occupant.
(9) Market rate for similar accommodation in the same station (to be given as far as practicable).
(10) Average rent chargeable under these rules for other Government buildings, with, as nearly as may be, similar accommodation (to be given as far as practicable).

**V – PERIODICAL REVIEW OF CONCESSIONS**

3.29. In cases in which the grant of free quarters or of quarters at reduced rents has been sanctioned, Heads of Departments and the Chief Engineer may, should such concession appear to them for any reason to be no longer necessary, review such cases and recommend to Government the withdrawal of the concessions accompanied by data statement for sanction to the recovery of rent.

3.30. The recovery of rent for Government buildings occupied as residences by members of work-charged establishment is governed by the principle laid down in rule 5.22 (b) Annexure I to Chapter III. Such members of this establishment who do not draw pay in excess of Rs.30 per mensem shall, however, be exempt from the payment of rent.

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

3.31. When any Government buildings is, under proper authority, let to a private person rent should be regularly recovered in advance for the same at the rates prevailing in the locality for similar accommodation belonging to private owners; but, without the special permission of Government, the rents charged for the buildings thus let in any station should not be less than would result from the application to them of the proviso below rule 5.15 of Annexure I to Chapter III.

**NOTE 1. Occupation of a residence by a Government servant’s family after his headquarters have been transferred to another station, is subject to this ruling is so far as rent liability is concerned, except in cases of temporary transfers not exceeding four months, in which case the actual recovery shall be**
confined to 10 per cent of the pay of the Government servant concerned or standard rent which ever is less provided the Superintending Engineer in case of Buildings and roads Department.

Head of Department in the case of Departments other than Buildings and Road Department.

Satisfies himself and certificate that the transfer is temporary and it will not exceed four months.

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

3.32. The Head Teacher, Assistant Teacher and Mistress detailed by the District Board, Multan, for the school for the children of the jail staff at the new Central Jail, Multan, are allowed rent free residential accommodation on the jail premises, for so long as the quarters occupied by them are not required for any other purpose by Government.

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

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

3.35. A nominal rent of rupee one per annum will be charged from the private individuals occupying Government quarters noted below:

<table>
<thead>
<tr>
<th>At Fort Munro</th>
<th>At Khar</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Shopkeeper</td>
<td>1. Shopkeeper (shop and resident quarters)</td>
</tr>
<tr>
<td>4. Delivery Agent.</td>
<td></td>
</tr>
</tbody>
</table>

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

3.36. Tailors, Barbers, Mochis and Washermen employed and residing in all the Police Lines in West Pakistan should be provided with rent-free accommodation.

ANNEXURE I TO CHAPTER III OF BUILDINGS AND ROADS DEPARTMENT CODE.
PART-I
EXTRACT FROM CIVIL, SERVICE RULES (PB.) CHAPTER V.
VOLUME I PART-I
II – RENT OF GOVERNMENT RESIDENCES

(a) GENERAL

5.6. The following rules governs the allotment to Government servants for use by them as residences of such buildings owned or leased by Government or such portions thereof as may be made available for the purpose.

NOTE – 1. These rules shall also apply to Ministers.

NOTE – 2. If a Judge of the High Court is provided with residential accommodation either leased or owned by Government, it shall be on such conditions in regard to payment of rent or otherwise as are, for the time being, applicable to members of the Civil Services of Pakistan serving at Lahore under the administrative control of the Central Government.

NOTE – 3. If the Chairman or any member of the Punjab and North-West Frontier Province Joint Public Service Commission is provided with residential accommodation either leased or owned by Government, it shall be on such conditions in regard to the Civil Services of Pakistan serving at Lahore under the administrative control of the Provincial Government.

NOTE – 4. When a Government servant of a government other than the Punjab Government occupies by official arrangement a residence provided by the Punjab Government or vice versa, rent shall be recoverable from the Government servant in accordance with the rules in Appendix 4 to the Punjab Financial Rules, reproduced in Part-II of this annexure ‘A’ of Buildings and Roads Department Code.

5.7. Nothing contained in these rules shall so operate as to require payment of rent, for the occupation of residence supplied by Government, by those Government servants who have been exempted from such payments by order or the Governor-General or to affect the amount or rent or charges payable by those Government servants in whose case the amount so payable is prescribed by the Governor-General.

(b) Capital cost of Buildings and Assessment of Rents.

(i) CAPITAL COST OF A RESIDENCE.

5.8. For the purpose of the assessment of rent, the capital cost of a residence owned by Government shall include the cost or value of sanitary, water-supply and electric installations and fittings, but exclude the cost or value of the site (including expenditure on its preparation); and shall be either.
(a) the cost of acquiring or constructing the residence and any capital expenditure incurred after acquisition or construction; or, when this is not known.

(b) the present value of the residence.

“Provided that, where it is so directed by general or special order, the value of the site and the cost of its preparation shall be included in the capital cost, and the cost of sanitary, water-supply and electric installations may be excluded. If the cost of sanitary, water supply and electric installations are ordered to be exclude rent for such installations shall be levied at the rates specified under rule 5.16 (d).

NOTE – 2. The cost of restoration or special repairs shall not be added to capital cost or present value, unless such restoration or repairs add to accommodation or involve replacement of the existing type of work by work of a more expensive character.

5.9. For the purpose of Rule 5.8 –

(i) Expenditure incurred on works such as –

a. Raising, leveling, dressing sites;

b. Construction of revetment and retaining walls, unless when incurred in connection with the provision of a tennis court;

c. Storm-water drains, and

d. Boundary pillars;

I. Shall be considered as expenditure on preparation of a site; and

II. Expenditure incurred on works such as –

(a) Compound walls, fences and gates;

(b) roads and culverts within a compound shall be included in the capital cost of the residence for the purpose of assessment of standard rent.

5.10. When the present value of a resident and of the site on which it stands in unknown, - vide clause (b) of Rule 5.8 the value of the residence and of the site shall be estimated separately by the Divisional Officer who shall, if the estimated value of either does not exceed Rs.25,000, submit the estimate to the Superintending Engineer who shall determine the present value. If the Divisional Officer’s estimate of either the site or the residence exceeds Rs.25,000, eh shall submit it to the Superintending Engineer, who shall forward it to the Chief Engineer, who shall determine, the value of the residence and the site. The Divisional Officer’s estimate shall, in both cases, be accompanied by a report of the Chief Civil Officer of the district in regard to the value of the land and also the value of the building with reference to the market value of similar buildings in the vicinity.
5.11. A competent authority may, for reasons which should be recorded, authorize a revaluation of all residences of a special class or classes within a specified area to be conducted under Rule 5.10 above, and may revised the capital cost of any or all such residences on the basis of such revaluation.

*NOTE – The intention of this rule is to authorize revaluation of a residence or residences in accordance with the Rule 5.10 even when the factors specified clause (2) of Rules 5.8 are known.*

5.12. The capital cost, however, calculated, shall not take into consideration (1) any charges on account of establishment and tools and plant other than such as were actually charged directed to the work in cases in which the residence was constructed by Government, or (2) in other cases, the estimated cost of such charges.

*NOTE – Full departmental charges should be levied in cases referred to in No.(1) below Rule 5.8.*

5.13. Renewal of a building or of its subsidiary works, such as out-houses, roads, drains, culverts, etc., or a new construction, such a retaining walls, necessitated by the occurrence of fire, flood, earthquake, abnormal storm or other calamity will be chargeable to the capital cost, but on completion a competent authority will decide what amount should be written off the original capital cost. When a portion of a building is required to be dismantled to make room for alteration and additions, the capital value of the dismantled portion should be dealt with under the rules in the Public Works Department Code applying to buildings generally.

5.14. A competent authority may, for reason which should be recorded write off a special portion of the capital cost of a residence.

1. When a portion of the residence must be set aside, by the Government Servant to whom the residence is allotted, for the reception of official and non-official visitors visiting him on business;

   or

2. When it is satisfied that the capital cost, as determined under the above rules, would be greatly in excess of the power value of the accommodation provided.

*NOTE – See also rule 5.32*

5.15. In assessing the cost or value of the sanitary, water-supply and electric installations and fittings (vide rule 5.8) the following shall be regarded as comprising the installation and fittings:-

**ELECTRIC SUPPLY**

1. Wiring, including the supply line form the main, and all connected apparatus such as fuse boxes and switches.

2. Fixed lamps (bracket and pendant) including shades holders but excluding shades and bulbs.
Wall plugs of table lamps, table fans and electric heaters.

Fan points (excluding ceiling fans and regulators)

Lighting interceptors.

Meters when supplied by Government.

SANITARY AND WATER-SUPPLY

Pipe, including service pipe from the main.

Apparatus for hot water-supply

Cisterns, taps and other necessary fittings.

Baths, basins and Lavatory fittings.

Meters when provided at the cost of Government.

Drains, including the main connection with the sewer, and all connected apparatus such as gulleys, channels, traps and vent pipe for the disposal of house wastes and sewage.

NOTE –1. The inclusion of these articles in this rule does not bind Government to provide all or any of them in a residence.

NOTE – 2. When table lamps, table fans or other electric appliances, not included under “Electric supply” above, have already been supplied, their cost should be included in the capital cost of the residence, but on their becoming unserviceable they should not be replaced the capital cost of the residence being reduced accordingly.

(II) STANDARD RENT

5.16. The standard rent of a residence shall be calculated as follows:-

(a) In the case of leased residence residences the standard rent shall be the sum paid to the lessor plus an allowance for meeting during the period of leases the probable cost of charges for.

i. both ordinary and special maintenance and repairs of the residence as may be charge on Government including maintenance and repairs of any additional work done at Government expenses;

ii. capital expenditure on additions and alterations as may be charge on Government;

iii. interest on capital expenditure referred to in (ii) above; and

iv. the rates for taxes in the nature of house or property tax if any, payable, under any law or custom by the owner to a municipality or other local body (but not recoverable from the Government Servant to whom the residence is allotted).

The allowances for meeting such capital expenditure on additions and alterations as may be charge on Government and the interest and depreciation in connection
therewith, shall be as laid down in paragraph 3.22(3) of the Punjab Public Works Department Code (Second Edition).

(b) In the case of residences owned by Government, the standard rent shall be calculated on the capital cost of the residence, and shall be either of the following whichever is less.

(i) a percentage of such capital cost equal to such rate of interest as may from time to time be fixed by competent authority plus an addition for municipal and other taxes in the nature of house or property tax in respect of the residence payable to Government and for both ordinary and special maintenance and repairs, such addition being determined under rule 5.21; or

(ii) six per cent per annum of such capital cost. The restriction of 6 per cent per annum shall not apply in the case of residences the capital cost of which is calculated under the proviso to Rule 5.8.

(c) In both cases mentioned in clauses (a) and (b) above standard rent shall be expressed as standard for a calendar month and shall be equal to one-twelfth of the annual rent as calculated above subject to the provision that, in special localities, or in respect of special classes of residence, a competent authority may fix a standard rent to cover a period greater than one month, but not greater than one year. Where a competent authority takes action under this proviso standard rent so fixed shall not be a larger proportion of the annual rent than the proportion which the period of occupation as prescribed under Rule 5.41 infra bears to one year.

(d) When a sanitary, water-supply and electric installations as defined in Rule 5.15 are not included in the capital cost of a residence rent shall be assessed on the capital value of such installations at the following percentage:-

<table>
<thead>
<tr>
<th>Installations</th>
<th>Interest</th>
<th>Maintenance</th>
<th>Depreciation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sanitary installations</td>
<td>As per Rule 5.19</td>
<td>6½ per cent</td>
<td>--</td>
</tr>
<tr>
<td>Water-supply installations</td>
<td>(ordinary 5 per cent)</td>
<td>special 1½ per cent</td>
<td></td>
</tr>
<tr>
<td>Electric installations</td>
<td>Ditto</td>
<td>4 per cent</td>
<td>5 per cent.</td>
</tr>
</tbody>
</table>

NOTE – 1. Municipal taxes which by local rule or custom are levied on the occupant will be payable by the occupant in addition to the rent payable to Government under these rules.

NOTE – 2. See also Rule 5.33 infra.
NOTE – 3. For the purposes of clauses (a) and (b) above the addition for both ordinary and special maintenance and repair shall not include anytime for the establishment and tools and plant charges except to the extent allowed under Rule 5.12 infra.

Full Department charges should, however, be levied in cases referred to in Note (1) below Rule 5.8.

5.17. When the standard rent of a residence has been calculated no re-calculation on account of minor additions and alterations to the residences shall be made during the next five years, save in the following circumstances:

(1) When the up-to-date additional expenditure chargeable as capital cost exceeds 5 per cent of the figure last adopted as the capital cost recalculation shall be made with effect from the commencement of the next financial year or from any earlier date from which a new tenants becomes liable for the payment of rent.

(2) When a portion of the capital cost of a residence is written off under the orders of a competent authority, the rent should be recalculated forthwith.

NOTE – It is the duty of the Executive Engineer to give timely notice to the tenant concerned of the increase in rent. Omission, however, on his part to give such initiation in any case will not constitute a reason for the enhancement of rent taking effect from the date later than on which it is due under the above rules.

5.18. If a building is actually occupied prior to the closing of the accounts of expending on its construction, acquisition or equipment, rent is nevertheless chargeable from the date of occupation and should be fixed provisionally with the sanction of the competent authority. The rent thus fixed provisionally while the accounts are open in subject to revision with retrospective effect when they closed and no remission of rent on this account can be made save with the sanction of the competent authority.

5.19. The rate of interest given in the following table should be applied in calculating the standard rent of residence under Rule 5.16 (b):-

<table>
<thead>
<tr>
<th>Date of acquisition or construction of the residence</th>
<th>RATE OF INTEREST</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Buildings occupied on or before the 19th June 1922</td>
</tr>
<tr>
<td></td>
<td>Per cent</td>
</tr>
</tbody>
</table>
Before 1\textsuperscript{st} April 1919 & 3 \frac{1}{2} & 4 \\
1\textsuperscript{st} April 1919 to 31\textsuperscript{st} July 1921 & 3 \frac{1}{2} & 5 \\
1\textsuperscript{st} August 1921 to 31\textsuperscript{st} December 1921 & 3 \frac{1}{2} & 6 \\
From 1\textsuperscript{st} January 1922, until further orders & 6 & 6

\textbf{NOTE} – The date of construction referred to in column (1) of this table should be taken as the date on which the accounts of the estimate for the construction of the residence are closed. In respect of expenditure on addition and alterations to residences the interest should be calculated at the rate applicable on the date on which the accounts of the estimates for the additions and alterations are closed.

5.20. The average annual cost of maintenance and repairs will consist of two parts special and ordinary charges as explained below:-

(i) Special charges will be those incurred in the renewal of floors or roofs, or on other special repairs or replacement occurring at long intervals. Provision for such charges should be made in the form of percentages on the capital cost of each building. These percentages will vary for different classes of buildings and are laid down in Rule 5.21. When repairs are necessitated by the occurrence of fire, flood, earthquake, abnormal storm or other calamity, the cost of such special repairs should be shown separately in the Capital and Revenue Accounts under Revenue Charges during the year and should not be included in the total charges or taken into account as a basis for the revision of the rent.

(ii) Ordinary charges will include the cost of ordinary annual repairs together with a proportional share of the expenditure that may be required quarterly or at other short intervals. The amount of these charges as regards buildings constructed or acquired by the Irrigation Branch is estimated as laid down in Rule 5.21. For buildings constructed or acquired by the Buildings and Roads Branch these will be estimated within the limits laid down in Rule 5.21 by the Executive Engineer of the Division and approved by the Superintending Engineer.

\textbf{NOTE}----See also Rule 5.13.

5.21. The following percentages of cost will be assessed on account of ordinary and special repairs in calculating the standard rent under Rule 5.16 (b)(i):-
When acquired or constructed through the agency of the Public works Department, Buildings and Roads Branch:

<table>
<thead>
<tr>
<th>Classes of Buildings</th>
<th>Description</th>
<th>ASSESSABLE PERCENTAGE ON THE CAPITAL OF THE BUILDINGS EXCLUDING VALUE OF SITE 1</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Special Repair</td>
</tr>
<tr>
<td>A</td>
<td>Those in good order built by the Public Works Department in a semi-permanent style, i.e. with pucca foundations, kutchapucca outside walls, lime pointed pucca parapets and chimneys, traced jack arch or wooden karri roof over steel girders.</td>
<td>½</td>
</tr>
<tr>
<td>B</td>
<td>Those of similar style of construction, but not in good condition, either built by the Public Works Department or purchase from private individuals and added to or altered after purchases.</td>
<td>¾</td>
</tr>
<tr>
<td>C</td>
<td>Temporary buildings, i.r...., these with walls of mud masonry with thatched or tiled roof.</td>
<td>1½</td>
</tr>
</tbody>
</table>

A charge of 4½ per cent of the capital coast will be made in addition to the above to cover the maintenance of water-supply, sanitary and electric installations, where such exist.

**NOTE** – With reference to the minimum and maximum rates fixed above for annual ordinary repairs Superintending Engineers of the Buildings and Roads Department should arrange to communicate to the director Audit and Accounts (works) such percentage as are actually applied fixing the standard rent in each individual case, so that the rents fixed may be susceptible of security.

(C) Conditions and Tenancy and Rent payable by Government Servants.
5.22. When Government Supplies a Government servant with a residence leased or owned by it, the following conditions shall be observed:—

(a) The scale of accommodation supplied shall not except at the Government servant’s own request, exceed that which is appropriated to the status of the occupant:

(b) Unless in any case it be otherwise expressly provided in these rules, he shall pay (i) rent for the residence, such rent being the standard rent as defined in Rule 5.16 above or 10 per cent of his monthly emoluments whichever is less and (ii) municipal and other taxes payable by Government in respect of the residence not being in the nature of house or property tax.

5.23. Nothing contained in clause (b) of Rule 5.22 above shall operate to prevent Government from—

(i) grouping, after the standard rents have been calculated under the provision of Rule 5.16 above number of residences, whether in a particular area or of a particular class or classes, for the purpose of assessment of rent, subject for the purpose of assessment or rent, subject to the following conditions being fulfilled:

(1) that the basis of assessment is uniform; and

(2) that the amount taken from any Government servant shall not exceed 10 per cent of his monthly emoluments;

(ii) taking a rent in excess of that prescribed in rule 5.22 (b) above from a Government servant.

(1) who is not required or permitted to reside on duty at the station at which the residence is supplied to him; or

(2) who, at his own request, is supplied with accommodation which exceeds that which is appropriate to the status of the post held by him; or

(3) who is in receipt of a compensatory allowance granted on account of dearness of living; or

(4) who is permitted, to sublet the residence supplied to him; or

(5) who sublets without permission the residence supplied to him.

NOTE- under clause (ii) of this rule rent may be recovered in excess of 10 per cent of a Government Servant's emoluments but not in excess of the standard rent as defined in Rule 5.16.

5.24. A Government servant who at his own request is supplied with a residence owned or leased by Government of a class higher than that for which he is eligible or affording accommodation in excess of that which is appropriate to his status,
shall, unless otherwise decided by the competent authority, be charged the full standard rent as calculated under Rule 5.16 set seq. and shall not be given the benefit of the 10 per cent concession afforded by Rule 5.22 (b).

5.25. Non migratory Government servants permitted to recess in the hills shall pay, for houses provided in the hills, 10 per cent of emoluments, or the standard rent whichever is less, for the period of allotment. This rent shall be paid in addition to the rent assessable under the rules for a residence supplied at the Government Servant’s headquarters.

5.26. For the purposes of clause (b) of Rule 5.22 above “emoluments” means:-

(i) Pay;
(ii) Payments from general revenues and fees, if such payments or fee are received in the shape of a fixed addition to monthly pay and allowance as part of the authorized remuneration of a post;
(iii) Compensatory allowances, other than traveling allowances and uniform allowance paid to nurses in hospitals, whether drawn from the general revenues or from a local fund;
(iv) Exchange compensation allowance;
(v) Pensions, other than a pension drawn under the provisions of Chapter VIII or Volume II of these rules, or compensation received under the workmen’s Compensation Act, 1923, as subsequently amended.
(vi) In the case of a Government servant under suspension and in receipt of a subsistence grant the amount of subsistence grant provided that if such Government servant is subsequently allowed to draw pay for the period of suspension the difference between the rent recovered on the basis of the subsistence grant and the rent due on the basis of the emoluments ultimately drawn, shall be recovered from him.

It does not include allowances attached to the Quaid-i-Azam’s Police Medal and the Pakistan Police Medal.

**NOTE – 1. The emoluments of a Government servant paid at piece-work rates shall be determined in such manner as the competent authority may prescribe.**

**NOTE – 2. The emoluments of a Government servant on leave means the emoluments drawn by him for the last complete calendar month of duty performed by him prior to his departure on leave.**

**NOTE – 3. The work “pension” occurring in this rule should be interpreted as meaning the entire amount of the pension originally sanctioned, and not only the residence after commutation.**
NOTE – 4. Whole deduction on account of house-rent from Government servants in receipt of sterling overseas pay should be made in Pakistan and the sterling overseas pay should be converted into rupees at 28th January 1929 23rd in the rupees for the purposes of calculating house-rent if the amount of house-rent has to be determined with reference to pay of the occupier.

5.27. The Government servant to whom a residence is allotted, vide Rule 5.39 set seq is responsible for the rent recoverable under the rules during the period of allotment unless exempted to competent authority under the provisions of Rules 5.28

Rent shall be recovered monthly in arrears for the period of allotment.

(d) Rent free accommodation and waiving or reducing the amount of rent.

5.28. In special circumstances, for reasons which should be recorded, by a competent authority:-

(a) may, by general or special order, grant rent-free accommodation, to any Government servant or class of Government servants, or

(b) may, by special order, waive or reduce the amount of rent to be recovered from the any Government servant or a class of Government servants: or

(c) may, by general or special order, waive or reduce the amount of municipal and other taxes, not being in the nature of house or property tax, to be recovered from any Government servant or class of Government servants.

NOTE -1. The following are the types of cases in which such exemption or reduction may be sanctioned :-

a. When a Government servant is not officiating in a post, but is performing duties of a post in addition to those of his substantive post and already pays rent for a house.

b. When a Government servant, in addition to the duties of a post, carried on those of another post which preclude him from occupying the house.

c. When a government servant has been promoted or transferred to a post in the same station and it is not considered necessary that he should change his residence.

d. When a Government servant officiating in a post for a period not exceeding two months is actually, prevented from occupying the house provided by him circumstances which the competent authority considers sufficient to warrant an exception being made in his favour.

NOTE – 2. When rents are fixed in accordance with Rule 5.16 and when one or more Government servants supplied with residences in the particular area are granted a house free of rent or at reduced rent, the proper course is to apply rule 5.16 first and Rule 5.28 afterwards; that is the ordinary rent of the occupant of each house should be fixed under Rule 5.16 and any reduction necessary should then be made under the rule.
NOTE – 3. A list of Government servants who have been granted rent free accommodation under this rule is given in Appendix 7.

5.29. When, under clause (a) of Rule 5.28 a Government servant is provided with quarters free of rent the exemption from rent shall, in the absence of any orders of Government to the contrary, be considered to be complete, i.e., no additional charge shall be made in respect of the rent of special services in the building the cost of which has been included in the capital cost of the building.

The concession of rent free quarters does not carry with it the free supply of water and electric energy the cost of which must be defrayed by the Government servant himself. The rent of water and electric meters the cost of which has not been included in the capital cost of the buildings is also payable by the Government servant.

NOTE – 1. The occupants of staff quarters and other buildings appurtenant to Government House, Lahore are exempted form payment of charges for electricity consummated. As regard water charges see the “Exemption” below the section “Water charges” in Rule 5.57.

NOTE – 2. See also Rule 5.37.

5.30. Rent will be charged from the Government servants in the Public Works Department (except those in the Public works Secretariat other than drawing establishment) as have been in continuous service on regular establishment from a date prior to 1st April 1925, in accordance with the following principles:-

(a) In the case of those whose emoluments do not exceed Rs.50 per mensem no rent will be charged.

(b) In the case of those whose emoluments exceed Rs.50 per mensem but do not exceed Rs.100 per mensem, rent will be charged at 5 per cent on the emoluments subject to the provision that the emoluments are not thereby reduced to less than Rs.50 per mensem.

(c) In the case of those emoluments exceed Rs.100 per mensem, rent will be charged according to rule 5.16 above subject to the proviso that the emoluments are not thee by reduced to less than Rs.95 per mensem.

NOTE – Artificers in the Irrigation Branch who were discharged and re-appointed after 1st June 1935, on the reduction of the scale of pay for Artificers from Rs. 3-1-75 to Rs.40-1-60 will continue to enjoy the rent concessions which they were enjoying under this rule prior to 1st June 1935.

5.31 A competent authority may sanction remission of rent due for the occupation of a Government building when is rendered un-inhabitable by reasons of extensive repairs being in progress, or from any other cause, provided that if the occupier finds that the house has become un-inhabitable he shall at once report the matter to the Executive Engineer in charge of the building, who will immediately inspect
it and forward a report on the subject to the superintending Engineer. The latter will take such steps in the matter as he considers necessary reporting his action to the competent authority, who will then decide whether partial or total remission of rent is to be allowed.

**NOTE – Inconvenience caused by petty or ordinary annual repairs in insufficient to warrant remission of rent which should be granted only when extensive structural repairs, justifying in the opinion of the competent authority the vacation of the building are carried out.**

5.32. When a building is occupied partly as a residence and partly as an office the capital value of the portion occupied as a residence should be separately estimated for the purpose of rule 5.16. The cost of maintenance of residential portion should also be separately estimated and accounted for. This is usually done on the basis of plinth area.

**NOTE – When (a) separate office accommodation is provided for the occupant and (b) the use of his residence for office or business purposes is optional, no deduction from the rent is permissible on this account. Where, however, a Government servant though provided with office accommodation elsewhere them in his residence, is in the opinion of the competent authority, obliged to set apart a portion of his residence for the reception of visitors both official and non-official on business a deduction from the rent is permissible on this account to the extent of half the assessed rent of the accommodation so used.**

5.33. In leasing, acquiring or constructing an official residence for any one of the Government servants mentioned in column 2 of the statement in rule 5.35, government will arrange to provide accommodation for visitors in the shape of awaiting room, and for a Commissioner or Deputy Commissioner, quarters for a police guard. The accommodation so provided rules half of the room set apart for the reception of visitors will not be taken into account in calculating the standard rent fixed for such residence under rule 5.16.

**NOTE – 1. Where waiting rooms, have been set apart for visitors in residence of Gazetted Government servants entitled to rebate of rent under this rule, rebate will also be allowed for the portion of verandahs, if any, attached to the waiting rooms.**

**NOTE – 2. The guards quarters and visitors room with visitors Book shed and half of the room set apart for the reception of visitors in the Residences of the Honourable Chief Justice of the High Court, Lahore, are to be treated as non-residential portions for purposes of calculation of rent. Rebate of rent will be granted in respect thereof.**

5.34. A rebate of rent will be allowed to the Deputy Collectors of the Irrigations Department for the room in their residential quarters occupied room provided in the quarters and it is not used for Deputy Collector’s private purposes.

5.35. In the case of privately own buildings hired directly the Government servants mentioned in column 2 of the statement below for use as residences, the
The following concessions will be admissible when suitable accommodation (other than a mere open verandah) for visitors or in the case of Commissioner or Deputy Commissioner for a Police guard, as the case may be is set aside to the satisfaction of the authority mentioned in column 3 of the statement:

(i) The rent of the waiting room and half the rent of the room in which visitors are received and the rent of the quarters for the Police guard will be borne by Government.

(ii) The portion of the rent which is thus to be borne by Government on account of the waiting and receiving rooms and quarters for the police guard will be assessed by the Executive Engineers concerned on the value of accommodation in question. Its amount will bear the same proportion to the rent of the premises occupied as the space occupied by the accommodation provided bears to the total plinth area of the building.

(iii) The portion payable for the waiting and reception rooms will be paid by Executive Engineer to the landlord. He will also arrange with the Police Department, for the portion payable for the quarters for the police guard being paid by that Department as police contingent charge direct to the Government servant occupying the building:

<table>
<thead>
<tr>
<th></th>
<th>1</th>
<th>2</th>
<th>3</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Commissioner</td>
<td></td>
<td>Commissioner of Division</td>
</tr>
<tr>
<td>2.</td>
<td>Deputy Commissioner</td>
<td></td>
<td>Division concerned.</td>
</tr>
<tr>
<td>3.</td>
<td>Settlement Officers, Assistant Settlement Officers, Colonization and Assistant Colonization Officer.</td>
<td></td>
<td>Director of Agriculture</td>
</tr>
<tr>
<td>4.</td>
<td>Members of the Civil Services of Pakistan or P.C.S in charge of Sub-Divisions.</td>
<td></td>
<td>Honourable Judge of the High Court.</td>
</tr>
<tr>
<td>5.</td>
<td>Principal, Agricultural College, Lyallpur.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6.</td>
<td>Registrar, High Court of Judicature at Lahore</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7.</td>
<td>Inspector-General of Police, all Deputy Inspectors General of Police and all superintendents of Police (except the Principal, Police Training School the Personal Assistant to the Inspector-General of Police and the Assistant to the Inspector-General, Special Branch)</td>
<td></td>
<td>Inspector-General of Police.</td>
</tr>
<tr>
<td>8.</td>
<td>Deputy Superintendent of Police, placed in charge of Sub-Division.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
5.36. Constant changes in the accommodation to be set apart for visitors are depreciated on principle, but so only as these changes are necessary and are made for sound reasons, Government servants concerned can set apart different rooms during summer and winter on condition that the accommodation set apart different rooms during summer and winter on condition that the accommodation set apart:

(a) is to the satisfaction of their superiors;
(b) is not less in area than that for which Government waives rent; and
(c) if in excess of that originally recovered, Government is not called upon to waive a large portion of the rent than that already fixed.

(d) Rent for Special Services.

5.37. If a residence is supplied with services other than water-supply, sanitary, or electric installation an fitting such a furniture, fans tennis courts or gardens, the cost of which is not taken into account in calculating the standard rent of the residence under rule 5.16 and which are maintained at the cost of Government, rent shall be charged for these in addition to the rent payable under rules 5.22 to 5.25. the tenants will also be required to pay the cost of water, electric energy, etc., consumed. The additional rents and charges will be fixed and recovered in full as below. A competent authority may, however, waive or reduce the additional rent and charges for any of the special amenities referred to above.

NOTE – 1. The value of the site shall not be taken into account in calculation the rent of special services under this rule.

NOTE -2. Where, however, it is not directed by general or special orders:-

(a) The value of the site, and the cost of its preparation shall be included in the capital cost of tennis courts and gardens.

(b) Departmental charges shall be included in the capital cost of furniture, ceiling fans, tennis courts and gardens as well as their maintenance, depreciation and storage charges. The percentages rates for maintenance, depreciation and storage shall not be levied on he capital cost after the addition of the departmental charges but before such addition. Interest shall, however, be calculated on the capital cost including departmental charges.

(c) The cost of sanitary, water-supply and electric installation may be excluded from the capital cost of tennis courts and gardens.

Should the cost of sanitary, water supply and electric installations be ordered to be excluded, rent for such installations shall be levied at the rates specified under rule 5.1 (a).

(ii) For cases in which the above provision will apply see paragraph of the Punjab Public Works Department Code, 2nd Edition.
FURNITURE

The rent shall be recovered at the rate of 15 per cent per annum of the capital cost as detailed below:-

Rs.
(a) Maintenance 4 per cent.
(b) Interest 5 per cent.
(c) Depreciation including renewals and 6 per cent.
Replacements.

Total: 15 per cent.

Ceiling Fans

The rent shall be recovered at the rate of 17 per cent per annum on the capital cost as detailed below and shall be recovered during the whole of the year:-

Rs.
(a) Interest 4 per cent.
(b) Depreciation 6½ per cent.
(c) Maintenance 4½ per cent.
(e) Storage Chargers 2 per cent.

Total: 17 per cent.

TENNIS COURT

Rent to be recovered for a tennis court should cover both interest on the capital outlay involved at the rate prescribed by the competent authority for the purposes of Rule 5.16 (b) and average actual maintenance charges for the past three years. The charges which may be incurred in connection with the provision and maintenance of tennis courts are:-

In regard to courts in the plains:-
(1) Construction of the court and of retaining walls where necessary;
(2) Surfacing the court with bajri, grass, cement, etc., at the time of construction.

In regard to courts in the hills:-
(1) and (2) as in section A above.

(3) provision and election of posts and wire netting for the purpose of enclosing the court and of permanently fixed posts for suspending lawn-tennis nets;

(4) Provision and erection of fixture and appurtenances for hanging screens; and

(5) maintenance of items 3 and 4 only.

NOTE – 1. The cost of providing and renewing tennis-nets the making of court the provisions of screen, the maintenance of the surface of the courts and also the maintenance of items (3) and (4) in section B above, in so far as they relate to the courts in the plains, should on no account, be admitted as a charge against the State.

NOTE – 2. For the purpose of these rules the maintenance charges shall be revised after every three years.

NOTE – 3. See also note under the head “Garden” below.

GARDEN

Both interest on the outlay incurred at the rate prescribed by the competent authority for the purposes of rule 5.16 (b) and actual maintenance charges should be recovered.

The cost of planning shade trees, shrubs and hedges in the compounds of residential buildings, of transporting soil in a portion of the compound meant for a garden, if the nature of the existing surface soil renders such transportation necessary, in order to form a garden, of grassing plots, of sinking a well and of providing irrigation channels may be debited to public funds as capital expenditure on the residence and included in the capital cost therefore for the purposes of assessment of standard rent. The maintenance of shrubs and hedges and of grass plots shall be liability of the tenant. The salt-proceeds of timber shall be credited to Government.

NOTE – If the capital outlay on the tennis court is not known, it may be determined by the Divisional Officer with reference garden to the market value of similar tennis court in the vicinity.

WATER CHARGES

Charges for water-supplied to tenants of Government residential building are assessed as follows:-

(a) Every official occupying a Government quarter with a separate water connection must pay water charges including the meter rent as fixed by a Municipality, District Board of the Public Health Department. No exception will be granted in such cases.
Where quarters have not been provided with separate water connection and the occupants have to use outside, and technically public taps, no water charges should be recovered from them.

Where water taxes as distinct from water charges is levied such tax is payable by the tenants.

Exception – This rule does not apply to menials and other inferior servants entitled to rent free quarters under item 15 in Appendix 7 to these rules Government Servants exempted in paragraph 3.16 of Punjab Public Works Department Code, Second Edition.

CLASSIFICATION OF RESIDENCES

5.38. Government Buildings intended for occupation as residences are divided 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 10 per cent of their emoluments.

Class-II – Buildings from which 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 for or at reduced rents under the sanction of competent authority.

NOTE – 1. The fact that a building in class I is occasionally occupied by a Government servant, who is entitled to accommodation rent free, or at reduced rents will not justify its removal form Class-I to Class-II, and similarly a building in class-II should not be transferred to Class-I whenever it is occupied by a Government servant who may be required to pay the full standard rent (subject to 10 per cent of emoluments), Buildings should be transferred from one class to the other only when there is a permanent change in the conditions under which they will ordinarily be rented. Transfers should be made under the orders of the competent authority and should have effect in all cases from the commencement of a financial year.

NOTE – 2. When a building in Class-II is occupied by any person who is not entitled to quarters rent free, the rent to be paid shall be fixed by the competent authority in general in accordance with the rules in this chapter.

NOTE – 3. In the Forest Department Gazetted Government servants not entitled to rent free accommodation are permitted to occupy quarters meant for free occupation on payment of rents to be assessed by the Public Works Department under the rules in this chapter.

(g) General Rules and Instructions regarding allotment of residences.
5.39. The expression ‘allotted’ means “provided” and a Government servant residing in a Government residences before definite allotment may be regarded as having been allotted that residence. Subject to the provisions to rule 5.45 the incumbent, permanent or temporary, of a post for whose benefit a residences has been constructed, bought or leased is allotted that residence.

**NOTE – A residence will not be held to have been allotted to a Government servant who shares it by private arrangement with another Government servant to whom it has been allotted.**

5.40. A Government servant shall not be considered to be in occupation of a residence when he proceeds on leave, unless the competent authority otherwise directs.

5.41. The period of allotment is determined as follows:-

   For a non-migratory Government servant:-

   (a) if the house have been constructed, purchased or leased for the benefit of a particular post, it is the period of incumbency, permanent or temporary, or each Government servant in that appointment; except in the case provided for in rule 5.45.

   (b) Otherwise it is for twelve months at a time, but terminates on his transfer from the place where he is stationed, except in the case of a house in the hills occupied by a Government servant who is permitted to recess in the hills under the rules in force. In this case, the period of allotment is the period of recess enjoyed.

**Exception 1** – The staff of Punjab Vaccine Institute which is not supplied with the rent free quarters at Lahore should be considered migratory Government Servants within the meaning of that term as defined in rule 2.37 or the purpose only of allotment in Government residences at Lahore.

**Exception 2** – In the case of the Political Assistant, Dera Ghazi Khan who has two headquarters, viz., Dera Ghazi Khan and fort Munro, the period of allotment for the residence provided for him at Dera Ghazi Khan is from 1st October to 14th April, and that for the residence at Fort Munro from 15th April to 30th September when he stays there.

5.42. When, during a twelve months tenancy, a Government residence is vacated, owning either to the occupants appointment having been altered or to his proceeding on leave the residence should, when this is possible and always when occupation of the residence is a condition of the tenure of the appointment, be allotted to his successor in office and rent recovered accordingly.

   When a Government servant takes over charge of an office entitling him to occupy a Government residential building, he should, apart from the usual charges certificate on assumption of office, sign a supplementary certificate stating that he becomes responsible for the rent of the buildings form a given date. The relieved Government servant should similarly state that his responsibility for rent has ceased. A copy of this certificate should be sent to the Accountant General Punjab, and the Executive Engineer concerned to enable the former to exercise a check on the prompt recovery of
rent and the latter to complete records, etc. A Government Servant will be held responsible for the rent until such date as he vacates the buildings and,

(a) after informing the Executive Engineer of the division in which the house is situated of the vacation, hands over the key to him or

(b) in the case of relief by another official, furnishes the Executive Engineer concerned with the certificate referred to above.

If an office does not carry with it any responsibility for the rent of a building, the supplementary certificate will be blank and will be signed with a line drawn across it.

5.43. (a) The sub-letting of an allotted residence may be permitted under the following conditions by the Chief Engineer, Public Works Department in charge of the building who should be addressed through the head of the tenant’s department.

(1) that no Government servant who is eligible claims allotment.

(2) that the Government servant to whom the residence is allotted remains personally responsible for the rent an any damages done to the residence beyond fair wear and tear;

(3) that the Government does not recognize the sub-tenancy;

(4) that the rent charged to the sub-tenant does not, except with the sanction of the Government exceed the rent payable to Government by the Government Servant to whom the residence is allotted;

(5) that the sub-tenancy be only for the period of allotment.

(b) When the emoluments of a Government Servants whom a residence may be sublet are greater than those or the Government Servants to whom the residence is allotted the 10 per cent limit will be applied to the higher of the two emoluments for the period of the sub-lease.

(c) In such cases of subletting a Government residence when the lessor is not entitled to rent free quarters of house rent allowance in lieu but the lessee is so entitled, the rent payable by the lessor should be the rent payable by him, if he had not sub let the residence, or the rent payable by the lessee, if the residence had been allotted to him direct by Government otherwise than free of rent, which ever is higher.

(d) When a Government resident is sublet and the lessor and the lessee are, or the lessor is, entitled to rent free quarters or house-rent allowance in lieu, the following procedure shall be adopted:-

(i) When both the lessor and the lessee are entitled to rent free quarters or house-rent allowance in lieu, the lessor will pay to Government an amount equivalent to the higher of the two house-rent allowances; and
(ii) When the lessor is entitled to rent free quarters or house-rent allowance in lieu and the lessee is not so entitled, the lessor will pay to government an amount equivalent to the house-rent allowance admissible to him or to the rent payable by the lessee if the house had been allotted to him direct by Government whichever is higher.

**NOTE – 1.** In the case of quarters in the Eivaz and Chauburji Garden Estates, Lahore, the Executive Engineer concerned is permitted to approve of the sublets.

**NOTE – 2.** Whenever a residence cannot be allotted to the incumbent of the post to which it is attached or to a Government servant of the class for which it was constructed, it may be let to a Government servant not holding the particular post or not belonging to that class subject to the conditions that:

(i) the allotment cases within tow months of a Government servant for whom the residence is intended becoming available at the station as a tenant and

(ii) the rent to be recovered under the rules from the temporary tenant is less than 3rd of the standard rent of the house.

A competent authority may relax the provisions of this note as special case if considered necessary.

5.44. A competent authority may permit a Government Servant to store, at his own risk free of rent, his furniture an other belongings in a house, which has ceased to be allotted to him when both the conditions specified below are fulfilled:-

(a) If the house is allotted to another Government servant under rule 5.41 (i)

(b) In any case subject to the condition that arrangements cannot be made to the house under paragraph 3.10 of the Public works Department Code.

5.45. If a Government Servant to whom a residence is allotted dies, is dismissed from the service or retires from the service, the allotment to him of the residence shall be cancelled, with effect from one month after the date of his death, dismissal or retirement, as the case may be, or with effect from any date after such death, dismissal or retirement on which the residence is actually vacated, whichever is earlier. In such cases the recovery of rent should be governed by Rule 5.22 (b) supra, i.e. Similarly the concession of rent free quarters, if it was granted in any case, should continue during the period of grace."

5.46. In the case of residences under the control of the Forest Department these rules should be read as if the words “Public Works Department”, “chief Engineer” and “Executive Engineer” were “forest Department”, “Chief Conservator of Forests” and Divisional Forest Officer”, respectively.

**III – COMPENSATIONS**
5.47. Claims to compensation made by Government Servants will ordinarily be considered only in cases in which:-

(i) the exposure of the property to risk is directly connected with the duties on which the Government Servant is employed at the time, e.g., when the action of an enemy or insurgents of raiders or wild tribes on the frontier causes the loss of the property of the Government Servant employed in the area affected, or

(ii) the property is lost in consequence of endeavours on the part of the Government Servant to save the property of Government with was also endangered at the time; or,

(iii) the property is destroyed under the orders of competent authority;

Provided that the mere fact that, at the time of accident, the Government Servant is technically on duty or is living in Government quarters in which he is forced to reside for the performance of his duties will not be considered as a sufficient ground for the grant of compensation will not be granted to a Government Servant for any loss of his property.

(a) which is caused by an act of God, e.g., earthquake, flood, etc., or

(b) which is due to an ordinary everyday accident which may occur to citizen, e.g. loss by theft, even when accompanied by violence or the result of a railway accident, fire, etc., or

(c) which is due in any way to negligence or other default on the part of the claimant.

NOTE – 1. Claims for compensation will be considered in respect of animals (1) which are killed, captured, or stolen by the enemy; (2) which are destroyed by order of competent authority to prevent the spread of infections or contagious diseases, or (3) when the loss of the animal is due to exposure or excessive work necessitated by use in the public service or to an accident directly due to such use.

NOTE – 2. Compensation is not admissible where, as a matter of ordinary prudence the owner of the property could and should have incurred it. The question whether the property ought to have been insured is one of fact for the decision of the sanctioning authority. Failure to insure motor cars by their owners, will, however, be considered as negligence within the meaning of this rule, and no compensation is admissible for any loss sustained by a Government servant who has omitted to insure his car. The kind of insurance contemplated in this case is the ordinary form of insurance which most motorists take out, the kind which a Government servant who buys a car with an advance from Government is required to take out. The ordinary policy provides fully against malicious damages, fire or theft, and it is not considered necessary that Government servants should cover their cars against any but the risks provided against in ordinary insurance policies.
5.48. When any one of the conditions in rule 5.47 is satisfied, an competent authority may, as an act of grace and its discretion, grant compensation to the Government Servant up to the then value of the necessaries lost by him.

Explanation – The question whether the articles lost are “necessaries” within the meaning to this rule will be determined by the sanctioning authority with reference to the Government Servant's personal standing and circumstances. Care should be taken not to admit claims for articles which could clearly be regarded as unessential in the circumstances in which the Government servant was situated when the claim arose, or which, as matter of ordinary prudence, Government Servants might have been expected to refrain from taking into such situations.

ANNEXURE II

TO PARAGRAPH 3.8 OF CHAPTER III OF THE BUILDINGS AND ROADS DEPARTMENT CODE

Extract of notification No.5 taken from the gazette of West Pakistan Services and General Administration Department No.S.O.V II-7-22-57 dated 7th September 1957.

5. Official Residence:-

1. The official residence of the Chief Minister shall be furnished by the Government at a cost not exceeding Rs.25,000 and that every other Minister at a cost not exceeding Rs.20,000/. The furniture so provided may include carpets and one refrigerator but no other houses hold effects. One bed-room in the residence may be air-conditioned.

2. The charges on account of water, electricity, two malies and a farash shall be borne by the Government.

3. On occupying the official residence a Minister shall forward a list or furniture provided as aforesaid, under his signature or the signature of any person authorized by him in that behalf, to the Executive Engineer, West Pakistan Public Works Department incharge of the residence (thereinafter referred to as the Engineer).

4. (a) A Minister intending to vacate his official residence shall himself of through his private Secretary, inform the Engineer in writing, of the date on which he proposes to vacat the residence and the Engineer shall, on the date so intimated, arrange to take charge of the furniture provided as aforesaid and issue a receipt therefore to the Minister.

(b) In case of doubt as to the date on which the official residence was vacated, the matter shall be referred to the vacating Minister whose decision shall be final.
4. **Official residence** – (i) The official residence of a Deputy Minister shall be furnished by Government at a cost not exceeding ten thousands rupees.

(ii) The charges on account of water, electricity and two malies for the residence shall be borne by the Government.

(iii) On occupying the official residence the Deputy Minister shall forward a list of furniture provided as aforesaid, under his signature or the signature of any person authorized by him in that behalf, to the Executive Engineer incharge of the residence (hereinafter referred to as the Engineer).

5. (a) A Deputy Minister intending to vacate his official residence shall himself or through his personal Assistant, inform the Engineer in writing, of shall, on the date so intimated, arrange to take charge of the furniture provided as aforesaid and issue a receipt thereof to the Deputy Minister.

(b) In case of doubt as to the date on which the official residence was vacated, the matter shall be referred to the vacating Deputy Minister whose decision will be final.

### CHAPTER IV

**MISCELLANEOUS RULES REGARDING OFFICE WORK, EXCLUDING ACCOUNTS PROCEDURE**

#### A – INITIAL RECORDS OF ACCOUNT

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

(a) The Muster Roll.

(b) The Measurement Book.

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

**I - Muster Rolls**

4.2. The nominal muster roll, Buildings and Roads Accounts Form 21, is the initial record of the labour employed each day on a work, and must be written up daily by the subordinate deputed for the purpose. (These should be issued from
Divisional Office duly numbered and a record kept. All muster roll forms issued to subordinates should be signed on the top by the Divisional Officer as a safeguard against the possibility of unauthorized form being used).

4.3. For all works or groups of works on which casual labour is employed, labor Reports in Stereo B. & R. form No.124 will be prepared by the Subordinate in charge daily and submitted the same day to the Sub-Divisional Officer in charge of the work. The reports should show the number of each class of labourers employed on each work or sub-head. Discrepancies between labour reports and muster rolls should be investigated as soon as the latter are received.

4.4. Charges for labour should be carefully scrutinized and the head “daily” should not include charges of any other kind however trifling. The Divisional Officer and the Sub-Divisional Officer should devote special attention to this subject as expenditure on daily labour paid against a muster roll is not supported by the ordinary vouchers or receipts for payment. All works done through daily labour which are measurable should be detailed in the Measurement Books which should be submitted along with the muster roll for check and scrutiny before payment.

(2) The payment of daily labour through a contractor instead of by muster roll is objectionable in principle, but if, in case of emergency, it be found necessary to employ daily labour through a contractor, (this be done with the written order of Executive Engineer who should give the number and date on which to be employed). The subordinate in charge must submit to the Sub-Divisional Officer a daily report in Stereo B. and R. Form No. 124 detailing the number of men employed through each contractor as daily labour submitting simultaneously a copy to Divisional Officer for check and record in his office. These reports will be retained by the Sub-Divisional officer and will form the basis of the payment made to the contractor.

(3) When daily labour is paid through a contractor, the labour reports should be headed “Labour supplied by ............. Contractor.” To avoid labour is paid disputes with the contractors, they and their authorised agent must sign the daily reports in token of their acceptance as correct.
4.5. The measurement book must be looked upon as a most important record since it is the basis of all accounts of quantities, whether of work done by labour or by the piece or by contract, or of materials received, which have to be counted or measured. The description of the work must be lucid, so as to admit of easy identification and check.

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

(3) Detailed measurements may also be dispensed with in exceptional circumstances when there is no time to carry out detailed measurement and in such cases payments on account of work actually executed can be made on the certificate of the Divisional Officer to the affect that not less than the quantity of work paid for has actually been done, and in such cases he will be held personally responsible for any overpayment which may occur on the work in consequence. A second advance payment should not be made unless detailed measurements have been recorded in respect of any such advance payment previously made. Final payment should, however, in no case be made without detailed measurements.

NOTE-The payment made without the detailed measurement should in no case exceed 75 per cent of the work actually done. Detailed measurements should then be taken within one month of making advance payment at the latest. The Divisional Accountant shall be personally responsible to bring the infringement of the above rules to the notice of the Executive Engineer.

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

(5) Every Officer making or ordering payment on behalf of Government should satisfy himself that work has been actually done in accordance with the bill submitted for payment. He should inspect personally all the most
important works before authorizing final payment, and should check the measurements made by his subordinates as per scale laid by the Chief Engineer.

**Check measurement**-(a). As measurements from the basis of all payments, a Sub-Divisional Officer must make all measurements himself for works the estimated cost for which is more that Rs.25000/- (Twenty-Five thousands). The Sub-Divisional Officer must check measure personally not less than the following percentage of the measurements made by his subordinates:-

(i) Woks costing more than Rs.5,000 and up to Rs.25,000 a Sub Divisional Officer to check measure 35 per cent of the cost of all such works.

(ii) Works costing Rs.200 to Rs.5,000 a Sub-Divisional Officer should check measure not less than 50 (fifty) per cent of the cost of all such works.

(b) The above limits apply to settled sub-divisions and must in all cases be considered as the minima. At large construction works it shall be within the discretion of the Divisional Officer to fix such limits as he may consider sufficient to ensure adequate control over the expenditure.

(c) When a check measurement is made by a Sub-Divisional Officer, the fact should be noted under his dated initials in the measurement book thus:-

‘Check measurement made by me on …… vide Measurement Book No…….. Page………. The subordinate concerned was / were not present when the measurement was made.’

(d) The check measurements should be made promptly and must be made within four weeks of presentation of Measurement Book by subordinate to Sub-Divisional Officer at the latest.

(e) Ordinarily, the subordinate who did the original necessary check measurements if possible, before the subordinate a subordinate is under orders of transfer, the Sub-Divisional Officer should make a special round of the section and do the necessary check measurements if possible, before the subordinate leaves.

(f) The Divisional Officer is expected to keep in close touch with such check measurements in order to see that the Sub-Divisional Officers do them efficiently and promptly.

(g) With a view to safeguard against the risk of double payment check measurements made by the Sub-Divisional Officer should be entered in a separate Measurement Book which should be labeled ‘Check Measurement Book' and at the end of each measurement the Sub-Divisional Officer should record the following information:-
(1) The number and the name of the estimate.
(2) Date of Final payment.
(3) Number and page of subordinates Measurement Books.
(4) The quantity measured by the subordinate with date.
(5) Proportion of the work checked by the Sub-Divisional Officer.
(6) Difference in quantities and reasons for any difference.

(h) No payments are to be made on entries in a ‘Check Measurement Book' but it should be submitted for inspection, audit and annual scrutiny in the same way as the ordinary measurement books.

(i) The part selected for checking should be measured by the Sub-Divisional Officer in his own Check Measurement Book without reference to the original measurements and the totals compared. Cross reference should invariably be given. The quantity measured should be such as forms a check on the whole (e.g. to measure the door and windows on of a rest house is no check on the whole). When the Sub-Divisional Officer’s Check reveals differences not exceeding 2 per cent in the case of original works, 5 per cent in the case of repairs and 10 per cent in the case of earth work whether it is in connection with original work or repairs the subordinate’s entries for the portion checked should only be rectified according to the check measurements and a note to the following effect inserted:-

   ‘Corrected in accordance with check Measurement Book 
   No.........Pages ..........’

But when the differences exceed the above limits the whole work should be re- 
measured by the Sub-Divisional Officers him self and payment made thereon the case 
being reported to the higher authorities for action against the subordinate.

(j) Check measurement by Divisional Officer.

The Divisional officer must check at least full 24 bills in a Financial year or 10 ten 
percent of the total payment made in his Division in a financial year. Which is more 
each final bill should have an abstract of check measurements relating to the work billed 
for attached to it besides the usual certificate original measurements. The Divisional 
Account shall be personally responsible to see that this abstract is attached with every 
final bill. Omissions if any should be brought by him prominently to the notice of the 
Divisional Officer.

(k) In each office of Sub-Divisional and Divisional Officers a record should be 
kept of payments made or measurements recorded per month and check 
measurements made by Sub-Divisional and Divisional Officers. This be 
totaled at the end of the financial year and put up to Divisional Officer and Inspecting Audit Officer and Superintending Engineer respectively at the 
time of Office inspections.
6. In case of Buildings only, regardless of the budget head under which financed Sub- Divisional Officers are permitted to check the subordinates original measurements and unless errors in measurement or differences from sanctioned plans are in excess of those in 5(i) above the Sub- Divisional Officer need not record measurements in his own check Measurement Book.

The Sub- Divisional Officer must however, record a certificate of check both in the subordinates Measurement Books and in his own Check Measurement Book. In his own Check Measurement Book he should give an abstract as in 5(g) above.

It is emphasized however that strict supervision should be exercised against any abuse of this connection. The measurements of the foundations of the buildings and other works likely to be covered should however be made invariably by the Sub- Divisional Officer himself and actually recorded before foundations are covered.

4.6. Each measurement book should be given a serial number by the Press which would appear in bold figures on the outer cover as well as on each page of the book.

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

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

(2) The entries in the measurement book should if possible be made preferably in ink but when this is not possible and entries have to be made in pencil the pencil entries should not be inked over, but left untouched. The entries in the “contents or area” column should however, be made in ink in the first instance and not inked over.

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

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

(4) No measurements for the preparation of a bill should be accepted from an officer of lower standing than an Overseer. Certain exceptions to this rule are, however, allowed in the Buildings and Roads Department, vide para. 3.25-III (b) & (c) of B. and R. Manual of Order.

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

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

(3) All measurement Books should be checked in the Sub-Division Officer after every three months by the Sub-Divisional Clerk under the supervision of the Sub-Divisional Officer.

At the close of the financial year all Measurement Books in the Sub-Divisional should however be checked personally by the Sub-Divisional Officer to see that none is missing and they are properly maintained in accordance with the rules. They should be checked twice a year in the Divisional Officer in the months of July and January. The Divisional Head Clerk shall see at the time of each half yearly scrutiny that all the Measurement Books in each Sub-Divisional Officers in suitable batches so that not a single book remains to be sent by the Sub-Divisional Officers in the Divisional Office. The Divisional Accountant will then be responsible to review the Measurement Books under the supervision of the Divisional Officer. No Measurement Book should remain in the Divisional Office for the purpose of review for more than a fortnight.

**Standard Measurement Book –(1)** Standard Measurement Books should be maintained in accordance with the instructions contained, in paragraph 210 of West Pakistan B&R Account Code. The object is to reduce once and for all the labor of measuring up quantities that are done annually or at short intervals.

(2) A register for these books in Buildings & Roads Account Form No. 92, part II should be maintained in the Divisional and Sub Divisional Offices which should be kept under lock and key in the custody of the Divisional Head Clerk and the Sub Divisional Clerk concerned. These books should be
numbered in an alphabetical series so as to be readily distinguished from ordinary measurement books.

(3) In view of the fact that these books will form the basis of both the annual repair estimates and contractors bills for work done they should be written either by the Sub Divisional Officer himself or by a subordinate under his orders. Each set of measurements taken by the latter class of officials, should, however, be fully checked by the Sub Divisional officer and declared in writing in the book itself as finally approved by him for one or both of the purposes specified above. Until this is done, the book will not be entered in Register of Standard measurement books nor will number be assigned to it.

(4) The standard measurement Books will be brought up to date under the supervision of Sub Divisional Officer with reference to any additions or alternations which may be carried out to the buildings or work concerned, within one month of closing of the accounts of estimate therefore all such corrections will be duly attested by the Sub Divisional Officer.

(5) The Divisional Officer will also be expected to exercises a check over the completion of standard measurement books, from time to time by personally examine each book at least once a year. To this end, the programme of work should ordinarily be as follows:-

(a) As soon after the close of the financial year as possible the Sub Divisional Officer concerned will arrange for a personal examination of these books with a view to satisfying himself that they have been brought up to date with reference to the additions alternations or special repairs carried out in the buildings or work during the preceding year and submit them not later than the 15 September for the inspection of the Divisional Officer.

(b) On receipt in the Divisional Officer the books will be compared with the register of standard measurement books in order to ensure that all books have been submitted for inspection. They will then to subject to such scrutiny as the Divisional Officer may direct. A comparison of the record of connected measurements relating to estimates for additions, alternations or special repairs to buildings and works in the division, should however, form a feature of the check to be applied.

(c) A report should be made to the Superintending engineer so as to reach him not later than the 31st October of each year to the effect-

   (i) That all the standard measurement books of the division have been inspected by the Divisional Officer;
(ii) That the entries made therein have not been tampered with;
(iii) That all corrections due to additions or alterations in the buildings or work concerned have been carried out and
(iv) That the books are reliable and up-to-date records

A copy of this report should be furnished to the Audit Officer.

N.B- A record of the results of scrutiny referred to should invariably be retained and produced if required for the Superintending Engineer or the Audit Officer inspections.

(6) When a payment is based on standard measurements the following certificate should, invariably be recorded on the bill, in the hand-writing of the Sub Divisional Officer preparing, examining or verifying it:

“Certified that the whole of the work billed for herein has been actually done and that no portion thereof has been previously billed for in any shape.”

**III- Progress report of measurements on works**

*Executed under contract*

4.9 Every officer or subordinate in charge of a work carried out under contract should furnish to the Divisional Officer at the beginning of each month a progress report of the measurements, and a calculation of the quantities of work paid for during the previous month, together with a return with check measurement made by Divisional and Sub Divisional Officer, And so such officer or subordinate should be relieved of his charge until after a careful inspection by his superior officer, or under the certificate granted by the relieving officer. It is the duty of the officer in charge to bring to notice any dilatoriness, bad work, or anything militating against the interests of Government on the part of the contractor; and he will be responsible for any neglect in this respect.

**B-Custody of Cash**

4.10 Public money in the custody of the department should be kept in strong treasure chest secured by two locks of different patterns, one of which may be a sparling lock or such other lock as may from time to time be prescribed by the Chief Engineer. In Sub Divisions, the key of this special lock shall remain in the personal custody of the Sub Divisional Clerk, neither key may be entrusted even temporarily to any other person.

(2) In the Divisional Officer will have charge of the key of the special lock and the Head Clerk of the other lock.

(3) When a cashier is appointed to a Division, the key of the special lock will remain in his custody and the key of the other lock with the Head Clerk.

(4) Where burglar proof cash chests are used with one fixed lock which is operated upon by three keys numbered 1, 2, 3 in rotation, keys numbered
1 and 8 will be treated as of the special lock and key No. 2 of the other lock for purposes of the above rule.

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

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

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

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

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

(4) All cash receipts by the officer in charge should be initialed.

(5) If a Government servant who is not in charge of a cash book receives money on behalf of Government at exception times, he should pay or remit it at the earliest opportunity to the nearest officer having a cash chest or direct into a treasury. The acknowledgement of the Treasury should be forwarded to the next superior officer having a cash book to enable him to make the necessary entries therein. The record of the transaction will be in the correspondence and not in the imprest account of receiving officer.

C—CASHIERS

4-12. With the sanction of Government the cashiers may be appointed whenever the cash transaction of a Division or Sub-Division are sufficiently extensive to require it.

4-13. One cashier may make the cash payments of two or more Divisions or Sub-Divisions or throughout the whole of a Division, whenever such an arrangement is found to be practicable.

4-14 The Divisional Officer or the Sub-Divisional Officer, as the case may be, will count the cash in the hands of each cashier at least once a month; or in the case
of out-stations, he will count it whenever he may visit them. He will on such occasion record a note in the cash book showing the date of examination and the amount (in words) found. In order to minimize the chances of temporary misappropriation of money surprise count must be made as often as possible by Divisional Officers in addition to the above monthly count, and this should be carried out whenever possible. (The balance by actual count should moreover be compared with the cash book balance and excess or deficit, if any, noted in the cash book and reported to the immediate superior) as well as the audit officer.

**D-STORES**

**I-General**

4-15. The stores of the Buildings and Roads Department are divided into the following classes, viz (i) Stock, or general stores, (ii) Tools and Plant, (iii) Road metal and (iv) Material charged direct to works. The officer incharge of a Sub-Division will be responsible for all the stores belonging to it.

4-16. A Divisional Officer is responsible that proper arrangements are made throughout his Division for the custody of public property. He must be careful to keep all tools and implements in efficient order, must protect surplus stock from deterioration and provide suitable accommodation for valuable and combustible stores which would prevent the possibility of large losses by fire or other accident.

(b) Tools and Plant belonging to the Department may be hired to other Government Departments, local bodies and *bona fide* contractors by the Divisional Officer on the following conditions:-

(i) That reasonable hire is charged in all cases.

(ii) That the period of hire is fixed in advance and shall in no case exceed three months.

(iii) That ample precautions are taken for the due return of the articles in good condition.

(iv) A loan of tools and plant of a value exceeding Rs.1,000 shall be reported at once to the Superintending Engineer.

(v) That proper accounts are kept in the Divisional office of all such transactions, duly supported by acknowledgements of borrowers. The hire to be charged will be fixed by Divisional officer and will be recovered in advance.

(vi) Ordinary tools and plant such as phaurahs, pick axes, *rammers*, etc., should not be lent to contractors.

*NOTE* —“When tools and plants are lent outside the Department, a hire charge of 5 per cent per mensum on the original purchase price of the
plant should be levied for the entire period the plant is away from the Division concerned. In addition to the above hire charges, the borrowing Department must pay carriage charges of the tools and plants both ways and be responsible for the cost of running repairs as distinct from special overhaul. The cost of special overhaul should be borne by the Division to which the plant and machinery belongs”.

(c) No stores should be sold to any private individual or to any Non-Buildings and Roads body. The Buildings and Roads store is only meant for the works executed by Buildings and Roads and in no circumstances be given to any other individual or agency.

4-17 Every officer is bound to take charge of departmental stores which, from the death or departure of the person lately incharge, or from any other cause, may be left at or near his station without adequate protection.

II—Acquisition and manufacture of stores

4-18. Stocks, road metal and other materials required in ordinary course for the execution of sanctioned works may be procured on the responsibility of the Divisional Officer without special authority subject to the provisions of sub paragraph (3) below, though the Superintending Engineer’s approval should be obtained to the measures proposed for the purchase of stock in large quantities. If the stores are to be manufactured a separate estimate for their preparation may be required, as laid down in paragraph 4-24 et seq.

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

(3) Orders to purchase of materials of any kind should not be issued by an authority lower than that of a Divisional Officer. The powers of officers to sanction purchase of stores, etc. , are contained in Annexure A of chapter II of this Code. Should cases aries where a Sub-Divisional Officer makes a purchase in an emergency he should take immediate steps to get the purchase regularized.

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

4-19. The articles comprised under the hear “Tools and Plant” can only be purchased or manufactured on estimates sanctioned by competent authority.
4-20. The general rules for the supply of articles required for the public service, whether of indigenous origin or otherwise, and instructions for the preparation and submission of indents and annual estimates of European stores are given in Appendix V. With regard to indents for stores obtainable from other departments attention is invited to rule 7 of Appendix V and to paragraphs 4.22 and 4.34 of this Code.

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

(3) Sometimes the stores purchased and inspected by West Pakistan Stores Department have to be rejected. In such cases the final rejection of stores lies within the competence of the West Pakistan Stores Department alone as that Department is a contacting party, and it is not permissible for an indenting officer or consignee to reject stores which have been accepted by that Department. In cases in which an intending officer, considers that grounds for the rejection of such stores exist, a full report should be forwarded immediately to the West Pakistan Stores Department concerned and the goods complained of should be stored pending investigation by that Department and the issue of final instructions as to their disposal. Should it be decided that stores should be rejected, intimation to this effect will be furnished immediately to the contractor by the West Pakistan Stores Department, and he will be informed that the stores lie at his risk from the date of such rejections and that if not removed within a fortnight of rejection, the consignee will have the right to dispose of the stores as he thinks fit at the contractor's risk and on his account.

Cases frequently occur in which stores are dispatched to their destination after merely a visual examination at the contractor's premises, works or godowns on the understanding that their final acceptance or rejection shall depend on the results of the test carried out at the Government test house. In such cases, if the stores are rejected
the contractor will be informed at once, and the stores will lie at the consignee’s depot at the contractor’s risk from the date of such rejection and if removed within a fortnight of rejection, the consignee will have the right to dispose of them as he thinks fit at the contractor’s risk and on his account.

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

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

4.21. The policy of the Government of the West Pakistan is to make their purchases of stores for the public service in such a way as to encourage the development of the industries of the country, and especially of the West Pakistan, to the utmost possible extent consistent with economy and efficiency. All indents for demands for imported materials should accordingly be carefully scrutinized by the sanctioning authority with a view to judging whether articles are being indented for from abroad which could equally economically and satisfactorily be obtained from local manufacturers.

All indenting authorities should send their indents, with five spare copies, to the Director Industries (Store Purchase Wing).

(2) It often happens that the stores received from abroad through the Director of Industries discharged from a steamer in Pakistan in a damaged condition or deficient in quantity and in order to avoid serious loss to Government thereby, the Government Agent at the port of landing should be instructed in every case to examine carefully the packages landed. If the goods are received in good condition and intact a “good condition” certificate should be furnished by him along with the good. But in case deficient or damaged cargo is discharged from the vessel, or the same appears to have been tampered with, he shall cause a survey to be held by representative of all interest concerned and furnish to the consignee a survey report in the following form:-

“Proceedings of the Committee of Survey assembled at ……………………………. On ……………………………..dated ……………………………………….. for this purpose of examining and reporting on the undermentioned cargo landed ex ……………………………. SS
Member of the Committee ---

(1) Representative of the shipping company.

(2) Representative of consignees.

(3) Representative of the Port Trust, if concerned.

The committee having met, proceed to examine the Packaged and find them as follows: -

<table>
<thead>
<tr>
<th>Number of marks of packages</th>
<th>Description of contents</th>
<th>Nature of damaged if possible date when damage occurred</th>
<th>Synopsis of receipt given to ship</th>
<th>Whether protest noted and extended with dates</th>
<th>Remark as to cause of damaged</th>
<th>Estimate of cost of reconditioning or replacement</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Signed
(By all parties represented).

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

The Assistant Controller of Stores, North – Western Railway, Karachi, shall represent Buildings and Roads Department on such committee of survey.

It is preferable to settle claims in Pakistan as far as possible; but when a settlement cannot be reached in Pakistan, a copy of the report should be sent to the Director of Industries (Store Purchase Wing), Lahore to enable him to formulate claims against ship owners abroad.

4.22. Emergent indents on other Departments in Pakistan may be submitted only in cases of actual necessity (which must be reported to the Superintending Engineer – when serious inconveniences could be likely to arise from the submission of indents in the ordinary way. Emergent indents will nevertheless be complied with at once on the responsibility of the indenting officer, and will then be submitted by the complying officer for the necessary counter signature, so that the Superintending Engineer may exercise a check over such demands.

4.23 All articles of iron work which have not to be obtained from abroad in accordance with the Store Rules and which cannot be conveniently made up in divisional
workshops, maybe procured on indent from any Government workshop authorized to undertake work for other Department, the orders in the Store Rules regarding the Pakistan firms to which orders may be given for articles to be manufactured out of imported materials, should be closely followed.

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

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

III – Reserve of stock

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

4.27. Ordinarily, materials should be purchased only for works in progress, and petty stores obtained, if possible, from a supplier who should enter into a contract for them at schedule rates, and no reserve of stock should be kept. But in the case of any Division in which, owing to its remoteness from markets or for any other reason, it may be considered absolutely necessary that a reserve should be maintained a limit of reserve stock will be fixed by competent authority, and, when this has been done, the Divisional Officer is authorized, subject to the approval or sanction of the estimate therefore where required by the provisions of paragraph 4.25, to purchase or manufacture, to an extent sufficient to keep his stock up to that limit, the sanction of superior authority being, required only when it is desired to exceed it. The fixed maximum should be kept at the lowest point compatible with efficiency, and the stock returns of Divisions should be carefully scrutinized by Superintending Engineer from time to time with reference to this point.

NOTE – The powers delegated to the various officers of the Buildings and Roads Department to sanction maximum limits of reserve stock of a Division, temporarily or permanently are giving in Annexure B to Chapter II of this code.

IV – Stock taking

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

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

Important stores should, as a rule, be counted by an officer not below the rank of a Sub Divisional Officer. The Superintending Engineer should occasionally depute an officer from one Division to take stock of another. The idea is that verification should be entrusted to an officer independent of and unconnected with the staff responsible for the custody of the stores of surprise check.

(2) All articles of stock (not, including tools and plant which are not likely to be required during the following 12 months, should be reported to the divisional Officer who will, if necessary, take the superintending engineer’s orders as to their disposal.

4.30. All the stores of a sub-Division must be checked each half year by the subordinate in charge of the section. Each overseer will prepare half-yearly distribution lists of stock and yearly for tools and plant showing the closing balances and will certify distinctly that he has checked the stores recording the result of such check. These will be submitted to the sub-divisional officer, who will note on each distribution list whether or not he has also personally checked all the stores list whether or not he has also personally checked all the stores in accordance’s with the instructions in paragraph 4.28 and if not, will state the previous year or half year in which these stored were checked and the name of the sub-divisional officer who made the check.

See foot note on next page,

Note the word “checked” appearing in paragraphs 4-28 and 4-30 means “counted” where the unit is numerical, “weights”, where it is weight and the reassures where it is linear ,superficial or volumetric, A mere inspection to see that the articles are there is not what is intended.

(2) The half-yearly and yearly returns and distribution lists will be checked in the Divisional Officer and care taken to, see that all stores have been counted, and that the Sub-Divisional officer has checked a sufficient quantity. All the stores of a sub-division must be counted by the sub-divisional officers(at least repeat at least once a year or (two half years), as the case may be, from the divisional officer and note which stores, if any, remain to be counted. In the case of shortage of shortage of stores, it
shall not be accepted as an excuse for not bringing home to any one the responsibility for the shortage that frequent transfers prevented any sub-divisional officer from fully counting the stores in the subdivision. When one Overseer is relieved by another, the sub-divisional officer must see that a distribution list of all stores in a section is prepared, the stores counted and a certificate of the count given on the list by both overseers. The distribution lists will be carefully filed in the divisional office. (This is prior responsibility of divisional and sub-divisional officer and no Overseer to be relieved till it is done) While signing the last pay certificate of an overseer the divisional officer should see that the above orders have been duly compiled with at the same time he should ensure that the last pay certificate is not delayed unnecessarily and it is issued within a week of the handing over of charge properly by the overseer.

(3) So far as the checking of stores y the divisional officer is concerned he should exercise a cent per cent check of stores at the divisional headquarter and to the extent of 10% a sub-divisional headquarters and others. Disciplinary action shall be taken against the sub-divisional officers and divisional officers for any declarations of the above orders. If any large discrepancies or deficiencies are found in the stores account at any time all the sub-divisional officers and divisional officers who had previously given incorrect certificate regarding the result of checks made by them will be held responsible. In their own interests therefore the officers concerned should carry out the above duties very carefully."

V- Depreciation of plain and machinery

4.31. The following rates of depreciation for the articles of tools, plain and machinery, etc, should be adopted for a period of five years.

For evaluation of working out cost

<table>
<thead>
<tr>
<th>Serial No.</th>
<th>Description</th>
<th>Rates Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Scientific Instruments (including electrical and drawing instruments).</td>
<td>5</td>
</tr>
<tr>
<td>2</td>
<td>Plants and machinery</td>
<td>10</td>
</tr>
<tr>
<td>3</td>
<td>Tools</td>
<td>15</td>
</tr>
<tr>
<td>4</td>
<td>Navigation plan (except country Boats)</td>
<td>5</td>
</tr>
<tr>
<td>5</td>
<td>Country Boats</td>
<td>12</td>
</tr>
<tr>
<td>No.</td>
<td>Description</td>
<td>Rate</td>
</tr>
<tr>
<td>-----</td>
<td>-----------------------------------------------------------------------------</td>
<td>------</td>
</tr>
<tr>
<td>6</td>
<td>Camp equipage</td>
<td>10</td>
</tr>
<tr>
<td>7</td>
<td>Livestock</td>
<td>15</td>
</tr>
<tr>
<td>8</td>
<td>Furniture in offices, Rest houses and bungalows (except enamelled articles)</td>
<td>5</td>
</tr>
<tr>
<td>9</td>
<td>Ditto Ditto Ditto Ditto</td>
<td>10</td>
</tr>
<tr>
<td>10</td>
<td>Motors, Lorries and Cycles</td>
<td>20</td>
</tr>
</tbody>
</table>

*Note—(1) In the case motor Lorries interest charges should be calculated at 6 percent per annum on the capital cost.*

*Note—(2) The percentage rate for depreciation mentioned above s with reference to the original cost of the articles, i.e., he value of the article is to be depreciated annually with reference to the original cost and not with reference to the reduced cost arrived at after making each year's reduction calculated at the fixed percentages shown above. The annual reduction on account of depreciation charges is only to be effected in respect of articles which have been actually used during any part of year concerned, except in the case of perishable articles such as office furniture, tents rope, etc., in which case the reduction is to be affected annually.*

4.32. Unless specially authorized to write off finally the irrecoverable value of stores, etc., Divisional officers should in case of any robbery, loss or destruction by the fire or otherwise of public stores, submit a report to eh superintending engineer who will, if necessary, report the matter to the higher authority for orders. A copy of this report should be enclosed to the audit officer. The divisional officer will, in every use, hold a departmental inquiry and recorded the evidence and his finding especially in the matter of responsibility and capability of the persons concerned.

4.33. An immediate report of the loss of stores must also be made to the police and all proper steps taken for the recovery of the property. When an inquiry is held either by the police authorities or others, the divisional officer must, I cases where he is not himself authorized to write off the value of the property, obtain and forward as soon as possible, to the superintending engineer, a copy of the proceedings.

4.34 When stock materials are issued on account of works executed for the public and other departments, in workshops at their full value, an addition of 10 percent must be made to cover charges on account of supervisions a part from storage not provided for in the rates fixed as per paragraph 118 of West Pakistan account code. The 10 percent supervision charge may, however be waived by the officer empowered to sanction the sales in the case of surplus stock, which, in his opinion, would otherwise be unsalable.
In this paragraph the term “full value” means market value unless it is less than the value at current issue rate I which case the latter should be taken.

4.35. At the end of each financial year, lists of surplus stores should be prepared and printed for circulation amongst all divisional. Circle regional and other departments and Railways, report all proper explanations must be give, and the period stated during which the articles have been in store or I use and the cause of deterioration.

**Note (1)** all stores of the same description should be shown under the one item and one uniform issue rate fixed for it. Standard units should be prescribed for all articles of stores as far as practicable.

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

**Note (2)** while declaring the stores surplus detailed reason should be given as to why the stores were purchased in excess of actual requirements and why it was not possible to do without them in the first instance. While furnishing these reasons to the superintending engineer, the divisional officer should send a copy of the list of surplus stores together with the date of purchase and reasons of declaring them surplus to the audit officer (Director, Audit and accounts works), West Pakistan Lahore.”

(2) When stock materials have merely depreciated in value while remaining serviceable, either through deterioration of quality or through a fall in market price, their book value should be reduced by writing off under proper sanction a sufficient sum to bring the book rate down to a fair market rate (but every step be taken to dispose of store before depreciation so that government is not put to loss).

(3) Stores which are completely under serviceable, should be written off and either sold by auction or destroyed, as may be ordered by the authority sanctioning the writing off."When the unserviceable stores are destroyed the fact should be certified in the survey report as well as in the relevant as wel in the relevant registers by the sanctioning authority in whose presence the material will be actually destroyed.”

4.37. No public stores may be sold otherwise than by public auction without the permission of the superintending engineer, Commission, which ordinarily not
Exceeds 5 percent, may be allowed to the auctioneer, not being a departmental subordinate.

**Note--- No stores should be sold to private individuals. For any stores issued to local bodies the cost thereof should be realized in cash before the materials actually transferred**.

**VI--- Mathematical Instruments**

**4.38.** (1) All new instruments required for the buildings and roads department. Which have been provided for in a sanctioned estimate? Other than leveling staves, should normally be obtained by indent through the store purchase officer, Lahore, but may be obtained locally with the approval of the superintending engineer, in emergent cases, and with the approval of the chief engineer in other cases.

(2) New levelling staves should be obtained through the store purchase officer, Lahore but if not available there, the chief engineer may, however, sanction local purchases of levelling staves only in emergent and exceptional cases.

(3) Instruments requiring repairs may, however be entrusted to a local manufacturing firm, after calling for quotations.

(4) Except when the cost doesn't exceed RS. 50 All indents of mathematical instruments should be accompanied by a certificate by the intending officer to the effect that the supply of articles detailed therein is covered by a sanctioned estimate.

**4.39.** All officers and subordinates to whom surveying and mathematical instruments are entrusted will be held personally responsible that they are carefully handled and maintained in good order. When repairs become necessary, the instruments should be forwarded to the sub-divisional or divisional office for the purpose without delay, spare instruments being supplied for use in the mean time, If necessary. The cost of all repairs will be borne by government, but where damage has resulted from negligence the officer responsible for damage should be made to pay for the damage done or otherwise suitably dealt with.

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

(3) When any instrument is transferred, it should be carefully before dispatch by the sub-divisional officer or the divisional officer, as case may be and no instrument which on examination proves to be out of working order should be transferred.

**E- STORE KEEPERS**

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

**F- LOSS OR CASH**

4.41. Imprest holders, sub-Divisional officers and divisional officers should at once report any loss of cash to his immediate officer. Divisional officers and superintending engineers while reporting the loss to their immediate superior should send a copy of the same or such relevant extract from it as are sufficient to explain the exact nature of loss and the circumstances which made it possible “A copy of the report should be endorsed by the divisional officer to the Audit officer also”.

**G- RULES FOR DIVISIONAL WORKSHOPS**

4.42. The divisional workshops may be treated as a district sub-divisional or they may form a portion of a sub-divisional charge, according to their size and importance.

(2) No work is to be undertaken in workshops os the department other than work required for the various branches of the department except under some general or special order of chief engineer.

4.43. No work should be undertaken for municipal or private parties before the whole estimated cost, including all charges for supervision profits, etc., that may be leviable under the rules for the time being in force, has been paid to credit of the division concerned of the buildings and road department.

In all cases prior to work being put in hand an undertaking should be procured from the party concerned that it will not hold the department responsible for loss or fire or theft or any other factor which could not before seen when the estimate is likely to be appreciably exceeded a revised estimate should be prepared and the procedure outlined above adopted.

**H - TRANSFERS OF CHARGE**

_I-General_

4.44. An officer must not delay making over charge after the arrival of the relieving officer not must he, without a medical certificate or the permission of his immediate superior officer, leave the station before the arrival of his successor.

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

4.46. if the relieving officer fails to bring to notice within a reasonable period any deficiency or defect in work of stores taken over from his predecessor, he will be held responsible for the same, both as to quantity and quality, so far as he was in a position to ascertain it.
Note:--- reasonable periods during which a relieving sub-divisional officer, overseer, will make a complete check of all the works, encroachments, road side materials and stores (Including tools and plant) in his sub-divisional section and report defects or efficiency in regards to them will be 3 months from date of his take over charge of the sub-division / section. Failure to carry out a complete inspection within this period will be regarded as period irregularity. In the case of hilly tract this period will be two months if the winters intervene.

4.47. In the case of any sudden casualty occurring or any emergernt necessity arising for an officer to quit the division sub-division or work to which he is posted, the next senior officer of the department present will take charge when the person who takes charge is not of the Indian service of engineers sindh service of engineer. KhairpurF.P Temporary service of engineering service he must at once report the circumstances to his nearest departmental superior, or in the absence of such an authority to the commanding officer in a military station, and in other cases to the nearest civil officer, and obtain orders as to the cash in hand, if any.

4.48. A register of incumbents of charges should be kept in every (circle office) and divisional office showing the period of incumbency of each officer who has held charge of the divisional and of several sub-divisions and in each sub divisional office a similar register of the incumbents of that sub-division( and also of the overseers)

II- Divisional and sub- Divisional officers

4.49. In the case of transfers of divisional and sub divisional charges, the cash book or imprest account should be closed on the date of transfer and a note recorded in it, over the signature of both relieved and relieving officers, showing the cash and imprest balances and the number of unused cheques, made over and received in transfer by them respectively. A copy of this note together with the following documents should be forwarded the same day to the superintending engineer in the case of divisional or to the divisional officer in the case of sub-divisional charges:-

i. Transfer report buildings and roads stereo form No. 80 being used in the case of sub-divisional charges.

ii. Receipt of stock, tools and plant and other stores under the immediate charge of the relived officer form A and B being used.

iii. A detailed report. (Buildings and roads stereo Form No 35 on the state of surveying and mathematics instruments. In the case of transfer of divisional charges this report should be in respect of instruments at headquarters only.

(2) The receipts of cash and stores balance should be prepared by the relieved officer but the relieving officer should note any inaccuracies taeruan so that the superintending engineer or the divisional officer as the case may be may pass such orders in respect of any deficient articles as
may be necessary. A copy of the receipts may be given to the relieved officer, if desired by him.

FORM A

Received in transfer from A B late divisional officer, -----------Division, the stores in his personal charge as detailed in the annexed list.

The balance returns of stock and tools and plant in charge of all the sub-
divisional officers for the half year and year ending ----------- respectively are on record and the divisional stock returns have been prepared to end of-----------

C.D. ,
Divisional Officer,
(Station and date)

FORM B

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

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

4.50. The relieving officer should then, unless otherwise ordered, proceed with the relieved officer to inspect the records, case, stores, works and materials at site of works, incharge of subordinates but in the case of the transfer of a Divisional charge, the relieved officer should accompany the relieving officer in the inspection of the outstation only when so directed by the Superintending Engineer. The relieving officer should examine the accounts, count the case, inspect the stores, and count, weigh and measure certain selected articles, in order to test the accuracy of the returns, and should minutely examine the works in progress as to their quality, and as to their accordance with the sanctioned plans and estimates; he should also record his opinion as to the correctness of the accounts of materials at site.

4.51. The relieved officer should further give the relieving officer a list and memorandum showing all the works in hand and the orders remaining to the complied with and of such matters as particularly require his attention, with full
explanation of any peculiarity of circumstances, or apprehended difficulties. He should also furnish the relieving officer with a complete statement of all unadjusted claims, with reasons for their not having been adjusted in due course, and a report as to any complication likely to arise owing to their non-adjustment. This should be given by all officers starting from Regional Engineer to Overseer sending the copy to the immediate officer before handing over the charge.

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

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

4.54. In the case of transfer of a Division, the detailed report of completion of transfer should, except in special circumstances, be submitted within a fortnight of such transfer. In the case of any disagreement between the relieved and relieving officer, a reference should be make to the Superintending Engineer. The fact of taking over charge should, however, be reported (in form No. Stereo A. G. 75) as soon as the transfer is completed.

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

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

III - Reconstitution of Executive or Sub Divisional charges

4.57. When in consequence of the reconstitution of executive charges or of any other arrangements, the rules laid down in paragraphs 4.44 to 4.56 will apply mutatis mutandis and the instructions laid down in Appendix VII shall be observed when the accounts of two or more Divisional or Sub-Divisional Officers are to be amalgamated or those of any office are either to be broken up into parts or closed.

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

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

(3) Accordingly, when one subordinate makes over charge to another of a section of a sub-division, stereo, Buildings and Roads NO. 146 a joint transfer report, accompanied by the relieving officer’s receipt for the stock and tools and plant which have been in the custody of the relieved officer, should be submitted to the Sub-Divisional Officer. The Sub-Divisional-Officer will scrutinize the receipt and compare it with the Sub-Divisional-Officer for orders. The Sub-Divisional-Officer will countersign a copy of the receipt and forward it in due course to the relieved officer. The transfer report will be finally recorded in the Sub-Divisional-Office.

I-Heavy expenditure at the end of the year

4.59. Disbursing officers should refrain from incurring hasty and ill-considered expenditure at the end of the year with the mere object of spending their grants. They must realize that it is contrary to the public interest to expend money in a hurry, mainly for the reason that it is at their disposal, and that it is far more in the public interest to surrender money that cannot be profitably utilized in order that it may be diverted to other works which would otherwise have to lie over for want to funds. They should therefore surrender freely all money which cannot be expended advantageously and as far as possible include provisions for lapsed grants in the estimates of ordinary expenditure for the next year. Expenditure during June be so regulated that it will on no account exceed double the average monthly expenditure for the previous 11 months of the year. The limit be increased in some special circumstances to three times the average monthly expenditure of the last eleven months.

(2) Disbursing Officers are assured that failure to spend the total grant allotted to them will not in ordinary circumstances count against them in any way but excessive expenditure incurred more than permitted as above in last month of the financial year will go severly against the incurring officer and must be avoided at all costs.

(3) Disbursing officer should familiarise themselves with the procedure under which lapsed grants pass into the budged of the following year and the method of obtaining the grants as described in paragraph 13.8 of the Punjab Budged Manual (Fourth Edition).
CHAPTER V

POWERS OF SANCTION OF THE WEST PAKISTAN GOVERNMENT IN THE
BUILDINGS AND ROADS DEPARTMENT AND OF THE AUTHORITIES
SUBORDINATE TO IT.

A – General

_I-Fundamental conditions._

5.1. The Government of West Pakistan exercises by virtue of the constitution of the
Islamic Republic of Pakistan, full powers of sanction in regard to provincial public
works expenditures other than that incurred in connection with the residences of
the Governor and has invested the authorities subordinate to it with powers in
respect of that expenditure by means of rules and delegations which, except in
regard to certain establishment matters, are detailed in this Chapter.

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

_(i)_ There must be an act of sanction of an authority competent to sanction;

_and_

_(ii)_ There must be an act of appropriation of funds for the purpose by an
authority competent to appropriate.

See also paragraph 2.82.

5.3. A group of works which forms one project shall be considered as one work, and
the necessity for obtaining sanction of competent authority to such a group of
works is not avoided by the fact that the cost of each particular work in the group
is within the powers of sanction of any authority subordinate thereto.

II - Commencement of work in anticipation of detailed estimates of the
complete project.

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

_(i)_ For each such work or competent part there must be fully prepared
detailed estimate and, in the administrative approval as a whole,
there must be a clear and specific amount corresponding to the
work or competent part in question.

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

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

(b) Divisional Officer shall ensure preparation of and Technical Sanction to detailed estimates as soon as the work is administratively approved and funded. For this purpose, the register of works administratively approved should be maintained and entries made therein initiated by the Divisional Officer.

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

(i) Amend the design or estimate in his own office and sanction it; or

(ii) Sanction the parts of the estimate which are approved subject to conditions (ii) and (iii) specified in paragraph 5.4, and call for amended detailed estimates, for the other portions of the project.

5.6. In communicating the sanctions to parts of projects accorded under the provisions of paragraphs 5.4 and 5.5, the sanctioning authority should also intimate to the Audit Officer the amount administratively approved for the whole project.

**III - commencement of works in anticipation of the orders on the public works budget.**

5.7. Pending receipt of intimation of the budget grant for the year, disbursing officers in the Buildings and Roads Department are authorized to undertake work and incur expenditure subject to the following limits: -

I - All original works in progress at the end of the previous financial year may be continued.

II - All original works for which an appropriation was made under proper authority in the budget estimate of the past year, but which may not have been begun in that year, may be commenced in the new year; the expenditure on account of any such work, in anticipation of orders on the budget estimate, not being allowed to exceed the amount of the previous year's
appropriation or the amount entered in the budget estimate of the current year, whichever is less.

III-Expenditure may be incurred on annual repairs to the extent of the previous year's allotment under each of the budget sub-heads, provided that it does not exceed that entered in the budget estimate of the current year.

IV-Expenditure may be incurred under 'Pay of Officers' and 'Pay of Establishment' according to the scales sanctioned and provided for by the vote of the Parliament in the current year; also for casual temporary establishment at the average monthly rate of the current year.

V-Expenditure on traveling allowance contingencies and tools and plant may be incurred at the average monthly rate of the previous year.

Note - As a matter of course all expenditure incurred under those rules in anticipation of sanction to the annual budget estimates must be treated as a charge against the grants eventually made.

B - POWERS OF GOVERNMENT IN THE ADMINISTRATIVE DEPARTMENT

I-Administrative approval

(a) Residential Buildings-

5.8. Government in the Administrative Department concerned may accord administrative approval to expenditure on minor works in connection with the construction purchase or conversion of buildings required as residence for officers connected with the administration of the province (excluding residences for the Governor and those required for Central Departments) in accordance with the principles set forth in paragraph 3.23 of the code and subject to the following conditions: -

(a) that the standard rent as calculated under rule 5.23 of Annexure I to Chapter III of this Code does not exceed 10 ½ per cent of the average emoluments of the class of Government Servant required to occupy the building;

(b) that assent of the Finance Department is not presumed to any such expenditure which is not likely to given an adequate return on capital cost by reason of either no rent being charged or the rent to be charged being less than that recoverable under the rules in Annexure I to Chapter III of his code; and

(c) that the building is assigned to the holder of a specified post who is bound by the terms of live therein.

Administrative Approval to cases of expenditure in respect of estimates classified as Major Works will be accorded by Government in the administrative
Department concerned only with the prior concurrence of the Finance Department which will require that conditions specified above are fulfilled. The scale of accommodation appropriate to the status of the prospective occupant may be prescribed by Government in accordance with any standard designs suitable for the various classes and grades of Government Officers.

(2) Applications for administrative approval for expenditure on additions and alteration to existing residential buildings should be submitted by the Head of Department concerned, giving reason why the proposals are brought forward to Government in the Irrigation Communication and Works Department which is the Administrative Department for purposes of according administrative approvals in such cases. The above rule, however, does not apply to the Forest Department, in the case of which applications for administrative approval should be submitted to the Administrative Department concerned.

(3) Expenditure on a residential building should, by strict economy of design, be, as far as possible confined to such a figure that the rent as calculated under the Rules in Annexure A to Chapter III of this Code shall fall within 10 per cent. In case of major works and 12 ½ per cent. In the case of Minor Works of average emoluments of the class of Government Servants who will usually occupy the building, calculated with reference to the revised scales of pay, since any outlay in excess of that limit involves loss to Government.

(4) In case of a official residence except that of inferior—whether newly constructed, purchased or hired, punkhas—with their fittings (see paragraph 3.4) may be supplied, if asked for, in all rooms, which are ordinarily used by occupants, such as office, drawing, dining, dressing and bed rooms, studies and, Bendoirs and maintained by the Government. All other punkhas such as in the compounds, etc., all fittings should be provided and maintained by the tenant.

(5) (a) The Government does not undertake to maintain gardens attached to Government residential buildings (including leased buildings) other than those occupied by the Governor, but the cost of planting shade trees, and of transplanting soil in such portion of the compound as is meant for a garden, can be debited to public funds are capital expenditure on the property. Superintending Engineers and Divisional Officers when preparing estimates for the construction of such buildings should be see that the items enumerated below, or as many of them as are considered necessary, are provided for in them: -

(i) Levelling ground,

(ii) constructing approach roads and culverts,
(iii) planting shade trees and hedges,
(iv) transplanting soil,
(v) sinking a well,
(vi) constructing irrigation channels, and
(vii) erecting boundary pillar.

(b) Item (i) includes terracing where necessary, and preparing ground for showing grass, planting shrubs, etc., but the actual sowing and planting should be done by the tenant.

(c) The cost of items (i), (iii), (iv) and (vi) should not exceed Rs. 100 (one hundred) per acre of land included in the compound.

(d) In the event, however, if no one being either in occupation of a residence or responsible for the rent, or if the officer responsible for the rent has received permission to reside else-where and the residence is unoccupied the pay of a suitable, establishment, not exceeding one mali or one cooli, may, with the special sanction of Government in the Irrigation Communication and Works Department, be charged to the annual repair estimate of the building.

(6) The provision of fowl-houses and sheds or shelters of any kind for cows, sheep, poultry, etc., at the expense of Government is not ordinarily admissible, but there restrictions do not apply to buildings acquired in Murree for the accommodation of the West Pakistan Government officials, provided the full rent on the outlay involved is recovered from the tenant.

Note-The provisions of sub-paragraphs (2), (4), (6), (b) (c) and (d) and 6 above do not apply to the residence of the Governor.

5.9. Government may, at its discretion, sanction the provision and maintenance of tennis courts at the official residence of Commissioners an other high officials who have heavy obligations in the way of entertainment, as also for any other official residence for which tennis courts are considered necessary, provided that the authorized limit of the capital cost of the residence admits of the further expenditure involved, and that the rent is increased so as to cover both interests on the capital outlay incurred, and average actual maintenance charges for the past three years.

The charges which may be admitted in connection with the provision and maintenance of tennis courts are: -

A - In regard to courts in the plains: -
(1) Construction of the Court and retaining walls where necessary;
(2) Surfacing of the court with bajri, grass, cement, etc., at the time of construction.

B - In regard of courts in the hills: -
(1) and (2) as in section A above;
(3) provision and erection of posts and wire-netting for the purpose of enclosing the court and of permanently fixed posts for suspending lawn tennis nets;
(4) provision and erection of fixtures and appurtenance for hanging screens; and
(5) maintenance of items (3) and (4) only.

The cost of providing and renewing tennis nets, the marking of courts the provision of screens, the maintenance of the surface of the courts and also the maintenance of items (3) and (4) in section B above, in so far as they relate to the court in the plains, should, on no account, be admitted as a charge against the Government. (see 3.24 of the Code).

Note-For the purpose of these rules, the maintenance charges shall be revised after every three years.

(b) Other Public Works-

5.10. Government in the Irrigation Communication and Works Department and other Demonstrative Departments may approve administratively expenditure on public works for their own departments other than residential buildings up to the limits and authorities detailed in annexure B to Chapter II.

II - Technical sanction

(a) General-

5.11. In the case of works financed partly by Government and partly by contributions, the application of the limits given in paragraphs 5.12. to 5.22 shall be determined by the following considerations: -

I- If the work is undertaken by and one the responsibility of Government, i.e. if Government is to be the eventual owner of the work, the limits apply only to that share of the cost which is met by Government.

II- If the work is undertaken on the responsibility of local body, i.e. if the local body is to be the eventual owner of the work, the financial assistance given by Government is treated as a grant-in-aid. If the local body entrusts the execution of the work to the Buildings and Roads Department in accordance with the rules for deposit works, that department or any other
subordinate authority to whom such powers may be delegated, will be responsible for the technical sanction to the estimate and the provisions of paragraphs 2.103 and 2.105 will apply.

(b) Original works-

5.12. Government in the Irrigation Communication and Works Department has full powers to accord technical sanction of detailed plans and estimates for projects and other original works, (other than Central), provided the requisite administrative approval as required by para 5.8 to 5.10 and para (7) of paragraph 3.26 has been previously accorded by competent authority (Vide Annexure B to Chapter II of this Code) and the amount of estimate does not exceed the figure of administrative approval beyond the permissible limits.

5.13. Buildings and Roads Department Officers in the West Pakistan have the same powers to accord technical sanction in respect of central civil works (including post and Telegraph works) as may be delegated to them for Provincial works.

5.14. The powers of Government in the Irrigation Communication and Works Department to sanction estimates for military works are governed by the orders issued by the Central Government.

5.15. The powers of Government in the Irrigation Communication and Works Department as regards technical sanction to Famine Relief works are the same as for other Provincial Civil Works.

(c) Renewals and replacements.

5.16. In the case or renewals and replacements of civil works, the powers of Government in the Irrigation Communication and Works Department are the same as for original works under paragraph 5.12.

(d) Maintenance and repairs-

5.17. Government in the Irrigation Communication and Works Department is competent to deal finally with all estimates for bonafied maintenance and repairs including special repairs.

(e) Supplementary and revised estimates-

5.18. Government in the Irrigation Communication and Works Department is empowered to sanction supplementary and revised estimates, provided the amount of the revised estimate and, in the case of supplementary estimate, the amount of the supplementary estimate when added to that of the original estimate, does not exceed the amount of administrative approval for the project, beyond the permissible limit of 5 per cent, vide paragraph 27 and 5.12.

5.19. No excess over a revised estimate sanctioned by Government in the Irrigation Communication and Works Department can be sanctioned without the concurrence of the Finance Department.

5.20. In cases where a substantial section of a project originally sanctioned by Government has been abandoned the aggregate assumed cost of the works
included in the section should be excluded from the total sanctioned estimate before determining the amount of additional charge of the excess over the estimate. (See paragraph 2.83).

5.21. Government in the Irrigation Communication and Works Department is empowered to sanction an estimate technically, if the technical sanction exceeds the amount of the financial sanction by a sum not exceeding 5 per cent (see also paragraph 1.110).

5.22. Government in the Irrigation Communication and Works Department, is competent to sanction expenditure in any one year on the maintenance, Improvement, etc., of the residence of the Governor up to the limits and subject to the conditions laid down in paragraph 3.26 of this code.

III - Stores

5.23. Government in the Irrigation Communication and Works Department has full powers to purchase stores in accordance with the stores purchase rules issued by the West Pakistan Government, vide Appendix V.

5.24. The powers of Government in the Irrigation Communication and Works Department in regard to the purchase of livestock and to the purchase, manufacture and repair of articles included under minor head “Tools and Plant” except the purchase of motor vehicles, are restricted to Rs. 40,000 in any one case.

5.25. Government in the Irrigation Communication and Works Department is authorized to write off finally the irrecoverable value of stores lost by fraud or the negligence of individuals or both causes up to a limit of Rs. 5,000 in each case, and to write off losses of stock due to depreciation as opposed to actual losses up to Rs. 52,000 as per item C-writ offs under VU refunds remission and suspension of revenue and write off in Appendix A to delegation of Powers in Annexure B of Chapter II of this Code.

IV-Remission of Department charges

5.26. Government in the Irrigation Communication and Works Department is competent to waive recovery of departmental charges for Establishment and Tolls and Plant on non-Government works executed in the Buildings and Roads Department, provided the actual works outlay is less than Rs. 1,000.

Note-The Government of Pakistan having regard to the established convention in regard to petty claims as between different Government, have decided that in the case of non-Government works estimated to cost less than Rs. 1,000 which have been exempted from the levy of departmental charges by competent authority the charge of 1 per cent on account of audit and accounts establishment need also not be levied.

V-Miscellaneous Powers
5.27. The miscellaneous powers exercised by Government in the Irrigation, Communication and Works Department are detailed in annexure A and B of Chapter II of this Code.

5.28. Power of Chief Engineer, Regional Engineer Officer, Superintending Engineers, Divisional Officers in the matter of according financial and other sanctions are given in Annexure A and B to Chapter II of this Code.

In addition to the above, Chief Engineer, Regional Engineer, Superintending Engineer, and the Divisional Officers exercise the following powers also: -

Chief Engineer, and Regional Engineer - To authorize and undertaking of deposit works without limit, subject to rules in paragraph 2.103 to 2.106.

5.29. Superintending Engineer- (1) To sanction necessary alterations in the constructive details of works during their executions, provided that such alterations do not cause an increase of charge beyond the limit of their powers to deal finally with excesses over estimate, as laid down in powers delegated for technical sanction in Annexure A and B to Chapter II of this Code.

(2) To sanction deposit works up to Rs. 50,000, provided the rules in paragraphs 2.103 to 2.106 are strictly observed: -

(3) To sanction emergent repairs or other works to any reasonable and necessary amount in case of imminent danger to the structure.

(4) To pass indents on other Departments for articles required for sanctioned works and to forward indents for Foreign stores direct to the Director of Industries.

(5) To permit alteration in declared date of birth due to clerical errors, as laid down in annexure A and B to this Chapter.

Divisional Officer-

(1)To sanction trifling alterations in the constructive details of work during their execution in case of necessity, reporting as a general rule, his action to the Superintending Engineer.

(2) To undertake deposit works upto the following limits; subject to the rules laid down in paragraphs, 2.103 to 2.106: -

Selected Officer ............................... 5,000.
Non-Selected Officers .......................... 1,000.

(3) To purchase or manufacture stock sufficient to kept the stock of the Division up the reserve limit or which may be required for use on any sanctioned work (Paragraph 4.27).

(4) To submit to audit, bills of contingent charges of their Division, excluding special contingencies up to a limit of Rs. 600 per month, bills
exceeding Rs. 600 to be submitted to the Superintending Engineer, for sanction which will be signified by that officer countersigning the bill.

ANNEXURE A

(REFERRED TO IN RULE 5.29 (5) OF BUILDINGS AND ROADS DEPARTMENT CODE)

Auditor-General Directions for the preparation and submission of the Annual Establishment Return.

1. The detailed statement of permanent non-gazetted establishment commonly known as the Annual Establishment return, will be prepared in Form A. It will show accurately the establishment as it exists on the 1st April.

*Note-No return is required in respect of a non-pensionable establishment.*

2. The particulars in respect of all members of the establishment holding permanent posts, whether on duty or absent on foreign service leave or deputation or in temporary posts elsewhere or under suspension or in transit to another office, should be entered in the appropriate columns, with the exception of the following classes of Government servants: -

   (a) Government servants for whom records of service are maintained in the Audit Office;

   (b) Government servants of whom service books are not required to be maintained.

3. The return should show accurately the sanctioned scale of permanent establishment and so will include every post, whether filled or not. If a post be vacant, the work “vacant” should be set against it in the column “Name of incumbent”. Posts sanctioned but not filled should be detailed at the foot of the return.

4. There should be a separate return for each permanent establishment and not more than one establishment should be exhibited on a single page.

5. The name should be entered in order of sections of the establishment. There should be a separate total for each section and a grand total for the whole establishment.

6. (a) In column 1 to general orders should be entered once only, any other order should be entered against every entry which it supports.

   (b) The date to be entered in column 2 is the date from which the Government servant has held the post continuously in an officiating, provisionally, substantive or substantive capacity, as the case may be.
(c) Personal pay should be shown on a separate line immediately below the entry of pay in column 8, the orders of the competent authority sanctioning is being quoted in column 1.

If the pay entered in column 8 includes an increment allowed with effect from the 1st April, the entry should be checked with the increment certificate which would accompany the April, bill.

7. When the pay of an establishment, or of an individual Government servant, is met partly by Government and partly by local or other funds, the whole pay should be shown in the return and the porting payable from each source specified in foot-note.

8. The name of a Government servant officiating in a post and the amount of additional pay for officiating drawn by him need not be shown unless the additional pay for officiating counts for pension.

In the case of an establishment on a time-scale of pay the names of a Government Servants not belonging permanently to the cadre but officiating in permanent posts or holding temporary posts should be included with an indication of the nature of the vacancies they fill.

9. If a Government servant on the establishment has attained the age of compulsory retirement, the number and date of the orders of the competent authority permitting his retention in services should be quoted in a note at the foot of the return. The period for which retention has been authorized or for which leave beyond the age of compulsory retirement has been granted would also be mentioned. If no orders for his retention have been received the number and date of the application for sanction to his retention should be noted.

10. A statement in Form B should be appended to the return, showing with relevant particulars, the names which did not appear in the return of the previous year and those which appeared in the return of the previous year but are now omitted, as well as the names of Government servants who were on leave or under suspension during the previous year.

If a Government servant was transferred more than once in the preceding year, the name of each office and post in which he was employed during the year should be mentioned with dates in column 2 or the statement.

11. As the return will be the Chief authority by which pension claims will be tested later, both the statements (Form A and B) should after completion be checked carefully with the service books and a certificate of this check should be endorsed on each.
12. As the case of establishments borne on a provincial or amalgamated cadre separate returns should be furnished to the Controlling Officer, who should consolidate them into one return. The certificate of comparison with service books on the consolidated return should be as follows:

13. The return should be transmitted to the Accountant General as early as possible, after 1st April and in any case, not later than 15th May.

*Note – In the case of establishments on time scales of pay the Accountant General may require the submission of the return in duplicate.*

14. These directions apply in respect of locale funds, establishments the claims to pension for which are submitted to the Accountant General for verification of service and report.
FORM A

DETAILED STATEMENT OF THE PERMANENT ESTABLISHMENT OF THE ……AS IT STOOD ON 1ST APRIL 19---------

<table>
<thead>
<tr>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>6</th>
<th>7</th>
<th>8</th>
<th>9</th>
<th>10</th>
</tr>
</thead>
<tbody>
<tr>
<td>Order of competent authority creating the post</td>
<td>Date of appointment of present incumbent of post with indication of nature of appointment (e.g. officiating provisional or permanent)</td>
<td>Name of section and post</td>
<td>Date incumbent’s birth by Christian are (As near as possible)</td>
<td>Serial numbers of posts in each class</td>
<td>Name of incumbent</td>
<td>Pay of past</td>
<td>Pay of present incumbent and total of each section</td>
<td>Date of last increment</td>
<td>Remarks (including note of efficiency bar where applicable)</td>
</tr>
</tbody>
</table>

Compared with service books and found correct.

Signature of the Head of Office
## FORM B
### STATEMENT OF NEW NAMES, LEAVE ETC

<table>
<thead>
<tr>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>6</th>
</tr>
</thead>
<tbody>
<tr>
<td>New names</td>
<td>From what office and on what date transferred or (in the case of new entrants) with what bill the health and age certificates were furnished</td>
<td>Names which were in Form A of the previous year but are now omitted</td>
<td>From what date ceased to be borne on the establishment and why</td>
<td>Name of Government servants who are on leave or under suspension during the previous year</td>
<td>Description and period of leave or suspension (From and to what date whether it has been expressly declared that) the suspension period will count towards pension</td>
</tr>
</tbody>
</table>

Compared with service books and found correct.

Signature of the Head of Office
ANNEXURE B
(REFERRED TO IN RULE 5.29 (5) OF BUILDING AND ROADS DEPARTMENT CODE)

1. In regard to the date of birth a declaration of age made at the time of, or for the purpose of, entry into Government service shall, as against the Government servant in question, be deemed to be conclusive unless he applies for correction of his age as recorded within two years from the date of his entry into Government service. Government, however, reserves the right to make a correction in the recorded age of a Government servant at any time against the interests of that Government when it is satisfied that the age recorded in his service book or in the History of Services of a gazetted Government servant is incorrect and has been incorrectly recorded with the object that the Government servant may derive some unfair advantage therefrom.

2. The orders in this annexure have effect from 4th July 1928. With regard to persons in Government service on that date one year from that date was allowed within which they could apply for correction of their recorded date of birth.

3. When a Government servant, within the period allowed, makes an application for the correction of his date of birth as recorded, a special enquiry should be held to ascertain his correct age and reference should be made to all available sources of information, such as certified copies of entries in the municipal birth register, university or school age certificates, jenarn parties or horoscopes. It should, however, be remembered that it is entirely discretionary on the part of the sanctioning authority to refuse or grant such application and no alteration should be allowed unless it has satisfactorily been proved that the date of birth as originally given by the applicant was a bonafide mistake and that he has derived no unfair advantage therefrom.

4. The result of every such enquiry should, in the case of non-gazetted servants be briefly stated in their service books and if a correction is sanctioned the fact should be reported to the Accountant-General.
APPENDIX I
(Referred to in paragraph 2.69)

Classes of deeds, contracts and other instructions and the officers authorized to execute them for and on behalf of the Governor of the West Pakistan.

1. Instruments relating to the purchase, supply and conveyance or carriage of materials, machinery and stores. By Chief Engineers, Regional Engineer Officers, Superintending Engineers, Executive Engineers of the Buildings and Roads Department and (if the value does not exceed Rs.5,000) by Assistant Engineers, Executive Engineers, and Sub Divisional Officers of the Buildings and Roads Department.

2. Instruments relating to the execution of works of all kinds on connected with buildings, bridges, roads, tanks, reservoirs, embankments and protection works instruments relating to the construction of waterworks, boreholes, sewage and drainage works and the erecting and installation of machinery.

3. Bonds of auctioneers and security bonds for the due performance and completion of works.

4. Security bonds for the due performance of their duties by Government servants whom the officers specified have the power to appoint. By Chief Engineers, Regional Engineer Officers, Superintending Engineers, Executive Engineers of the Buildings and Roads Department.

5. Leases for grazing cattle on road sides for the cultivation of land under sewage farms; and instruments relating to the sale of grass, trees or other produce on roadside or in plantations, sewage farms and vacant plots. By Chief Engineers, Regional Engineer Officers, Superintending Engineers and Divisional Officers.

6. Leases of house land or other immovable property, provided that By Chief Engineers, Regional Engineer Officers, Superintending Engineers and
the rent reserved does not exceed Rs.5,000 a month. This includes leases private buildings leased for Government purposes.

7. Instruments connected with the reconveyance of property given as security.

8. Agreements relating to the loan of tools and plant to contractors and others. By Executive Engineers.

9. Contracts and other instruments relating to the house-buildings advance. By the authorities competent to grant the advances.

10. Agreements relating to the sale of water from Government water supply schemes. By Chief Engineers, Regional Engineer Officers, Superintending Engineers, Executive Engineers.

11. Instruments connected with the collection of tools at bridges or ferries or other means of communication provided by Government. By Chief Engineers, Regional Engineer Officers, Superintending Engineers, Executive Engineers.

12. Appointment letters of agreement with establishment other than gazeted officers. By officer competent to appoint the establishment concerned.

13. Deeds contracts and instruments not mentioned above. By the Secretary to Government, Irrigation, Communication and Works Department.

Note- The entries in the above list do not confer on the officers mentioned power to concluded any class of contract or agreement but merely power to sing the documents in which the contract or agreement is embodied and so make it binding on Government, after sanction has been given to the proposal by the competent authorities. It is essential that before signing any document the executing officer as laid down in the list should make certain that power has been delegated to him to sanction the proposed agreement or contracts or, if power has not been so delegated to him, that sanction has been given by the proper authority.
APPENDIX II  
(REFERRED TO IN PARAGRAPH 1-133)  
STATEMENT SHOWING THE MINIMUM PERIOD FOR WHICH OFFICIAL RECORDS IN THE BUILDINGS ROADS DEPARTMENT SHOULD BE PRESERVED  

<table>
<thead>
<tr>
<th>No. of Forms</th>
<th>Description</th>
<th>Minimum Period fixed in Year for preparation</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Original of Fail</td>
<td>Copy of copy fail</td>
</tr>
<tr>
<td>1</td>
<td>Public Works Accounts Forms</td>
<td>3</td>
<td>4</td>
</tr>
<tr>
<td>2</td>
<td>Cash Book</td>
<td>2</td>
<td>4</td>
</tr>
<tr>
<td>3</td>
<td>Imprest Cash account</td>
<td>Permanently</td>
<td>3</td>
</tr>
<tr>
<td>4</td>
<td>Receipt for payments to Government</td>
<td>--</td>
<td>3</td>
</tr>
<tr>
<td>5</td>
<td>Treasury remittance book</td>
<td>3</td>
<td>--</td>
</tr>
<tr>
<td>6</td>
<td>Case balance report</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td>7</td>
<td>P. W. Chque (counter fails)</td>
<td>--</td>
<td>5</td>
</tr>
<tr>
<td>8</td>
<td>Indents for invoice for store.</td>
<td>10</td>
<td>5</td>
</tr>
<tr>
<td>9</td>
<td>Register of stocks Receipts / Issue</td>
<td>5</td>
<td>5</td>
</tr>
<tr>
<td>10</td>
<td>Abstract of stock receipts.</td>
<td>5</td>
<td>--</td>
</tr>
<tr>
<td>11</td>
<td>Abstract of stock receipts.</td>
<td>5</td>
<td>--</td>
</tr>
<tr>
<td>12</td>
<td>Half-yearly balance return of stock</td>
<td>5</td>
<td>5</td>
</tr>
<tr>
<td>13</td>
<td>Half-yearly register of stock</td>
<td>5</td>
<td>--</td>
</tr>
<tr>
<td>14</td>
<td>Accounts of receipts of</td>
<td>5</td>
<td>5</td>
</tr>
</tbody>
</table>
Tools and Plant returns have been prepared, duly audited by the Audit Officer and all audit objections concerning them removed.

<table>
<thead>
<tr>
<th>No. of Forms</th>
<th>Description</th>
<th>Minimum Period fixed in Year for preparation</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>14</td>
<td>Tools and Plant Account of Issues of Tools and Plant</td>
<td>5 5</td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>Register of Tools and Plant</td>
<td>5 ---</td>
<td></td>
</tr>
</tbody>
</table>

**APPENDIX II-CONTD**

<table>
<thead>
<tr>
<th>No. of Forms</th>
<th>Description</th>
<th>Minimum Period fixed in Year for preparation</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>16</td>
<td>Statement of Receipts, issues and Balance of Road Metal</td>
<td>5 5</td>
<td>The period to count from the last day of the year of the closing of the estimate for the construction of repairs of the road concerned.</td>
</tr>
<tr>
<td>17</td>
<td>Road Metal Rate Book</td>
<td>10 --</td>
<td></td>
</tr>
<tr>
<td>18</td>
<td>Survey report of stores.</td>
<td>-- 5</td>
<td></td>
</tr>
<tr>
<td>19</td>
<td>Sale Account</td>
<td>-- 5</td>
<td></td>
</tr>
<tr>
<td>20</td>
<td>Master Roll</td>
<td>10 --</td>
<td></td>
</tr>
<tr>
<td>21</td>
<td>Casual Labour Roll</td>
<td>10 --</td>
<td></td>
</tr>
<tr>
<td>22</td>
<td>Measurement Book</td>
<td>15</td>
<td>The period of 15 years fixed for the preservation of Measurement Books counts from the date of last entry. Provided</td>
</tr>
</tbody>
</table>
All entries in the Measurement Book have been duly crossed after payment, by ash or by cheque or by adjustment.

These books are preservation as long as they contain measurements of any work in existence.

Or, when relating to large projects, 5 years after closing of the estimate whichever is later.

### APPENDIX II -- CONTD

<table>
<thead>
<tr>
<th>No. of Forms</th>
<th>Description</th>
<th>Minimum Period fixed in Year for preparation</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Original of Fail</td>
<td>Copy of copy fail</td>
</tr>
<tr>
<td>1</td>
<td></td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>24.</td>
<td>Running Account Bill A.</td>
<td>10</td>
<td>5</td>
</tr>
<tr>
<td>25.</td>
<td>Running Account Bill B.</td>
<td>10</td>
<td>5</td>
</tr>
<tr>
<td>26.</td>
<td>Running Account Bill C.</td>
<td>10</td>
<td>5</td>
</tr>
<tr>
<td>27.</td>
<td>Running Account Bill (Lump sum contracts)</td>
<td>10</td>
<td>5</td>
</tr>
<tr>
<td>28.</td>
<td>Final Bill (Lump sum contracts)</td>
<td>10</td>
<td>5</td>
</tr>
<tr>
<td>29.</td>
<td>Hand Receipts</td>
<td>10</td>
<td>5</td>
</tr>
</tbody>
</table>

Or, when relating to large projects, 5 years after closing of the
<table>
<thead>
<tr>
<th>No. of Forms</th>
<th>Description</th>
<th>Minimum Period fixed in Year for preparation</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Original of Fail</td>
<td>Copy of copy fail</td>
</tr>
<tr>
<td>30</td>
<td>Pay bill of work charged establishment</td>
<td>30</td>
<td>--</td>
</tr>
<tr>
<td>31</td>
<td>Indenture for secured advances.</td>
<td>10</td>
<td>--</td>
</tr>
<tr>
<td>32</td>
<td>Petty work Requisition and Account</td>
<td>10</td>
<td>--</td>
</tr>
</tbody>
</table>

APPENDIX II -- CONTD

<table>
<thead>
<tr>
<th>No. of Forms</th>
<th>Description</th>
<th>Minimum Period fixed in Year for preparation</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Original of Fail</td>
<td>Copy of copy fail</td>
</tr>
<tr>
<td>33</td>
<td>Works Abstract A. For major works</td>
<td>10</td>
<td>--</td>
</tr>
<tr>
<td>34</td>
<td>Works Abstract B. For minor works</td>
<td>10</td>
<td>--</td>
</tr>
<tr>
<td>35</td>
<td>Detailed statement of materials compared with estimated requirements</td>
<td>10</td>
<td>--</td>
</tr>
<tr>
<td>36</td>
<td>Out turn statement of manufacture.</td>
<td>10</td>
<td>--</td>
</tr>
<tr>
<td>38.</td>
<td>Register of clearance of suspense account Materials.</td>
<td>10</td>
<td>--</td>
</tr>
<tr>
<td>39.</td>
<td>Work slip (copy)</td>
<td>--</td>
<td>3</td>
</tr>
</tbody>
</table>
| 40. | Register of works A. For major works | 10 | -- | After closing of estimate expenditure relating to any part of which is recorded there, in. 

Note-in the case of Buildings and Roads Department record of detail of expenditure incurred, vide Chief Engineer, Buildings and Roads Department, should be kept before destruction.
<table>
<thead>
<tr>
<th>No. of Formes</th>
<th>Description</th>
<th>Minimum Period fixed in Year for preparation</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Original of Fail</td>
<td>Copy of copy fail</td>
</tr>
<tr>
<td>1</td>
<td></td>
<td>3</td>
<td>4</td>
</tr>
<tr>
<td>41.</td>
<td>Register of Works-B for minor works</td>
<td>10</td>
<td>--</td>
</tr>
<tr>
<td>42</td>
<td>Register of Manufacture</td>
<td>10</td>
<td>--</td>
</tr>
<tr>
<td>43</td>
<td>Contractors’ Ledger</td>
<td>10</td>
<td>--</td>
</tr>
<tr>
<td>44</td>
<td>Detailed completion report</td>
<td>--</td>
<td>5</td>
</tr>
<tr>
<td>45</td>
<td>Completion statement of works and repairs</td>
<td>--</td>
<td>5</td>
</tr>
<tr>
<td>46</td>
<td>Registers of Revenue realized refund of revenue and receipts and recoveries on Capital Account</td>
<td>5</td>
<td>--</td>
</tr>
<tr>
<td>48</td>
<td>Statement of rents recoverable in each or by deduction from pay bills.</td>
<td>-</td>
<td>5</td>
</tr>
<tr>
<td>49</td>
<td>Register of rents of</td>
<td>10</td>
<td>--</td>
</tr>
<tr>
<td>buildings and lands</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>---------------------</td>
<td>--------------------------</td>
<td>--------------------------</td>
<td></td>
</tr>
<tr>
<td>50</td>
<td>Consolidated treasury receipts</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Divisional record in Remittance Book.</td>
<td></td>
</tr>
<tr>
<td>No. of Forms</td>
<td>Description</td>
<td>Minimum Period fixed in Year for preparation</td>
<td>Remarks</td>
</tr>
<tr>
<td>-------------</td>
<td>-----------------------------------------------------------------------------</td>
<td>----------------------------------------------</td>
<td>-------------------------------------------------------------------------</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Original of Fail</td>
<td>Copy of copy fail</td>
</tr>
<tr>
<td>1</td>
<td></td>
<td>3</td>
<td>4</td>
</tr>
<tr>
<td>51</td>
<td>Schedule of monthly Settlement with treasuries</td>
<td>--</td>
<td>5</td>
</tr>
<tr>
<td>52</td>
<td>Register of cheque receipt book</td>
<td>5</td>
<td>--</td>
</tr>
<tr>
<td>53</td>
<td>Transfer entry order</td>
<td>--</td>
<td>5</td>
</tr>
<tr>
<td>54</td>
<td>Transfer entry book</td>
<td>--</td>
<td>5</td>
</tr>
<tr>
<td>55</td>
<td>Advice of transfer debit / Credit</td>
<td>5/--</td>
<td>5/5</td>
</tr>
<tr>
<td>56</td>
<td>Acceptance of transfer Debit</td>
<td>--/5</td>
<td>5/5</td>
</tr>
<tr>
<td>57</td>
<td>Register of transfers awaited</td>
<td>5</td>
<td>--</td>
</tr>
<tr>
<td>58</td>
<td>Register of sanctions to fixed charges.</td>
<td>5</td>
<td>--</td>
</tr>
<tr>
<td>59</td>
<td>Register of miscellaneous sanctions.</td>
<td>5</td>
<td>--</td>
</tr>
<tr>
<td>60</td>
<td>Register of Divisional Accountants Audit objections.</td>
<td>5</td>
<td>--</td>
</tr>
<tr>
<td>61</td>
<td>Schedule docket</td>
<td>5</td>
<td>--</td>
</tr>
<tr>
<td>No. of Form(s)</td>
<td>Description</td>
<td>Minimum Period fixed in Year for preparation</td>
<td>Remarks</td>
</tr>
<tr>
<td>----------------</td>
<td>--------------------------------------------------</td>
<td>-----------------------------------------------</td>
<td>------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Original of Fail</td>
<td>Copy of copy fail</td>
</tr>
<tr>
<td>62</td>
<td>Schedule docket for percentage recoveries</td>
<td>--</td>
<td>5</td>
</tr>
<tr>
<td>63</td>
<td>Schedule of works expenditure (Office Copy)</td>
<td>--</td>
<td>5</td>
</tr>
<tr>
<td>65</td>
<td>Schedule of deposit works</td>
<td>--</td>
<td>5</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>APPENDIX II -- CONTD</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td></td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>67</td>
<td>Suspense / Deposit Register</td>
<td>5</td>
<td>--</td>
</tr>
<tr>
<td>68</td>
<td>Schedule of purchase</td>
<td>--</td>
<td>--</td>
</tr>
<tr>
<td>69</td>
<td>Schedule of purchases (Alternative forms)</td>
<td>--</td>
<td>--</td>
</tr>
<tr>
<td>70</td>
<td>Schedule of Miscellaneous</td>
<td>--</td>
<td>--</td>
</tr>
<tr>
<td>71</td>
<td>Schedule of London Stores</td>
<td>--</td>
<td>--</td>
</tr>
<tr>
<td>72</td>
<td>Schedule of debits to stock</td>
<td>--</td>
<td>5</td>
</tr>
<tr>
<td>73</td>
<td>Stock Account</td>
<td>--</td>
<td>5</td>
</tr>
<tr>
<td>74</td>
<td>Classified abstract of</td>
<td>--</td>
<td>5</td>
</tr>
</tbody>
</table>
expenditure.

<table>
<thead>
<tr>
<th>No.</th>
<th>Description</th>
<th>Minimum Period fixed in Year for preparation</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>75</td>
<td>Schedule of rents of buildings and lands</td>
<td>--</td>
<td>Divisional record in the register (form 49)</td>
</tr>
<tr>
<td>76</td>
<td>Schedule of debts / credits to miscellaneous heads of Accounts</td>
<td>--</td>
<td>5</td>
</tr>
<tr>
<td>77</td>
<td>Schedule of debits / credits to remittance.</td>
<td>--</td>
<td>5</td>
</tr>
<tr>
<td>78</td>
<td>Schedule of deposits</td>
<td>--</td>
<td>Divisional record in deposit register.</td>
</tr>
<tr>
<td>79</td>
<td>Schedule of deposits (Alternative Form)</td>
<td>--</td>
<td>Ditto</td>
</tr>
<tr>
<td>80</td>
<td>Monthly Account</td>
<td>--</td>
<td>10</td>
</tr>
</tbody>
</table>

APPENDIX II -- CONTD

<table>
<thead>
<tr>
<th>No. of Forms</th>
<th>Description</th>
<th>Minimum Period fixed in Year for preparation</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>81</td>
<td>Abstract Book</td>
<td>--</td>
<td>The use of this form is optional.</td>
</tr>
<tr>
<td>82</td>
<td>Extract from contractor's Ledger.</td>
<td>--</td>
<td>Divisional record is in Ledger (form 43)</td>
</tr>
<tr>
<td>83</td>
<td>List of accounts submitted to audit</td>
<td>--</td>
<td>5</td>
</tr>
<tr>
<td>84</td>
<td>Divisional Officers report of scrutiny of accounts.</td>
<td>--</td>
<td>5</td>
</tr>
<tr>
<td>85</td>
<td>Register of interest</td>
<td>--</td>
<td>Counting from the date of</td>
</tr>
<tr>
<td></td>
<td>bearing securities.</td>
<td></td>
<td>completion in all respects,</td>
</tr>
<tr>
<td>---</td>
<td>------------------</td>
<td>---</td>
<td>--------------------------</td>
</tr>
<tr>
<td>86</td>
<td>Account of interest bearing securities</td>
<td>--</td>
<td>--</td>
</tr>
<tr>
<td>87</td>
<td>Indent for service postage stamps.</td>
<td>3</td>
<td>--</td>
</tr>
<tr>
<td>91</td>
<td>Annual certificates of balance</td>
<td>--</td>
<td>5</td>
</tr>
<tr>
<td>92</td>
<td>Register of measurements books, Part I for ordinary book 'II' STANDARD MEASUREMENT BOOKS.</td>
<td>10</td>
<td>--</td>
</tr>
<tr>
<td>93</td>
<td>List of monthly Sub Divisional Accounts</td>
<td>5</td>
<td>--</td>
</tr>
<tr>
<td>94</td>
<td>Detailed list of A-For major works abstracts B-For minor works petty works requisition and accounts.</td>
<td>5</td>
<td>--</td>
</tr>
<tr>
<td>95</td>
<td>Register of miscellaneous recoveries.</td>
<td>5</td>
<td>--</td>
</tr>
<tr>
<td>No. of Forms</td>
<td>Description</td>
<td>Minimum Period fixed in Year for preparation</td>
<td>Remarks</td>
</tr>
<tr>
<td>--------------</td>
<td>-------------------------------------------------------</td>
<td>---------------------------------------------</td>
<td>---------------------------------------------</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Original of Fail</td>
<td>Copy of copy fail</td>
</tr>
<tr>
<td>1</td>
<td></td>
<td>3</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td>Memorandum of Review of registers.</td>
<td>--</td>
<td>--</td>
</tr>
<tr>
<td></td>
<td>Register of destruction of records.</td>
<td>Permanently</td>
<td>--</td>
</tr>
<tr>
<td>98</td>
<td>Confidential report on the work and conduct of Divisional Accountants.</td>
<td>Permanently</td>
<td>Permanently</td>
</tr>
</tbody>
</table>

*Note - The Audit Office has been consulted with regard to the periods fixed for the reservation of accounts forms.*
<table>
<thead>
<tr>
<th></th>
<th>Description</th>
<th>5 years</th>
<th>35 years in the case of government servants for whom no establishment returns are submitted and service rolls are maintained and 6 years in other cases.</th>
<th>Stereo A. G. No. 74 (b)</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>Subsidiary Cash Book (Pay, Traveling Allowance, etc).</td>
<td>20 years</td>
<td>2</td>
<td>--</td>
</tr>
<tr>
<td>2</td>
<td>Statement of Income Tax</td>
<td>--</td>
<td>2</td>
<td>--</td>
</tr>
<tr>
<td>3</td>
<td>Bill for Traveling Allowance</td>
<td>--</td>
<td>3</td>
<td>Stereo A. G. No. 90 (for non-gazetted officers)</td>
</tr>
<tr>
<td>4</td>
<td>Contingent Bills</td>
<td>--</td>
<td>5</td>
<td>Stereo A. G. No. 80 for Gazetted officers). Stereo A. G. No. 97 (b)</td>
</tr>
<tr>
<td>5</td>
<td>Application for reappropriation</td>
<td>--</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Civil Officers bill for public works</td>
<td>10</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Civil Offices application for funds</td>
<td>2</td>
<td>--</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Reports of expenditure on contribution work</td>
<td>--</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Register of sanction and appropriations</td>
<td>3</td>
<td>--</td>
<td>B. M. Form No. 26.</td>
</tr>
<tr>
<td>10</td>
<td>Supplement to Sub</td>
<td>5</td>
<td>--</td>
<td></td>
</tr>
<tr>
<td>No. of Forms</td>
<td>Description</td>
<td>Minimum Period fixed in Year for preparation</td>
<td>Remarks</td>
<td></td>
</tr>
<tr>
<td>--------------</td>
<td>------------------------------------------</td>
<td>---------------------------------------------</td>
<td>------------------------------</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Original of Fail</td>
<td>Copy of copy fail</td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>Treasury Pass Book</td>
<td>3</td>
<td></td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>Expenditure against budget grants.</td>
<td>--</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>B. M. Forms No. 31 and 40</td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>Schedule of General Provident Fund</td>
<td>--</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>17</td>
<td>Register of sanctions to estimates</td>
<td>5</td>
<td></td>
<td></td>
</tr>
<tr>
<td>18</td>
<td>Capital and Revenue account of buildings</td>
<td>---</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>19</td>
<td>Abstract of establishment charges</td>
<td>--</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>20</td>
<td>Correspondence relating to accounts</td>
<td>To be destroyed when documents are destroyed, provided they contain no standing orders, etc.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>documents</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>21</td>
<td>Budget files, Circle Offices.</td>
<td>5</td>
<td></td>
<td></td>
</tr>
<tr>
<td>No. of Forms</td>
<td>Description</td>
<td>Minimum Period fixed in Year for preparation</td>
<td>Remarks</td>
<td></td>
</tr>
<tr>
<td>--------------</td>
<td>-----------------------------------------------------------------------------</td>
<td>----------------------------------------------</td>
<td>-----------------------------</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Original of Fail</td>
<td>Copy of copy fail</td>
<td></td>
</tr>
<tr>
<td>22</td>
<td>Budget files, Divisional Offices</td>
<td>5</td>
<td>--</td>
<td></td>
</tr>
<tr>
<td>23</td>
<td>Rate lists</td>
<td>Orders to be passed by S. E. in each case</td>
<td>--</td>
<td></td>
</tr>
<tr>
<td>24</td>
<td>Counterfoils of work orders</td>
<td>7 years from date of return to office completed or date of last claim if subsequent.</td>
<td>--</td>
<td>Stereo B. R. No. 34</td>
</tr>
<tr>
<td>25</td>
<td>Schedule of rates</td>
<td>20 years</td>
<td>--</td>
<td></td>
</tr>
<tr>
<td>26</td>
<td>Working Statistics and Administration Reports</td>
<td>In Divisional Offices after 10 years. In Circle Offices copies should be retained permanently.</td>
<td>--</td>
<td>--</td>
</tr>
</tbody>
</table>

APPENDIX II-CONTD

<table>
<thead>
<tr>
<th>No. of Forms</th>
<th>Description</th>
<th>Minimum Period fixed in Year for preparation</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Original of Fail</td>
<td>Copy of copy fail</td>
</tr>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
</tr>
<tr>
<td>27</td>
<td>Correspondence relating to disputed cases of contractors.</td>
<td>7</td>
<td>--</td>
</tr>
<tr>
<td>28</td>
<td>Register of service postage stamps</td>
<td>3</td>
<td>--</td>
</tr>
<tr>
<td>29</td>
<td>Account Book of Stationery.</td>
<td>1</td>
<td>--</td>
</tr>
<tr>
<td>30</td>
<td>Printed Budget Estimates of Civil Works and Repairs (Provincial).</td>
<td>1</td>
<td>--</td>
</tr>
<tr>
<td>31</td>
<td>Account Book for receipt and consumption of fuel wood, coal, etc.</td>
<td>2</td>
<td>--</td>
</tr>
</tbody>
</table>
for office fires

<table>
<thead>
<tr>
<th>No.</th>
<th>Description</th>
<th>Minimum Period fixed in Year for preparation</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>32</td>
<td>Sanctioned estimate and connected correspondence for repairs and carriage of Tools and Plant.</td>
<td>5</td>
<td>--</td>
</tr>
<tr>
<td>33</td>
<td>Sanctioned estimate and connected correspondence for new supply of Tools and Plant.</td>
<td>5</td>
<td>B. and R. Stereo No. 33.</td>
</tr>
<tr>
<td>34</td>
<td>Account Book of dusters, file baskets, waterpaper baskets dak bags, etc.</td>
<td>3</td>
<td>--</td>
</tr>
<tr>
<td>35</td>
<td>Transfer report of Accountants</td>
<td>3</td>
<td>--</td>
</tr>
<tr>
<td>36</td>
<td>Invoice of English Stores.</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>37</td>
<td>Sanctioned estimate and connected correspondence for-(i) Annual repairs to buildings and roads.</td>
<td>10</td>
<td>--</td>
</tr>
</tbody>
</table>

APPENDIX II-CONTD

<table>
<thead>
<tr>
<th>No.</th>
<th>Description</th>
<th>Minimum Period fixed in Year for preparation</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(ii) Special repairs to buildings and roads, with plans if any; (iii) Minor works in connection with buildings and Roads with plans, if any.</td>
<td>3</td>
<td>4</td>
</tr>
<tr>
<td>1</td>
<td></td>
<td>10</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Description</td>
<td></td>
<td></td>
</tr>
<tr>
<td>---</td>
<td>-----------------------------------------------------------------------------</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>38</td>
<td>Famine Accounts, Initial Accounts</td>
<td>5</td>
<td>--</td>
</tr>
<tr>
<td>39</td>
<td>Famine Naib-Tehsialdar's Cash Book</td>
<td>5</td>
<td>5</td>
</tr>
<tr>
<td>40</td>
<td>Contract Agreements</td>
<td>10</td>
<td>--</td>
</tr>
<tr>
<td>41</td>
<td>Works Books</td>
<td>20</td>
<td>2</td>
</tr>
<tr>
<td>42</td>
<td>Last Pay Certificate</td>
<td>--</td>
<td>2</td>
</tr>
<tr>
<td>43</td>
<td>Correspondence regarding objectionable items statement.</td>
<td>3</td>
<td>--</td>
</tr>
<tr>
<td>44</td>
<td>Credit notes</td>
<td>--</td>
<td>5</td>
</tr>
<tr>
<td>45</td>
<td>Buildings and Roads Department Rest-House Visitor's Book (stereo B. and R. Form No. 88)</td>
<td>3</td>
<td>--</td>
</tr>
<tr>
<td>46</td>
<td>Daily reports</td>
<td>5</td>
<td>--</td>
</tr>
<tr>
<td>47</td>
<td>Register of unpaid Wages.</td>
<td>5</td>
<td>--</td>
</tr>
</tbody>
</table>

For ever and in others to be destroyed after 40 years.

For ever

B. and R. Stereo No. 28, 29 and 30, etc.

The period of three years is to be counted from the date of completion of the book.
<table>
<thead>
<tr>
<th>No. of Forms</th>
<th>Description</th>
<th>Minimum Period fixed in Year for preparation</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Original of Fail</td>
<td>Copy of copy fail</td>
</tr>
<tr>
<td>1</td>
<td></td>
<td>3</td>
<td>4</td>
</tr>
</tbody>
</table>

*May be retained longer at the discretion of the Head of office.

GENERAL FORMS PRESCRIBED BY THE WEST PAKISTAN GOVERNMENT AND OTHER RECORDS OF A GENERAL NATURE.

<table>
<thead>
<tr>
<th>No.</th>
<th>Description</th>
<th>Minimum Period fixed in Year for preparation</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Civil list</td>
<td>1</td>
<td>--</td>
</tr>
<tr>
<td>2</td>
<td>Station Dak Book</td>
<td>1</td>
<td>-- U. F. No. 20.</td>
</tr>
<tr>
<td>3</td>
<td>Daily Weather Reports</td>
<td>1</td>
<td>--</td>
</tr>
<tr>
<td>4</td>
<td>Journal of the occupation and duties of officers</td>
<td>2</td>
<td>-</td>
</tr>
<tr>
<td>5</td>
<td>Annual indents for estimates of English stores.</td>
<td>2</td>
<td>--</td>
</tr>
<tr>
<td>6</td>
<td>Divisional Officer's indent for printed forms of accounts.</td>
<td>2</td>
<td>-- A. G. O. F 149 Routine.</td>
</tr>
<tr>
<td>7</td>
<td>Application for sanction to purchase European stores in Pakistan</td>
<td>3</td>
<td>-- Stereo B. and R. No. 4</td>
</tr>
<tr>
<td>8</td>
<td>Memo of work done and materials supplied.</td>
<td>5</td>
<td>--</td>
</tr>
<tr>
<td>9</td>
<td>Stock book of manual and general forms.</td>
<td>3</td>
<td>--</td>
</tr>
<tr>
<td>10</td>
<td>Buildings and Roads</td>
<td>On new edition</td>
<td>--</td>
</tr>
</tbody>
</table>
being issued one copy each of the old editions to be kept for reference in Circle and Divisional Laboratories and the remaining copies destroyed.

11 Circular filed of Superintending Engineer

---

**APPENDIX II-CONT'D**

<table>
<thead>
<tr>
<th>No. of Forms</th>
<th>Description</th>
<th>Minimum Period fixed in Year for preparation</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td>3</td>
<td>4</td>
</tr>
<tr>
<td>12</td>
<td>Circular files of the West Pakistan and the Central Government, Chief Engineer, Buildings and Roads Department, Director, Audit and Accounts (works) West Pakistan and other Provincial Government</td>
<td>To be retained permanently.</td>
<td>--</td>
</tr>
<tr>
<td>13</td>
<td>All records relating to claims of service such as Personal Files, service Books, Qualification Reports, Personal Registers, Recommendations Rolls, Character Sheets, etc, of gazetted and non-gazetted and non-gazetted permanent and temporary establishment. (a) who have retired</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

---
permanently, or on completion of thirty years services or on reaching the age of superannuation.
(b) who have left service for any other reason, voluntarily or compulsory.
(c) who have died …

<table>
<thead>
<tr>
<th>No. of Forms</th>
<th>Description</th>
<th>Minimum Period fixed in Year for preparation</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>5</td>
</tr>
<tr>
<td>15.</td>
<td>Public Works Account Code Form Books</td>
<td>Ditto</td>
<td></td>
</tr>
<tr>
<td>16.</td>
<td>Buildings and Roads Department Classified list.</td>
<td>Copies for personal use to be destroyed when new editions</td>
<td>-</td>
</tr>
</tbody>
</table>

APPENDIX II-CONT'D

14 Handbook of circulars and General orders and Civil Service regulations and Financial Hand Book.  
On new edition being issued one copy each of the old editions to be kept for reference in Circle and Divisional Libraries and the remaining copies destroyed. --
<table>
<thead>
<tr>
<th>No. of Forms</th>
<th>Description</th>
<th>Minimum Period fixed in Year for preparation</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Original of Fail</td>
<td>Copy of copy fail</td>
</tr>
<tr>
<td>17.</td>
<td>Army lists</td>
<td>1</td>
<td>--</td>
</tr>
<tr>
<td>18.</td>
<td>Receipts and dispatch registers (Both official and unofficial).</td>
<td>40</td>
<td>--</td>
</tr>
<tr>
<td>19.</td>
<td>West Pakistan Government Gazette</td>
<td>In Divisions at the Headquarters of the Circle office 3 years and in other 20 years.</td>
<td>--</td>
</tr>
<tr>
<td>20.</td>
<td>List of Surplus stores</td>
<td>10</td>
<td>--</td>
</tr>
<tr>
<td>21.</td>
<td>Indent for special form</td>
<td>2</td>
<td>--</td>
</tr>
<tr>
<td>22.</td>
<td>Indent for standard forms</td>
<td>2</td>
<td>--</td>
</tr>
<tr>
<td>23.</td>
<td>Correspondence and indents English stationery.</td>
<td>2</td>
<td>--</td>
</tr>
<tr>
<td>24.</td>
<td>Level and field books</td>
<td>40</td>
<td>--</td>
</tr>
<tr>
<td>25.</td>
<td>Correspondence regarding indents for rubber stamps</td>
<td>2</td>
<td>--</td>
</tr>
<tr>
<td>26.</td>
<td>Monthly lists of unanswered reference</td>
<td>7</td>
<td>--</td>
</tr>
</tbody>
</table>

**APPENDIX II-CONTD**

<table>
<thead>
<tr>
<th>No. of Forms</th>
<th>Description</th>
<th>Minimum Period fixed in Year for preparation</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Original of Fail</td>
<td>Copy of copy fail</td>
</tr>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td>Description</td>
<td></td>
<td></td>
</tr>
<tr>
<td>---</td>
<td>-----------------------------------------------------------------------------</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>27</td>
<td>Correspondence regarding Hot weather leave.</td>
<td>2</td>
<td>--</td>
</tr>
<tr>
<td>28</td>
<td>Correspondence regarding Hot West Pakistan Establishment.</td>
<td>2</td>
<td>--</td>
</tr>
<tr>
<td>29</td>
<td>Correspondence regarding promotion recommendation roll of permanent and temporary establishment, etc., Letters forwarding and acknowledging receipts of P. R. roll books, etc.</td>
<td>2</td>
<td>--</td>
</tr>
<tr>
<td>30</td>
<td>Report of Inspection of the Sub Divisional Officer by the Divisional Officer and correspondence relating thereto.</td>
<td>5</td>
<td>--</td>
</tr>
<tr>
<td>30-A</td>
<td>Transfer papers of Divisional and Sub Divisional Officers</td>
<td>6</td>
<td>--</td>
</tr>
<tr>
<td>31</td>
<td>Report of Inspection of the Divisional Office by the Superintending Engineer and the Director, Audit and Accounts (Works), West Pakistan and correspondence thereto.</td>
<td>5</td>
<td>--</td>
</tr>
<tr>
<td>32</td>
<td>Quarterly postal Guide</td>
<td>½</td>
<td>--</td>
</tr>
<tr>
<td>33</td>
<td>Quarterly Telegraph</td>
<td>½</td>
<td>--</td>
</tr>
<tr>
<td>34</td>
<td>Counterfoils of Telegraph messages.</td>
<td>--</td>
<td>1</td>
</tr>
<tr>
<td>No. of Forms</td>
<td>Description</td>
<td>Minimum Period fixed in Year for preparation</td>
<td>Remarks</td>
</tr>
<tr>
<td>-------------</td>
<td>------------------------------------------------------------------------------------------------------------------------------------------------</td>
<td>----------------------------------------------</td>
<td>----------------------------------------------</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Original of Fail</td>
<td>Copy of copy fail</td>
</tr>
<tr>
<td>1</td>
<td></td>
<td>3</td>
<td>4</td>
</tr>
<tr>
<td>35</td>
<td>Classified List of State Railway Establishment and Distribution Return of Establishment of all Railways, Railway Department (Railway Board).</td>
<td>1</td>
<td>--</td>
</tr>
<tr>
<td>36</td>
<td>Attendance Register</td>
<td>1</td>
<td>--</td>
</tr>
<tr>
<td>37</td>
<td>Government of Pakistan Gazette.</td>
<td>1</td>
<td>--</td>
</tr>
<tr>
<td>38</td>
<td>Counterfoils of passes of permission to occupy Buildings and Roads Department Rest-Houses.</td>
<td>--</td>
<td>2</td>
</tr>
<tr>
<td>39</td>
<td>Annual statement of inferior pensionable servants in service on 1st April.</td>
<td>--</td>
<td>--</td>
</tr>
<tr>
<td>40</td>
<td>Station correspondence book between the Divisional Officers and Sub Divisional Officers.</td>
<td>2</td>
<td>--</td>
</tr>
<tr>
<td>41</td>
<td>Nil forms</td>
<td>2</td>
<td>--</td>
</tr>
<tr>
<td>42</td>
<td>Composition passes</td>
<td>2</td>
<td>--</td>
</tr>
<tr>
<td>43</td>
<td>Small size Note Books</td>
<td>3</td>
<td>--</td>
</tr>
<tr>
<td>44</td>
<td>Director-General of Stores Rate Lists, Classes A to G.</td>
<td>3</td>
<td>--</td>
</tr>
<tr>
<td>45</td>
<td>Annual Report of the Working of District Boards.</td>
<td>3</td>
<td></td>
</tr>
</tbody>
</table>

*Note Books counting unimportant date and not be recorded for more than a year, and may be destroyed at the end of this period after they have been carefully examined by the Divisional Officers.*

*May be retained longer at the discretion of the Head of Office*
<table>
<thead>
<tr>
<th>No. of Forms</th>
<th>Description</th>
<th>Minimum Period fixed in Year for preparation</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Original of Fail</td>
<td>Copy of copy fail</td>
</tr>
<tr>
<td>1</td>
<td></td>
<td>3</td>
<td>4</td>
</tr>
<tr>
<td>46</td>
<td>Divisional Progress Reports</td>
<td>3</td>
<td>--</td>
</tr>
<tr>
<td>47</td>
<td>Annual Report of the Working of Public Health Administration in the West Pakistan</td>
<td>3</td>
<td>--</td>
</tr>
<tr>
<td>48</td>
<td>Registers of tenders revised</td>
<td>3</td>
<td>--</td>
</tr>
<tr>
<td>49</td>
<td>Transfer, etc, orders</td>
<td>3</td>
<td>--</td>
</tr>
<tr>
<td>50</td>
<td>Divisional Officer's acknowledgement of responsibility</td>
<td>--</td>
<td>5</td>
</tr>
<tr>
<td>51</td>
<td>Road Inspector's Note Book</td>
<td>3</td>
<td>--</td>
</tr>
<tr>
<td>52</td>
<td>Annual Administration Report of the Railways in Pakistan</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>53</td>
<td>Annual Report on the working of Municipalities</td>
<td>5</td>
<td>--</td>
</tr>
<tr>
<td>54</td>
<td>List of Officers occupying public buildings (copy)</td>
<td>--</td>
<td>5</td>
</tr>
<tr>
<td>55</td>
<td>Correspondence regarding minor works annual and petty-repairs</td>
<td>5 Latest addition only to be retained.</td>
<td>--</td>
</tr>
<tr>
<td>56</td>
<td>Gazettiers</td>
<td>Permanently</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Printed List of periodical returns due to and from Divisional and Circle Officers.</td>
<td>5 Latest edition only to be retained</td>
<td>--</td>
</tr>
<tr>
<td>---</td>
<td>----------------------------------------------------------------------------------</td>
<td>--------------------------------------</td>
<td>----</td>
</tr>
<tr>
<td>57</td>
<td>Punjab Famine Code</td>
<td>Ditto</td>
<td></td>
</tr>
<tr>
<td>58</td>
<td>Army Regulations</td>
<td>Ditto</td>
<td></td>
</tr>
<tr>
<td>59</td>
<td>Official Report of the Legislative Assembly Debates and Indioes thereto.</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>No. of Forms</td>
<td>Description</td>
<td>Minimum Period fixed in Year for preparation</td>
<td>Remarks</td>
</tr>
<tr>
<td>--------------</td>
<td>--------------------------------------------------</td>
<td>--------------------------------------------</td>
<td>------------------------------------------------------------------------</td>
</tr>
<tr>
<td>61</td>
<td>Sounding Register of Bridges</td>
<td></td>
<td>Note to be destroyed</td>
</tr>
<tr>
<td>62</td>
<td>Register of progress and instruction,</td>
<td>5</td>
<td>Provided the Sub Divisional Officer certifies that no claim has been put in during the preceding 3 years (Buildings and Roads only)</td>
</tr>
<tr>
<td>63</td>
<td>Register of land</td>
<td>Permanent</td>
<td></td>
</tr>
<tr>
<td>64</td>
<td>Register of incumbents</td>
<td>Permanent</td>
<td></td>
</tr>
<tr>
<td>65</td>
<td>Pass Book-Saving Book</td>
<td>To be retained so long as the security pledged to Executive Engineer is not refunded to the person concerned.</td>
<td></td>
</tr>
<tr>
<td>66</td>
<td>Register of requisitions</td>
<td>10 years</td>
<td></td>
</tr>
<tr>
<td>67</td>
<td>Register of Service Book</td>
<td>Permanent</td>
<td></td>
</tr>
<tr>
<td>68</td>
<td>Register of property other than Government buildings owned by Government which can be leased or let.</td>
<td>Permanent</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Description</td>
<td>Retention Period</td>
<td></td>
</tr>
<tr>
<td>---</td>
<td>----------------------------------</td>
<td>------------------</td>
<td></td>
</tr>
<tr>
<td>69</td>
<td>Register of voucher slips</td>
<td>5 years</td>
<td></td>
</tr>
<tr>
<td>70</td>
<td>Register of quinquennial</td>
<td>20 years</td>
<td></td>
</tr>
<tr>
<td>71</td>
<td>Note Books</td>
<td>20 years</td>
<td></td>
</tr>
<tr>
<td>72</td>
<td>Check measurement statement.</td>
<td>5 years.</td>
<td></td>
</tr>
</tbody>
</table>
(REFERRED TO IN PARAGRAPH 2.101)

Sanitary Rules, on Extensive Works

1. On recruitment, members of a labourer force, including women and children's attached, should be vaccinated against small pox and receive anti-typhoid inoculation. Should cholera be present anywhere in the Province they should also received anti-cholera inoculation.

Prior to engagement, inquiry should be made from individuals regarding bowel disease; particularly chronic dysentery. Any individual suffering therefrom should be excluded from the force. Such individuals are uneconomic from a labour point of view and are a danger to the force as a whole. So also are individuals infected with malaria. Spleen examination should be carried out on all candidates for work and any one suffering from enlargement of spleen should be put under treatment with quinine.

Malaria is a particularly dangerous diseases wherever large forces of labour are congregated and especially where labour has been imported into the area from outside and local condition are such as to permit of mosquito breeding. Every effort should be undertaken where necessary and every case of malaria, whether fresh or relapse, should be thoroughly threaded with quinine.

Precautions should be taken in the course of construction work of a vidocreating conditions conductive to mosquito breeding.

2. The great requisites for persevering the health of workpeople may be conveniently considered under the following four heads, viz., shelter, food, water and conservancy. The measures which should be adopted on the actual appearance of disease, and specially of and disease likely to assume an epidemic, from, will be separately discussed.

(a) Huts of sun dry bricks with chappar on top can be constructed at little expense in most parts of the country, and they will be sufficient for the accommodation of workpeople for short periods.

In erecting them it is of great importance to select a good site high ground removed from Jungle but well provided with trees, ought to be chosen wherever it is available. The neighborhood of rank jungle grass or weeds is particularly to be avoided.

The huts themselves should be raised on an earthen plinth of 2 feet; and with open spaces of at least 10 yards between different rows. When good natural site cannot be procured, the drainage should be particularly attended to, whenever, owing to swampy or otherwise unhealthy situation, the sides should be carefully and thinly plastered with mud so as to exclude the night air, and in such circumstances it will also be advisable that the people should sleep on raised cots.

It is very important that there should be no overereowding; each person should be allowed at lease 54 superficial feet and care should be taken to see that the huts are kept clean and in good order.
(b) As regards food, no special arrangements will be necessary in places where the work people can draw their supplies from a neighboring market without any difficulty.

Where no such facilities exist, it will be advisable to organize a bazzar and to see that the food provided is suitable both as regards quantity and quality. It is of importance also to secure a sufficient variety, and in addition to this ordinary staple articles of diet such as atta, rice, dal, ghee and condiments, such valuable additions to diet as meat, fowls, fruit and vegetable should not be omitted. A supply of good milk is necessary.

(c) Good and pure drinking water is of hardly les consequence than good food. Wells should be covered and fitted with some form of apparatus for drawing water which does not necessitate the introduction into the well of any vessel or bucket handled by any individualable.

A hand pump or hand persain wheel is a suit form off apparatus.

If the only source of water-supply be a pond it should be adequately fenced off; water should be pumped from it and led through clarification and chlorination tanks a to a storage and distribution tank with tapes.

(d) General cleanliness of the lines and their vicinity should be enforced. As the encampment will probably be constantly moving with the progress of the work, it is ofens impracticable to establish regular latrines. Under the circumstance, the trench system most suitable. Every number of people or more fresh trenches should be dug according to the number of people to be provided for. They should not be deeper than one foot and should be covered in daily. The greatest dangers likely to arise from trench latrines, are:

(i) Contamination of water, and

(ii) Fly breeding

In selecting a place for trenches, it is indispensable than they should be removed as far as possible, consistent with convenience, form the water supply.

Fly breeding can be prevented if encrets be properly covered with dry earth immediately on deposition and the trench filled in at the end of each day.

The importance of preventing fly-breeding can not be over emphasized since fles are carriers of deadly disease, particularly bowl diseases, such as dysentery, typhoid fever and cholera.

3. The precautions referred to in the foregoing paragraphs, if carefully attended to, are calculated to safeguard the health of the people employed.

Should sickness occur in a labour force, those disease which are liable to assume epidemic proportions require special attention. The more important of these are:

Smallpox, cholera, plague, influenza and enteric, relapsing and cerebrospinal fevers, but other infections diseases require that special precautions be taken.
On the occurrence of a case of infectious disease the patient should be removed at once to an Infectious Diseases Hospital or Dispensary, if one exists in the neighboring station, and the District Medical Officer of Health notified. The latter will arrange for the necessary measures to be undertaken for the immunization of contacts and the prevention of spread of the disease. If there is no special hospital or dispensary for the reception of such a case, the patient must be collated in a separated hut well removed from the main camp. All communications between the case and the camp should be restricted to the absolute minimum. On termination of the illness, clothing bedding and all other infected articles should either be thoroughly disinfested or destroyed by burning according to the instructions of the District Medical Officer of Health.

The occurrence of a case of cholera should at once be notified to be District Medical Officer of Health by telegram or through a special messenger. The patient should be isolated. Body discharges should be received in receptacles containing a suitable disinfectant and should be disposed of by bringing or burial. All local sources or water-supply such as wells would be disinfected by treatment with potassium permanganate or chloride according to the instructions of the Medical Officer of Health. Articles of food and drink must be protected from flies and dust, and all water and milk boiled before consumption. Uncooked food, particularly fruits and salads, should be avoided. All individual should be inoculated against cholera as early as possible and contacts kept under surveillance for a period of at least of week. All case of diarrhea should be isolated, treated with Tombs ‘Essential Oil Mixture “A”, and kept under observation.

Similar precautions must be observed on the occurrence of typhoid fever or dysentery.

Smallpox will not occur in a labour force if vaccination have been thoroughly carried out on recruitment.

All cases of malaria should receive adequate quinine treatment.

Should plague occur the strictest precautions must be taken at once to prevent its spread. Cases must be isolated, protective inoculation carried out and antirat and antiflea measures instituted.

4. The following rules should be observed for the disinfection of bedding and clothing:

(1) All articles that may, be any chance, have come in contact with a case of infections diseases must be disinfected.

(2) Straw, rags and articles of no value should be burnt.

(3) Clothing, bedding, etc, should be completely immerse in boiling point for fifteen minutes, the clothing, should subsequently be dried in the sun.

(4) The cot, articles of furniture, the floor, etc, should be scrubbed with a solution of perchloride of mercury 1:1,000 or with a solution of
carbolic acid 1:20 or with a solution of Izal 1-600, and subsequently washed with soap and water and, if possible, dried in the sun.

(5) The room should be thoroughly aired and the walls lime-washed.

5. The general sanitation of the area in which a labour force of operation should be under the control of the District Medical Officer of Health and a subordinate Health Officer should be specially engaged to institute and supervise all health measures necessary for the well-being of the workers.

6. The question of general medical supervision apart from infectious disease has to be considered. It will be advisable that a Sub-Assistant or Assistant Surgeon with a small hospital should be attached to each large gang, or set of gange, of workpeople. In most cases, a central establishment will be sufficient for several miles of work. The hospital should be reserved for treating accidents and cases of a trifling nature, in which complete recovery may be soon expected. As a rule, it will be better to transfer the sick suffering from more severe illness to the neighboring station where they can be better cared for. It is also necessary that the Assistant Surgeon or Sub Assistant Surgeon should be frequently visited by the Civil Surgeon of the District. Even when distant from his headquarters, it is very desirable that he should pay at least one visit in the month to ascertain that the Sub Assistant or Assistant Surgeon is carrying on his duties properly. A weekly report should be submitted by the Sub Assistant or Assistant Surgeon to the Civil Surgeon. He would thus be informed of what is going on, and on the occurrence of any emergency his services would always be available when called for by the Engineer in charge.

APPENDIX V
(Referred in note 3 to p.f. R. 8.3 and p. F. R. 15.2)

RULES FOR THE SUPPLY OF ARTICLES FOR THE PUBLIC SERVICE (PUNJAB STORES PURCHASE RULES, 1951)

PREAMBLE

The policy of the Government of the Punjab is to make their purchase of stores for the public service in such a way as to encourage the development of the Industries of the country in general and of the Punjab in particular to the utmost possible extent consistent with economy and efficiency. Conditions regarding quality and price being equal, preference in making purchases will be given in the following order:

(i) Firstly, to articles which are produced in Pakistan in the form of raw materials, or are manufactured in Pakistan from raw materials, produced in Pakistan; further preference should be given to articles produced in the Punjab;

(ii) Secondly, to articles wholly or partly manufactured in Pakistan from imported materials; further preference should be given to articles produced in the Punjab;
Thirdly, to articles of foreign manufacture held in stock in Pakistan provided they are of suitable type and requisite quality.

(iv) Fourthly, to articles manufactured abroad which need to be specially imported.

Even when conditions of quality, and price are not equal preference should normally be given to articles which are produced in Pakistan too in form of raw materials or are manufactured in Pakistan from materials produced in Pakistan (Further preference to be given to articles produced or manufactured in the Punjab), provided the quality is sufficiently good for the purpose and the price is reasonable. But the assent of the Finance Department will be required in all such cases except where in any one case the total loss to Government involved in purchasing the more expensive article of Pakistan manufacture does not exceed Rs. 200.

In pursuance of this policy the following rules are prescribed; and except in the case of those stores and articles for the purchase of which special orders are issued by the 'Punjab Government' these rules are applicable to all purchases of stores made through the Provincial Stores Purchase Department and to all purchases of stores made by the Heads of the Departments and other officers who are empowered to purchase stores whether through the Provincial Stores Purchase Department or otherwise.

\textit{Note-(1)-For other instructions relating to preamble see Annexure A.}

\textit{Note-(2)-Nothing in the following rules shall restrict the responsibility of an officer of the Public Works Department to undertake works in an emergency.}

\textbf{RULES}

\textbf{Rule 1} - Officers or departments desiring to purchase stores shall submit their indents to the Stores Purchase Department which shall place the order for purchase except when otherwise provided in the rules or where the Stores Purchases Officer authorizes the direct purchase of any articles which in his opinion can most conveniently or cheaply be purchased by Indenting Officer. If the articles required are such as are not stocked or manufactured in Pakistan the Indenting Officer is at liberty to make inquiries form manufactures or their local representatives, if any, independently of the Provincial stores Purchase Department, with a view to indicating precisely in the indent details regarding specifications design, etc, so as to assist the Department in placing the order speedily.

\textbf{Rule 2} - Except as provided for a Rule 7 all article required to be purchase for the public service shall be purchased on the condition that delivery shall be made in Pakistan for payment in rupees in Pakistan.

\textbf{Rule 3} - Tenderes shall be invited in Pakistan and also abroad when considered desirable by the authority competent to place an order to purchase stores for the supply of all articles which are purchased under rules 2, 4 and 5, unless a rate or running contract exists for the supply of the articles or unless the value of the order to be place is a small, or unless there are sufficient reasons, which should be recorded in writing, to
indicate that it is not in the public interest to call for tenders. No tender which fails to comply with the conditions as to delivery and payment prescribed in rule 2 above shall be accepted.

The Indenting Officers should anticipate their needs and inform the Stores Purchase Officer well in advance so that he may have sufficient time to call for tenders and to make suitable arrangements for the supply of stores.

Note-3-The following procedure for inviting tenders shall be followed as far as practicable: -

(a) Tenders should be obtained:

(i) By advertisement (open tender),

(ii) Direct invitation to a limited number of firms (limited tender),

(iii) By invitation to one firm only (single tender or private purchase).

(b) Open Tender- For all cases in which the estimated value of the tender to be received is Rs. 5,000 or above tenders will be invited by public advertisement.

(c) Limited Tender- In cases in which the estimated value of the tender to be received is less than Rs. 5,000 tenders may be invited from a limited number of firms.

(d) Single Tender-In the case of small orders or when the articles required are of a proprietary character and competition is not considered necessary, tenders may be invited for one firm only.

Rule 4 - (a) All articles whether manufactured in Pakistan or abroad shall before acceptance be subject to inspection by the consignee or the inspection committee appointed by Government or the Stores Purchase Officer or such Officer or Officers as may be appointed by him in this behalf. In case of a dispute, however, the decision of the Stores Purchase Officer shall be final. No payment shall be made unless the stores have been inspected and passed except in case otherwise provided for in the rules, or where previous sanction of the Punjab Government in the Administrative Department in consultation with the Finance Department for advance or earlier payment has been obtained.

(b) Inspection of the goods shall be carried out by the Inspecting Officer in such period as may be specified in the order forms, and if no such period has been specified, the inspection shall be carried out within a week of the date of the receipt of the goods by the consignee. The Inspection Officer shall inform the contract of the date on which he intends to carry out the inspection, and shall also invite him to be present at the inspection if the latter so desires.

(c) When the contracted goods are delivered personally by the contractor or his representative the consignee shall issue a receipt to him of the goods
received and shall keep the material in safe custody till the time of inspection.

(d) The Inspecting Officer other than the stores Purchase Officer shall immediately inform the Stores Purchase Officer, and the contractor in writing about the goods rejected by him giving his reasons for rejecting them. He shall also ask the contractor to remove the goods within ten days from the date of receipt of the information by him. After the expiry of this period the consignee will not be responsible for any damage to them. If the goods are accepted, the bills of the contractor shall be paid by the indenting officer within one month from the date of acceptance of the goods. The contractor shall be asked to replace the rejected goods within the period specified by the consignee. Intimation regarding rejection, replacement, removal of goods, etc., shall be made by a registered notice, acknowledgement due. If on receipt of the registered notice of rejection, the contract claims that the goods, are in accordance with the specifications laid down in the order, or the sealed sample, he may prefer and appeal to the Stores Purchase Officer under intimation to the consignee under registered cover within give days from the date of receipt of the notice. When such an appeal has been preferred the consignee will keep the goods in his own custody until final decision by the Stores Purchase Officer, West Pakistan. In case the goods have been inspected and rejected by an Officer or Officers of the Stores Purchase Department, the contractor may prefer an appeal to the West Pakistan Government in the Department dealing with the Stores Purchase Organization for final decision.

Rule 5 - (I) Except as provided in rule 7 of the rules, all plan and machinery shall be purchased in Pakistan through the Stores Purchase Officers, West Pakistan, and unless otherwise agreed upon in any particular case, payment for the plant and machinery will be made by the Indenting Officer as follows: -

(i) eighty percent of the contract price will be paid on delivery of the pant;

(ii) twenty percent of the contract price plus the cost of erections the erection has to be made by the supplier, will be paid on final inspection and test; or alternative, at the supplier’s option, the full hundred per cent will be paid after creation or and final inspection and test. In the former case the supplying firm will be required to given an undertaking to replace the machinery wholly or in part in case it is not up to specifications or does not given proper performance.

In exceptional cases, where payment to the 20 per cent referred to in clause (ii) above is necessary before requisite tests are complete the previous approval of Government in the Administrative Department should be obtained. Ordinarily all tests should be completed within 3 months of the supply of stores.

Note-Consent of the Finance Department to the payment of the full value of Stores prior to the requisite tests being complied with is not presumed.
(1) Iron and steel articles such as bridge girders, roof trusses, rolled steel beams, rails, angle irons or other sections shall be obtained in Pakistan only from firms approved by the Stores Purchase Officer and entered in a list maintained by him for the purpose.

(3) Purchases referred to in sub-rules (1) and (2) above shall be made or arranged for by the Stores Purchase Officer in consultation with Indenting Officer. In case of disagreement, the former may refer the matter.

Rule 6-Noting in these rules shall be deemed to prohibit the purchase of articles by one department from another.

Rule 7-When suitable purchases of plant and machinery or other stores cannot be made in Pakistan and the Stores Purchase Officer certifies this fact, an Indenting Department may obtain them from abroad through the Supply and Development, Department Government of Pakistan, Karachi through which the arrangements for purchase shall be made.

Rule 8-In cases of emergency when inconvenience to the public service is likely to be caused by waiting to obtain an article through the Provincial Stores Purchase Department, a competent authority may purchase in Pakistan articles not manufactured in Pakistan up to a limit of Rs. 500. For purchases between Rs. 500 and Rs. 1,000 he must obtain the sanction of the Head of his Department. The authority making such purchases or sanctioning such purchases must within 15 days inform the Stores Purchases Officer of the reasons which led him to exercise these emergency powers. For direct purchase over Rs. 1,000 the previous sanctions of the West Pakistan Government in the Administrative Department dealing with the Stores Purchase Organization or the Finance Department as the case may be, must be obtained.

Note-The term competent authority means an authority who has general or special powers to incur expenditure on the purchase of stores.

Rule 9-Where for any article the Provincial Store Purchase Department, has arranged a rate or a running contract, the Indenting Officers shall obtain their requirement of that article in terms of the rates or the running contract and no indent should be sent to the Stores Purchase Officer.

Rule 10-Subject to any rate or running contracts arranged by the Provincial Stores Purchase Department articles of the classes detailed below may be purchased direct from the local market: -

Articles of perishable and fragile nature and inflammable and volatile articles.

Spare parts of machinery and articles urgently required to effect repairs (not exceeding Rs. 100 in value).

Articles in common use, provided the cost of a particular article does not exceed Rs. 100 in each case. Purchase should not unnecessarily be split up to make their value Rs. 100 or lower.

Live-stock, seeds, country carts, yokes and country plough.
Material such as sand, kankar, store, lime, etc.

Rule 11-The West Pakistan Government in the Department dealing with the Stores Purchase Organization in consultation with the Finance Department, where necessary, may sanction a departure from these rules in any individual cases if the interests of the Public Service so required. All applications for sanction to such departures should be made through the Administrative Department concerned.

Rule 12-Recoveries made from contractors on account of delay in supply of stores, and excess cost of the repurchase when it is found necessary to cancel a contract, should in the first instance, be credited to a suspense head. When the amount is eventually determined it should be credited as revenue of the department concerned, or in the case of departments not having a corresponding receipt head, under the head XXXII-Industries-Stores purchase Department.

Recoveries may, where stores are indented for on capital account be adjusted in reduction of expenditure under the capital major head concerned.

Rule 13-All subordinate offices will submit to their respective Head of Department not later than the 1st May in each year an annual return of expenditure on Stores in the form in Annexure B. The Head of Departments will consolidate the returns received from subordinate offices and forward to the Provincial Stores Purchase Department by the 1st June in each year a consolidated annual return in the same from after including therein the expenditure incurred by the head office. The Stores Purchase Department will in turn prepare a Provincial Government by the 1st August in each year. Instructions for the preparation of these returns are given in Annexure B and should be carefully observed.

Rule 14-Officers of Pakistan who visit the United Kingdom in order to make enquiries with a view to arrange purchases, especially of machinery, should place themselves in touch with the Pakistan Stores Department, London, and its experts.

Rule 15-The Provincial Store Purchase Department is authorized to make purchases of stores on behalf of local bodies and commercial departments on payment of departmental charge. The rate of such charges shall be 2 per cent of the values of stores purchases when inspection is carried out case. Local bodies should remit departmental charges by cheques or bank drafts in favour of the Assistant Provincial Store Purchase Officer, Punjab immediately after an order is placed on their behalf. Recovery of departmental charges from commercial departments shall be made by book transfer.

ANNEXURE-A

INSTRUCTIONS RELATING TO THE PREAMBLE
1. These rules express a definite preference for articles which are produced in Pakistan in general and in the Punjab in particular in the form of raw materials or are manufactured in the Pakistan from raw materials produced in Pakistan and also for articles wholly or partially manufactured in the Pakistan from imported materials. They extend also a preference (but not in price) to articles of foreign manufacture stocked in Pakistan over those which have to be specially imported.

2. The difference in the character of the preference which may be given should be carefully noted. In the ease of the first tow categories mentioned in the Preamble, the condition is that the quality is sufficiently good for the purposes, and for third category that the articles are of suitable type and requisite quality. This means that articles coming under the first two categories should be accepted, unless it is considered that the quality is definitely not up to the standard required, even though imported articles may be considered to be of better quality.

3. The other kind of preference referred to in those rules is price preference and it is enjoined that a limited price preference may be given to articles produced or manufactured in the West Pakistan in particular and in Pakistan in general either wholly or in part. It should be noted that no price preference should be given to articles falling in the third category over those which come within the last category.

4. Artist comparison with prices prevailing abroad is not required, but the underlying principle is that the preference to be accorded to West Pakistan or Pakistan products is to be tempered by considerations of economy and should discriminate between articles made from Pakistan and from imported raw materials.

5. Ordinarily a limited degree of price preference in favour of articles produced or manufactured in the West Pakistan in particular and in Pakistan in general will be justified for one or other or the following reasons:-

   (a) When the industry in question is expected to fill a vital gap in the economic life of the country and is likely to take a firm root in the soil in the near future.

   (b) To prevent any sudden dislocation of the labour market on a large scale.

   (c) To regulate and control foreign competition specially during periods of temporary trade depression abroad.

   (d) To counteract the advantage to foreign industries arising form the depreciation of the currency of the country in question or the like.
6. Price preference will be given subject to the previous approval of the West Pakistan government or subject to such rules as may be prescribed by them.

ANNEXURE B
(See Rule 13)

ABSTRACT RETURN OF EXPENDITURE ON STORES PURCHASE BY THE DEPARTMENT, DURING 19-19

1. (a) All subordinate offices will submit this return to their respective Heads of Departments not later than the last May in each year.

(b) The Heads of Departments will consolidate the returns received from subordinate offices and forward to the Provincial Stores Purchase Department by the 1st June in each year a consolidated annual return in this form after including therein the expenditure incurred by the head office.

(c) The Stores Purchase Department will in turn prepare a provincial consolidated statement in this form and forwarded it to Provincial Government by the 1st August in each year.

2. The return is intended to show the extent to which the requirements of the public services are being met by the purchase of stores of local and foreign manufacture of supply.

3. The return should be accompanied by a short review by the Head of the Department explaining the cause of important variations under any head compared with the previous year. Heads of Departments are responsible for preparing the return from records of purchases in their own offices, and form the annual returns submitted to them by subordinate offices.

4. Purchases should be recorded for the financial year during which payment was made, annas and pies should be omitted from the totals under each head.

5. Efforts have been made to given an exhaustive classification in the return. If however, doubt arises as to the correct head to which any purchase should be allocated, reference may be made to the Stores Purchase Officer, West Pakistan.

6. The Purchases made by the Stores Purchase Department on behalf of local bodies will be shown in a separate return.

7. The following purchases should be excluded from the return:-
(a) Purchases of stores of foreign manufacture by one Department from another, and

(b) Purchase of bricks and Pakistan lime and mortar.

**ABSTRACT RETURN OF EXPENDITURE ON STORE PURCHASED BY THE DEPARTMENT, DURING 19.....**

<table>
<thead>
<tr>
<th>Classes, heads and sub-heads</th>
<th>Value of stores purchased in the United Kingdom or any other country abroad with name of country</th>
<th>Value of imported stores purchased in Pakistan</th>
<th>VALUE OF STORES PRODUCED IN PAKISTAN</th>
<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
</tr>
<tr>
<td>A - Bridge Work</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>B - Engineer’s Plant, excluding petty tools.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C - Workshop machinery and heavy tools.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>D – (i) Machinery</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(ii) Steam rollers</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(iii) Trucks</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(iv) Motor Cars</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(v) Cycles</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(vi) Other Vehicles</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>E - Tools and Stores not specially provided for under F.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(i) Tools</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
(ii) Stores
1. hardware and metal utensils.
2. Lamps and Lamp ware other then glass parts.
3. Wire
4. Metals, unmanufactured:
   Brass
   Copper
   Iron

ABSTRACT RETURN OF EXPENDITURE ON STORE PURCHASED BY THE DEPARTMENT, DURING 19.....

<table>
<thead>
<tr>
<th>Classes, heads and sub-heads</th>
<th>Value of stores purchased in the United Kingdom or any other country abroad with name of country</th>
<th>Value of imported stores purchased in Pakistan.</th>
<th>VALUE OF SSTORES PRODUCED IN PAKISTAN</th>
<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td>Lead</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Tin</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Classes heads and Sub-heads</td>
<td>Value of stores</td>
<td>Value of imported</td>
<td>Value of Stores Produced in Pakistan</td>
<td></td>
</tr>
<tr>
<td>-----------------------------</td>
<td>-----------------</td>
<td>------------------</td>
<td>-------------------------------------</td>
<td></td>
</tr>
<tr>
<td>Zine</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Aluminum</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Miscellaneous</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Timber</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6. Hides and Skins</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7. Leather and manufacture of leather.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8. India-rubber goods</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9. Paints, colours and varnishes.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10. Lubricating oils</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11. Greases</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12. Furniture</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>13. Canvases, tents, tarpaulin, and waterproof goods</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>14. Cotton goods</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>15. Linen goods</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>16. Silk Goods</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>17. Woolen goods</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

ABSTRACT RETURN OF EXPENDITURE ON STORE PURCHASED BY THE DEPARTMENT, DURING 19--CONTD.
<table>
<thead>
<tr>
<th></th>
<th>purchased in the United Kingdom or any other country abroad with name of country</th>
<th>stores purchased in Pakistan</th>
<th>Cost of stores obtained from West Pakistan Government Departments and Factories</th>
<th>Coat of goods obtained from sources other than those mentioned in column 4</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>18. Miscellaneous appeal and equipment including badges, etc.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19. Cordage, ropes, thread, ball, twines, tapes, etc.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>20. Chemicals, drugs and medicines.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>22. Earthenware, glass, glassware, crockery and cutlery.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>23. Asphalt, bitumen, maxphalt, etc.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>24. Pitch and coaltar.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>25. Coal, coke and other fuels.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>26. Matches</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>27. Cement</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>28. Soaps</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>29. Tallow</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>30. Wax</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>31. Wines and spirits</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>32. Mentholated spirit</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>33. Petrol</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
34. Kerosene Oil
35. Enamel wares.
<table>
<thead>
<tr>
<th>Classes heads and Sub-heads</th>
<th>Value of stores purchased in the United Kingdom or any other country abroad with name of country</th>
<th>Value of imported stores purchased in Pakistan</th>
<th>Value of Stores Produced in Pakistan</th>
<th>Coat of goods obtained from sources other than those mentioned in column 4</th>
<th>Remarks</th>
</tr>
</thead>
</table>

**ABSTRACT RETURN OF EXPENDITURE ON STORE PURCHASED BY THE DEPARTMENT, DURING 19---CONTD.**
<p>| | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>36. Brushes</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>37. Sanitary goods</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>38. Steel furniture</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>39. Bakelite and allied goods.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>40. Buttons</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>41 Dyes</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>42 Jute, hamp and their manufactured goods.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>43. Bamboo</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>44. Textile yarns</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>45. Sewing machines and parts.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>46. Veterinary instruments and appliances, etc.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>47. Miscellaneous</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>G-Electrical plants and Materials: -</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Electrical plant</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Instruments and apparatuses.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Transmission distribution materials.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Electrical lamps, fans, etc.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Bells, batteries etc.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
ABSTRACT RETURN OF EXPENDITURE ON STORE PURCHASED BY THE DEPARTMENT, DURING 19---CONTD.

<table>
<thead>
<tr>
<th>Classes heads and Sub-heads</th>
<th>Value of stores purchased in the United Kingdom or any other country abroad with name of country</th>
<th>Value of imported stores purchased in Pakistan</th>
<th>Value of Stores Produced in Pakistan</th>
<th>Coat of goods obtained from sources other than those mentioned in column 4</th>
<th>Remarks</th>
</tr>
</thead>
</table>


<table>
<thead>
<tr>
<th>H-Foodstuffs: -</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Food grains</td>
</tr>
<tr>
<td>2. Oilseeds</td>
</tr>
<tr>
<td>3. Tinned food</td>
</tr>
<tr>
<td>4. Ghee</td>
</tr>
<tr>
<td>5. Vegetable ghee</td>
</tr>
<tr>
<td>6. Edible Oils</td>
</tr>
<tr>
<td>7. Fats</td>
</tr>
<tr>
<td>8. Gur</td>
</tr>
<tr>
<td>9. Spices</td>
</tr>
<tr>
<td>10. Animal fodders</td>
</tr>
<tr>
<td>11. Miscellaneous</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>I-Miscellaneous</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Radio sets, gramophones, musical instruments.</td>
</tr>
<tr>
<td>2. Weighing machines, Weights and balances.</td>
</tr>
<tr>
<td>3. Survey and drawing instruments.</td>
</tr>
<tr>
<td>4. Umbrellas</td>
</tr>
<tr>
<td>5. Miscellaneous</td>
</tr>
</tbody>
</table>


APPENDIX VI

(Referred To In Paragraph 2.70 (2))

INSTRUCTION FOR THE GUIDANCE OF SUPERINTENDING ENGINEERS ACTING AS ARBITRATORS

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

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

   (a) On receipt of notice or letter of reference to arbitrator the Superintending Engineer should see that the letter of arbitrator and his signed by an officer competent to bind Government i.e., by an officer not below the rank of Divisional Officer. He cannot, of course, refer the point for arbitration to himself. If satisfied that the points are clear and within his jurisdiction as arbitrator, he should then issue to both parties concerned notice of the date, place and time fixed for the appearance of the parties, or their representatives, and for the production of witnesses and documentary evidence, re-stating precisely the points referred for arbitration and that those matters will be finally determined by him as arbitrator, and that if either party fails to attend the matter may be decided ex-parte.

   In such notice it should be explained that he, as arbitrator, has no power to summon witnesses but that if either party requires the order to produce any documents in the possession or power of the other he must inform the arbitrator in good time (not less than even seven days) before the date fixed as above.

   (b) He should thereafter, before arriving at, or in any case before recording any decision, give each side further reasonable opportunity to adduce evidence, oral or documentary, which they may wish to bring (in the presence of the other) and he should listen (within reason) to any arguments which they may wish to present at the conclusion of the evidence. These proceedings, should be conducted in the presence of both parties to the dispute or their legal representatives. If, however, either of the parties is absent on any hearing of which he has had due notice, the arbitrator may proceed ex-parte, after recording a formal order to that effect. The Superintending Engineer should keep a brief note of the proceedings recording to the presence of the parties before him and the fact of his having conformed to the procedure herein suggested. He
should also record briefly the statements of witness. But subject to these observations the proceedings may be conducted without any special formalities.

(c) When the dispute is ripe for decision the Superintending Engineer should give a decisive award and should avoid any vagueness or indefiniteness which might render the award incapable of execution. Here it should be noted that he does not require any reasons to be recorded in justification of decision.

(d) In giving his decision the arbitrator must confine himself to the matters referred to him for arbitration. He should refrain from giving any decision on matters not referred to him for arbitration.

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

(e) In giving his decision the arbitrator should apply the principle of justice, equity and good conscience and refrain from any intricate legal or general discussions. He should as far as possible, abstain from reference as to matters outside the scope of the particular contract which he is called on to interpret.

(f) If any time prior to signing the award the arbitrator receives notice of the fact that a suit has been lodged relating to matters referred to arbitration the arbitrator should at least pause sufficiently to ascertain to arbitration and, if so, or in any case if restrained by injunction postpone all further proceedings unless and until the suit is stayed.

(g) If under Article 12 of the Stamp Act the decision of an arbitrator when recorded will require stamp he should inform the parties of the amount (referring the question if in doubt to the local Collector) and leave the instrument unsigned until one or other party provides the amount payable.

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

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

5. In all cases of arbitration in which the amount of the award exceeds Rs.2,000 copy of the award should be forwarded to the West Pakistan Government for information.

6. Intimations regarding awards made by Superintending Engineer should in all cases be sent to the Director Audit and Accounts Works, West Pakistan, Lahore for audit purposes.

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

APPENDIX VII

INSTRUCTIONS TO BE OBSERVED WHEN A DIVISION SUBDIVISION IS AMALGAMATED WITH ANOTHER DIVISION, SUBDIVISION IS AMALGAMATED WITH ANOTHER DIVISION, SUBDIVISION AND WHEN A NEW DIVISION/SUBDIVISION IS FORMED BY SEPARATION FROM AN OLD ONE (REFERRED TO IN PARAGRAPH 4.57)

1. While transferring the record of transactions from the books of a division/Sub-Division which is to be closed to those of the Division Sub-Division with which it is to be amalgamated, the following instructions should be observed strictly:-
(i) **Cash** - The Divisional and the Sub Divisional Accounts including imprests should be closed on the date fixed for the abolition and the unspent cash balances, if any should be paid into the Treasury on that date to the credit of Buildings and Roads Department by the closing Division. The unspent balances of Salary and Traveling Allowance, etc, of the Establishment should, however, be made over to the Executive Engineer, of the Division with which the Accounts are to be amalgamated and the acknowledgments of the money thus handed over should be sent to the Audit Officer.

(ii) **Suspense and Deposit Balances** - The balances outstanding, the suspense accounts including stock purchase, Miscellaneous advances and in the Schedule of P.W. Deposits the date of abolition of the Division/Sub-Division will be closed and transferred to the new Division through book and adjustment as noted below:

<table>
<thead>
<tr>
<th>Credit</th>
<th>By Debit to</th>
</tr>
</thead>
<tbody>
<tr>
<td>Stock- For stock balance (including manufacture).</td>
<td></td>
</tr>
<tr>
<td>Miscellaneous advances-For any balance at debit of this head.</td>
<td></td>
</tr>
<tr>
<td>Debit</td>
<td></td>
</tr>
<tr>
<td>Public Works Deposits. For any balance at credit of this head.</td>
<td></td>
</tr>
<tr>
<td>Stock Purchases</td>
<td></td>
</tr>
<tr>
<td>Transfer between Buildings and Roads Officer (New Division).</td>
<td></td>
</tr>
<tr>
<td>Ditto.</td>
<td></td>
</tr>
<tr>
<td>By Credit to</td>
<td></td>
</tr>
<tr>
<td>Transfer between Buildings and Roads Officers (New Division).</td>
<td></td>
</tr>
</tbody>
</table>

The items will then be brought in details into the accounts of the amalgamated Division by converse entries.

(iii) **Works** - All expenditure incurred on unfinished works should be included in the progressive figures of works accounts by the amalgamated Division/Sub Division, as if it was incurred in that Division/Sub Division in the first instance no transfer of expenditure need to made through the Remittance Schedule. Similarly, all arrears due to contractors, piece workers, laborers or work-charged establishment will be brought on to several schedules of the amalgamated Division/Sub-Division and cleared in the ordinary course as if they had originated in that Division/Sub Division and cleared in the ordinary course as if they had originated in that Division/Sub Division. In this connection particular emphasis is laid on the extracts from contractors ledgers which should be complete and brought up-to-date in all respects before a Division/Sub-Division is to be abolished. The amalgamated Division will then incorporate the transactions in its schedule in the manner explained above. A list of all works in progress will be supplied to the amalgamated Division/Sub Division and to director, Audit and Accounts (Works). The register of works and other relevant works record should be transferred to amalgamated Division.
(iv) Grant – The unspent balance of the grant at the disposal of the closing Division / Sub-Division will be transferred by formal re-appropriation to the amalgamated Division / Sub-Division by the Superintending Engineer / Executive Engineer.

(v) Drawing Accounts – The Drawing accounts with Treasury of the Divisional and Sub Divisional Officer should be closed and the unused cheques and Receipt Books transferred to the amalgamated Division / Sub Division under intimation to the Treasury Officer with whom, they are in accounts.

(vi) Stores – The half yearly register of stock (W.P.A form 12) and the register of tools and plants (W.P.A for 15) should be closed. All articles in hand should be made over to and shown as issued to the amalgamated Division so that the return of the closing division/ sub-division may close the ‘Nil’ balance. Copies of these returns should be sent to the Executive Engineer of the amalgamated Division/sub-division who will be careful to see that the balances transferred agree with the quantities of stores actually received from closing Division/Sub-Division and that these balances are duly brought to the return of his division/sub-division as the receipts of the month in which the amalgamation was effective.

(vii) Advices of Debits or Credits/Transfers within Division – An all out effort should be made by the closing Division/ to adjust all advices of debits and credits/transaction relating to transfers within Division/adjustment Memos received from the Audit Office before Division/Sub-Division is actually closed. Such of the items which are not acknowledged in the accounts of the closing Division/Sub-Division should be accepted and adjusted by the amalgamated Division/Sub Division as if the advices were sent to itself. Similarly the debits and credits, raised against others Division/Subdivision should be perused by the amalgamated Division/Sub Division in the same manner as if these transactions had originated in the Division/Sub-Division itself. Special attention should be paid to the Adjustment Memos, received from the Audit office, which must be adjusted, to the final heads under intimation to Audit Office before a Division/Sub-Division is closed. If any memo is left unadjusted, the same should be made over to the amalgamated Division under advice to Audit Office.

(viii) Liabilities not yet brought to Accounts—Liabilities not yet brought to account may be noted in the Divisional / Sub Divisional register of transfers awaited to watch their adjustment, if the same have not already been noted in the above register.

(ix) Interest Bearing Securities—The interest Bearing Securities, viz. the Post Savings Bank Pass Books, etc., should be made over and pledged to the Executive Engineer/Sub Divisional Officer of the amalgamated Division/Sub-Division to which the works of the subordinates concerned are transferred. The original security register should be sent to the amalgamated Division/Sub – Division.

(x) Revenue and ReceiptsDebits due to / from Government—A note containing complete information regarding the likely revenue or receipts or debits due to/from Government should be prepared by the Executive Engineer/Sub Divisional Officer of the Division/Sub-Division under reconstitution or abolition
and made over to the Executive Engineer/Sub-Divisional Officer of the amalgamated Division/Sub-Division.

(xi) Road Metal Returns—Road Metal Returns should be completed and the balances of road side materials as per the road metal register should be handed over the amalgamated Division/Sub division. The Sub-Divisional Officer receiving the material should account for the same in his books after physical verification.

(xii) Measurement Books—The works “Last Entry” should be written by the Sub-Divisional Officer over his dated signature in each current measurement book before handing them over along with other completed measurement books.

(xiii) Material Accounts—The material accounts in West Pakistan Account Forms 35, 37 and 44/45 should be completed in all respects before the closing of the Division/Sub-Division. If any material account remains to be closed, the same should be handed over to the successor Division/Sub-Division with proper instructions.

(xiv) Work Order Books—Reference to voucher No. and dated in which payments have been made should be noted on each work order so as to eliminate chances of double payment.

(xv) Credit Note Books—Credit note books should be properly handed over, noting thereon the number of blank credit notes still available in the credit notes book.

(xvi) Service Books and personal files—The service books and personal files, etc., should receive special attention and handed over complete to the amalgamated division.

(xvii) Copies of Contracts—The files containing copies of contracts should be handed over to the succeeding division after noting the No. 4 and date of vouchers on all contract forms, wherever payment has already been made.

(xviii) Miscellaneous—Ocher Divisional and Sub-Divisional records such as “Register of Incumbents” office copies of Salary and Traveling Allowance Bills, Acquittance Rolls and Receipts/Cheque Books, Pass Books, Remittance Books, Transfer Entry Books Transfer Entry Order Books, Vouchers and Muster Rolls, Daily Reports, Register of Measurement Books, Works, Works, Abstracts, Register of Works, Contractors Ledgers, and Register of sanction to Estimates. Register of Appropriation, Register of Acquisition/Surrender of land, Register of Buildings, Capital and Revenue accounts of Buildings, Service Labels Books, Books of reference, Register of property, Tender Register, Register of voucher slips, Register of Miscellaneous Revenues, Kilns Register, Register of Divisional Accountant Audit object and Rent Register, etc., etc., should be completed in all respects and handed over to the amalgamated Division/Sub-Division.

(xix) Inspection Reports, Audit Notes and objection Statement—all inspection reports Audit, Notes, Half Margins and objection statement, etc., issued by the Audit Office should be disposed of before the Division or Sub-Division is finally closed. Subsequently objection and reminders should be disposed of by the succeeding Division / Sub-Division.
W.P.A. Form 51 Settlement with Treasuries – Similarly the schedule of monthly settlement with treasuries shall be completed in all respects and sent to audit, before the Division is closed, failing which the cause of arrears should be similarly explained for necessary action in the succeeding Division.

2. An intimation regarding the impending closing down, amalgamation, etc., of any Division / Sub Division should be sent to the Treasury Officer’s concerned by the Executive Engineer/Sub-Divisional Officer of the prospective defunct Division/Sub-Division and the particular date which the change is to take place so that they prepare and send C.T.R’s. and certificates of cheques to the correct quarter. If the officer-in-charge of the defunct Division/Sub-Division fails to inform the Treasury Officer in time then the officer-in-charge of amalgamated Division/Sub-Division should send the necessary intimation at the earliest opportunity.

3. Although the above instructions are sufficiently elaborate, yet there might be particular items relating to individual Divisions on which the guidance of Audit Office to examine the particular points in detail before issuing further necessary particulars the Executive Officer concerned should address the Audit Office for necessary instructions at least two months in advance of the final date of the closing of the Division in accordance with requirements of paragraph 549 of West Pakistan Account Code. No such letter need however, be sent in the case of closing of a Sub-Division unless this is extremely urgent or important, as the Divisional Accountant posted in the Division by Director, Audit and Accounts (Works) is supposed to issue necessary instructions and watch their compliance in the light of the general instructions given above.

<table>
<thead>
<tr>
<th>Key Words</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chief Engineer</td>
</tr>
<tr>
<td>Regional Engineer Officer</td>
</tr>
<tr>
<td>Gazetted Officers</td>
</tr>
<tr>
<td>Audit Officer</td>
</tr>
<tr>
<td>Account Branch</td>
</tr>
<tr>
<td>Inspection</td>
</tr>
<tr>
<td>Authorized system of Accounts</td>
</tr>
<tr>
<td>Works slip W.P.A form 39</td>
</tr>
<tr>
<td>Provincial Cadres</td>
</tr>
<tr>
<td>-------------------</td>
</tr>
<tr>
<td>Circle Head Draftsmen</td>
</tr>
<tr>
<td>Un-usual Occurrence</td>
</tr>
<tr>
<td>Good Quality</td>
</tr>
<tr>
<td>Receipts</td>
</tr>
<tr>
<td>Ex-officio Professional adviser</td>
</tr>
<tr>
<td>Successful candidates</td>
</tr>
<tr>
<td>Transfer</td>
</tr>
<tr>
<td>Employment</td>
</tr>
<tr>
<td>Pay bills</td>
</tr>
<tr>
<td>Treasure Guards</td>
</tr>
<tr>
<td>Law suits</td>
</tr>
<tr>
<td>Plaintiff</td>
</tr>
<tr>
<td>Production of an Office</td>
</tr>
<tr>
<td>Security deposits</td>
</tr>
<tr>
<td>Store Munshi</td>
</tr>
<tr>
<td>Destruction of official records</td>
</tr>
<tr>
<td>Major Work</td>
</tr>
<tr>
<td>Confidential Correspondence</td>
</tr>
<tr>
<td>Head Clerk</td>
</tr>
<tr>
<td>--------------</td>
</tr>
<tr>
<td>Existing structure</td>
</tr>
<tr>
<td>Causeway</td>
</tr>
<tr>
<td>Carriageway</td>
</tr>
<tr>
<td>Administrative Department</td>
</tr>
<tr>
<td>Approximate estimate</td>
</tr>
<tr>
<td>Limitation of sanction</td>
</tr>
<tr>
<td>Estimates for bridges</td>
</tr>
<tr>
<td>115. Sealed</td>
</tr>
<tr>
<td>118. Wooden Box</td>
</tr>
<tr>
<td>121. Provision in contract</td>
</tr>
<tr>
<td>Work orders</td>
</tr>
<tr>
<td>Immovable public Authority</td>
</tr>
<tr>
<td>Lapse of sanction</td>
</tr>
<tr>
<td>Advance payments</td>
</tr>
<tr>
<td>Deposit of works</td>
</tr>
<tr>
<td>Revised Estimates</td>
</tr>
<tr>
<td>Plans of Roads</td>
</tr>
<tr>
<td>Land revenue</td>
</tr>
<tr>
<td>Inspector General</td>
</tr>
<tr>
<td>Category</td>
</tr>
<tr>
<td>-----------------------------------------------</td>
</tr>
<tr>
<td>Veterinary</td>
</tr>
<tr>
<td>Patwarkhanas</td>
</tr>
<tr>
<td>Security bonds</td>
</tr>
<tr>
<td>Executive Engineer</td>
</tr>
<tr>
<td>Investments</td>
</tr>
<tr>
<td>Subsidiary Provisions</td>
</tr>
<tr>
<td>Renting of Buildings</td>
</tr>
<tr>
<td>Deterioration</td>
</tr>
<tr>
<td>Periodical Review</td>
</tr>
<tr>
<td>Muster roll</td>
</tr>
<tr>
<td>Custody of Cash</td>
</tr>
<tr>
<td>Stock taking</td>
</tr>
<tr>
<td>Anti-typhoid inoculation</td>
</tr>
<tr>
<td>Indian Arbitration Act as adapted by Pakistan</td>
</tr>
<tr>
<td>Revenue and Receipts</td>
</tr>
<tr>
<td>Material accounts</td>
</tr>
<tr>
<td>Suspense and Deposit Balances</td>
</tr>
</tbody>
</table>