



# Regulations for Military Engineer services

Revised 2004

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1. Engineer services comprise the following: -
  - (a) Original works i.e., provision of buildings, docks, airfields, etc. together with accessory services such as roads, electric and water supply, drainage, furniture, etc and internal fixture generally.
  - (b) Maintenance services, i.e., repairs, renewals and upkeep of the works referred to in (a), except as otherwise provided for in these regulations.
  - (c) Maintenance and operation of certain installations, such as electric power stations, pumping stations, waste water disposal works, etc.
  - (d) Payment of rent, rates and taxes in respect of buildings and railway sidings and the payment of bills for electric energy and water obtained from municipalities or other bodies.
  - (e) Assessment of rent and the furnishing of necessary particulars to the DAD & DEO to enable them to collect rent for quarters and charges for furniture, electricity and water, etc. In certain cases, the actual collection of such recoveries is the responsibility of the MES.
  - (f) Provision and holding of stores, plant and machinery required for works, engineer units and mobilisation reserves.
  - (g) Caretaking of Defence Services buildings, airfields, etc, when not in use may be entrusted to troops or to private security agencies in case no CVB chowkidar available.
2. The MES carry out engineer services under separate budget heads for revenue and expenditure, for the following. MES will be responsible for checking of estimates for grant-in-aid works and works financed completely from Cantonment Board Funds.
  - (a) The Army under instructions from the Chief of the Army Staff and Competent authorities subordinate to him.
  - (b) Military Farms under instructions from the Chief of the Army Staff conveyed through the QMG and DRVF
  - (c) The Navy, under instructions from the Chief of the Naval Staff and competent authorities subordinate to him.
  - (d) The Air Force, under instructions from the Chief of the Air Staff and competent authorities subordinate to him.
  - (e) Ordnance Factories and establishments, under the Defence Production Organisation, under instructions from the DGOF and competent authorities subordinate to him.
  - (f) Research and Development Establishments, under instructions from the Scientific Adviser to the Minister for Defence and competent authorities subordinate to him.
  - (g) IDS under instruction from Integrated Defence Staff and competent authorities subordinate to him.
  - (h) Coast Guard under instruction from the Director General and competent authorities subordinate to him.
  - (i) The DAD under instructions of CGDA and competent authorities under him
  - (j) Inspection organisation under instructions from DGQA
  - (k) NCC under instructions from DG NCC
3. All works will be carried out in accordance with the rules given in these Regulations and Defence Works Procedure except in the case of operational works which will be governed by special orders issued by the G of I.

Where mention has been made in these rules of administration authorities of the Army by designation, Officer holding corresponding powers in the Navy, Air Force and other Services will exercise these functions in respect of their own services, unless express provision has been made to the contrary. Similarly references to regulations and budget heads for the Army apply to the corresponding regulations and budget heads for the Navy or the Air Force or other Services as the case may be.

4. The MES may be required to undertake agency services for other Ministries of the Central Government or for State Governments (see para 301 et seq). No departmental charges will be levied by MES for checking of estimates for grant-in-aid works and works financed completely from Cantonment Board Funds.

They may also be called upon to carry out deposit works on behalf of Cantonment Boards and may do so on behalf of any public body or private person (see para 305 et seq).

5. When Armed Forces are called out in aid of Civil Power, the MES may be required to carry out engineer services essential for such forces e.g. the construction of latrines, water points, etc. No administrative approval is necessary for such works which will be carried out on the written authority of the commander in charge of the forces, the actual execution being certified by the civil authorities. Any expenditure incurred will be booked in the first instance against the normal heads of accounts and all vouchers, bills, etc. will be clearly endorsed 'In aid of Civil Power' and notified to the PCDA/CDA concerned.

6. To meet the expenditure of the MES, funds are allotted by Government for capital works under Major Head—4076— Capital Outlay on Defence Services and for works and services other than capital works under Major Heads 2076, 2077, 2078 and 2079 for the Army (including Military Farms, R & D Organisation, Quality Assurance Organisation, Rashtriya Rifles & NCC), Navy, Air Force and <sup>1</sup>Ordnance Factories respectively. <sup>2</sup>The revenue heads are Major heads 0076, 0077 and 0078 pertaining to three Services respectively. The detailed provisions under all these heads are described in the ensuing chapters.

7. The MES are responsible for receipts realised and expenditure incurred by them in connection with engineer services, for the making of payments and for the preparation of works accounts. The DAD are responsible for the compilation of the monthly financial accounts, for the preparation on behalf of the MES of revenue accounts, and for the audit of transactions of the MES. The issue of cheques on account of payments in respect of pay and allowances (except those of industrial personnel) and other claims of MES personnel and of miscellaneous claims of MES formations required to be pre-audited by the PCDA/CDA is also the duty of the DAD. All other payments are made by the GE from his cash assignment. The DAD also act as an agency for the collection of certain classes of receipts and are responsible for the custody of all original cash vouchers, receipts and contract documents.

8. The E-in-C may request the CGDA to furnish him with information regarding finance and accounts, as may be necessary. The CE and the CWE may obtain such information and advice from the PCDA/CDA who is charged with the duty of affording financial advice to them. The GE will be provided with such information and advice by his AAO GE (See Para 64).

1. Note for the Readers: WEF 01/04/87 the account of Ordnance Factories have been separated from that of Army.

2. Amended in the backdrop of changed classification of budget heads.

3. The erstwhile Civil Account Code, Volume I stands repealed by Government Accounting Rules, 1990

9. The rules contained in these Regulations are Supplementary to the general rules in the [Government Accounting Rules, 1990]<sup>3</sup> and the rules in FR which are generally applicable to the MES except as otherwise laid down. They will be applicable to all classes of expenditure operated by the MES including works carried out as agency services or deposit works.

All provisions in these Regulations relating to requirements of audit and accounts are subject to the approval of the Comptroller and Auditor General and may be amended from time to time as required.

10. Nothing in these rules may be construed as permitting officers to carry out in portions any group of works, or alterations, or to make purchases of which the cost in the aggregate exceeds their powers of sanction under the rules. The authority granted by a sanction to a service covers only the precise objects to which sanction has been given. Any anticipated or actual savings must not be applied to carry out additional work not contemplated in the approved project, or which is not fairly contingent upon its actual execution, without the sanction of the competent authority (See Chapter III).

11. Notwithstanding any powers that may have been vested in administrative authorities for according sanction to works, no authority may sanction any special work which may be of direct or indirect advantage to him, or to his headquarters. In all such cases the sanction of the next higher financial authority will be obtained.

12. The method of control and the system of accounting for engineer services are designed.

- (a) to ensure full administrative, financial and technical control. The system by which this control is exercised is described in Chapter III ;
- (b) to enable the financial authorities to submit accounts of the expenditure in the form desired by Government; and
- (c) to enable expenditure to be compared with approvals and with allotment of funds.

13. It is essential that the broad spirit of the system of control of expenditure be thoroughly appreciated and strictly complied with by all officers entrusted with the administration of funds and execution of engineer services. The fundamental principles to which these regulations give effect are: -

- (a) No works service will be executed without administrative approval and technical sanction having first been obtained from the authority appropriate in each case and without funds being available to meet expenditure on it (but see paras 5, 14 and 15).
- (b) No officer will, in the course of the financial year, exceed aggregate budget allotment made to him on any work or under any sub-head of maintenance.
- (c) No officer will exceed any specific budget allotments made to him under any minor or detailed head, except in so far as he may, within his powers of transfer of funds, be able, to meet excess expenditure on one item by equivalent savings on another.
- (d) No officer will take action to incur expenditure in excess of the administratively approved amount beyond permissible limits (see para 193), whether such excess is due to error in the approved estimate or to alteration of the approved design, without obtaining prior sanction of the CFA

14. On grounds of arguent military necessity or urgent medical reasons, when reference to the CFA would entail dangerous delay, any of the authorities detailed in [Table A](#) may, by furnishing an order in writing to the engineer officer concerned, order the commencement or continuance of any engineer service without any of the conditions specified above having been fulfilled. He will immediately forward a copy of order, together with reasons in support thereof, to the

appropriate CFA and intermediate commanders, if any. A copy of the order will also be sent to the PCDA/CDA at the same time.

The engineer officer will send a copy of the order to his superior engineer authority and furnish, in as short a time as possible, and approximate estimate to the authority ordering the work for obtaining the formal approval of the CFA

15. In the case of imminent danger to buildings, etc or of breakdown of installations, when delay would be seriously detrimental to public service, the local MES or PWD officer, as the case may be, will take immediate steps to protect life and property or to ensure that the service is maintained as far as possible, but he must at once report the facts of the case to his superior engineer authority, the local military Commander and PCDA/CDA concerned, stating the liability he is incurring. Action will be taken thereafter to regularise the work in accordance with the normal procedure.

16. Supplementary rules are contained in :

- (a) Scales of Accommodation, Scales of Hospital and Scales of Furniture
  - (b) Quarters and Rents
  - (c) Instructions embodied in various forms of contract, bills and construction accounts.
- Supplementary instructions are contained in :-
- (a) Standing Orders of the E-in-C.
  - (b) Technical Instructions of the E-in-C.
  - (c) Audit and Accounts Instructions of the CGDA

17. A list of records and registers maintained by the MES is given in Appendix A

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**SECTION 2-ORGANISATION**

21. The Engineer in Chief is the head of the Corps of Engineer and of the Military Engineer Services. The levels of the MES for the purpose of works Services are as under: –

Engineer-in-Chief.

Command Chief Engineer/ADG (OF&DRDO)/ADG (D&C)

Chief Engineer Zone/Project

CWE

GE (Indep)

GE

AGE (Indep)

AGE

For the purpose of these regulations wherever a reference is made to next higher engineer authority the above order is applicable (Any provision in Regulations which are at variance with the above will be deemed to have been amended).

For all engineer services, E-in-C is the technical adviser to the Chiefs of Staff of the Army, Navy and Air Force and to their respective PSOs. Similarly, he advises the Ministry of Defence with regard to engineer services relating to IDS, DAD, Coast Guard, Ordnance Factories and P & I and R & D Establishments (See Paras 1 & 2).

He is responsible to the CGS and QMG for the procurement, holding and distribution of engineer stores of engineer supply.

ADG (OF & DRDO) will act as advisor to E-in-C with regard to engineer services relating to ordnance factories and R&D establishments.

22. The Military Engineer Services are organised by Army Commands

/ADG (OF & DRDO) under the administration of Chief Engineers who act as technical advisers to the GOs C-in-C, Administrative Officers in Charge of Naval Commands, A O C-in-C/A Os and DGOF and are responsible for the execution of all engineer-services for the Army, Navy, Air Force and Ordnance Factories within their jurisdiction.

23. ACE's Command is divided into a number of MES Zones, each under the control of CE Zone. Zones are subdivided into MES Districts each under the control of a CWE. Districts are further sub-divided into Divisions and Sub-Divisions under the control of GEs and AGEs/BSOs respectively.

24. The boundaries of MES Zones, Districts and Divisions normally correspond to those of Areas and Sub Areas. Where, however, such MES formations are intended primarily for the Navy, Air Force, Coast Guard, Ordnance Factories, DRDO, IDS, DAD, or for specific projects, their boundaries will be limited to the extent of their responsibilities.

25. The position of the senior MES officer in any formation in the matter of rendering technical advice to the local heads of services and departments under Ministry of Defence is analogous to that of the CE at Command HQ.

1 Amended vide Case No. 9708/E2(WPC)/8232/D (W-II)Min. of Def. (Fin/W) UO No. 3665/W-I of 19 Oct 1983.

ADG (OF & DRDO) will act as technical advisor for DGOF and DRDO establishment.

A Chief Engineer may, in special cases be appointed for large projects which cannot conveniently be handled by the Chief Engineer of a Zone.

26. The formation of a new MES Zones and District requires the sanction of the G of I. New Divisions and Sub-divisions may be formed with the approval of the E-in-C.

Sub-divisions may if circumstances demand, be placed directly under a CWE under the orders of a Zonal CE, and will for all purposes be treated to Division (but see para 46).

27. Stores and plant of engineer supply earmarked as operational reserves or required for units and works are held in ESDs (see para 721 to 723.)

ESDs are under the control of the E-in-C who may delegate to the CEs Command such of the functions as he may deem fit.

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### **SECTION 3 – DUTIES**

#### General

30. The Engineer Executives are responsible: –

- (a) that proposals for new services are dealt with promptly and correctly;
- (b) for the constructional fitness, accuracy and economy of all designs and estimates prepared and submitted to higher authority;
- (c) for using the funds placed at their disposal for the purpose in such a manner as to maintain in the best interest of Government the conditions of their property;
- (d) for the proper execution of a work including supervision of the work of contractors;
- (e) for observing the procedure prescribed for designs, plans, estimates, measurements, keeping of records, and preparation and passing of contractor's bills;
- (f) that no departure from regulations, approved general designs and specifications, or the orders of superior authority is permitted without the approval of the competent authority;
- (g) for the administration, under the orders of Commanders, of the funds for standing charges placed at their disposal and for advising Commanders and administrative officers regarding the administration of allotments placed at their disposal ;
- (h) for reporting promptly to the administrative officer concerned whose orders will be obtained as to the necessity of a court of enquiry, and to superior engineer authority any important defects, serious accidents, unusual occurrences, serious departures from regulations or orders, probability of excesses over estimates or allotments;
- (i) for carrying out such inspections as may be necessary, and when inspecting outstations, notifying their military commander, as well as the OC of the Station which they are visiting of their intentions;
- (j) for the safe custody of cash, stocks of engineer stores, furniture, etc., and their verification in accordance with the rules laid down, and for preventing unnecessary accumulations;
- (k) that in the making of contracts or in the placing of orders, the interests of Government are safeguarded and that the rates for work are reasonable;
- (l) for the prompt investigation and report to superior authority, where necessary, of all losses, claims, etc;
- (m) that prompt action is taken to secure early payment for labour, materials or work done;

- (n) for the up-to-date compilation and submission of all records that they are ordered to maintain.
- (o) for wastage management of electricity, water and energy audit.

### Officers

31. A. Zonal CE is responsible for the efficient administration of MES formations under his command and ensuring that all concerned observe the rules contained in these Regulations and any amplifications thereof that may be issued from time to time by the E-in-C.

Other duties of a Zonal CE are listed in **Table D**. In order to assist him in these duties, an Addl CE and Staff Officers are appointed to his office. The duties of the Dir (Contract), Dir (Architect) and IEM are laid down in Paras 32, 32 (A) and 33 respectively. Other Staff Officers will carry out such duties as may be assigned to them from time to time.

32. A Dir (Contract) is appointed to each Zone to act as technical adviser to the CE on contract matters generally. His duties include: -

- (a) general supervision of the work done by the Surveyor Staff in all MES formations within the Zone.
- (b) supervision of the preparation of specifications, bills of quantities and other contract documents in the office of the Chief Engineer;
- (c) collection of data for the fixation of maximum and minimum scales of daily labour rates for the various areas in the Zone;
- (d) collection of data and preparation of analysis of rates for the revision of MES Standard Schedule of Rates;
- (e) maintaining liaison with the PWD and Railways with a view to comparing construction costs of works.

The Dir (Contracts) may also carry out before payment, technical examination of any final bills to be selected by him including test-check of measurements at site.

32A. A Director (Arch) is appointed in Command and Zonal CEs offices to act as adviser to the CE on all matters pertaining to town planning architecture and allied subjects. His duties include: -

- (a) General supervision of the work done by the architectural staff in all MES formations within the Command/Zone.
- (b) Attending sitting boards and preparation of Zonal/Master Plans.
- (c) Evolving building designs for all projects and prepare contract drawings.
- (d) Liaison with BIS<sup>1</sup>, NBO, CBRI and other bodies on matters pertaining to town planning and architecture.
- (e) Visit works during execution and submit architectural report to CE when so directed by him.

33. Inspectors of Engineer Machinery are authorised for Zones and ESDs. The Electrical Inspector borne on Command establishment may be employed at the discretion of CE Command anywhere within the Command. The duties of IEM include: -

- (a) inspection of E/M plant and machinery to ensure that they are kept in order, that the regulation tests for plant, machinery, etc., are carried out and that proper records are kept;
- (b) such executive duties in connection with the preparation of estimates for the installation of new machinery as may be assigned to them by the CE concerned.

34. ACWE will act as engineer adviser at the Area/Div. or equivalent level to the local heads of services and departments under the Ministry of Defence and will be responsible for all engineer services within his District. He will assist commanders in the preparation of schemes for the provision of training facilities and will execute such service as may be required to be paid out of the training grant. He will also carry out such technical training schemes as may be required.

35. A CWE is responsible:—

- (a) for the efficient administrations of all MES formations within his District and that due attention is given to the observance of technical regulations;
- (b) that the funds allotted for engineer services under his control are administered efficiently and economically and with strict regard both to the fundamental principles laid down in Chapter I and to the regulations governing the obtaining of approval laid down in Chapter III;
- (c) for the economic operation of the engineer installations under his control;
- (d) for the maintenance and control of Government property in his charge. Other duties are given in **Table E**.

36. A CWE is specially charged with the task of preparing and submitting schemes designed to reduce annual costs and to report if he considers the replacement or reconstruction of a particular building to be a measure of economy in view of its high annual cost of maintenance.

37. A CWE is responsible that the military personnel employed on works services under his control are given adequate opportunities for maintaining their military efficiency and will, therefore, ensure that whenever the exigencies of the works services permit, they are relieved from engineer duties and attend suitable military training.

38. A CWE will satisfy himself that as far as possible each officer is given duties suitable to his experience and seniority but sufficiently responsible to test his initiative and that junior officers obtain sufficient practice in designing and estimating.

39. A DCWE is assistant to the CWE and will act on his behalf as ordered. He will be given duties by the CWE which will ensure that he maintains touch with the engineer requirements of the District.

40. A DCWE (Contract) or, in his absence, an A CWE (Contract) in the office of a CWE will,
- (a) advise the CWE on contract matters generally, and particularly as regards disputes, with contractors and the fixing of proportional and star rates;
  - (b) prepare specifications, bills of quantities and other contract documents for all works services within the contractual powers of the CWE and also for such other works as may be ordered by the CE;
  - (c) take measurements of important services when so directed by the CWE (see para 370);
  - (d) carry put test checks of measurements, scrutinize deviation orders and technically check percentage of contractors' bills before payment;
  - (e) note points arising on the MES Standard Schedule of Rates and contract documents for revision.
  - (f) Maintaining liaison with Govt pleaders for defending court cases.

An ACWE (Contract), when posted as an assistant to the DCWE (Contract), will perform such duties as may be assigned to him.

41. A DCWE (B/S) or an ACWE (B/S) when appointed on the staff of a CWE is responsible to him for the efficient working of the Barrack/Stores Branch in the District. He will,
- (a) supervise the preparation of estimates for new supplies of furniture and submit schemes for bringing furniture upto scale, for improvements in designs and standards and for reducing maintenance cost;
  - (b) deal with all questions relating to provisions, release, preservation, stocktaking, accounting and disposal of stores at CWE's level;
  - (c) ensure that the revenue records maintained by the Barrack/Stores staff are kept up-to-date and that necessary measures are taken for the expeditious recovery of any arrears of revenue;
- 41A. The duties of an Asstt Arch/TO/Chief Draftsman in the office of CWE will include: -
- (a) supervising the work done by the architectural staff in CW E's office;
  - (b) attending siting boards and prepare necessary plans at CW E's level;
  - (c) evolving building designs for all works at CWE's level and prepare contract drawings;
  - (d) Submission of architectural report when deputed by CWE to visit works in progress.
42. An AO is appointed to assist the head of the office in the administration of the office and of the MES personnel in the formation.
43. A GE in charge of a Division is the engineer adviser at the sub Area/Brigade or equivalent level to the local heads of services and departments under the Ministry of Defence. He is responsible for :—
- (a) the efficient execution of all original works and the maintenance in proper repair and working order of all buildings, furniture, machinery, roads, and lands committed to his charge, whether military or civil;
  - (b) the proper and economic expenditure of the funds allotted to him by the CWE;
  - (c) the payment of personnel employed under him;
  - (d) complying with the prescribed procedure in connection with the letting of contracts and supply of stores and ensuring prompt payment of bills;
  - (e) the proper maintenance of the construction accounts upon which the system of accounting for engineer services is based (see Chapter VII);
  - (f) periodical and other inspections and actions resulting there from (paras 71 & 72);
  - (g) assessment of barrack damages (para 634);
  - (h) giving technical advice to the Cantonment Board (Para 47);
- Other duties are given in **Table F**.
44. An Officer, when posted as an AGE, will be given definite duties, powers and responsibilities so that he may acquire the knowledge and experience necessary for charge of a Division.
45. An Officer when posted to hold charge of Sub division, will exercise the financial and technical powers laid down in column 8 of **Table B** and carry out the following duties: -
- (a) Inspect Government property and execute repairs where necessary.
  - (b) Supervise works in progress. Ensure supervision and execution of works, according to the norms and specifications laid down in the designs, drawings and estimates.
  - (c) Ensure efficient running of installations, workshops etc.
  - (d) Measure up all work carried out by contractors and prepare estimates for repairs and other services as directed by the GE
  - (e) Prepare orders on contractors

- (f) Allocate and account for the time of any directly employed labour.
- (g) Prepare demands for stores required
- (h) Maintain construction accounts
- (i) Protect Government property against fire and other risks

46. An officer, when posted in charge of an independent Sub-division (i.e. directly under a CWE), will carry out the normal duties of a Garrison Engineer but will exercise the financial and technical powers laid down in column 6 of **Table B**.

47. In accordance with the Cantonments Act (Act II), 1924, the GE or other MES officer in charge of Military works in a cantonment is the "Executive Engineer" of the Cantonment, and in classes I and II Cantonments he as Executive Engineer, is an ex-officio member and will attend meetings of the Board. He will not normally be appointed to committees of the Board other than the bazaar committee and the building committee. His duties as Executive Engineer are purely advisory. He is merely the technical adviser of the Cantonment Board and should not be called upon to perform any work over and above the statutory duties imposed on him under the Act viz, those attaching to membership of the Cantonment Board, membership of committees appointed by the Cantonment Board, and certain inspection duties. Thus for example he should not be asked to prepare plans or estimates for cantonment works. The services of an Executive Engineer will be utilised as a member of committees only when it is considered that expert technical advice in regard to the matter under reference to the committee is absolutely essential. In every cantonment, however administered, a suitable staff other than the Executive Engineer and his staff is employed by the Cantonment Board to carry out the engineering work of the cantonment.

In cantonments where the Executive Engineer is not a member of the Board, he will offer technical advice when it is sought.

48. E/M officer may be posted to hold executive charge of Divisions or Sub-Divisions. They may also be posted to Commands, Zones and Districts as technical advisers to CEs and Cs WE. In the latter case, their duties will include: –

- (a) the examination and, when so ordered, the preparation of schemes, estimates, rates, specifications and BQ for E/M work;
- (b) the technical examination of bills and contracts in respect of large E/M works;
- (c) the examination of the working costs of E/M installations and recommendations for improvement in efficiency and economy;
- (d) questions regarding administration of E/M personnel.

49. A BSO posted as an assistant to a GE is responsible to him for the efficient functioning of the Barrack/Stores Branch in the Division. He will:–

- (a) be responsible that furniture and divisional stocks are properly and economically maintained and losses and irregularities promptly investigated and reported to the GE;
- (b) ensure that stock taking is regularly carried out and action to deal with discrepancies taken without delay;
- (c) ensure that <sup>1</sup>[half yearly] inspection of furniture is regularly carried out, necessary repairs executed without delay and prompt action taken in respect of unserviceable furniture;
- (d) arrange procurement of stores required for the recoupment of divisional stock;
- (e) prepare estimates for new supplies and renewals of furniture and check estimates for repairs;
- (f) ensure that all revenue, furniture and stores records as required by these regulations or other orders are kept up to date;

- (g) maintain liaison with Station Staff and units in connection with barrack duties and revenue matters and represent the GE on Quartering Committees,
- (h) deal with all matters relating to hiring and payment of rents, rates and taxes;
- (i) be responsible for the custody of MES Inspection Houses and the accounting of receipts;
- (j) ensure the security rules and fire-protection measures for furniture and divisional stock holdings are observed.

50. PHE qualified officers be posted to CE Zone as technical advisors to CE on issues related to water supply, waste water disposal schemes and Rain Water Harvesting Schemes and other environmental related issues.

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### Non-Gazetted Personnel

52. A Junior Engineer in charge of Sub-division will carry out the same duties as an AEE in charge of a Sub-division (see Para 45)

He will, however, exercise the technical and financial powers as laid down in column 9 of **Table B**

53. A JE B/R is responsible for the supervision of works in his charge, for the execution of those works in accordance with the prescribed specifications and for the inspection of Government property and execution of repairs where necessary.

He may also be called upon to perform technical duties in an office, E/M and B/S duties and those of a cashier.

54. A JE E/M is responsible for the efficiency of all installations, workshops, etc., in his charge. He may be called upon to perform technical duties in an office, B/R and B/S duties and those of a cashier.

<sup>1</sup>54A. The detailed duties of JE B/R & E/M in-charge of Projects/Maintenance Works and those working in CEs/CsWE offices have been laid down in **Table M**.

55. A Supervisor B/S Grade I will carry out such of the duties relating to furniture, stores or revenue matters as may be assigned to him. His duties include: –

- (a) for furniture–safe custody, maintenance in good repair and accurate accounting;
- (b) for stores –safe custody, issue, maintenance, preservation and accounting;
- (c) for revenue–prompt submission of Occupation Returns, Return of Recoveries etc., maintenance of all revenue records and watching recoveries.

He may also be called upon to perform B/S duties in an office and those of a cashier.

56. A JE (QS &C) in the office of a GE will: –

- (a) prepare tender documents (except specifications and drawings) for works services within the GE's powers for entering into contract;
- (b) technically check all deviation orders, rates and contractor's bills before payment and muster rolls after payment;
- (c) carry out such other technical duties relating to contracts and bills as he may be directed to perform.

<sup>1</sup>56A. The detailed duties of JE (QS & C) working in the office of CEs/CsWE have been laid down in **Table N**.

57. An Office Superintendent Clerical is responsible for the supervision, training, guidance and discipline of the staff working under him.

58. Supervisor B/S Grade II are generally posted as assistants to Supervisor Grade I. They will perform such duties as may be assigned to them.

A Junior JE B/R or E/M may be placed in charge of an independent section under a GE. When so employed, he will carry out the duties and exercise the technical and financial powers laid down for a JE-in-Charge of a Sub-division (see para 52 and Table B).

59. A JE (QS & C) relatively junior will generally be responsible for squaring and abstracting dimensions, and pricing and moneying out of bills of quantities and estimates. He may also be required to take off quantities, prepare estimates for or take measurements of small services and to carry out such other technical duties relating to contracts and bills as he may be directed to perform.

60. The duties of a Draftsman in an engineer office include:—

- (a) preparing designs from sketches and instructions;
- (b) making plans from measurements, including chain surveying and levelling;
- (c) tracing and copying plans ;
- (d) keeping all record plans amended upto-date;
- (e) keeping registers of buildings amended upto-date;
- (f) such other technical duties as he may be directed to perform.

61. A Storekeeper is responsible for-

- (a) the receipt and issue of stores in accordance with the prescribed procedure;
- (b) the safe custody in good order and condition of all stores in his charge;
- (c) the correct maintenance of tally cards and the Stock Register;
- (d) the actual quantities of the stores on charge;
- (e) the observance of precautionary measures against fire and the maintenance of fire appliances in his charge in good order. He will inform the BSO or Supervisor Grade I of his requirements for stores and will carry out the instructions given in Chapter X.

62. A clerk in an engineer office is responsible for all clerical work ordered by the officer under whom he is employed including the maintenance of accounts.

63. The duties of a clerk employed as a cashier include the custody and handling of cash to the extent of the amount of his security deposit (see paras 102 & 103), recording receipts and payments in the Cash Book (IAFW-2246) and taking charge of documents connected with this work. He will neither receive cash nor make payments except under the written orders of the GE. He may be assigned other clerical duties besides those of a cashier.

A JCO or OR may also be required to carry out the duties of a cashier as described above provided that the amount of cash to be handled by him does not in any case exceed Rs. 20,000.

64. The functions of the DAD AAO (MES) attached to engineer offices are three fold:—
- (a) as accountant i.e., maintaining certain accounts in accordance with the prescribed rules and from the data furnished to him;
  - (b) as primary auditor, i.e., charged with the responsibility of applying certain preliminary checks to the initial accounts, vouchers, etc;
  - (c) as financial assistant, i.e., as an assistant to the GE in all matters relating to accounts, budget estimates and operation or financial rules.

In the discharge of those duties he is expected to keep himself fully conversant with all sanctions and orders passing through the office and with such other proceedings of the GE and his subordinates as may affect the estimate or actual or anticipated receipts and charges.

The GE should afford the AAO MES full opportunity of becoming conversant with these sanctions, orders and proceedings.

### Transfer of Charge

65. An officer handing over a charge will prepare notes on the progress etc., of works in hand, any projected works, important outstanding matters and on any points which deserve special attention of the relieving officer. He will prepare a list of secret and confidential documents in his charge which he will sign and hand over to his successors. He will also hand over any imprest or other account held by him.

An officer taking over a charge will check and sign the list of secret and confidential documents and any accounts handed over to him.

66. The PCDA/CDA maintains a register of incumbents of charges which shows the name of the incumbent of each charge, the period of his incumbency, the nature and extent of the charge and a specimen signature. The PCDA/CDA will be furnished with any information, etc., he may require for this purpose and will be informed of all changes of appointments as they occur.

67. When an individual in charge of personal documents, cash or stores is relieved, a Transfer Certificate (IAFZ-2081) will be prepared and signed by the relieved and relieving individuals. This certificate will be sent to the next higher engineer authority for approval.

When an AEE/AE or a Supervisor Grade I in charge of furniture or divisional stock is relieved, the relieving individual will fill in a Transfer Report (IAFW-1825) which will be signed by the GE concerned and transmitted to the CWE. In cases where the incumbent is in charge of personal documents, cash or stores, a Transfer Certificate will also be submitted as detailed above.

In all registers, ledgers, measurement books, and in the Cash Book an entry will be made like this: -

“Handed over on..... (Signature).

Taken over on..... (Signature).”

In all these cases, time will be allowed for handing and taking over, the original incumbent remaining in-charge up to the actual date of transfer irrespective of seniority. If the transfer of charge is unduly prolonged, CE Zone may order that either the relieved or relieving incumbent be treated as if he were on leave for such portion of the time as he considers unreasonable.

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## SECTION 4 – INSPECTIONS

### General

71. Administrative inspections will be made by Zonal CEs and CsWE to ensure that:-
- (a) GEs are allotted sufficiently responsible duties to call forth their initiative and afford them due training and experience in the execution and control of engineer services, and that provisions of paras 37 and 38 are complied with;
  - (b) the subordinate staff is organised, distributed and employed economically and the time occupied in travelling is kept to minimum;
  - (c) plans and records are kept up-to-date and in accordance with regulations ;
  - (d) accounts are kept as prescribed and in such a manner as to afford the information required for purposes of control with the minimum of clerical labour;
  - (e)
    - (i) Store accounts are kept in the prescribed manner;
    - (ii) Stock taking is carried out efficiently and continuously;
    - (iii) Transporting and handling of stores is minimised by direct purchase and delivery to site of all stores required for important works;
    - (iv) Stock is kept to minimum and that there is no accumulation of surplus stores.
72. Other inspections will be directed to: –
- (a) ensuring that Government property is kept in good repair
  - (b) considering, the necessity of any proposed services, and their relative order of priority.
  - (c) deciding when it will be more economical to carry out definite renewals instead of continuing with piecemeal repairs.
73. The following periodical inspections will also be carried out: –
- <sup>1</sup>(a) All barrack buildings, fixtures and furniture will be inspected yearly in accordance with RA. Internal E/M fixtures will, also be inspected annually. These inspections will form the basis of annual repair programme and interim requisitions should be made for very urgent repairs.
- While auditing fan and meter register for the period April to June, it may be ensured that the required certificate is endorsed by the executive in the Register, in respect of fans/meters installed.
- (b) Marching in and out inspection laid down in RA
  - (c) periodical serviceability reports on runways and connected accommodation will be rendered quarterly on the prescribed form by the GE to all concerned in respect of all service airfields except that the reports will be rendered half-yearly in the case of abandoned airfields and for those air fields where maintenance is restricted to essential repairs to runways only.
- Whenever an Occupied runway becomes unfit for use, a report will be telegraphed by the GE to the Service HQ and the local military authority concerned.
- (d) A joint inspection of MES articles of mobilisation equipment of General Hospitals will be carried out every year by a local representative of the MES and medical authorities. A report based on their inspection giving the state of completion, repairs, etc., of the equipment will be furnished on IAFI-1144 by the local medical authorities to the Adjutant General and to the DMS of Service concerned annually on or about 1st April.
  - (e) Works of defence (see para 286)

1 Sub Para (a) reconstructed vide AHQ, E-in-C latter No. 38256/E4 dt 11-2-72 and 40170/E-2 (WPC) dt 23-1-82

(f) Every hired or appropriated building will be inspected at least once a year under the orders of the GE.

(g) The GE will bring to the notice of the Station Commander, or local head of Service concerned any case in which he considers adequate fire protection of any Government building has not been provided, e.g., if the building has been constructed of inflammable material or if any inflammable material has been placed in it.

### Inspection Houses

74. The establishment of MES Inspection Houses requires the prior approval of the E-in-C. These houses are provided at various stations for the convenience of MES personnel inspecting works.

Accommodation, if available, may be allotted to any other person as may be provided for in the rules, subject to the condition that the accommodation will be vacated if required by MES personnel on duty.

Rules for the use of these houses will be laid down by the E-in-C.

## **SECTION 5 – POWERS OF SIGNING ACCOUNTS AND OTHER DOCUMENTS**

75. The powers of execution of the various forms of MES Deeds, Contracts and other Instruments are laid down in Appendix 'M'

76. Subject to the personal approval of the CE having been obtained in each case, an officer on his staff may sign estimates and other documents on his behalf except contract documents (but see Note 4 of **Table B**).

Such delegation of authority will not relieve the CWE/GE of his technical and financial responsibilities.

77. A CWE or GE may authorise any officer on his staff to sign accounts, estimates and other documents on his behalf except contract documents.

78. In Division where no BSO is provided, the Supervisor B/S Grade I in charge of barrack and stores duties in that Division may be authorised by the GE to sign for him such routine papers pertaining to those duties as the GE may consider desirable.

79. The SE (QS & C)/EE (QS & C)/AEE (QS & C) on the staff of a CE or CWE may sign, on behalf of the CE or CWE as the case may be, such correspondence on technical and accounts matters and such contract documents, except acceptance of contracts, as the CE/CWE may authorise him to sign from time to time.

## SECTION 6 – ESTABLISHMENT

### General

81. The MES establishment comprises both military and civilian personnel. The MES establishments for military and civilian officers in MES will be governed by the provisions contained in Govt of India, MOD letter No A/93114/E2W (PPC) /2827/D(W-II) dt 06 Sep 2002.

### Military personnel

82. Officers of the Corps of Engineers are posted to the MES under the orders of the MS, Army HQ. Subsequent transfers within the MES will be regulated by the provisions of **Table L**.

83. JCOs and other ranks of the Corps of Engineers may be posted to MES by the E-in-C upto the limits laid down in Govt orders. Thereafter, their transfers within the MES will be governed by the provisions of **Table L**.

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### Civilian Personnel

#### Classification

85. Civilian personnel employed in the MES are classified as follows: -

- (a) Permanent-This comprises both pensionable and non-pensionable personnel.
- (b) Temporary-Such personnel may be engaged as required in order to supplement the permanent establishment (see Para 87.)
- (c) <sup>1</sup>Casual-Are those Industrial personnel engaged as required on a monthly or daily basis for works or maintenance services and for a specified period or periods, the continuous total of which does not exceed 6 months (see also para 89).

86. Non-gazetted civilian personnel are further classified as: -

- (a) Non-Industrial-Comprising the supervisory and non- workmen categories, such as superintendents, supervisors, draftsmen, storekeepers, clerks, MT drivers, peons, chowkidars etc.
- (b) Industrial-Comprising artisans and workmen such as masons, carpenters, blacksmiths, fitters, mazdoors etc.

### Appointments

87. Civilian personnel are appointed to vacancies in the MES either by direct recruitment or by departmental promotion.

For the purposes of appointment, the civilian services are classified as Group 'A', 'B', 'C' and 'D' in accordance with Central Civil Services (Classification, Control & Appeal) Rules 1965. Group 'A' and 'B' services are gazetted and Group 'C' and 'D' are non-gazetted. Group 'C' service is normally non-gazetted.

All appointments to Group 'A' and 'B' services will be made by the Government and to Group 'C' and 'D' services in the MES by the E-in-C or other officers empowered by him.

The rules regulating the method of recruitment to Group 'C' and 'D' services will be formulated by the E-in-C with the prior approval of the Government.

1. Casual personnel are not being employed due to ban by Govt.

88. Temporary Group 'C' and 'D' appointments of categories approved by the Government may be sanctioned by the E-in-C or by other officers, up to the financial limits of powers for appointment delegated to them by the E-in-C, for periods not exceeding two years at a time. These powers of sanction are subject to the condition that funds are available, that the initial pay of the incumbent is limited to the minimum of the prescribed scales of pay as laid down by the Government and that appointments required by officers for their own offices are sanctioned by the next higher CFA

The grant of a starting pay higher than the minimum of the scale prescribed requires the sanction of the Government except where such higher starting pay is permitted under specific Government orders.

89. The following rules will govern the establishment of casual personnel: –

(a) Industrial personnel only may be recruited in this category and then only when it is anticipated that they are not likely to be required for more than six months. If for any reason the appointment is to continue beyond six months the individual will be treated as a temporary employee from the date of his original appointment as a casual employee and the declaration of his change of status made known as soon as it is definitely known that his services will be required for more than six months. Personnel who, it is known, will be employed for less than a month will ordinarily be engaged on daily rates of pay.

(b) Casual personnel may be engaged only for a specific work or for a specified period. Their appointment is subject to the condition that their employment is limited to the duration of the work or period specified and that funds are available from the allotment for the work. It should be clearly stipulated in their terms of appointment that their services are liable to termination at any time without notice during the period of their casual employment.

(c) All such appointments will be sanctioned by the authorities empowered to make temporary appointments (see para 87 & 88). The GE or AEE i/c independent Subdivision will engage individuals to fill sanctioned appointments unless otherwise ordered. Daily rated employees may, however, be engaged by the officer or subordinate in charge of the actual execution of the work.

(d) A casual employee on daily rates of pay is entitled to 24 hours notice of discharge.

90. Subject to the provisions of Central Civil Services (Classification, Control and Appeal) Rules 1965 the authority or delegated authority empowered to make an appointment may discharge from the appointment any individual serving under him.

91. All civilians of the MES are governed by Field service Liability Rules 1957.

All employees of the basic non-industrial establishment (excluding Ferro-printers, Daftries, Peons and Chowkidars), whether permanent or temporary, are required to sign a service agreement on non-judicial stamp paper of appropriate value in the form prescribed by Government for the purpose.

### Service Records

92. Service books will be maintained in respect of all civilian personnel who are likely to be employed for a period of more than one year. The head of the office will particularly ensure that these service documents are in no case allowed to fall into arrears, i.e., events must be recorded therein before the preparation of the monthly salary bill to which they relate.

Procedure regarding additions and alterations in service books will be in accordance with the general rules on the subject issued by Government separately.

### Moves on duty

93. Permanent and temporary duty moves of all civilian personnel will be sanctioned by the authorities shown in **Table L**.

### Pay, Allowances and other benefits.

94. Civilian personnel employed on monthly rates of pay are paid in accordance with the rules laid down in Central Civil Services (Revised Pay) Rules, 1996 and subsidiary Government orders. Casual personnel engaged on daily rates will be paid the daily labour rates applicable to the zone as sanctioned by the CE (see para 345).

Rules regarding incidence of cost are contained in Section 30. Travelling and daily allowances are governed by the rules contained in Travel Regulations, 1991.

All MES civilian personnel, except industrial personnel, and their families are entitled to medical attendance under the Central Civil Services (Medical Attendance) Rules.

For purposes of leave, pension, gratuity, etc., all categories of civilian personnel, except industrial personnel, are governed by the CSR as modified by subsidiary Government orders from time to time. Industrial personnel other than casual are entitled to the benefits of the contributory provident fund prescribed under the Indian Ordnance Factories Workmen's Provident Fund Rules.

Industrial employees are subject to the Central Civil Services (Industrial Employees) Leave Rules and other Government orders issued from time to time.

Rules governing the preparation etc. of salary bills and travelling allowance claims are laid down in FR.

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### Workmen's Compensation Act

96. All MES employees who come within the purview of the Workmen's Compensation Act, as amended from time to time and covered by the term 'Workman' as defined in Section 2(1) (n) thereof are entitled to compensation in accordance with the provisions of the Act.

### Fees and Honoraria

97. Unless in any case it is otherwise distinctly provided the whole time of an MES employee is at the disposal of the Government, and he may be employed in any manner required by proper authority without claim for additional remuneration.

The rules governing the grant of fees and honoraria are laid down in FR Part I Volume I 1983 edition. No employee of the MES shall have a personal pecuniary interest, direct or indirect, in any Government work or in the manufacture, supply or sale of building materials or consultancy.

### Torch and Torch Cell

98. Torch and torch cells required for use during night duty by chowkidars/industrial personnel may be procured by GE concerned out of contingency charges as per para 114 (o).

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## Discipline

101. All civilian personnel in the whole time employment of the Government are subject to the 'Central Civil Services (Conduct) Rules 1964.' With the exception of those personnel who are employed casually or subject to less than one month's notice of discharge, all such personnel are also governed by the Central Civil Services (Classification, Control and Appeal) Rules 1965.

## Security Deposits

102. Unless specifically exempted under Government orders or in the case officiating incumbents at the discretion of CWE/OC ESD, the under mentioned civilian personnel when entrusted with the custody of cash or stores will furnish security as indicated against each, recoverable in twenty instalments: –

Designation	Amount Rs.
JE B/R,E/M, Supervisor B/S Grade 1	2000
Supervisor B/S Grade II, Storekeepers Grade I & II	1000

They will also execute security bond as prescribed in chapter IX of FR Part I Volume I 1983 Edition.

When an individual who has furnished security takes regular leave or is deputed to other duty, the individual who is appointed to officiate for him will be required to furnish the full amount of security prescribed for the post unless the competent authority has authorised a relaxation of the rules regarding security applicable to his case.

For the purpose of this para the competent authority will be Engineer in Chief, who may delegate his powers to the Director of Personnel.

103. The security may be furnished in cash, in the form of a fidelity bond of an approved Company or in a form prescribed in para 505.

When specially permitted to furnish security partly in one and partly in another of the prescribed forms of security the depositor will execute a separate bond for each of the forms of security furnished.

Where security is furnished in cash, it may be converted, at the depositor's cost, into any of the interest-bearing forms of security enumerated in para 505 provided;

- (i) the depositor has expressly requested in writing that this be done and
- (ii) the acceptance of the new form or forms of security is permissible under the rules and under the terms of the bond.

Note – Cash security paid in instalments may also be converted into any of the interest-bearing forms even when the security has not been realised in full.

104. When a depositor has furnished security in the form of a fidelity bond, the head of the office concerned should see that the depositor pays on the due dates the premia necessary to keep it alive and continues to do so until a period of six months has elapsed since he vacated his office. If the depositor fails to deliver the premium receipt to the authority concerned, he should be removed from his post at once.

105. Post Office Savings bank pass books, deposit receipts of banks, and security bonds will be kept in the safe custody of the head of the office concerned or an officer made responsible by head of office.

Note 1–Post Office Savings Bank pass books should be sent to the Post Office, as soon as possible after the 15th June on each year, so that necessary entries on account of interest may be made in them.

2. In the case of deposit receipts of banks, the depositor should receive the interest when due, direct from the bank on a letter from the pledge authorising the bank to pay it to them.

106. A security deposit will be retained for at least six months from the date when the depositor vacates his post but a security bond should be retained permanently or until it is certain that there is no further necessity for keeping it.

Without the special orders of the competent authority as mentioned in para 102, no security deposit should be re-paid or re-transferred to the depositor or otherwise disposed of, except in accordance with the terms of his security bond. At the time of returning the security to the depositor, the head of the office concerned will invariably obtain his acknowledgement duly signed and witnessed. When an interest-bearing security is returned or re-transferred, the acknowledgement will set forth full particulars of the security.

107. The security bond may be executed on behalf of the Government by any of the officers authorised to do so (see Appendix M)

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## **SECTION 7–OFFICE EQUIPMENT, CONTINGENCIES, STATIONERY, ETC.**

### Office Equipment

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111. The initial supply of all scientific, drawing and delicate measuring instruments will be procured from original manufactures through supply orders as per the powers vested in **Table B** of RMES. Subsequent repair shall be carried out through annual maintenance contract with original equipment manufactures.

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113. The incidence of cost of all office equipment will be as laid down in para 114(m.)

### Contingent Charges

114. The following charges will be classed as contingent charges debitable to Minor head 800–Other expenditure, Sub Head 'B'-Miscellaneous (a) Unit allowances and other Miscellaneous expenses 10-MES establishments (a) and to Minor head 800–Other expenditure, Sub Head 'B'-Miscellaneous (a) Unit allowances and other Miscellaneous expenses 15-Engineer stores depots (b) for ESDs (see also Appx C).

(a) Cost of stamps and all types of stationery.

(b) Carriage of parcels, etc. and hire of conveyance for cashing cheques.

(c) Hot weather establishments and equipment/fuel for warming and drying purposes and room heaters.

- (d) Payment of law charges pertaining to the MES (charges which are incidental to a work or to the hiring of accommodation or resumption of sites are, however, treated as 'General Charges').
  - (e) Charges on account of advertisements other than those for Works.
  - (f) Charges for local printing at private presses and binding charges, where authorised.
  - (g) Pay of part time sweepers and bhisties employed for offices.
  - (h) Expendable articles for use in inspection houses.
  - (i) Cost of books and periodicals, Newspapers, technical journals, charges for membership of technical institutions like "Institution of Engineers", "Indian Roads Congress" etc.
  - (j) Chemicals for ferro prints, cartridges, toner, rolls for computers, printers/fax machines, etc.
  - (k) Language and other awards and honoraria.
  - (l) Municipal professional tax on MES personnel subject to the Army Act.
  - (m) Furniture and equipment, including all office equipment such as typewriters, intercom-equipment, calculators, electronic stencil cutters, dictaphone, tape recorders, photocopier, copying machine, franking machines, addressographs, filing and indexing system, fax machine, computers of all kinds including LCD Projectors, Modem, CD ROM Drive, CD Writer, Backup devices, Digital Camera, software, peripherals and repairs/upgrading charges, fire fighting appliances and scientific, drawing and delicate measuring instruments for offices of E-in-C and MES formations. Those required for other MES formations are chargeable to Minor Head 111-Works Sub Head E-Tools, Plants and Machinery except that in case of ESDs the charges will be debited as under :-
    - (i) furniture - as for army units ;
    - (ii) fire fighting appliances – Minor head 800-Other expenditure, Sub Head 'B'-Miscellaneous (a) Unit allowances and other Miscellaneous expenses 15-Engineer stores depots (a) Maintenance and operation of ESDs (vi)
    - (iii) office equipment, scientific, drawing and delicate measuring instruments – Minor Head 800 'B' (a) 15 (b).
  - (n) Photographic films, including developing and printing charges in respect of photographs of engineering operations, sanctioned works, collapse of buildings, etc.
  - (o) Other miscellaneous charges not included in the above but which are ordered by the CE/CWE in Consultation with the PCDA/CDA to be classed as contingent charges or which are authorised in AIs from time to time as a correct charge against office contingencies. Training charges of officers/subordinates, internet, LAN and connected items, cup and saucers, Aqua guard, table lamp, pedestal fan etc are deemed to be included in contingent charges. Torches and torch cell for chowkidars/industrial personnel for use in night duty may be charged under this head.
- Contingent charges are met from imprest (see paras 536 to 538). For the E-in-C's office such charges are met by Chief Administrative Officer, Ministry of Defence for which purpose funds are placed at his disposal.

### Printing and Stationery Rules.

115. Forms, Printing and Binding Stationery be procured through local purchase with in the power vested in **Table B** of RMES out of allocated funds against office contingency.

116. CE/CWE/GE are empowered to print various forms vouchers required for maintaining various records out of project contingency or M &O estimate as required.

## Telephones

117. Telephones fixed land line or WLL required for offices, residences, power houses, pumping and stores installations will be sanctioned by next higher Engineer authority. Telephones for the E-in-C's Branch at Army HQ will be sanctioned by the E-in-C.

All expenditure incurred in connection with telephones will be debitable as under: -

- (a) MES Offices and residences –
  - (i) Other than ESDs-Minor head 800-Other expenditure, Sub Head 'B'-Miscellaneous (a) Unit allowances and other Miscellaneous expenses 10-MES establishments (c) Telephones in MES Offices
  - (ii) ESDs – Minor head 800-Other expenditure, Sub Head 'B'-Miscellaneous (a) Unit allowances and other Miscellaneous expenses 15-Engineer stores depots (b)
- (b) Power Houses, pumping installations and workshops – Minor Head 111-Works Sub Head C-Maintenance and operations- installations, (e) Miscellaneous

117A. Cell phones where required may be sanctioned by the CE Zone to important MES key personnel on as required basis.

## Bicycles

118. Bicycles required for the use of the staff of MES Offices come under the rules for furniture for offices [Para 114 (m)]. Approval may be given by the following officers up to the number indicated against each: -

CWE	3 per office.
GE/GE(Indep) or SDO if an AEE in-charge	2 per office and
of independent Sub-division	1 per Divisional stock
SDO if an AEE or Assistant Engineer	1 per office.

The CE may sanction any number of bicycles required for his own office, for ESDs and also any additional number required by a CWE, GE or SDO.

In addition GE/Indep AEE may sanction one bicycle for use in Inspection Bungalow.

119. The MES formations may resort to direct purchase of stationery and office equipments for all engineer activities such as pre-admn, approval planning, post administrative approval planning and maintenance services. The office equipment includes typewriters, intercom equipments, calculators, electronic stencil cutters, Dictaphones, tape recorders, photocopiers, copying machines, franking machines, addressographs, filing and indexing systems and computers including peripherals/software. The list of items to be procured out of contingency establishment shall be updated/revised by E-in-C's Branch periodically. Expenditure incurred on initial purchase will be charged to project contingencies (upto 3% at present). Repair and maintenance expenses will be chargeable to repairs to T&P-Sub head E-Minor Head 111-Works. No reference to DMR & F is necessary for purchase of the items mentioned above and chargeable to project contingencies. The powers of MES officers for procurement of this item will be as laid down in item 4 and 5 of **Table B** of MES Regulations.

120. Internet connection one each in CE, CWE and GE offices may be provided with the prior approval of CE Zone.

**SECTION 8 – GENERAL**Classification of Works Services

121. For administrative purposes, works services are divided into the following categories: -
- (a) Original Works.
    - (i) Major Works, those costing more than Rs. 1,00,000/- (Rs. one lakh)
    - (ii) Minor Works, those costing Rs. 1, 00,000/-or less.
  - (b) Maintenance Services.
    - (i) Ordinary Repairs, which comprise: -
      - (1) Petty Repairs.
      - (2) Periodical Services.
      - (3) Replacements & Renewals costing Rs.1,50,000/- or less for each item.
      - (4) Repairs, renewals and replacements of E/M installations and other utilities costing upto Rs. 200000/- in each case.
      - (5) Replacements of furniture of value upto 50% of annual allotment for maintenance of furniture on station basis.
    - (ii) Special Repairs consists of renewals & replacements as well as alterations and improvements costing beyond the monetary ceiling for ordinary repairs in each case and replacement of furniture beyond the limit laid down in para 121 (b)(i)(5) above. These will be carried out in accordance with MES Regulations, para 248, sub para1 in respect of buildings, furniture, etc and special repairs to roads as described in para 242.
122. Original Works are also classified as follows: -
- (a) Authorised Works –Works comprising services authorised by Government in regulations, or by separate orders of a general or specific nature, and services which it is customary to provide for troops, etc. e.g., water supply, temporary cook-houses in standing camps.
  - (b) Special Works –Services not falling within (a) above. These may only be approved when exceptional local conditions justify the necessity, or as an important experimental measure. Special works should not be approved if the effect would be to introduce a new practice or change of scale.

Original Works

123. Original works comprise the initial provision, purchase or construction of buildings and their internal fixtures, works of defence, airfields, docks, harbours and of all accessory services such as roads, electricity, water supply, furniture, drainage, ranges, etc.

The following will also be treated as original works: –

- (a) Additions to buildings and other services.
- (b) Reconstruction of buildings and roads (Para 227 and 242.)
- (c) Widening of roads (para 242).
- (d) Alterations necessitated by administrative reasons.
- (e) Extension to or strengthening of runways, taxi tracks, aprons, etc.
- (f) Works necessary to bring into use buildings and services which have been either newly purchased, or rendered unusable by extra-ordinary causes, or previously abandoned i.e., taken off a care-and-maintenance basis.

Works costing up to Rs. 10,000 may, at the discretion of the CWE, GE (Indep) be treated as repairs (see para 222).

## Maintenance Services

124. Maintenance comprises all repairs, periodical services and renewals. For definitions of building, furniture and E/M renewals, see paras 227, 246 and 259 respectively.

Alterations necessitated by technical reasons and works required to make good damage to buildings, roads, installations, airfields, docks, etc due to extra-ordinary causes, but which have been declared as still usable by the court of inquiry convened to investigate the loss, are also classified as maintenance.

125. Special repairs will be treated as original works for purposes of administrative approval and technical sanction but will be budgeted for under the maintenance head concerned.

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## **SECTION 9 – ADMINISTRATIVE CONTROL**

### General Principles

127. Administrative control in respect of original works is exercised in two stages, viz.,

- (a) Acceptance of Necessity, i.e., approval in principle of the CFA to the proposed work or service.
- (b) Administrative Approval, i.e. sanction by the CFA to the execution of a work at a stated cost.

The powers of administrative authorities in respect of these stages of control are contained in **Table A**.

128. To enable the scope and merits of each proposal for a major work to be judged, an indication of cost (see para 330), supported by an engineer appreciation, will be submitted through Staff channels to the authority competent to accept the necessity for the work.

Proposals for minor works will be supported by a rough cost (see para 329) and a brief note explaining the scope of the work.

The competent authority will examine each proposal as to

- (a) the necessity for the service;
- (b) whether it is in accord with Government policy;
- (c) whether it agrees with sanctioned scales; and
- (d) its order of urgency.

129. If the necessity for a major work is accepted, an approximate estimate (see para 331) will be prepared. Items of special work, if any, will be specified and their necessity explained.

<sup>1</sup>Where the approximate estimate exceeds by more than 10% of the amount for which necessity was accepted revised acceptance of necessity by CFA will be necessary. This tolerance is, however not intended to cover any additional requirements of users, or to enrich the specifications already sanctioned.

Administrative approval is then accorded by the CFA to the execution of the service at the cost shown in the approximate estimate.

130. Engineer authorities will not be required to prepare approximate estimates until the necessity for a work has been accepted by the CFA, nor to prepare detailed designs and specifications until administrative approval has been accorded.

1. Amended Vide Para 19 DWP. G of I, Min of Def. letter No. 95533/POL/CSS/E 2 (WPC/687/DO-II/D (W-I) dated the 17th June 1986.

131. Where a number of services in a station or area are necessitated by a change of plan or policy or location of units or portions thereof, all the services to which Government is thus committed will be considered as one project.

Where, however, a project has not been rendered necessary by any of the reasons stated above, any item of the project which does not commit Government to the completion of the whole project may be given separate administrative approval e.g., the erection or purchase of each bungalow in a station, due to shortage of accommodation, may be separately treated.

All projects beyond the powers of approval of the authorities in **Table A** will be submitted for sanction of the G of I. Once the necessity for a project has been accepted by Government, phases of the project may be submitted for approval of the CFA separately in the order of urgency of construction.

Except as stated above, no project will be split up merely to bring it within the powers of a sanctioning authority (see also para 204).

132. Proposals which involve the acquisition, exchange or relinquishment of any immovable property or any interest therein (except as laid down in para 161); or the return to military occupation of land vested for management in the Cantonment Board, require the approval of the G of I.

133. Where it becomes necessary to acquire land or other immovable property for a project, the cost of acquisition, together with the cost of erection of boundary pillars, where necessary, will be included in the approximate estimate for that project.

134. Where temporary accommodation is to be built on hired land, initial compensation payable, if any, and the first year's rent will be included in the approximate estimate. These charges will form part of the cost of the project for purposes of determining the financial authority competent to sanction the work. The sanction for the project will constitute the authority for the hiring of land (see para 614).

135. Rules for the acquisition and relinquishment of lands and buildings required for Defence purposes are contained in the Military Lands Manual-ACR Rules 1944 and Instructions for Purchase or Sale of Immovable Property on behalf of Government. Action will be initiated by the Service authorities concerned but the responsibility for carrying out the acquisition or relinquishment vests with the Directorate General Defence Estates. All payments-initial, recurring and terminal-will be arranged by the Directorate General Defence Estates through funds placed at its disposal, except that where the property is acquired as part of a project, funds will be allotted to the MES in the first instance.

136. The MES responsibility in respect of acquisition or relinquishment of immovable property is restricted, in the case of buildings, to the taking and handing over and, in the case of land, to the erection of boundary pillars and the preparation of maps.

137. All acquisitions of lands and buildings and the relinquishment thereof, within the enclaves of Delhi/ New Delhi and Shimla, are the responsibility of the Ministry of Urban Development of the G of I.

#### Administrative Approval

138. Administrative approval will be conveyed by a letter specifying the source from which funds will be provided. It will also state whether the work is authorised or special, if authorised, the authority will be quoted and if special, the reasons for approval will be stated except where the G of I is the CFA.

A copy of the letter according administrative approval, together with a copy of the approximate estimate, will be sent to the PCDA/CDA concerned and to the engineer adviser of the CFA, who will issue such technical instructions as may be necessary.

139. The engineer officer responsible for the execution of the work will maintain, under the supervision of his AAO GE a Register of Approvals to Works (IAFW-1816) to record all administrative approvals and technical sanctions for works.

140. If changes or additions become necessary through revision of scales or establishments, or for other administrative reasons, a supplementary estimate will be prepared and administrative approval accorded, by the CFA competent to accord administrative approval to the entire work (including both original and supplementary estimates). When according administrative approval in such cases, the CFA will certify that the supplementary estimate has been necessitated by purely administrative reasons.

141. When it is anticipated that due to technical reasons, the expenditure is likely to exceed authorised limits, a revised estimate will be prepared and revised administrative approval obtained (see para 195.)

142. If an approved work is not commenced within five years of the date of administrative approval, fresh approval must be obtained.

143. For minor works, administrative approval is accorded on the basis of an indication of cost, but for works costing more than Rs. 50,000 the authority concerned may order an approximate estimate to be prepared.

<sup>1</sup>No approximate estimate is required for works costing up to Rs. 50,000.

144. All proposals for special repairs will be submitted for acceptance to the engineer authority competent to accord technical sanction to the work. Approximate estimates will then be forwarded through Staff channels to the CFA for approval of the work and allotment of funds. For temporary buildings, an indication of cost will take the place of the approximate estimate.

145. In the case of services other than original works and special repairs, the Schedule of Demands is the only estimate of cost. An allotment given on this basis implies administrative approval to the execution of services to that extent and no further administrative approval is required. No administrative approval is required for the payment of general charges, and MES Officers will exercise full powers of making payments within their allotments, provided that the charges are authorised by regulations or by orders of the CFA.

#### Demands for original works.

146. Demands for original works may be initiated by the user, the engineers or by the Staff at any level, and will be submitted with rough costs on a 'not exceeding' basis for acceptance in principle by the competent administrative authority as prescribed by the QMG. In the case of large projects involving location of units or establishments, a 'user's reconnaissance' may be ordered by Army or Command HQ with a view to ascertaining the suitability of the site and producing an outline project.

1 Previously amended vide GOI, MOD No. B/O 1247/O3W (Policy)/1159/SO-II/ D (W-I) dt. 11-7-74.

147. In all cases requiring the acceptance in principle by the QMG, the demand will be routed through the Director concerned to ensure that the technical requirements of the Services are correctly provided for and that the proposal is complete in every detail. It will also be ensured that any items not covered by specific authority have the approval of the Integrated Finance before acceptance in principle is accorded.

148. If the demand for a major work is accepted in principle, a recce board, where necessary, will be convened to determine the layout and to draw up a statement of case to enable the CFA to weigh the urgency and necessity of the project. It will also examine the scope of the project in sufficient detail to enable the engineers to give an indication of cost and prepare an engineer appreciation.

Recce reports will be submitted to the CFA empowered to accept necessity for the work.

149. When the necessity for a project has been accepted, a siting board, where necessary, will be convened to draw up a detailed layout plan and prepare an approximate estimate of cost.

Should the board consider that the proposals of the recce board require such further modification as would entail an increase of 25 percent or more in the indicated cost, this will be reported to the authority who accepted necessity for the project before the board proceeds with its examination.

If a proposed site encroaches on, or in any way affects civil or railway department roads, lands or interests, the consent of the authority concerned will be obtained by the Commander Area/Div.

150. Recce and siting boards will be convened and will function in accordance with instructions issued by the QMG from time to time. The composition of these boards will depend on the size and importance of the projects and will be such as to enable every aspect of the problem to be appreciated. Advisers from the various departments and services concerned will normally be nominated as members of these boards.

The concurrence of all departments and services affected will be obtained during all stages of the proposal and will be eventually recorded in writing, when desirable, upon the final layout plans.

151. Notwithstanding any of the foregoing rules, proposals for works, where the location and requirements are firm and in accordance with Government policy may be submitted together with the approximate estimate, statement of case and engineer appreciation, for approval by the CFA.

152. Blank.

153. A programme of works to be executed during a financial year will be drawn up by Army HQ well ahead of that year (see Appx. B) in order to afford adequate time for technical planning. This programme will form the basis of the forecast estimate/budget estimate for new major works for the year to which it relates.

154. In the case of minor works, the competent authority will either approve the execution of the service if he can provide the funds from those at his disposal, or will order it to be kept pending and placed on the Register of Minor Works (see para 223).

If he has no funds available and the service is of such an urgent nature that, in his opinion, it cannot be delayed until he obtains funds in the ordinary course, he will forward the demands to higher authority, with the request for special allotment.

## Re-appropriation of Buildings

155. Re-appropriation means the use of a group of buildings, a building, or a portion thereof for any purpose other than that for which it was constructed. Re-appropriations may be temporary or permanent and may be intended either for an authorised or for a special purpose.

They will be dealt with as under: -

(a) A reappropriation entailing no alteration and no cost.

Such reappropriations may be approved in writing by any of the authorities given in **Table A** irrespective of the capital value of the building involved. All sanctions accorded by an authority lower than the Commander Area/Div will be reported to him.

Permanent reappropriations will be initiated by the unit concerned on IAFW-1831 and on approval, necessary amendments to the Register of Buildings made by the GE.

Sanctions for temporary reappropriations will specify the period for which the approval will remain in force and must be renewed as required. No IAFW-1831 is necessary, nor will the particulars be recorded in the Register of Buildings.

(b) A re-appropriation entailing alterations and expenses.

This will be initiated on IAFW-1831 by the unit concerned who may obtain the advice of the local MES authorities on the best methods of adaptation, and sent to the local commander who, if he accepts the proposal in principle; will ask the local MES authorities for the approximate cost.

The powers of sanction in respect of reappropriations involving expenditure will follow the limits laid down for acceptance of necessity in Table 'A', but reappropriations will not be sanctioned unless funds are available.

All sanctions accorded by an authority lower than the Comdr Area/Div will be reported to him.

Each sanction will state whether the reappropriation is permanent or temporary, and if the latter, the period for which it is to remain in force. It must be renewed as required and the particulars, including expenditure, will be recorded in the Register of Buildings.

(c) Sanctions to reappropriation will be communicated to the CDA and the GE concerned.

(d) Reappropriation involving increase in scales or introducing a new practice require the sanction of the Government of India. Reappropriation of MES Inspection Bungalows will be done under Government Orders (Provided the E-in-C furnishes a certificate that the Inspection Bungalows is no longer required as such). Minor increase in scale up to 5% of the authorised areas, which are inevitable due to constructional reasons will not, however, require Government sanction.

(e) Re-appropriations included in an administrative approval will not be approved separately on IAFW 1831. The particulars including expenditure will be recorded in the Register of Buildings.

156. The re-appropriation of available military buildings for rent free use as places of worship may be sanctioned under para 155 provided: -

(a) G of I will not be faced with a demand for new construction at some future date as the result of such reappropriation;

(b) no structural alterations are involved;

(c) the buildings will be relinquished when required for any other purpose.

(d) no religious body will ever acquire any permanent rights whatsoever over the accommodation; and

(e) no building is at any time dedicated.

## Disposal/Demolition of Buildings

157. The decision as to which camps/building are surplus to Defence Services requirements rests with the administrative authorities.

158. When buildings on Cantonment land or on Ministry of Defence lands outside Cantonments are required to be disposed of in situ, i.e., when both land and buildings are surplus, disposal will be carried out by the DGDE.

159. Disposal of buildings for demolition and site clearance only i.e. when the land is not to be disposed of, will be the responsibility of the MES as in the following cases: -

(a) Where Government buildings on MES books are surplus or have fallen into a state of disrepair rendering them unsafe, and are located on lands within Cantonments or on Ministry of Defence lands outside Cantonments.

(b) Where assets are created by Government within the precincts of hired buildings and lands.

160. The agency responsible for the disposal of buildings will also be responsible for the disposal of any surplus furniture and stores, not worth removal, lying on that site.

161. The demolition or sale of any building, etc., for demolition will be sanctioned on a Demolition Statement (IAFW-1819) by the CFA in accordance with the powers given in **Table A**, before disposal action is taken.

The book value of each building (including subsidiary buildings) will be taken separately and not the total book value of all buildings, in order to determine the authority competent to sanction a demolition statement.

162. In an estimate for reconstruction, administrative approval to the execution of the service is authority for any demolition involved irrespective of the value of the buildings to be demolished.

163. The powers of MES officers to dispose of surplus buildings sanctioned for demolition are given in the **Table B**.

164. Disposal of surplus buildings for demolition and site clearance may be carried out by public auction, contract or departmental labour as described in the following paragraphs.

165. Disposal by public auction is the normal method. Auction sales will be conducted by auctioneers appointed for each district by the CWE in respect of properties (including furniture and stores lying on site and not worth removal) of MRP value not exceeding Rs. 5 lakhs each and for each Zone by the CE Zone for properties exceeding this value.

166. Minimum Reserve Price (MRP) will be fixed on the merits of each case by the engineer officer competent to approve the disposal of the assets as a whole (including surplus furniture and stores lying at site) under **Table B** Item 6 (a).

167. The E-in-C and the CE Zone have full powers to accept any offers obtained in auctions which are less than the MRP for disposals within the powers of lower engineer authorities and up to 10 percent below the MRP for disposals within their own powers.

Offers below 10 percent of MRP in respect of disposals within the powers of the E-in-C may be accepted by him with the concurrence of Ministry of Finance.

Reasons for the acceptance of bids below MRP will be recorded by the authority accepting them.

168. Auction sales will be supervised by the GE or a gazetted officer representing him and an officer from a local unit or formation or Staff nominated by the Station Commander.

169. Where reasonable bids have not been secured at an auction or re-auction, contracts for demolition and site clearance on a competitive basis may be accepted by an officer under his powers of acceptance on contracts as laid down in **Table B**, with the approval of the engineer officer competent to approve the disposal.

170. If for administrative or security reasons it is undesirable to employ a private agency for the work, demolition may be carried out by departmental labour.

171. The cost of demolition will be included in the estimate for a work or sanctioned as an independent work as the case may be. Any proceeds from the sale or demolition will be dealt with as laid down in para 828.

172. A demolition Certificate on IAFW-2201 will be submitted in support of bills in which charges for demolition appear.

173. Necessary corrections to the Register of Buildings and record plans will be made on the completion of any demolition, (see para 380 et seq).

174. Blank

### Transfer of Property

175. The Transfer of Property such as buildings, roads, installations, etc., between departments and services of the Ministry of Defence require the sanction of the G of I and will be free of charge.

## **SECTION 10-FINANCIAL CONTROL**

### General Principles

176. Financial control ensures that: -

- (a) the total estimate for each service is not exceeded beyond permissible limits;
- (b) no expenditure or liability is incurred until funds to meet it are available (but see paras 14, 15 and 183);
- (c) the funds are expended on those duly authorised services for which they are allotted and on no others; and
- (d) the funds allotted in any year, and available under any head or sub-division of that head, are not exceeded.

177. Funds for engineer services are provided under the various budget heads and sub-heads shown in Appx C.

178. When engineer services are carried out by the CPWD or any other agency on behalf of the Defence Services, Funds are provided in the Defence Services Budget.

179. Careful control is essential to ensure that allotments are economically spent and that expenditure is spread evenly over the periods during which work is possible. Every effort will be made to avoid a rush of expenditure at the end of the financial year. Before deciding upon the programme of new major works for the year, the capacity for expenditure of each Command should be considered and allowance made for the time that will be taken in planning, concluding contracts, etc. Once a work has been commenced, it should be completed as rapidly as possible, with due regard to economy, as available funds will be better used in this manner than in commencing new works.

180. After the 15th of November no allotment of funds will be made for any new major work not included in the current year's programme unless the work can be entirely financed during that year or unless it be on grounds of urgent military or medical necessity. New major works from the next year's programme may however be taken in hand against anticipated surrenders in the current year.

181. Funds must be definitely allotted to each service before execution is commenced (but see paras 14 and 15). As allotment can be authorised at any time before but not after the expiry of the financial year, and is intended to cover all the charges, including the liabilities of past years, to be paid or adjusted, during that year. After the close of the financial year, any unspent balance lapses.

No funds will be spent uneconomically merely to prevent them from lapsing.

182. Funds which are not required for the purpose for which granted, or which have otherwise become available, and which are not required to be transferred for other purposes for which they may be used under rule, will be surrendered as soon as they become available.

By the 1st of February all funds which it is anticipated cannot be spent economically during the current year must be surrendered to Army HQ, and any anticipated excess which cannot be met by transfer must be reported to Army HQ with an explanation.

183. In order that full advantage may be taken of a twelve months building season, liabilities for payment in the next financial year may be incurred on minor works and maintenance services, during the last financial quarter, upto the average quarterly appropriation for current year, without any allotment of funds. In the case of a major work in progress, liabilities may be incurred upto the amount shown in the FE/BE or Rs. 15 lakhs whichever is less. The restriction upto 15 lakhs, does not, however, apply to major works in progress, which are executed by Lump Sum Contracts.

184. Lump Sum appropriations are provided in the budget for minor works. From these, bulk allotment will be distributed to Commands who will make sub-allotments to Areas/Divs. and they in turn to Sub Areas/Brigades. No Lump Sum allotment will be made below these formations except with the sanction of the GOC-in-C.

Allotments for individual minor works will be made sufficiently early in the financial year, normally not later than 30th September.

185. Appropriations under Sub-heads B to F of Minor Head 111-Works and Sub-Head K of Minor Head 104 are administered by the MES authorities under the orders of the QMG and GOC-in-C.

Lump Sum allotments under Minor Heads 104 and 111 will be made down to divisions and sub-divisions under the various detailed heads of expenditure.

186. Bulk allotments are made separately to commands in respect of special repairs and allotments made by them for individual projects.

187. The CE/CWE will maintain in a Register of Appropriation (IAFW-2224), a record of all allotments received by him, of all modifications made thereto, and of all allotments made by him to CWE/GEs. A similar register will be maintained in the office of each GE showing allotments received from the CWE and allotments made to sub-divisions. This register will be maintained under the supervision of the AAO (GE).

188. Blank.

### Transfer of Funds

189. Transfer of funds may be carried out as under:-

(a) By the QMG/Equivalent appt in other services between one major work in progress to another major work in progress and between one major work (whether in progress or new) to a new major work if the latter is administratively approved and is included in the year's works programme. Transfer to a new major work which is not included in the year's works programme is also permissible provided it is administratively approved and

its cost does not exceed Rs. 5 lakhs. No other transfer of funds is permissible.

(b) By the GOC in C/Equivalent appt in other services.

(i) between the maintenance Sub Heads B and C excluding transfers between ordinary repairs and special repairs;

(ii) between one major work in progress and another major work in progress;

(iii) between one new major work to another new major work so long as the latter has been administratively approved and released for execution by CFA;

(iv) between a major work in progress and a new major work provided the latter is administratively approved and its cost does not exceed Rs. 15, 00,000.

190. The following are the powers of MES authorities for the transfer of funds which will be exercised on behalf of the Commanders concerned.

CEs may re-appropriate between the two maintenance Sub Heads B and C, excluding the detailed heads for special repairs. Transfers may, however, be made by them between the 'Special Repairs' detailed heads of Sub-heads B and C.

CEs and CsWE are authorised to exercise full powers of reappropriation, within the funds placed at their disposal, between the detailed heads under each of the Sub-Heads B, C and D, except that no reappropriation is permissible between the detailed head 'Special Repairs' and any other detailed head.

These reappropriations may only be carried out provided that

(a) authorised percentages for maintenance, etc., where laid down, are in no case exceeded; and

(b) all reappropriations made by CEs and CsWE are reported to Army HQ or equivalent HQ of other services before 1st March at the latest. No reappropriation will be permissible after this date.

The CE is authorised to transfer funds placed at his disposal for maintenance of roads under Sub-Head B and for repairs to vehicles under Sub Head E from one GE's division to another, irrespective of the fact that the authorised maintenance cost per kilometre/vehicle may be exceeded thereby.

191. All transfers and allotments affecting major works or transfers between budget sub-heads will be reported immediately to the QMG/Equivalent appointment in other services.

192. A transfer within the appropriations of the year can be sanctioned at any time during, but not after the expiry of the year. IAFW-1832 (A and B) will be used for this purpose.

## Savings and Excesses

193. The final cost of any service may exceed by not more than 10 percent the amount approved by the CFA for that service and expenditure may be incurred up to that limit. No action will be taken to exceed beyond the permissible limit the amount originally approved until receipt of orders from the CFA (see paras 140 and 141)

When the scope of a service is reduced for administrative or other reasons, the administrative approval need not be revised but the approved amounts for the abandoned items of the service and the total approved amount will be reduced accordingly by the CWE (or GE in the case of items not exceeding his powers of technical sanction). Details of the reductions will be sent by the GE to the PCDA/CDA and all concerned.

In the case of a project costing Rs. 1 lakh or more, when the amount of the accepted contracts reduces the cost of the project as a whole below the administratively approved amount by more than 15 percent, the approved amount for that project will be reduced by the amount exceeding 15 percent by the CE/CWE within whose technical powers the work falls. Details of the reduction will be sent by the GE to the PCDA/CDA and all concerned. The amount of 15 percent retained by the CE/CWE will be used to cover variations in cost due to technical reasons.

194. The original and any supplementary estimates (see para 140) will be treated as a single service for the purpose of dealing with excesses and savings under para 193.

195. When an excess beyond the permissible limit referred to above, which cannot be met by savings on other items occurs or appears likely to occur on account of technical reasons, a report will be made at once to the engineer adviser of the authority who approved the work. If there is still time to curtail or modify the work, his orders should be obtained.

If no modification is ordered, a revised estimate will be prepared and revised administrative approval of the CFA obtained. If the excess comes to light at such an advanced stage as to render the submission of a revised estimate purposeless, it should be referred at once to the CFA for sanction with an explanation of the reasons for the excess. Tolerance will be applicable for the revised estimate if the work is in progress. However, no excess is allowed on revised AEs based on completion cost. Should fresh circumstances arise which render it necessary to exceed it, another revised estimate will be submitted.

A revised estimate should be so drafted as to show clearly the progress on each item of the project, the comparison between the original and revised figures and also the reasons for the excess.

196. Subject to the observance of the broad principles referred to in para 176, no audit objection will be raised on account of want of or excess over allotment-

- (a) if the expenditure on a work in progress does not exceed Rs. 5000.
- (b) if the expenditure in excess of the allotment for a work, or of an allotment to a sub-division in respect of a detailed head of maintenance and other heads, does not exceed Rs. 5000 or 5 per cent of the allotment, whichever is less.

## FE/BE

197. The rules for the submission of FE/BE are contained in Appx. B.

198. Blank.

## SECTION 11-TECHNICAL CONTROL

### General Principles

199. Technical control of all works in respect of the Army, Navy, Air Force, Coast Guard, DRDO, DAD, Ordnance Factories, etc is vested in the Engineer-in-Chief and is exercised through Chief Engineers and the engineer executive.

### Technical control ensures that

200. (a) the designs and specifications are in accordance with Government policy and sound engineering practice, and fulfil the object in view with the least expenditure of funds, and generally that the utmost economy is observed consistent with good workmanship and materials;
- (b) the estimate represents the probable cost of the execution of the work and all its accessory and consequential service as accurately as is possible at the time it is prepared;
- (c) the materials for, and the execution of, the work are in strict accordance with the plans and specifications;
- (d) all payments to contractors and employees correctly represent the services rendered (i.e., work done and stores supplied) in accordance with the contract or other agreement under which these services have been rendered; and
- (e) the accounts are correctly kept and the expenditure correctly allocated in accordance with these Regulations.

### Technical Sanction

201. The powers of engineer authorities for according technical sanction to works services are given in **Table B**.

202. Costed Schedule of Works will be prepared and technically sanctioned by the competent engineer authority before tender documents are issued. The technical sanction will include an anticipated contractor's percentage based on the engineer officer's appreciation of market trends.

In the case of works carried out by specialist firms on their own designs, technical sanction will be accorded on the basis of the accepted design on receipt of tender but before acceptance of the contract.

The technical sanction accorded to costed schedule will be revised only if it is altered: -

(a) because of engineering/technical reasons, such as changes in designs, specifications, drawings etc. Revision will not, however, be necessary if such variations are sanctioned by the authority competent to revise the Technical Sanction before Deviation Orders or amendments to contract are issued under the provisions of the contract. However, such competent authority may on his own responsibility delegate his powers of revision of Technical Sanction to the authority issuing Deviation Orders for the specific purpose.

(b) on account of revision of administrative approval if the variations are not already covered by sanctions to deviation orders or amendments to the contract, vide (a) above. Revision will not, however, be necessary where the variation is due to non-technical reasons, such as difference in Cost of stores, or where the percentage in the accepted contract differs from the anticipated percentage provided in the costed schedule.

(c) for the reasons that the original technical sanction is found to have been based on inaccurate estimation initially.

In cases, however, where scope of work is changed due to administrative reasons, the technical sanction will be issued before such items are actually executed.

203. Costed schedule of Works will be in strict accordance with the administrative approval so far as scope of work and scales are concerned.

The engineer officer competent to accord technical sanction to a project may, wherever necessary, deviate from specifications shown in the approximate estimate provided that

- (a) the deviations are necessitated by engineer reasons and are not such as to alter the scope of the work;
- (b) there is no serious departure from authorised general specifications; and
- (c) the total cost of the project as administratively approved is not exceeded beyond permissible limit.

204. Costed Schedules of Works may be sanctioned for the project as a whole or for sub-projects. Large projects may for convenience of planning, siting and execution be broken into sub-projects. The term "sub-projects" is applied to a distinct self-contained unit of the project if the unit is sufficiently large or important to be kept distinct for purposes of planning, siting and execution. Further any self-contained external service may be treated as a sub-project.

205. The engineer officer competent to sanction the project as a whole is technically responsible for the project and for ensuring that the amount of the administrative approval is not exceeded beyond the permissible limit. He may delegate authority, at his discretion, to local engineer officers to accord technical sanction to sub-projects which he orders them to plan locally within the limit of their powers for technical sanction. When delegating such authority he will lay down in each case, the total sum up to which technical sanction may be accorded, which sum will not be exceeded without the prior sanction of the delegating authority. Copies of such delegation of powers will be forwarded in all cases to the PCDA/CDA concerned.

CEs and CsWE are authorised in exceptional circumstance to increase the power of any officers subordinate to officer by name to the extent may consider necessary within their own limits for technical sanction of design and acceptance of contracts. Sanction for enhanced power are given by name to the officer for a definite period in exceptional circumstances.

205A. In the case of technical sanction amount for the whole project is likely to exceed the amount available in the Administrative approval amount including tolerance limit of 10% but without any change of scope of the project, then the technical sanction can be issued to enable taking tender action, subject to stipulation to be recorded in writing, that the raised administrative approval is being obtained and that no financial commitment will be made until the revised administrative approval or financial concurrence is received.

206. In the case of works carried out by agencies other than the MES, the normal procedure in force in the agency concerned for according technical sanction will be followed (but see paras 293 and 296).

207. Copies of costed schedules for projects or sub-projects technically sanctioned by the competent authority will be forwarded to the PCDA/CDA concerned. In the case of works estimated to cost over Rs.15 lakhs, copies will be forwarded to next higher Engineer authority.

208. Works ordered on requisition (IAFW-1823) will be technically sanctioned on the requisition itself; no separate cost schedules are necessary.

<sup>1</sup> Technical sanction will be accorded to estimates for the purchase of T&P. In the case of repairs and maintenance of T&P, no technical sanction will be accorded for works costing less than Rs. 50,000/- . However a certificate will be endorsed on the repair orders costing less than Rs. 50,000/- that cost of repairs ordered is less than 50% of the replacement cost of the equipment.

In the case of works estimated to cost less than Rs. 50,000/- the preparation of schedules of works may be dispensed with.

209. Blank.

210. Blank.

1 Substituted vide CS No. 82/VIII/89.

**SECTION 12-GENERAL**General

211. The MES carry out works services for the Army, Navy, Air Force, Ordnance Factories, Military Farms, R & D organisation, Quality Assurance organisation, Rashtriya Rifles, NCC, DRDO, DAD and Coast Guard in accordance with the rules laid down in these Regulations and under separate heads of expenditure as detailed in Appendix C. Rules of procedure specific to Farms, Ordnance Factories, Navy and Air Force are given in Appendices D, E, F and G respectively.

In certain cases, the MES may entrust works services to the PWD, Railways, Port Trust, Municipalities or other local bodies.

The MES may also be called upon to carry out works on behalf of Civil departments as agency services and deposit works for public bodies or private persons.

212. For budgetary purposes works services are divided as under: -

- (a) Capital Works –Major Works which create capital assets.
- (b) Other works and Maintenance Services.

In the case of Farms and Ordnance Factories, however, minor works are also classed as Capital Works.

213. Capital Works for the Defence Services are financed from Major Head 4076–Capital Outlay on Defence Services. Funds for other works and maintenance services are provided from Major Heads–2076, 2077, 2078 & 2079 for the Army, Navy, and Air Force Ordnance Factories respectively.

214. All services carried out for the Navy and Air Force and all agency services and deposit works are subject to the levy of departmental charges in accordance with **Table H**. In the case of the Navy and Air Force, these charges are adjusted centrally (see Appendices F & G).

Departmental charges are not levied on any work carried out for the Army, except that in the case of Farms and <sup>1</sup>[Ordnance Factories], such charges are reflected in their production and factory accounts respectively.

215. No additions or Alterations of either a permanent or temporary nature shall be made to any military building at private expense without the approval of the authority within whose powers of administrative approval for normal works the amount of the work falls. Such additions and alterations will be executed through the agency of the department responsible for its maintenance under the prescribed rules and, on completion, will be treated as forming part of the building concerned.

216. Rules governing the construction at private expense of permanent or temporary structures on military lands in cantonments are contained in the Military Lands Manual.

217 to 219. Blank.

<sup>1</sup> With effect from 01-4-87 the expenditure on Ordnance Factories is accounted for under separate Major Head 2079. This call for a similar adjustment of departmental charges.

## **SECTION 13–SERVICES CHARGEABLE TO MINOR HEAD 111-MAJOR HEAD 2076**

### **General**

220. The succeeding paras relate to the various heads of expenditure for works and maintenance, etc. for the Army. The rules contained therein apply equally to the corresponding heads of expenditure for the Navy, Air Force, Ordnance Factories and all other Services (See Appx. C)

### **Sub-Head A-Works**

#### **Detailed Head (a)-Major Works**

221. Major works which do not create capital assets are financed from this head.

#### **Detailed Head (b)-Minor Works**

222. To this head is charged the expenditure on all minor works. Works costing up to <sup>1</sup>[Rs. 10,000] may, at the discretion of the CWE/GE (Indep) be treated as repairs. The CWE/GE (Indep) may delegate all or a portion of his powers under this paragraph to GEs or outstation AEEs by name.

223. A record of minor works, the necessity for which has been accepted, will be maintained by the appropriate administrative authorities and their engineer advisers in a register of services awaiting execution. This will show separately works which are within and beyond the competence of the Commander concerned (See para 154). The works will be arranged in order of priority, keeping in view the anticipated allotment based on the average appropriation for the two previous years. The register will be reviewed periodically and items, the necessity for which no longer exists, will be removed under the orders of the authority who originally accepted them.

224. Blank.

1 Previously limit raised to Rs 2500 vide E-in-C No: 97508/E2 (WPC) dt. 70.9.82.

## Sub-Head B – Maintenance-Buildings, Communications, Etc.

### Detailed Head (a)–Buildings

#### General

225. To this head is charged, irrespective of cost, all petty repairs and periodical services to buildings, internal water and electrical systems, internal approach roads and to all other accessory services which contribute to the capital cost of the buildings (see also para 927).

Buildings forming part of an E/M installation are maintained from Sub-head C (see para 255).

<sup>1</sup>226. To this head will also be charged the cost of renewals to a building or group of buildings amounting to Rs. 1, 50,000/- or less. Where, however, the estimated cost of renewals exceeds Rs. 1, 50,000/- it will be budgeted for under Detailed Head (d)—Special Repairs (see also para 248).

The GE will be the competent authority for the grouping of buildings for this purpose.

227. A renewal is the replacement of the whole or a major part of a definite portion of a building or other structure, e.g., the replacement of the major portion of a roof or a majority of the doors or windows. Minor replacements will be classed as petty repairs.

The replacement of a fitment or portion of a building by one of a better class is an original work, if the existing fitment or portion of the building is still serviceable; but is a maintenance service if it is worn out and requires replacement in any case. At the time of replacement, the external finishes may be provided to a better class as per site requirements out of maintenance funds.

If a building requires to be entirely rebuilt or built on existing foundations, it will be treated as a major or minor work according to the amount of the estimate.

In case of any difference of opinion, the CWE's decision as to whether a particular work should be classed as an original work, renewal or petty repair shall be final.

228. Amendments to the capital cost of all buildings borne on the Register of Buildings (see para 380 et. seq) will be made when the effect of improvements or additions is to enhance the rentable value.

In calculating the addition to be made, credit will be taken for the cost at current rates of any portion of the original structure which has been demolished or replaced.

Changes in capital cost up to Rs. 15,000 in respect of all buildings and those due to renewals costing Rs. 60,000 or less to temporary buildings will be disregarded.

#### Periodical Services

229. These comprise the external and internal painting, lettering, lime washing, distempering, staining, tarring and oiling of buildings, etc., required from time to time to keep them in serviceable condition. The normal intervals and variations prescribed are shown in **Table G**. These may be reduced by the prior sanction of the CWE, but any extension thereof may be sanctioned by the GE. The GE will decide the periodicity and the number of coats of internal/external paint, etc, necessary in all cases, depending upon manufacturers' instructions and low/heavy rain fall areas.

<sup>1</sup> Previously the amount of special repairs enhanced from Rs. 20,000/- to Rs. 50,000/- vide GOI, MOD No. 89311/POL/E 2W (PPC)/4912/93/D (Works) dated 21-01-99.

230. The GE shall maintain and keep upto date the Periodical Services Measurement Books (PSMB) IAFW 2265, in respect of all permanent buildings, etc., in his Division. These PSMBs will form the basis of bills of quantities for such services, as also the basis of payment for any periodical services executed by the TC.

### Maintenance by Units

231. Unit Commanders may, with the approval of CsWE, be allowed to carry out white-washing and tarring of walls in unit lines under their own arrangements. Colour-washing within colour limits as approved by the MES may also be similarly allowed.

GEs are empowered to issue materials to Unit Commanders for this purpose, on the understanding that work is carried out by the soldiers themselves. The cost of such materials will be adjusted against the maintenance estimates concerned. Employment of contractors by units for this purpose is not permitted. The work will be approved at the time of quarterly inspections by a representative of the MES.

### Procedure of Maintenance

232. The necessity for repairs and maintenance services is ascertained through–

- (a) Demand Register (IAFW-1805).
- (b) Periodical inspections, (para 73).
- (c) Other inspections by GE, AEEs and JEs.
- (d) Urgent Requisition (IAFW-1817)
- (e) Inspections reports made by superior authority (Area Commander, CWE, etc.)

The above procedure is equally applicable to all other Services also.

233. A demand register will be maintained by the Quartermaster of each unit in which all necessary repairs will be entered as they arise. In the case of married quarters on the Station Pool, a similar register will be maintained in the office of the SSO. Entries in this register will be noted from time to time by a MES representative and petty repairs carried out. The remaining items, together with the points noted during periodical and other inspections, will form the basis of the repair programme. Interim requisitions should be made for only very urgent repairs.

234. On scrutiny of demands the SDO will strike out any service not chargeable to Government or involving a new service or reappropriation. He will also strike out from urgent requisitions any repair which is not urgent and will notify the requisitioning officer accordingly.

### Detailed Head (b)-Military Roads.

235. The construction and improvement of military roads in cantonments and military stations is authorised works.

236. For purposes of construction and maintenance, roads inside cantonments are classified as follows–

- (a) Military Roads (including roads for Air Force, Navy and Ordnance Factories)–These are roads required for purely military purposes (e.g. those within depots, unit lines, etc., and those leading from depots, unit lines, etc, either to the railway station or to the main cantonment roads or lines of communications of the country). Such roads are maintained from Defence Services Estimates.

(b) Civil Roads (Central or State Government, Municipal or District Board)–These are such sections of the civil network of roads which happen to pass through a cantonment but are required for civil purposes independently of the existence of the cantonment. Such roads are maintained from civil funds.

(c) Cantonment Roads. These are roads required primarily for the convenience of residents in cantonments. The use of such roads by troops on duty will not cause any claim for consideration as military roads. Such roads are maintained from cantonment funds.

237. No existing road in a Cantonment may be closed (except for repairs) and no new roads opened without the approval of the GOG-in-C.

238. No road may be classified as 'military' without the approval of the G of I. The reclassification of a military road also requires the approval of the G of I.

239. The GOC-in-C is empowered to abandon a military road in a cantonment within his control, which is not required for any military purpose.

240. Roads outside cantonments or military stations are ordinarily constructed and maintained as Civil Works, but where charged to Defence Services Estimates in special cases, they will be handed over as soon as possible under the orders of the G of I to the local administration for maintenance.

241. The classification of a civil road as a road of military importance requires the approval of the G of I. In special cases where for military reasons it is necessary to maintain such a road at a standard higher than that considered requisite for civil purposes, the orders of the G of I should be obtained as to what contribution, if any, should be paid to the local administration to cover the excess cost of maintenance.

242. Repairs and renewals to military roads, and petty additions or improvements to protective works such as retaining walls, beams, culverts, etc., are chargeable to this head (but see para 225).

<sup>1</sup>Repairs and renewals will be carried out to military roads in the plains<sup>2</sup>, hills and desert Areas within the authorised maintenance rate per Sq Mtr laid down by the G of I. The maintenance rate per Sq Mtr is merely a basis for demanding funds and is not intended to imply any limitation to the expenditure that may be incurred during the year on any particular portion of road.

In the case of hill roads when it is not possible to repair the road from within the maintenance grant, a case for special repairs to the particular road will be submitted to the CFA for sanction and allotment of funds. However, when extra repairs and renewals caused by subsidence of the portion of a road or additional protective works become necessary, the work will be carried out under para 15 and the case submitted to the CFA for regularisation and allotment of funds. In either case the repairs, irrespective of the cost, will be treated as special repairs and budgeted for under detailed head (d).

Widening of roads and reconstruction of unmetalled roads to permanent specification or of sections of roads completely washed away or otherwise destroyed will be treated as original works.

<sup>1</sup> Amended vide CS No. 77/XII/87.

<sup>2</sup> WEF 01-04-99, roads have further been categorized as RD1, RD2, RD3 and RD4.

243. A record of road metal and road surfacing materials, etc., collected for use on roads will be maintained by the SDO in a Road Metal Register (IAFW 1809). The verification of unusual road materials will be made atleast once a year by an officer of JE rank.

244. The GE will maintain a Roads Register for all military roads in his Division, showing separately for each road, the class of road and length, expenditure on new construction and annual expenditure on maintenance. The register will also show all bridges, culverts, drains and retaining walls.

245. The MES are not responsible for the planting or maintenance of trees on road sides or elsewhere. Arboriculture may, however, be undertaken by the MES if included in new projects for units or formations or for military roads outside cantonment. On completion, the maintenance thereof will devolve on the unit or formation and the Station Commander respectively. Govt of India, MOD instructions on Arboriculture works authorised as part of works projects will be followed.

#### Detailed Head (c) - Furniture

246. To this head is chargeable the expenditure on repairs and renewals to furniture.

<sup>1</sup>A renewal in the case of furniture is the manufacture or purchase of a new article in replacement of a similar article held on charge, which has been declared unserviceable.

247. Rules for the maintenance of furniture are given in Chapter VIII.

1 Note for Readers: Previously, subpart 3 of Para 246 stipulated "All renewals, irrespective of cost, are treated ordinary repairs", because prior to issue of CS. No. 78/88 to classification hand book, the concept of special repairs for furniture was not there. As such detailed head (d) (3) now caters for special repairs to furniture. Hence renewals up to a prescribed limit can only be treated as ordinary repairs.

#### Detailed head (d) – Special repairs

248. For buildings, Replacements & renewals costing more than <sup>1</sup>Rs.1,50,000/- under Detailed Heads (a) of Sub-Head B will be treated as special repairs and financed from special repairs Detailed Head (d) (1) (refer para 125).

For roads, special repairs will be booked to Detailed Head (d) (2).

For replacements and renewals costing more than 50% of the amount of allotment for maintenance of furniture on station basis under Detailed Head (c) of Sub-Head B are financed from special repairs under Detailed Head (d) (3).

#### Detailed Head (e) – Miscellaneous

249. Miscellaneous items of maintenance expenditure, such as the following are debitable to Detailed Head (e) – Miscellaneous: -

Maintenance of-

- (a) Defences (para 285)
- (b) Ranges (para 250)
- (c) Drains (para 251)
- (d) Parade and sports grounds where authorised.
- (e) Perimeter and external lighting except where otherwise ordered by the G of I.
- (f) Boundary pillars (para 252)
- (g) Fencing which is not included in the capital cost of a building.

- (h) Gardens where authorised (para 253)
- (i) Traverses.
- (j) Camping grounds.
- (k) Auster strips.

250. The responsibility of the MES in respect of maintenance of ranges is restricted to the maintenance of only those parts of the range which are authorised for execution by the MES. Minor repairs to the earthwork of stop butts and firing points, arising out of the use of the range will, however, be done by the unit or units in charge (see Scales of Accn).

The custody of ranges, when in general use by troops in the station, is the responsibility of the Stations Commander.

Permanent danger Notice Boards (in English/Hindi and/or the regional scripts concerned) warning the public that firing may be taking place at any time when red flags are displayed, will be erected at prominent locations on all roads/tracks, leading into the ranges and at other vantage points.

The erection of notice boards will be carried out in accordance with the normal works procedure.

251. Local MES authorities are governed by the provisions of the Cantonments Act (Act II of 1924) and the rules made there under regarding sanitation and matters connected therewith. The responsibility for sanitary conservation and drainage of land inside cantonments rests with authority in occupation or in executive management of the land, the MES being responsible only for the military properties in the cantonment.

When a drain is an integral part of the drainage systems of lands under more than one authority, the cost of new construction and maintenance will be divided between the authorities concerned in proportion to the drainage carried by the drain. The drainage from (but not inside) the compounds of residential quarters and cantonment main drains which run generally on Class C land are the responsibility of the Cantonment Board (but see also Section 189 of Cantonments Act, 1924).

252. The cost of erecting and maintaining boundary pillars for demarcating boundaries of a cantonment as a whole will be borne by the Cantonment Board concerned. The responsibility for erecting and maintaining boundary pillars for demarcating military land or Class A land rests with the MES, the erection being charged to the cost of acquiring land or treated as an original work, as the case may be.

253. The maintenance of gardens is not the responsibility of the MES. The pay of malis authorised for the upkeep of gardens in CE's offices is chargeable to Minor Head 104– Civilians Sub Head K– Military Engineer Services. The rules regarding the supply of water for the upkeep of gardens and/or compounds are laid down in "Quarters and Rents".

1 Previously, amount of special repairs enhanced from Rs. 20,000/– to Rs. 50,000/– vide GOI, MOD No.8311/POL/E 2W (PPC) 4912/93/D (Works) dated 21-01-99.

## Sub-Head C- Maintenance and Operations – Installations.

254. The budget provision under this head covers the expenditure incurred by the MES on the maintenance and operation of installations for the supply of water and electricity, and payments made by them to municipalities, etc., for the supply of water and electricity at stations where there are no separate MES installations. Expenditure on the maintenance and operation of refrigeration, air-conditioning, mechanical sewage disposal and other E/M installations is also provided for under this head (see also para 927).

The responsibility of the MES in respect of these installations is given in Chapter XI.

255. The following items of expenditure are chargeable to sub-Head C-Maintenance and Operation of Installations: -

- (a) Maintenance of buildings, including accommodation for installation staff, and other structures which form part of and E/M installation or workshop.
- (b) Petty repairs to workshops, installations and supply system (para 258)
- (c) E/M Renewals (para 259).
- (d) All stores, minor spare parts, expendable tools, fuel, lubricants, jointing and packing materials, charts for recording meters, cleaning materials and other consumable stores, required for the daily running and maintenance of an installation (para 274)
- (e) Pay and allowances of personnel, whether permanent, temporary or casual, employed in maintaining and operating an installation (para 909).
- (f) Payments made for water and electricity obtained from outside sources.
- (g) Telephones and cell phones for all E/M installations and workshops (para 117).
- (h) Street lights
- (j) Perimeter and external lights
- (k) Mechanical laundry plants, oil fired incinerators etc.
- (l) Fire fighting, fire detection and fire alarm systems.

256. The following charges are not debitable to the works services budget: -

- (a) The cost of drawing water from springs, wells, etc., by animal or manual labour and distribution other than by pipes or ducts.
- (b) Charges connected with water supply to troops on the line of march or in training camps other than at camping grounds in MES charge.

257. Charges on account of maintenance and operation of sewage disposal installations, disinfectors, boilers, stand by sets, lifts etc., and expenditure on cell phones/telephones in E/M installations will be booked against Detailed Head (e) – Miscellaneous.

258. Petty repairs cover all repairs, irrespective of cost, which may be necessary to maintain an installation (including supply system) or workshop in good working condition. Replacement and supply of minor spare parts necessary for the normal maintenance of a plant will also be classified in this category.

259. An E/M renewal may be defined as the replacement of a complete installation, or whole of a definite portion of an installation or of a complete unit forming part of an installation.

The following will also be treated as renewals: -

- (a) Extensive reconstruction of a supply system.
- (b) Increased capacity of plant or accommodation for the installation.
- (c) The substitution of superior for an inferior class of work. When however the portion replaced is still serviceable, it will be classed as an original work.
- (d) Replacement and supply of major spare parts.

In case of any dispute, the CWE's decision as to whether a particular work shall be classified as an original work, renewal or petty repair, shall be final.

260. Repairs, renewals and replacements of E/M installations and other external utilities costing up to Rs. 2, 00,000/- in each case will be treated as ordinary repairs and charged to the appropriate installation under Sub-Head C. Those exceeding Rs. 2, 00,000/- will be financed from Detailed Head (d)-Special Repairs (see para 125 of sub head B).

All alterations to the capital cost arising out of renewals of whatever value will be entered in the Plant Record Book (IAFW-2208) maintained for each installation (see para 903 et seq).

#### **Sub-head D-General Charges**

261. The detailed heads under this sub-head are detailed in Appx C. The descriptions of these detailed heads indicate the nature of the items that are property chargeable to them.

262. The following items are chargeable to Detailed Head (f)-miscellaneous: -

- (a) Law charges incidental to a work or to the hiring of accommodation or resumption of sites.
- (b) Chowkidars employed on the care of vacant buildings and property.
- (c) Compensation paid under the Workmen's Compensation Act (para 96).
- (d) Payment of commission to auctioneers.
- (e) Rent for furniture taken over with a hired building

263. Rules regarding the payment of rents, rates and taxes are given in Chapter VIII.

#### **Sub-Head E Tools, Plant and Machinery**

264. The term Tools and Plant (T & P) comprises: -

- (a) General Tools and Plant.
  - (i) Portable machinery.
  - (ii) Construction plant and road making machinery.
  - (iii) Earth-shifting machinery and associated equipment,
  - (iv) Hand and machine tools and miscellaneous articles.
- (b) Mechanical Transport (See Chapter XII)
- (c) Miscellaneous Equipment.
  - (i) Scientific, drawing and delicate measuring instruments,
  - (ii) Camp equipment or furniture and equipment for offices and Inspection Houses,
  - (iii) Bicycles required for use of the staff in MES offices.
  - (iv) Fire-fighting equipment,
  - (v) E/M reserves such as ceiling fans, table fans, refrigerators, etc., in accordance with authorised scales,
  - (vi) Mobile telephones for installations employees at a scale to be fixed by the CWE.
  - (vii) Computers, printers, floppies, projectors systems, photo copiers, fax machine calculator, modem etc.

265. Expenditure on new supplies of tools and plant (initial provision or replacement) will be accounted for under Detailed Head (a) Tools and Plants 1. New supplies (other than Vehicles) and 2. New Supplies (Vehicles) irrespective of the cost involved except as provided for in paras 266 and 267.

266. T & P permanently required for use in only one installation, workshop etc., will be charged off against the installation, etc. concerned (see also paras 877 and 903).

267. Expenditure on those items of miscellaneous equipment detailed in ground para 264 (c) required for the offices of E-in-C and CE's Command/CE's Zones will be accounted for under Minor Head 800 'B' (a) 10. (a) (see para 114) and ledgers maintained in the offices of the CAO, Ministry of Defence and CE's Command/CE's Zones respectively.

268. General T & P will be classified as CE's Command; CE's Zones CWE's and GE's T & P and will be held in accordance with scales laid down by the E-in-C.

Scales for Mechanical Transport are laid down in **Table J (Part I)**.

269. The following ledgers will be maintained in the office concerned and by any SDO who has T & P on charge:—

(a) Tools and Plant register (IAFW-2279). All receipts and issues, except temporary issue (vide para 271), will be entered.

(b) Distribution Ledger (IAFW-1814). This ledger will show the distribution of all articles held on the Tools and Plant Register.

270. All charges in distribution will be supported by temporary vouchers on IAFZ-2096. Distribution Ledgers will be checked annually between 1st September and 1st December with the individual T & P Registers and both parties will sign the ledgers. Vouchers will then be destroyed.

271. Temporary issues of small articles by SDO to workmen will be made on hand receipts and these issues will not be shown in the ledgers.

272. An Annual Tools and Plant Return (LAFW-2193) will be compiled from the T & P Register and submitted to the CWE by the GE on 1st May. This will form the basis for demands for funds under Sub-Head E in the FE/BE.

273. If T & P are required for any service and the cost of providing them cannot be met from Sub-Head E, they will be charged to the service concerned. A separate register will be kept of articles purchased in this manner. If on completion of the service they are still serviceable, they will be charged against Sub-Head E or transferred to another work or Division, or sold and the service for which they were purchased will be credited with the depreciated value so realised.

No articles will be removed from the numerical accounts on the ground that the accounts of the work to which their cost was charged has been closed. They will be actually transferred, sold, or surveyed off on account of having become unserviceable.

274. Expendable tools such as picks, shovels, files, chisels, etc., will be charged off finally to the work or maintenance head concerned. They will be accounted for numerically in a separate register on IAFW-2279. The service to which they were charged will be noted against each article in the register. In the case of serviceable articles transferred for use on other works, the proceeds will be credited as laid down in para 273.

275. When T & P are transferred from the charge of one MES Division to another, the transfer will be without value except as laid down in para 273.

276. Sale proceeds of T & P other than those under para 273, will be credited to Revenue except when the sale is to another department of the Central Government in which case the proceeds will be adjusted against the Detailed Head Deduct—Credits from other Departments, under Sub-Head E.

When the amount is not recovered in the month in which the articles are sold, credit will be given to Revenue or to the budget sub-head concerned by a corresponding debit to Sub-Head G-MES Advances.

277. The cost of maintenance, repairs and renewals of all articles is chargeable against Sub-head E except that in the case of General T & P, running repairs and expenses (e.g. pay of drivers, fuel, lubricants etc.) connected with the use of such articles and the cost of overhaul, or repairs (except fair wear and tear) will both be charged to the service concerned and not to Sub-Head E.

In the case of load-carrying vehicles, running expenses will be charged to Sub-Head E which will subsequently be relieved by a minus debit to the extent the vehicles have been employed on specific jobs by contra debit to the relevant works.

Running expenses for personnel-carrying vehicles will be charged to Minor Head 105-Transportation Sub Head 'A'- Travelling and Outstation Allowance. 2. Temporary duty moves-MES (including E-in-C's Branch & ESD).

In the case of ESDs, the cost of repairs and maintenance of all vehicles and plant and machinery used in the operation of the Depot will be debited to Minor Head 800 Sub Head 'B' (a) 15 (a)- Maintenance and operation of ESDs.

Running expenses of personnel-carrying vehicles will be charged to Minor Head 105-Transportation Sub Head 'A'- Travelling and Outstation Allowance. 2. Temporary duty moves-MES (including E-in-C's Branch & ESD).

With regard to load-carrying vehicles and plant and machinery, the pay of drivers will be debited to Minor Head 104-Civilians Sub Head K-MES (b) ESD Establishment. The cost of fuel, lubricants, etc., will be borne by Minor Head 800 Sub Head 'B' (a) 15 (a)-Maintenance and operation of ESDs.

### **Sub-head F-Stores**

278. The cost of stores specifically purchased for a work is charged direct to the work. The cost of stores procured for stock in Engineer Parks and CDS/Divisional Stocks to meet demands for works, maintenance, etc., is charged direct to maintenance code heads.

Detailed Head 3 provides for all expenditure incurred in connection with the maintenance and operation of Engineer Parks and Divisional Stocks.

Stores procured for ESD stocks will be operated under Minor Head 110-Stores, Sub-Head E-Engineer Stores.

Detailed procedure is given in Chapter X.

### **Sub-Head G-MES Advances**

279. The following items will be charged to this heads—

- (a) Sales on credit (para 276 and 802).
- (b) Expenditure on deposit works in excess of the amount deposited. This form of expenditure should occur only in exceptional cases and will be adjusted as soon as possible.
- (c) Out standings against contractors not immediately recoverable (para 476).
- (d) Expenditure in a workshop on labour and materials on an 'Outside Work Order' for which a corresponding debit cannot be taken against the work, etc., concerned, during the current year.
- (e) Debits, the classification of which cannot at once be determined.
- (f) Recoverable debits not pertaining to the accounts of a work.

Except as specified above, no expenditure may be debited to this head on the ground of absence or insufficiency of sanction or allotment.

280. The record of all transactions under this head will kept by the AAOGE in the Register of MES Advances Account [IAF (CDA-258)].

281. Transactions under this head are under the direct control of GEs. At all times, and particularly, towards the end of the financial year the out standings in the Register of MES Advances Account will be carefully watched to ensure, as far as possible, that all items are cleared and that the account closes with a nil balance. Funds will be demanded for any items which cannot be cleared by the end of the financial year.

282. Blank.

283. Blank.

284. Blank.

#### **SECTION 14-DEFENCES**

285. The rules regarding Defences are laid down in Regulations for the Army, Volume 2 (1987 Edition), Appendix 'AD'.

286. The engineer officer in charge of works of defence will submit an annual report to the formation commander concerned regarding the structural fitness of the work generally, and a certificate regarding encroachments in the clearance Zone.

287. Whenever expenditure is to be incurred from military funds, or whenever military lands or buildings are affected, proposals for new works of defence, irrespective of cost, or for additions or alterations to works of defence zones, costing over Rs. 20,000 or for any changes in clearance zones, will be submitted to the Vice Chief of the Army Staff who will obtain the sanction of the G of I.

Additions and alterations to works of defence costing not more than Rs. 20,000 may be approved as special works by the CFA under **Table A**.

Expenditure on maintenance of works of defence will be charged to Minor Head 111- Works Sub-Head B Detailed Head (d) or (e) as the case may be (see para 249).

288. When a local administration wishes to construct a defensive work, the entire cost of the work will, be borne by the local administration. The responsibility for siting of the posts and obstacles will however, remain with the formation commander concerned.

289. Estimates for works of defences will be prepared by the agency executing the work. If the work is to be carried out by an agency other than the MES, the estimates will be prepared in consultation with the CWE or such other engineer officer as may be nominated by the Commander Area/Div. or higher military authority.

290. The engineer officer concerned will inspect at work during construction in consultation with the agency charged with the execution and on completion, will furnish a certificate to the Comdr Area/Div. regarding the fitness of the work, a copy of the certificate being given to the agency executing the work.

291. Sites for buildings within a work of defence or the clearance Zone thereof may be approved by formation commanders in accordance with the rules contained in RA.

292. Blank

## **SECTION 15- EXECUTION OF WORKS BY OTHER DEPARTMENTS, LOCAL BODIES, ETC.**

293. When works are carried out on behalf of the MES by a State or Central Government department, the normal procedure in force in the department concerned will be followed; but before technical sanction is accorded to a project costing more than Rs. 5 lakhs, the detailed plans and specifications will be scrutinised by the MES from the user's point of view and with regard to scales.

294. Blank.

295. Rules of procedure specific to works carried out by Port Trusts and Railways are given in Appendices H and J respectively.

296. When the MES entrusts to the agency of a municipality, local body, etc., any works services, the normal procedure for according technical sanction in the agency concerned will be followed except that in the case of projects costing more than Rs. 5 Lakhs, technical sanction to Schedules of works will be accorded by the competent engineer authority of the MES.

<sup>1</sup>Payments made to the agency concerned in respect of such work services will normally be treated as payment for work done by a contractor. Where Central Govt. departments, State Governments and Public undertakings require an advance payment to be made before taking the work in hand, this may be done upto an amount of Rs. Five lakhs after pre-audit by AAO GE and for amounts of over Rs. Five Lakhs after pre-audit by PCDA/CDA. The final bills will be paid only after pre-audit by PCDA/CDA. Where, however, the advance is required by the Municipalities, local bodies etc. other than those mentioned above, this will be done with the concurrence of PCDA/CDA and final bill for such works will also be pre-audited by PCDA/CDA before payment. Any difference between the amount advanced to any of the other agencies and the amount actually spent will be adjusted before the accounts of the work are closed. The advances will be compiled to Head S-Deposits and advances and recovery/adjustment watched.

297. If lump sum payments have been agreed upon, as in the case of maintenance of buildings, roads, etc., as a standing arrangement, the procedure for settling the account periodically and for recording the cost of the works may be settled with the concurrence of the PCDA/CDA and the following conditions observed :-

- (a) A certificate of work having been done in accordance with the conditions agreed upon is placed on record by the CWE
- (b) When payment is made for a number of works which are chargeable to different budget heads, the necessary allocations are recorded.
- (c) As far as possible the liability of a year is settled within that year.

<sup>2</sup>298. Where it is obligatory on the MES to entrust works to an agency for example connection for electricity, gas, water, sewage etc. advance payment of the estimated cost of the work may be made up to the extent as mentioned below, in accordance with the terms and conditions of the agency—

- (a) Works done through deptts of Central Govt, State Govts. & Public Undertakings.
  - (i) upto Rs. Five lakhs with the concurrence of AAO (GE).
  - (ii) above Rs. Five lakhs with the concurrence of PCDA/CDA.
- (b) Work done by agencies other than Central Government, State Governments and Public Undertakings.

Irrespective of the estimated cost with the concurrence of PCDA/CDA. Final bills however in all cases shall be pre-audited by the PCDA/CDA. Arrangements will be made to have unspent balances, if any, refunded as soon as the work is completed.

299. Blank.

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1 Substituted vide OS. No. 64/87

2 Substituted vide OS. No. 65/87

## **SECTION 16-MISCELLANEOUS SERVICES**

### **Agency Services**

301. Agency services are those services carried out by the MES for other Ministries of the Central Government or for State Governments, Union Territories. Works for State Governments and Union Territories require the approval of the G of I.

Administrative approval to the estimated expenditure will be accorded and funds allotted or guaranteed by the authority concerned. The MES will then be responsible for design and specification and for execution in accordance with these Regulations.

302. The normal departmental charges will be levied in all cases (except KV Sangthan, Coast Guard, CDS and DAD) unless otherwise authorised by the G of I.

303. In cases where funds have not actually been placed at the disposal of the MES, but are guaranteed, expenditure incurred against agency services, including departmental charges will be debited through the Exchange Accounts monthly or in accordance with any reciprocal arrangements that may exist.

304. Adequate financial guarantees will be obtained to cover the cost of preliminary survey, reconnaissance, etc., where necessary, in case the work is not finally undertaken.

### **Deposit Works**

305. Deposit works are those which are executed from funds received from non-Government sources (see also para 4). If a work is to be done partly from Government funds and partly by subscription, the latter will be treated as an addition to the Government grant and the work will be executed under the ordinary rules.

306. The prior consent of the under mentioned authorities will be necessary: -

(a)	Comdr Sub Area/Bde Gp	For works costing upto Rs.5,00,000/-
(b)	Comdr. Area/Div/Corps	For works costing upto Rs.15,00,000/-
(c)	GOC in-C Command	For works costing upto Rs. 50.00.000/-
(d)	COAS	For works Exceeding Rs. 50.00.000/-

General approval may be accorded by the Comdr Sub Area/Bde and the Corps Commander/Comdr Area/Div to enable the MES to undertake deposit works up to Rs. 5,00,000/- and 15,00,000/- respectively, without reference to them.

307. Funds to meet in full the estimated cost of the work and departmental charges (see para 565) must be paid before any liability is incurred, unless payment by instalments is authorised by the G of I. If, during the progress of a work, it is found that further funds are needed, these must be deposited before expenditure is incurred in excess of the amount already in deposit. No interest will be allowed on amounts deposited and no advance of Government funds will be permitted, nor will Government be responsible for any expense or loss due to stoppage of work pending the receipt of further instalments.

Expenses incurred on payment of compensation under the Workmen's Compensation Act, legal charges on account of disputes with contractors or with the authority for whom work is executed, any royalty or compensation for infringement of patent rights and any similar items of expenditure fairly contingent on the work including departmental charges thereon, will be recoverable in addition to cost of work.

308. The design and estimate will be prepared in the usual manner. Before the work is put in hand, the written approval and agreement to the conditions of para 307 must be obtained from the authority for whom the work is to be executed, together with an acknowledgement that the MES will not be responsible for unavoidable or reasonable delays, for or excess due to unforeseen contingencies or alterations in design.

309. The MES officer in charge of the work will keep the authority concerned informed of the progress of the work and of any excess or saving anticipated.

#### Departmental Charges

310. Whenever agency services or deposit works are carried out by the MES, departmental charges will be levied at the rates shown in **Table H**. These charges are in addition to the cost of work done and stores and materials supplied and are intended to cover: –

- (a) Cost of normal MES supervising establishment, including storage and incidental charges.
- (b) Use of T & P normally held by the MES.
- (c) Audit and any other charge that may be prescribed by the G of I i.e. pensionary charges.

No item of expenditure will be excluded from the levy of departmental charges on the plea that it involved little or no supervision or expenditure on T & P.

311. When a service demands the employment of specialist or other personnel not in MES employ, or T & P of a special kind, the cost thereof (less the value realised by the sale of special T & P on completion of the work) will be charged to the work. Departmental charges on account of establishment and T & P as in para 310 above will be levied on the net cost i.e. exclusive of special establishment and special T & P. Audit charges will be levied on the total cost.

312. In special cases the E-in-C, with the concurrence of the Financial authorities, may reduce or remit departmental charges on a deposit work costing up to Rs. 1,00,000/-. All proposals for reduction or remission of departmental charges will be submitted through the PCDA/CDA.

313. All recoveries by the MES on account of departmental charges will be adjusted in accordance with the rules contained in para 559.

314 to 320. Blank.

**SECTION 17- PLANNING**General

321. The stages through which proposals for capital services normally pass before administrative approval is accorded are laid down in chapter III–Control.

The planning of a project commences immediately a proposal is initiated and is carried out in two distinct phases–

- (a) Administrative Planning–which covers all the stages from initiation of a demand up to and including administrative approval.
- (b) Technical Planning–Which covers all the stages from administrative approval up to and including acceptance of contract.

322. The degree of responsibility at each engineer level in respect of administrative and technical planning will be as laid down by the E-in-C from time to time.

All phases of planning will be carried out at the appropriate level in order that engineer effort may be conserved.

Scales and Design of Buildings

323. The scales and details of accommodation approved by the G of I in respect of buildings and other structures are contained in the Scales of Accn and may be supplemented by Government orders from time to time. Any increase over these scales requires the approval of the G of I in the case of new buildings and of the administrative authority competent to approve the service in the case of adaptation of existing buildings for purposes which can be authorised without the approval of the G of I. In other cases the general design and specifications will be furnished with the approximate estimate and will be approved by the authority according administrative approval to the work.

324. It is not obligatory to apply changes in scale of accommodation or general design in the case of works to which administrative approval has been accorded before the introduction of the changes. Each case will be treated on its merits.

325. Standard line plans, embodying the scales by the G of I, will be issued by the E-in-C from time to time. An outline general specification approved by the G of I will similarly be issued. These plans and specifications as will be used as a basis for development with such modifications as may be necessary to meet local requirements of site, aspect, materials, etc. Supplementary drawings for external services will be prepared locally,

326. Powers of approval of designs are given in **Table B**. The officer empowered to approve a design is responsible that the concurrence of all departments and service affected is obtained.

327. The Government Buildings Act, 1899 is applicable to such military stations as are situated within the limits of a municipality and also to cantonments (vide Section 291, Cantonments Act 1924). The provisions of this Act will be complied with by the MES authorities and reasonable notice of the construction or material structural alteration of buildings will ordinarily be sent to the Cantonment Board or Municipal authority, as the case may be, as required by Section 3 of the Act.

Sections 178A to 189, Cantonment Act, 1924, in respect of buildings, etc. within a cantonment will also be complied with in all respects.

## Estimates

328. Estimates fall under three main categories: –

- (a) Rough Cost.
- (b) Indication of Cost,
- (c) Approximate Estimate.

329. A rough Cost is empirical in nature and is given on a 'not exceeding' basis, the object being merely to determine the CFA.

330. An Indication of Cost is required for submission to the authority competent to accept the necessity for a service. It will be based upon plinth area or other rates for the particular type of construction with percentage of the total cost added for accessory services. The estimate should contain sufficient detail to enable engineer officers in higher formations to judge whether the cost given is reasonable. If necessary, further details will be called for through engineer channels.

331. An Approximate Estimate is required for the purpose of administrative approval and will be based on plinth area, cube, or unit rates for any similar works carried out. Approximate costs may be given for such items of work, details of which are not fully known at the time of preparation of the estimate, or for items for which no previous rates exist.

332. When necessary, separate provision will be made in an Approximate Estimate for charges in respect of special establishment and special T & P (see para 311).

333. The engineer officer who prepares an approximate estimate is responsible that it is as accurate as possible in the circumstances. He will decide on the amount of details to be submitted in support of the costs quoted in the estimate.

334. All estimates will be prepared by engineer officers competent to do so as laid down by the E-in-C. Checks will be exercised by the next higher engineer authority only.

335. A Standard Schedule of Rates (SSR) will be maintained for each Command or other specified area under the orders of the E-in-C. Each schedule will show the rate and the specification according to which each kind of work is commonly executed. It will also show the rates for supply of materials and wages for labour upon which the rates for the different items of works are based. This schedule is required for the purpose of preparing estimates and is also taken as a guide in preparing building contracts generally.

If rates for any items do not exist in the SSR, they may be deduced, if possible, from other rates in the SSR. Such rates are termed pro rata or proportional rates and are treated as Schedule rates. Proportional rates will be rounded off to the nearest paisa.

336. Due to shortage of man power in all cadres and ban on recruitment, the Zonal CEs are empowered to enter into consultancy with Govt approved consultants, Govt departments, PSUs, IIT, Govt Engineering Colleges and specialist private consultants approved by E-in-C for :-

- (a) Architectural design and drawings
- (b) Structural design and drawings
- (c) E/M Services and specialist works
- (d) Public health engineering works
- (e) Preparation of tender documents etc

The expenditure incurred will be debited to respective project work.

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## **SECTION 18-METHOD OF EXECUTION**

### General

339. Works may be executed by any or by a combination of the following method: –

- (a) Military labour.
- (b) Directly employed civilian labour (DEL).
- (c) Contract (see Chapter VI).

Where a work is executed partly by contract and partly by other methods, care must be taken not to infringe the conditions of the contract.

### Military Labour

340. Military labour may be utilised provided the military duties of the unit permit.

The rules for the employment of engineer units on MES works are contained in Para 1378, Regulations for the Army, Volume 2 (1987 Edition).

The OC of an engineer unit employed on construction work may be authorised by the CE to exercise the powers of GE.

### Directly Employed Civilian Labour

341. Directly employed civilian labour is suitable for: –

- (a) Certain routine duties and maintenance works. such employment is generally uneconomical and will be strictly limited at stations where there is a TC.
- (b) Larger services when it is difficult or undesirable to enter into a contract, such as: –
  - (i) In localities where little building work is in progress and, therefore, contractors and building labour are scarce,
  - (ii) Where contractors are unwilling to undertake the work at reasonable rates or there is reason to believe that free competition is not operative.
  - (iii) When there is difficulty in forecasting the Work to be done or in measuring the work when done,
  - (iv) Roads and E/M works.

The execution of services under (i), (ii) and (iii) above costing more than Rs. 20,000/- for labour only on any one service requires the sanction of the CE.

342. When DEL is employed, a careful programme of work should be drawn up so that labour is not discharged for short periods or kept idle for want of sufficient work.

343. The SDO will maintain a daily record showing the employment of his DEL. These records will be periodically examined by the GE to ensure that the labour is properly employed.

344. Unskilled labour will be supplied with tools by the MES. Tools, the property of workmen or, of a contractor, will not be repaired at the expense of the MES.

345. To ensure uniformity to the extent possible between rates of pay of casual employees employed in various defence establishments at a particular station, rates of wages will be fixed by a Board of Officers convened by the Station Commander. Officers of the MES will be associated with the Board.

The Board may also lay down lower and higher limits of daily wages in consideration of the nature of work in any particular establishment. The minimum rates will in no case be lower than those authorised under the Minimum Wages Act and the maximum in no case be higher than the maximum rates (including dearness allowance) laid-down for corresponding posts under the CCS (Revised Pay) Rules, 1996. The actual wages will be fixed by the GE within those limits keeping in view the local civil rates prevailing in his division.

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## **SECTION 19-EXECUTION OF WORK**

### Preparatory Arrangements

#### Taking Over Sites and Buildings.

349. In contracts for large services, a site plan showing the areas to be handed over to the contractor will normally form part of the contract documents, and the contractor restricted to the areas shown therein. Where two or more contractors are employed in the same area, specific provision will be made in the contracts to ensure right of entry and avoidance of interference in each other's work.

350. When works are required to be carried out within the enclosures of an Ordnance Factory or other protected area, the MES and the contractor must comply with the rules laid down for admission into such enclosures. Any restrictions thus imposed will be incorporated in the conditions of the contract.

351. Where buildings are to be taken over by the MES for reconstruction or repairs, the GE will arrange the taking over with the OC Unit or other occupant affected, who will, if necessary, take steps to arrange other suitable temporary accommodation.

Where it is not possible for the unit in occupation to vacate all the buildings for repairs or reconstruction at the same time, a phased programme of work will be drawn up by the GE in consultation with the OC Unit before preparation of the contract documents.

352. When a building is handed over to a contractor, he will be required to give a written receipt for all fixtures, fittings and glass.

#### Housing and Sanitation

353. Before building operations are commenced on works involving the employment of a large number of workmen for a considerable period, to be carried out either departmentally or through the agency of a contractor, the CWE will ensure that adequate arrangements are made for the housing, sanitation and medical aid of the workmen employed on the works in military cantonments or civil areas.

The cost involved in the provision of housing, medical and sanitary arrangements for the workmen employed by a contractor will be borne by the contractor concerned, and that of the workmen employed by the MES by the Government, the cost being debited to the work concerned.

Medical and Health authorities (military, cantonment or civil, as the case may be) will be given facilities for inspection of the medical and sanitary arrangements for the personnel referred to, while the works are in progress, and the engineer-in-charge of works shall be responsible that necessary action is taken on any recommendations made by these authorities.

### Stores

354. Where stores are required to be arranged by the MES the officer responsible for the planning will draw up the estimated requirements and place orders for the supply well in advance of the commencement of the work. This does not in any way absolve the GE concerned from the responsibility of ensuring that all stores required for a project have in fact been demanded. The programme of construction will be based on the anticipated dates of the receipt of stores.

No work will normally be commenced unless stores, adequate to ensure uninterrupted progress, have been collected at the site of work.

### Transport

355. Except as laid down in para 359 all transport required for use by the MES will be arranged by MES themselves. If Govt tpt is not adequate, Zonal CEs will hire tpt to ensure smooth and efficient functioning of all offices under Zonal CEs. Hiring of mechanical transport is authorised as given in Para 946 and **Table J (Part-II)**

356. to 358. Blank.

359. The MES shall be free to enter into separate contracts for the supply of transport or conveyance of stores or with regard to the type or quantity of transport required. Separate contracts may also be entered into by the MES in other special cases e.g., for the transportation of machinery and articles which require special stacking. In all cases where such contracts are required, the MES officer concerned will decide whether a separate contract is in fact necessary.

### Orders for work

360. As soon as a contract has been entered into, the necessary documents together with instructions, if any, will be forwarded to the engineer-in-charge who will arrange to hand over the site to the contractor and order commencement of the work.

361. All orders to contractors will be in writing and signed by the GE or, where so authorised under the contract conditions, by the engineer-in-charge. Such orders will normally be given on IAFW-1823 or 1823A. Each order will specify the service to which it refers and the date by which the work or each portion of the work is to be completed (See also para 438).

Contractors will be warned that no claim for additional work which cannot be supported by a written order of the competent authority will be recognised.

All orders having a financial effect will be noted in the Construction Account as a liability.

362. In the case of term contracts, the programme of work should be so arranged that, as far as possible, the TC can keep employed approximately the same number of men throughout the year. All orders for work will be given on IAFW 1923A, accompanied by details on IAFW-2158 or by plans and specifications.

363. Deviation orders will be prepared on IAFW-1823. All orders will be numbered consecutively for each contract irrespective of whether they are work or deviation orders.

## Variations and Deviations

364. Every project will be planned and designed in detail before the order to commence work is given to the contractor, so that deviation orders during the progress of the work may be avoided as far as possible.

365. Every executive officer must clearly realise that any deviations liable to involve excess on a specific allotment may cause embarrassment to his administrative superior. He will be held personally responsible if any such embarrassment is caused by any action on his part which is beyond the powers delegated to him. He will, therefore, study carefully the financial principles enunciated in Chapter III.

## Supervision of Works

366. A GE is responsible for the efficient execution of all works carried out in his Division. He will inspect the works in progress as often as possible and, in particular, before taking over from a contractor as also before the expiry of the maintenance period.

The engineer-in-charge and any JE employed under him are responsible for the works in their respective charge, and that the materials used and work executed are in accordance with the provisions of the contract.

367. Works in progress will also be inspected by the CE and the CWE from time to time to ensure that:-

- (a) the work is being executed in accordance with the approved designs and without unauthorised deviation;
- (b) supervision is efficiently directed to ensuring that the quality of materials and workmanship is in accordance with the specifications and
- (c) the work is proceeding expeditiously.

368. Works Diaries (IAFW-2347) will be maintained at site for all works costing more than Rs. 5 Lakhs for original wks and 10 Lakhs for maint/special repair. Where a work consists of more than one contract, a separate Works Diary will be maintained for each contract. The diary will be maintained in accordance with the instructions printed therein and will record the day-to-day progress of the work.

A Contractor's Order Book (IAFW-2160) will also be maintained at the site of the work. All communications and instructions issued to the contractor arising out of the day-to-day execution of the work will be recorded therein.

Inspecting officers should examine these registers during their visits and sign the Works Diary, adding such remarks as may be considered necessary.

369. The Works Diary and Contractor's Order Book are accountable documents and will be serially numbered. On completion, they will be deposited with the GE for safe custody.

## Measurements

370. Important services carried out by measurement contracts should be measured by an officer. The CWE may, when possible, arrange for the measurements of such services to be taken by a DCWE (Contract) or ACWE (Contract). Other services should, as far as possible, be measured by an engineer executive not lower in rank than a Junior Engineer. GE may, however, authorise JE relatively junior to take and record measurements relating to minor works and maintenance.

371. The engineer-in-charge and JE are personally responsible for the accuracy of measurements taken by themselves and by their subordinates. They should ensure that measurements are taken as the work proceeds and not allowed to fall into arrears. They will also satisfy themselves by a judicious check at site of a proportion of any measurements taken by their subordinates.

The GE or an officer authorised by him will similarly check a proportion of all measurements taken in his Division. Test checks may be carried out from time to time by the DCWE (Contract) or ACWE (Contract) concerned.

372. Measurements are recorded in the Measurement Book (IAFW-2261) which contains detailed rules on the subject. The standard conditions of MES contracts contain provisions regarding the procedure to be followed when a contractor objects to any measurements.

373. The Measurement Book is the basis of all accounts of measured work and of materials received which have to be measured or counted. It provides a complete record of works performed under a contract and will therefore include all items having a financial value, so that the final amount due under a contract may be computed. It will also be used for recording measurements of extensive services carried out by DEL, such as road work, pipe laying or electric wiring.

As a measurement book may have to be produced as evidence in a court of law or before an arbitrator, entries therein must be indelibly recorded, properly described, agreed and signed by the parties concerned, on the site at the completion of each day's measurements.

#### A measurement book need not be used for–

- (a) Works executed by industrial personnel, which will be recorded on the muster roll or casual labour roll. If the work is un-measurable, only the progress need be recorded on these rolls but an explanation will be given indicating the reasons why the work was un-measurable.
- (b) Periodical services, where reference can be made to the measurements entered in a PSMB.
- (c) Requisitions up to any amount for repairs to buildings and up to Rs. 50,000 for all other works. In both these cases, the detailed measurements will be recorded on IAFW-1258 annexed to the requisition.
- (d) Measurements in respect of such deviations on lump sum contracts which form the subject of lump sum deviation orders.
- (e) Stores received, when such stores are entered in detail in supplier's bills or invoices received with the stores. Such bills or invoices form the records of supplies made. The bills pertaining to such supplies will be endorsed "Stores received and found correct." An exception to this rule is the supply of timber, stone, metal, etc., where actual measurements have to be taken at the time of receipt in which case the MB will be used.

374. A register of Measurement Books will be maintained by the AAO GE in the office of every GE.

#### Completion Certificates

375. When a building or a work is taken over from a contractor as completed a written and dated certificate to that effect including also the state of building or work when taken over will be given to the contractor by the GE who will keep a copy to be included with other documents relating to the contract. At the end of the Defects liability period (where applicable) the GE will

give a similar certificate. In certifying the state of buildings or work the GE will include details of defects remaining to be rectified by the contractor.

### Closing the Accounts on Completion

376. The accounts of works should be closed as soon as possible after the actual work of construction is completed. If there is any unavoidable delay in closing the accounts further charges will not be incurred without the permission of the GE.

377. Where works have been abandoned or curtailed for any reason whatsoever the accounts will be completed immediately and any expenditure of an infructuous nature regularised as a loss (see para 607).

378. Before the accounts of a work are closed: -

- (a) any adjustments of cost necessary under the rules e.g. para 260, 778 and 828, will be made in the accounts;
- (b) all liabilities and expected credits will be cleared;
- (c) the contractor's columns in the Construction Account will be compared with the Contractor's Ledger and any recoveries due from or payments due to contractors in connection with the work will be effected ; and
- (d) tools, portable machinery, etc. issued to contractors will be withdrawn and any losses carefully adjusted (see para 452).

If the whole or any part of the expenditure on the work is recoverable from another department, local body or individual, action will be taken to effect or complete the necessary recovery before the accounts of the work are closed.

The Materials Account will be cleared. The total cost of the materials will be distributed over the various sub-works concerned so that for statistical purposes, the full cost may be worked out and placed on record.

The cost of any special establishment and special T & P will be distributed between the various items of work in assessing the capital value for purposes of record.

379. On completion of an original work or special repair, a completion report will be rendered on IAFW-2266A in accordance with the following procedure: -

- (a) Part A of the report will be initiated by the GE as soon as the work is physically complete and transmitted in duplicate to the AAO (GE) who will, after verification and check forward the original to the CWE for disposal, retaining duplicate in his office for subsequent check by the local audit staff. Reports will be forwarded by the CWE through engineer channels up to the engineer adviser of the CFA. After being noted all reports will be returned direct to the GE concerned for completion of Part B and resubmission.

For the purpose of rendition of part 'A' of the Completion Report each Administrative Approval whether it relates to a phase of a project or to an item of supplementary work will be treated separate. These reports will be replaced by a consolidated Completion Report 'A' at the final stage.

However, the phases and supplementary of a project will be treated as one project for purpose of savings and excesses.

Once Part 'A' of the final report has been submitted by the GE, the work will be regarded as complete for all purposes of these Regulations although the accounts may not have been settled; no further new works will be sanctioned against the project and no further supplementary estimates may be accepted.

(b) Part B of the report will be completed as soon as the accounts of the work have been closed and will be forwarded through the AAO GE to higher engineer authorities in a manner similar to that for Part A. After scrutiny the reports will be returned to the CWE for record.

A note that the completion report has been rendered will be made in the Construction Account.

### Registers of buildings and Record Plans

380. On completion of an original work, separate records will be maintained in the Register of Buildings for permanent and semi- permanent buildings and structures erected and record plans completed or amended as the case may be.

The permanent danger notice boards (see para 250 of Chapter IV) will be taken on charge in the Register of Permanent Military Buildings.

A record of temporary buildings and structures will be maintained in such form as may be prescribed by the Government from time to time.

381. A Register of Military Buildings will be maintained on IAFW-2168 in every military station and will show complete details of all buildings and structures held on charge.

Amendments to the capital cost arising out of changes to buildings or structures will be made in accordance with para 228 and the authority for the changes noted. In the case of civil buildings on MES charge, any additional information that may be required will also be recorded in the Register. The PWD will maintain register for all military buildings on their charge.

382. Registers will be maintained separately for the Army, Navy, Air Force Ordnance Factories and other Services in each military station. Registers for Farms buildings will be maintained by that authority but the MES will be responsible for intimating any changes carried out by them to such buildings. Registers will be maintained in the offices of the CE, CWE, GE, SDO and AOG.

383. The GE (PWD in case of military buildings on their charge) is responsible that the registers are corrected up-to- date and correspond with existing buildings and will furnish yearly amendments to each office mentioned above. These amendments will be completed so as to show the position on 31st March.

384. Buildings, including accommodation for installation staff and other structures which form part of water supply, electrical installations, and of workshops, will be shown separately in these registers as their costs are recorded in the Plant Record Book (IAFW-2208) and funds for their maintenance are provided by the installation or workshop concerned but no details of such buildings will be entered in the PRB.

385. A record plan of every building and other structure on his charge will be maintained in the office of the GE who will be responsible that such plans are corrected upto date. External services will be shown on the plan but separate plans will also be maintained if necessary.

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**SECTION 20-GENERAL**

391. Officers of the MES whose duties require them to enter into or administer contracts on behalf of the Government are expected to have an adequate knowledge of the laws of contract and evidence. They should, therefore, acquaint themselves with the contents of the MES Contract Manual.

392. When an officer is in doubt as to the interpretation of a contract, he should be guided by the opinion of the particular law officer whose duty is to advise on the institution or defence of any suit to which the contract may give rise (see RA Volume I 1987 Edition Para 538).

393. The various forms of contract authorised for use by the MES are enumerated in para 403. Except where otherwise authorised, any alteration in the printed conditions necessitated by local requirements needs the approval of E-in-C who will consult the Finance and Law authorities, if necessary.

394. Contracts involving an uncertain liability or any condition of an unusual character should be avoided. If it is necessary to include any such provision in a contract, prior approval of the G of I will be obtained.

395. The inclusion of the maximum amount of work possible in a contract will usually stimulate competition and achieve economy; but where local circumstances demand, items of a work may be given to different contractors.

396. Project may be split into parts or sub-projects, for awarding contract, depending upon the type of work, provided the break-up is done by the authority competent to technically sanction the project as a whole.

397. A contractor may employ an agent, duly authorised by a Power of Attorney, to carry out financial transactions on his behalf.

398. Each contract will be allotted an index letter and a serial number by the officer accepting the contract.

399. GEs and CsWE will maintain lists of all contract relating to their respective areas and will keep the next higher engineer authority informed of all additions to these lists. The CE will maintain a list of contracts accepted by himself.

400. The responsibility for the correctness of a contract in every respect lies with the officer by whom it is accepted.

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## SECTION 21-TYPES OF CONTRACTS

### General

403. The various forms of contract authorised for use by the MES are enumerated below–

(a) Lump Sum Contracts

Lump Sum Contracts (IAFW-2159) will generally be used for all original works and maintenance services which are excluded from Term Contracts.

(b) Measurement Contracts

(i) Term Contract (IAFW-1821) is used for minor works and maintenance services required to be carried out from time to time during the period or term specified in the contract. No reference is however made to the value of the work (But refer para 501). It is expressed in terms of a percentage above or below the rates given in the MES Standard Schedule of Rates (SSR) applicable to the zone.

(ii) Percentage Rate Contract (IAFW-1779) is intended to be used, under certain circumstances (see para 414), as an alternative to the Lump Sum form of contract. It is expressed in terms of a percentage above or below the rates given in the SSR for the zone.

(iii) Items Rate Contract (IAFW-1779-A) is suitable in cases where large quantities of work, involving a small number of items, have to be carried out but the exact quantities of work required are not known e.g. roads, runways or large scale renewal of floors. The contract contains a Schedule of items together with the approximate quantity and specification for each item. The contractor is required to quote his rate against each item and to work out the total sum based upon quantities given and rates quoted.

(iv) Rate Contract for Supply of Materials or Furniture (IAFW- 1815 R) is used for the supply of furniture, stores for DEL, petty stores for office use, etc. The items of supply may be divided into groups and a separate contract concluded for each.

Contracts may be concluded for divisions, sub-divisions or stations separately or collectively as required and may be of six month's or one year's duration at the discretion of the CWE or CE Zone/Project where there is no CWE in the hierarchy.

(v) Tender and Contract for Piece Work (IAFW-1780) may be used for any work costing not more than Rs. 50,000 for which only the rate of payment and the period for which the contract is to operate are agreed to without reference to the total quantity of work to be done during the said period. The contract is useful for such works as recaning of chairs, restringing of charpoys, retreading of tyres, supply of any single item of stores, etc.

(vi) Tender and Contract for Specific Jobs (IAFW-1780 A) may be used for any works costing not more than Rs. 1,00,000 for which the total quantity as also the period for completion is known. It is useful for execution of minor works, periodical services and for repairs to plant and machinery.

(vii) Contract for handling and/or conveyance of stores of any description (IAFW-2320-Revised 1964). This form will be used for loading, unloading, removal, stacking, preservation, conveyance, etc., of stores of any description. The conveyance portion of the form will be used only when Army Service Corps are unable or unwilling to carry out the conveyance of materials on behalf of the MES.

(viii) Agreement for the Appointment of Auctioneers for Disposal of Surplus Buildings (IAFW-2353) is concluded by the CWE for a District and the CE for a Command in accordance with their financial powers as laid down in para 165.

(ix) Lump Sum Tender and Contract for sale of Buildings, Demolition, Removal and Clearance of site (IAFW-2352) is used when reasonable bids cannot be secured at an auction or reauction. Powers for conclusion of such contracts are as laid down in **Table B** item 2 (see para 169).

### Lump Sum Contracts

404. Lump Sum contracts (IAFW-2159) may be entered into for original works and maintenance services other than those included in the scope of the TC (see para 409). In each engineer area, as many periodical services as possible should be included in a single contract to stimulate competition and achieve economy.

405. Lump Sum contracts may be based on bills of quantities or on a pre-priced schedule of works or on drawings and specifications.

406. Bills of Quantities (BQ) are, as a rule, not necessary for original works or maintenance services, the estimated cost of which is less than Rs. 2,00,000/-. Above this limit, the engineer authority competent to accept a contract will decide whether or not a BQ shall be prepared.

407. A lump sum contract based upon a pre-priced schedule of works may be used for works involving a large number of items when there is insufficient time for the preparation of a BQ.

408. When a contract is to be based on drawings and specifications, special care is necessary that the drawings and specifications are complete in every particular. This type of contract should normally be restricted to works involving complicated designs or elaborate architectural features. It may also be used when there is insufficient time for the preparation of a BQ or pre-priced schedule of works.

Specifications will be prepared by the officer empowered to technically sanction the service except when otherwise ordered by superior engineer authority.

### Term Contracts

409. Term Contracts for artificers work will be entered into in each engineer area for the execution of such services as do not individually exceed the TC limit (see paras 410 and 411) and which are not carried out by military labour, by direct labour within the limits allowed by the TC or by other means.

410. The normal limit for an individual service executed under the Term Contract is Rs. 1, 50,000/- but a lower limit may be specified at the discretion of the CWE. Above this limit no service may be ordered on the TC without the authority of the CE and the TC's concurrence. The conditions of the TC permit the execution by other contractors or by MES workmen of certain services even when the estimated cost is within the TC limit.

411. It is not permissible to divide a single service or item, the estimated cost of which exceeds the TC limit, so as to bring it within such limit.

When it is apparent that extensive repairs of a similar nature, such as concreting of floors, renewal of tiled roofs, cement plastering are required to be carried out within the area of any one subdivision, the repairs in each such category will be grouped together and treated as a single item or service for the purpose of this para. If the total cost of repairs in each such single item or service exceeds the TC limit, such repairs will not be split up and ordered piecemeal on the TC, but will be carried out under separate arrangements.

412. Term Contracts may be entered into by divisions, sub- divisions or stations separately or collectively as required and will normally cover a period of one year. A TC may, with the CE's prior concurrence, cover a period of up to two years.

413. The restriction regarding issue of tenders to only those contractors within whose financial limits the amount of the proposed work lies (see para 419) does not apply to term contracts. All contractors borne on the approved list for B/R work for the area concerned, irrespective of the monetary class in which they are registered, are eligible to tender for TC work (but see para 500).

### Percentage Rate Contracts

414. The circumstances under which this type of contract may be used for original works and maintenance services beyond the limits of the TC are as follows: –

(a) When there is difficulty in estimating the quantities correctly until the work has been commenced, e.g. extensive roof or floor repairs, or other works involving large alterations.

(b) When it is considered imperative to commence work without delay which the preparation of BQ involves and the alternative of a Lump Sum Contract without BQ is also considered feasible.

(c) In other special cases, e.g. when local conditions make it unlikely that contractor capable of tendering on Lump Sum basis will be forthcoming.

Prior approval of the engineer authority immediately superior to the officer empowered to make the contract is required for (b) and (c) unless the contract is accepted by the CE in which case he will be the deciding authority.

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## SECTION 22-INVITATION AND ACCEPTANCE OF TENDERS

417. Tenders will be invited by Notice of Tender W-2 62) which will be displayed in the various MES offices. <sup>1</sup>Invitation of tenders for works costing between Rs. 5 lakhs and Rs. 20 lakhs be advertised in local newspapers by direct press advertisement instead of advertising through DAVP and works above Rs. 20 lakhs be advertised through DAVP as per the prevailing procedure. Such advertisement may also be resorted to at the direction of the officer inviting tenders, for works costing less than Rs. 5 lakhs. The cost of advertisement will be debited to the work concerned.

With regards to projects which are of TOP SECRET nature, however, the practice of advertisement in the newspapers will be dispensed with and tenders will be distributed to selected eligible contractors who are already on the approved list of the MES and have got the capacity and experience to carry out the proposed work. In such cases, the documents may, however, be made available to Audit for scrutiny if and when demanded by them.

418. Tender notices will normally be issued by the officer who is competent to accept the tender (referred to as the Accepting Officer). Detailed instructions are contained in the Notice of Tender.

419. Tenders will normally be issued only to those contractors who are on the MES list of approved contractors and within whose tender limit the amount of the proposed Work at market rate lies (but see para 413). Tenders may also be issued, at the discretion of the Accepting Officer, to registered contractors of the PWD or Railways and to unregistered contractors; provided always that the successful tenderer is registered with the MES before his tender is accepted.

420. Tenders will normally be based upon drawings and specifications prepared by the MES. In the case of works of a specialised nature, however, the CE or the CWE may, at his discretion, call for tenders based either on the contractor's own designs and specifications or on alternatives to the MES designs and specifications.

421. The provisions regarding contractor's liabilities to deposit earnest money and security are contained in Section 26.

422. The procedure for receiving and opening tenders will be as follows: –

(a) Tenders will be addressed to the Accepting Officer as notified in the Notice of Tender.

(b) Tenders will be deposited in locked boxes the key of which will be held either personally by the Accepting Officer or by an officer specially nominated by him. Tenders received by post will also be deposited in the box.

(c) All tenders received in time will as far as possible be opened at the time stated in the Notice of Tender by two officers appointed by the Accepting Officer and scheduled by them in the Comparative Statement of Tenders (IAFW-1810) which will be signed by both the officers. They will also initial each of the tenders at suitable places for identification of the tenders received in time.

(d) All tenders of whatever description will be opened immediately after the time stipulated in the tender documents for their submission, in the presence of such of tenderers as may wish to be present. They will be informed that the tenders are subject to examination in accordance with departmental practice.

(e) No tenders received after expiry of the appointed time will be considered for acceptance. Such tenders may however, be opened to ascertain the desirability of reuniting tenders.

423. Money calculations of the lowest tender will be checked and the tender examined to ascertain whether it is otherwise in order. Errors in calculations will be corrected in accordance with the contract conditions and the contract sum modified if necessary.

Where tendering is close, the Accepting Officer may, at his discretion, examine other close tenders to satisfy himself as to which tender is in fact the lowest.

424. <sup>1</sup>The tender, which is being considered for acceptance, will be further examined to see whether it contains any freak rates, i.e. rates which, in the opinion of the Accepting Officer, are either abnormally high or abnormally low.

If any freak high rates are discovered, these will be communicated to the tenderer and he will be offered an opportunity to revise them. He will be informed that the lump sum amount quoted by him will be corrected on the basis of any revision of rates thus made.

425. Where a tenderer does not propose to modify all or any of the freak rates pointed out to him or where the revised rates quoted by him are not considered reason-able but the tender is otherwise still the most acceptable, the Accepting Officer will decide whether to accept or to reject the tender. Before rejecting such a tender, however, it should be preferable to consult the CDA.

<sup>1</sup>If the lowest tender is found invalid or withdrawn for any reasons, there shall be re-tendering in transparent and fair manner. The Accepting officer may in such a situation call for limited or short notice tender if so justified in the interest of work and take a decision on the basis of lowest tender.

426. <sup>2</sup>Wherever possible, the advice of the CDA will be taken before a tender of an unusual nature is accepted.

1. Amended vide AHQ E-in-C No. 33416/E8 dt. 17.4.68
2. Substituted vide GOI, MOD, letter No. 33416/E8D (Works-II) dated 01 Oct. 2001.

427. Tenders based upon contractor's designs and specifications will first be scrutinised as to the acceptability of design and those not considered acceptable excluded from further consideration. Tenders will then be examined with a view to deciding which of the tenders is the most acceptable on technical considerations. A tender which is numerically the lowest may not necessarily be the most economical. In arriving at his decision, the Accepting Officer will be guided by such factors as the type of constructions, nature of materials, maintenance expenditure, etc., and it should be ensured that the tender selected for acceptance is one in which (a) the basic requirements of the user are met by the design selected for acceptance and (b) where the authority issuing the tender had specified use of any particular materials, the design selected for acceptance caters for the use of materials which are fundamentally the same or are analogous thereto, except in relatively minor sections of work. Otherwise prior sanction of the next higher Engineer authority would be necessary.

Such tenders will be accepted under the powers delegated in **Table B** for acceptance of competitive tenders unless single tender is resorted to, in which case the powers for single tender will apply.

The broad details, on the basis of which the Accepting Officer arrives at the decision, will be placed on record together with a technical appreciation of the suitability of the design selected for acceptance and will be made available to the PCDA/CDA on request.

428. The powers of acceptance of tenders are laid down in **Table B**. A tender may be accepted only if the costed schedule of works relating to tender has been technically sanctioned by the competent Engineer authority and the resultant cost of the project as a whole does not thereby exceed beyond the permissible limit of the amount of the administrative approval for the project.

429. The Comparative Statement of Tenders, the Notice of Tender and the original contract documents, as also any subsequent deviation orders and amendments, will be forwarded to the PCDA/CDA concerned for his reference and safe custody. The PCDA/CDA will also be furnished with an additional copy of the contract for attestation by him and despatch to the AAO GE concerned. One copy of the contract documents will be signed by both parties and forwarded to the contractor.

430. Priced BQ will be treated as confidential documents and will not be passed to the PCDA/CDA or the AAO GE. They will, however, be made available for examination in the office of the Accepting Officer to officers of the ADGTE Organisation and personnel specifically named by the Director General of Audit, Defence Services.

431. The unsuccessful competitors will be informed that their tenders are not accepted. The rejected tenders, as also any late tenders, will be retained for one year.

<sup>1</sup>432. Competitive tendering will be the normal method for entering into contracts. However, in exceptional cases an accepting officer may dispense with calling for tenders and enter into a contract up to his powers as laid down in **Table B** for single tender contracts in consultation with the CDA except where for reasons of urgency (to be recorded in writing) it is not possible to do so. In all such cases, except where tenders are accepted by the E-in-C/DGW the accepting officer will report the circumstances to the next higher Engineer Authority.

Special tenders, such as those of the cost plus type require the prior sanction of the E-in-C.

433. Blank.

434. Blank.

1 Please see Para 32 (a) of DWP, 1986 for cross-referencing.

## **SECTION 23 – DEVIATIONS AND AMENDMENTS**

### **Deviations**

435. During the performance of works under a contract, material improvements may suggest themselves which may make it necessary to carry out deviations on the contract. If such deviations cannot be avoided, the Engineer-in-Charge will at once submit his proposals to his superior officer in respect of those deviations which are beyond his authority to approve.

436. Deviations on a contract may be authorised only by the officer who accepted the contract unless such powers have been delegated. In delegating such powers, he will specify the general nature and the financial limits upto which such deviations may be ordered.

437. No deviation will be ordered on any contract if it entails an increase on the sanctioned expenditure or is beyond the deviation limit specified in the contract.

438. The deviation orders will clearly state how the deviations are to be measured and priced. Any additional time allowed will be stated and the contractor's agreement obtained.

439. An officer empowered to accept a contract is also competent to fix any rates in that contract for items of work which are neither provided for nor deductible pro-rata from the contract rates. Pro rata rate or Star rate involving a payment upto Rs. 1,00,000/- will be checked technically by the DCWE (Contracts) (or ACWE(Contracts) where DCWE (Contracts) is not posted) of CWE's office (or AGE (Contract) of GE office where there is no CWE in the hierarchy) and by Director (Contracts) (or Dy Director/Jt Director (Contracts) where Director (Contracts) is not posted) of the Zonal/Project CE where the payment involved in respect of an individual item exceeds Rs. 1,00,000/-, before approval is accorded by the competent authority."

A CWE (or CE Zone/Project where there is no CWE in the hierarchy) is authorised to fix, before expiry of the period covered by the contract, as originally executed or as subsequently amended, all star rates relating to any contract, whether accepted by him or any higher authority.

A GE is similarly authorised to fix any star rates relating to a contract accepted by any higher authority provided that such rate does not involve the payment of more than Rs. 10,000/-.<sup>1</sup>

Where a star rate has not been sanctioned before expiry of the period covered by the contract, as originally executed or as subsequently amended, the sanction of the officer who accepted the contract must be obtained.

The analysis of rates will be made available to the DAD and Test Audit Authorities, if required. Amendments

440. An officer competent to accept a contract is also competent to amend it provided that contract as amended is within his powers, except that the sanction of the next higher authority must be obtained.

(a) if an amendment involves enhancement of contract rates.

(b) to any amendment after the contractor has signed his final bill or in the case of running or term contracts for minor works, maintenance, supplies, etc., after expiry of the period covered by the contract.

441. If an amendment should bring the value of the contract above the powers of the officer who accepted the tender, the amendment will be referred for acceptance to the authority within whose powers the revised value of the contract lies. In such cases the amended contract will have the same implications as if it was originally concluded for the amended amount. The formal amendment should, therefore, include not only the subject matter giving rise to the amendment but also an additional statement to the effect; that the contract as now amended will be deemed to have been accepted by the officer, defined by stating his appointment, who has the authority, to sign for the total increased amount.

442. In contracts for piece work, handling of stores and supply of materials or furniture, only an approximate amount will be entered in the tender as a rough guide. But in case the actual value of work done or supplies made exceeds that amount, it will not necessitate an amendment thereto, provided: —

(a) the additional work is ordered in accordance with the conditions of the contract within the period covered thereby; and

(b) the effect is not to increase the value of the contract beyond the powers of acceptance of the Engineer authority concerned.

443. Blank.

<sup>1</sup> Previously amended vide E-in-C No. 33416/Amendraent. RMES/E8 Dt. 13.07.2002 for Rs. 5,000/-

## SECTION 24 – ISSUE OF STORES, T & P ETC., TO CONTRACTORS

### Stores

444. Stores may be issued to a contractor for use on works for which the contractor is paid for fixing only. In this case, the cost of the stores will be charged direct and finally to the work. No recovery in respect of supply of such stores will be made from the contractor.

445. Stores may, in special cases, be supplied for use in works for which the contract is for the completed work i.e., at inclusive rates covering the cost of labour and stores. Such stores will be issued to the contractor in accordance with the terms laid down in the contract.

The rates of issue to be included in the contract will be tie rates given in the SSR for the zone concerned. If there is no rate in the SSR for any item proposed to be so issued, the issue rate may be fixed by the Accepting Officer at the local market level prevailing on the date of issue of tenders.

446. A GE has no authority to issue any stores to a contractor unless the contract specifically provides for such issue. If circumstances demand and GE considers that it is essential in the interest of Government to issue additional stores, he will seek the approval of the Accepting Officer before issue and obtain the contractor's agreement in writing to the issue rate and contract suitably amended.

The issue rate for stores in such cases will be highest of the following rates:—

- (a) Stock Book rates as on the date of issue of stores.
- (b) Market rate as on the date of issue of stores.
- (c) Rate deduced from the tendered rates in case of contracts based on Bills of Quantities and item rate contracts.
- (d) Rate in the MES Schedule adjusted by the contractor's percentage E-in-Case of contracts based on M.E.S. Schedule of rates.

447. An unstamped dated acknowledgement on 326 detailing full particulars of the stores and T & P issued to a contractor, including the recovery rates and total cost chargeable to him, will be taken from the contractor before the stores and T & P are handed over to him.

448. When a contract specifies that the contractor will draw certain stores from Government, it is not permissible for him to obtain the stores otherwise, unless in a case of emergency the supply has been entrusted to the contractor at rates for reasons which will be communicated by the GE to Accepting Officer for necessary amendment to the contract.

### Surpluses and Over-issues

449. Government will not take over from contractors any materials procured by them from sources other than the MES for incorporation in the works but which may have subsequently become surplus to their requirements except as provided for in the contract.

450. Stores issued to a contractor by Government under the terms of a contract will not be utilised by him otherwise than for incorporation in works carried out under that contract. All surplus serviceable stores will be returned by him to the place of issue. If, in the opinion of the GE, the stores are not in the same condition of serviceability in which they were issued, he may permit the contractor to remove them from the site of work after which they will become the contractor's property.

The contractor will be allowed credit in respect of stores returned in the same condition in which they were issued, at the rates he was charged for those stores. Stores not in the same condition in which they were issued, if taken over, will be priced at rates to be assessed by the GE after taking into consideration the condition of the stores.

451. If a GE is satisfied that stores issued in excess of the estimated requirements have been incorporated in the work, he may condone such over-issues up to 5 per cent of the estimated requirements, after making reasonable allowances for unavoidable waste, lapse, joints and other technical requirements. Over issues exceeding 5 per cent but not exceeding 10 percent may be condoned by a CWE if he is satisfied from the GE's explanation or otherwise that the excess issues have been incorporated in the work. Where, however, the value of over- issue on a particular item, when priced at contract rates exceed [Rs. 10,000]<sup>1</sup>, such over-issue will be treated as if it exceeded 10 per cent, whatever be the actual percentage.

Should any doubt arise as to whether a particular issue exceeds or does not exceed 10 per cent of the actual requirements the matter will be referred to the CE whose decision in this respect will be final and will be communicated to the PCDA/CDA. The CE, may, if necessary, consult the PCDA/CDA with regard to any financial implications involved.

1. Note for the Readers: - This limit is for the contracts the accepted value of which does not exceed Rs. 15 lakhs. For contracts of value exceeding Rs. 15 lakhs and not exceeding Rs. 25 lakhs the limit is Rs 15,000 and for contracts of value exceeding Rs 25 lakhs the limit is Rs 25,000/- Previously amended vide AHQ E-in-C Branch No. 19280/E8 dt 25/5/79

### T & P

452. T & P will not, under any circumstances, be given free on loan to contractors but may be issued on hire for use on works if it is essential in the interest of Government to do so. In such cases necessary provisions will be incorporated in the contract.

The crew, fuel and lubricants will invariably be provided by the MES and the hire charges worked out in accordance with para 943.

The cost of any loss, damage, etc., other than due to fair wear and tear, together with transportation and other incidental charges will be recovered from the-contractors. This will be assessed by the GE and shown in the Contractor's Ledger pending recoveries. On realisation, the amount will be credited to Revenue except in the case of T & P charged to works under para 273 when credit will be afforded to the work concerned. In the case of T & P lost by a contractor, an additional charge of 10 per cent on account of departmental charges will be levied on the replacement cost of the article lost and credited to Revenue.

453. The Engineer-in-Charge must ensure that stores, tools, plant and machinery, issued for a work are brought to the site of the work and actually used. No stores etc. may be removed without the permission of the GE.

### Water

454. Water supplied from MES water supply sources or systems for use on works carried out by the MES, whether departmentally or through a contractor, will be charged for in all cases except where the local MES officer considers that the assessment or measurement of water consumption will be very difficult, e.g., in works consisting mainly of steel work, electrification or other works in which there may be very few items of work requiring use of water. In such cases the standard conditions of contract may be modified by the Accepting Officer to provide for a free issue of water.

455. In case where water is either supplied free to a contractor or is used on a work executed departmentally, the cost will be assessed by the GE as accurately as possible and debited direct to the work concerned.

456. Water issued to contractors for use on works will be charged for at the rate stated in the contract which will normally be the All in Cost rate of the previous financial year for metered supplies or a fixed rate, based on the value of the work for unmetered supplies. Water used for works carried out departmentally will be priced, if metering is possible, at the All India flat rate in force at the time, when water is drawn from domestic piped supplies, and at the nearest paisa above the costed rate for the previous year of the installation concerned, when water is drawn from an irrigation system.

457. Recoveries for water will be adjusted in accordance with the normal rules contained in these Regulations.

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## **SECTION 25 – BILLS AND PAYMENTS TO CONTRACTORS**

### **Preparation of Bills**

460. Bills will be prepared by contractors who will be required to submit a certified true copy with the original bill.

461. Bills should normally be rendered on the prescribed form. When the use of a bill in any other form is unavoidable, it will be affixed to the appropriate Army form and the necessary certificates on the form duly completed.

462. Final contract bills, whether for lump sum or measurement contracts, will be prepared on IAFW-2262. Interim payments in connection with running contracts for supply of materials etc will also be made on this form.

463. Bills for measurement contracts will either contain the details of quantities obtained by measurement entered in the bill or a reference to the accompanying abstract sheets as may be more suitable.

464. Term contract bills for works ordered on requisitions will contain the amount of each attached requisition (IAFW-1817 or 1833). Bills for services, to which the requisition form is not applicable, will be prepared in the manner prescribed for measurement contracts.

465. In the case of lump sum contracts, measurements are recorded only in respect of deviations and work shown as provisional in the contract. Bills for these contracts will contain: -

(a) Particulars of the contract together with the lump sum amount for which tender was accepted.

(b) Deductions in full of the provisional sum and prime cost sum given in the BQ or schedule of works, irrespective of whether any work has been done under them or not.

(c) Measurements in detail or valuation, as the case may be, of any work which may have been carried out under the provisional items and prime cost sums (the cost of such work being added to the bill.)

(d) Measurements in detail of any additions to or deductions from the contract unless such additions or deductions form the subject of special lump sum deviation orders or agreements, in which case only the lump sum amount will be shown in the final bill.

(e) Measurements in detail of any additions to or deductions from the contract caused by the existence of any errors in a BQ necessitating adjustment under the terms of the contract.

(f) Charges against the contractor in respect of stores, T&P water, etc.

(g) Amounts of all running account payments made on IAFW-2263.

The measurements in detail may be given on the bill but will usually, for convenience, be given on abstract sheet (IAFW-2264) which will be numbered and referred to in the bill. Abstracts where necessary will be prepared separately for each of the heading listed above.

466. Abstract of Quantities and Prices It will be prepared in duplicate from measurements recorded in a measurement book (see para 372). The original will be in ink and given a serial number which will be quoted in the bill. In order to facilitate check, the items will be entered as far as possible in the numerical order in which they occur in the SSR/BQ.

467. The abstracts will be signed by the SDO and the original sent to the contractor to enable him to prepare his final bill and will be returned by him with the bill. The duplicate will be retained by the GE and appended to the duplicate copy of the contractor's bill.

468. Claims for advance payment will be preferred by contractors in duplicate on IAFW-2263. The Engineer-in-Charge will assess the cost of work done and materials collected and will record the charges against the contractor with a view to verifying the reasonableness of the payment claimed by him (see paras 479 and 481). The GE will verify the claim by personal inspection.

469. Final bills will be sent to the GE in duplicate by the SDO who will ensure that the bills are complete in every respect and are accompanied by the following documents: –

(a) Statements of stores, T&P and water supplied to contractors.

(b) Statements of all charges against the contractors other than those in (a) above e.g., rent, electricity, etc.

(c) Measurement books, abstracts and requisitions, as applicable.

(d) Either signed or certified true copies of all works and deviation orders (including orders for extension of time) and copies of approval to star and proportional rates, if any.

(e) Demolition Certificates (IAFW-2201), with details where applicable.

(f) Copy of completion certificate issued by the GE to the contractor (see para 375).

### Technical and Audit Check

470. All bills will be technically checked by the JE(QS&C) /AE(QS&C)/AEE(QS&C) in the AGE(I)'s/GE's/GE(I)'s office and will then be sent under bill forwarding certificate (IQFW-2254) to the office of the CWE (or to the office of the CE where there is no CWE office in the hierarchy). The bills of work orders of Term Contracts and Handling Contracts, the gross value of which does not exceed Rs. five thousand will not be sent to the office of the CWE/CE. The AEE (QS&C)/EE(QS&C) in the CWE's office (or SE(QS&C) in the CE's office where there is no CWE office in the hierarchy) will select from the bills, a percentage for check which should generally cover in work of every sub-Division and embrace every class of work. The percentage of bills to be checked in the CWE's/CE's office should not be less than 20 percent in case of bill of work orders of Term Contracts and Handling Contracts. The percentage of other bills to be checked shall be 100 percent for bills the gross value of which is Rs. five lakhs or above and 20 percent for bills less than Rs five lakh gross value.

471. On receipt of the bill from the CWE's office (or CE's office where there is no CWE office in the hierarchy), the GE/GE (I) will pass them to his AAO (GE) who on completing his check will either return them to the GE/GE (I) for payment, if within his powers (see para 572) or forward to PCDA/CDA for pre-audit and return to the GE/GE (I) for payment. Bills paid by an outstation imprest holder to the extent permitted under para 572 will be checked by the AAO (GE) after payment.

472. Bills for advance payments on running account to contractors may be paid by the GE after check by his JE (QS&C) or AGE (Contracts) and AAO GE. They will, however, be forwarded to CDA for post-payment check.

473. All paid final bills are subject to technical examination by officers of the ADGTE Organisation.

## Payments

### General Rules

474. Hand Receipt (IAFW-2260) may be used for making payment in pursuance of an arbitration award or a decree of the Court and for petty payments to a contractor other than those made on a final contract bill.

475. If a contractor refuses or neglects to submit his final bill for a contract, or to sign the bill prepared by the MES as a result of such refusal or neglect, a note will be entered to that effect on the bill and the sum due to the contractor debited to the work concerned and credited to Sector K-Deposits (see also para 581). If, however, a contractor subsequently obtains a decree from a court in case of dispute relating to final payment, the entire expenditure in satisfaction of the court decree will be charged on the consolidated funds in terms of Article 112 (3) (f) of the Constitution, irrespective of the fact that a part of the amount might already have been voted out of the Consolidated Fund and kept as a deposit in the Public Account. Consequently, the amount kept as a deposit in the Public Account will be retransferred to the Consolidated Fund. The adjustment should be carried out in the accounts of the year in which the payment is made in satisfaction of the court decree by reserving the adjustment initially carried out (i.e. minus crediting the deposit head and minus charging the work head). The entire decretal amount should be charged to the work head against the allotment made under 'charged' expenditure. These provisions will not however, be attracted where a refund of security deposit or revenue is made in satisfaction of a court decree, as such an item cannot be treated as an item of expenditure with the meaning of Article 112 (3) (f) of the Constitution.

The accounts of the work will be re-opened, if necessary, with reference to para 523 *ibid*.

476. If the final account of a contractor shows that he has been over paid or that the account closes with a balance due by him, the account may be settled by a recovery in cash or from any other bill or payment due or from his security deposit. If an immediate recovery is not practicable, the balance due should be credited to the work and debited to Sub-head G-MES Advances. A note to the effect that the final payment has been made will be entered on the contract agreement.

477. The payment to a contractor of a bonus or compensation outside the terms of his contract requires the sanction of G of I.

## Advances

478. The larger and more frequent the payments to a contractor, the greater will be the facility with which he can execute the work and the lower the terms on which he can afford to tender.

479. Payment on running account, in accordance with the conditions of a contract, may be made by the GE for work done by a contractor. The amount of such payments shall not exceed the difference between the approximate value of work done and the cost of stores, T & P, etc., issued and any previous running payment made up-to-date. In making such an advance, due regard is to be paid to total value of work done, the amount of the security deposit and the sum which it is considered should be withheld to cover possible contingencies. Such payments shall be made on the personal certificate of the GE on IAFW-2263. The CWE/CE may, however, in respect of any contract or any contractor or in respect of any particular payment or payments direct that the GE shall not sanction the advance payment but forward the R.A.R. bill to him for approval and shall in such cases, either personally or through his nominee get the same checked on the spot with reference to the value of the work done and the cost of stores collected.

480. In disputed or delayed cases, if the contractor requests for a further 'on account payment' after the preparation of the final bill, the intention to make such payment will be communicated by the GE to the CDA to enable him to expedite the scrutiny of the final bill and authorise such payment. The payment so allowed will be restricted to those items of the final bill in respect of which there is no dispute.

481. Advances or running account for imperishable materials collected by the contractor for use on a work may be sanctioned in cases in which the contract is for finished work.

<sup>1</sup>The amount of advances will not exceed 85 per cent of the cost of materials as assessed by the GE. The GE will sign the following certificate on the statement of stores attached to the Running Account Receipt (IAFW-2263);

"Certified that the quantities of materials detailed above have actually been brought by the contractor and are lying at the site of work on the date of issue of this certificate that any previous advances made on them have been accounted for in this bill; and that these materials are of an imperishable nature and are all required by the contractor for use in the work under the contract."

482. If it is desired to advance money to a contractor for the importation of labour, construction of labour camps, etc., the sanction of the CE is required. Such advances will not exceed the amount of security held up-to-date.

483. Payment of advances, in all cases other than those provided for above, will be referred to the E-in-C who has full powers to sanction any advance to contractors that he may consider necessary.

484. Should a contractor neglect or fail to carry out a work which he has undertaken to complete, it may become necessary for the MES to have the work executed through other agencies. It is permissible in such cases to spend Government funds at the risk and cost of the defaulting contractor in accordance with the terms of his agreement. To avoid subsequent disputes, suitable intimation should be sent to him as soon as action is taken under this para and subsequently as charges are incurred on his account (see also Contract Manual).

485. All advances or recoverable payments to a contractor will be entered in Construction Account and in Contractor's Ledger (IAFA- 785) as charge against the contract.

#### Payments involving legal issues

486. Provided that Government have no claims against a contractor, any amount due to him, including his security deposit, may be attached and paid into Court in satisfaction of a decree against the contractor. The Court's decree will also apply to any sum which is admitted to be due to the contractor whether he has, or has not, submitted a properly signed bill or No Demand Certificate (IAFW-451), as the case may be.

Before communicating to the Court the amount admitted to be due to the contractor, the matter will be referred to the E-in-C who will ascertain whether any recoveries are due from the contractor in any other area.

The Court will in the meanwhile be informed that the contractor's accounts are under compilation and that on receipt of the necessary particulars from other MES formations, a statement of accounts showing the amount due to the contractor will be submitted to the Court.

487. If on receipt of an order of attachment, it appears to the GE that non-payment of money due to a contractor from Government would adversely affect the continuance of services under the contract, the GE will make due representation to the Court concerned with a view to obtaining a modification of the orders, which will give authority to the GE to continue payments to the contractor as necessary in the circumstances and, at the same time, retain or pay into Court a percentage of future sums accruing up to the limit of the attachment.

488. Blank.

489. When any payments due to a contractor adjudicated insolvent are made to the official Receiver appointed by the Court to manage his estate the order of the Court appointing an individual as the Receiver of the contractor's estate and the receipt given by the Receiver for any assets made over to him would be a complete answer to any claim by the contractor or by a third person on his behalf.

490. Security deposits or any other sum due to the estate of a deceased contractor may be paid, without the production of the usual legal authority under the orders of the CWE on execution of an indemnity bond on the form prescribed in FR with such sureties as he may require, if he is satisfied as to the right and title of the claimant and considers that undue delay and hardship would be caused by insisting on the production of letters of administration etc. In any case of doubt, payment should be made only to the person producing legal authority.

#### Contractor's Ledger

491. A Contractor's Ledger (IAFA-785) will be maintained in the GE's office. In this a separate folio will be opened to cover all transactions in respect of each contract. The ledger will be posted as transactions occur and will be balanced monthly. Even in cases of contracts in which the only payment is the final payment, a separate ledger folio will be opened.

492. The closing balance of each contract account will show the amount outstanding, if any, in respect of each contract. The balance of account in the ledger will be reconciled monthly with the corresponding balance detailed in the construction accounts.

493. The GE, or any officer deputed by him, will periodically examine the ledger accounts to see that balances do not remain outstanding for a long time.

A contractor should be encouraged to examine his ledger account from time to time and sign it in token of his acceptance. He may be given an extract of the ledger account if required.

### Compensation

494. The circumstances under which a contractor may become liable for compensation are defined in the conditions of various forms of contracts and the detailed procedure for enforcing such claims is described in the Contract Manual.

The CE may waive or reduce compensation in the case of contracts concluded by him or by CsWE (GE (I) where there is no CWE in the hierarchy). Similarly a CWE may waive or reduce compensation in the case of contracts concluded by GEs. The concurrence of PCDA/CDA in such cases is not necessary.

Any compensation recovered from contractors will be credited to the work concerned unless otherwise ordered by the CWE in which case the amount will be credited as a revenue receipt.

495. The CE may settle, on the basis of equity and with the concurrence of the PCDA/CDA, any dispute directly arising out of the terms and conditions of a contract if the payment involved does not exceed Rs. 50,000 on the contract.

If the dispute cannot be settled at the CE and PCDA/CDA level, or in case the payment involved exceeds Rs. 50,000 the matter should be reported to the E-in-C for settlement in consultation with the Finance and Law authorities as necessary.

Disputes not directly arising out of the terms and conditions of a contract, i.e. claims which are ex-gratia in character require G of I sanction (see para 477).

496. Blank.

## **SECTION 26-EARNEST MONEY AND SECURITY DEPOSITS**

### General

497. Contractors tendering for MES works are divided into the following categories on the basis of their Liability to deposit earnest money and security, viz:

- (a) contractors who are borne on the list of approved MES contractors for the area concerned, and have executed the Standing Security Bond and deposited the standing security appropriate to the class in which they are registered ;
- (b) same as in (a) above but have not executed the Standing Security Bond and deposited the standing security;
- (c) contractors who are not borne on the list of approved MES contractors at the time of issue of tender forms.

498. The Standing Security Bond of a contractor and the security deposited in pursuance of that bond cover all his contracts in the area for which he is registered. A contractor in category (a) of Para 497 is not therefore required to deposit additional security for any tender which is within his registered monetary limit ; nor he is required to deposit any earnest money. A contractor in category (a) is also not required to deposit earnest money for tendering outside the area for which he is registered. However he will be required to lodge security deposit before acceptance of his tender.

499. A contractor in category (b) or (c) of Para 497 will be required to deposit the full amount of earnest money in the prescribed form (See Para 506) with each individual tender, worked out in accordance with Para 504. If his tender is accepted, the earnest money will be appropriated towards part of security/full amount of security as applicable, where such a transaction is

feasible and the contractor will be required to deposit the difference between the amount of security calculated in accordance with Para 501 or 504-A, as applicable, and the earnest money. Alternatively, the contractor will be required to deposit the full amount of security calculated in accordance with Para 501 or 504-A, as applicable, in prescribed form. The earnest money deposited with the tender will be released to the contractor after the amount of security is so deposited

500. Normally, no contract which exceeds the monetary limit of a contractor will be entered with him, but all contractors in classes S and A to F (see para 503) are eligible to tender for term contracts irrespective of the total value of work that may be ordered under such contracts. Where however, a Contractor who has executed the Standing Security Bond, is permitted to tender for a work in excess of his monetary limit, he will be required to deposit additional amount of security, equal to the difference between the amount calculated for the contract sum in accordance with para 504 A and the amount of his standing security, in accordance with the conditions of contract.

Similarly, where at the time of issue of tender documents to a contractor, the estimated cost of the work was within his monetary limit but the amount of his tender exceeded that limit, he will be required to furnish the additional security as mentioned above in accordance with the conditions of the contract.

501. The security deposit for a term contract, whether held under a Standing Security Bond or deposited as a separate sum (see para 504 A) will relate to the estimated value of the term contract and will remain unaffected by any subsequent modifications to that value. For this purpose the estimated value will be the anticipated expenditure on maintenance services and on such of the minor works as are likely to be ordered on the term contract. The anticipated expenditure is to be based on experience gained during the previous three years.

If the anticipated expenditure falls within the monetary limit of a contractor who has already deposited the standing security he will not be required to furnish any further security. But in case the anticipated expenditure exceeds his monetary limit, he will be required to furnish additional security equal to difference between the amount calculated in accordance with Scales given in para 504 enhanced by 25 percent (see para 504-A) and the amount of the standing security.

502. Security deposits will not be taken from military units, Government concerns, Cantonment Boards or Municipalities.

Specialist Firms, who have not executed the Standing Security Bond/lodged Standing Security Deposit may be permitted by the Accepting Officer to tender for works without furnishing earnest money along with their tender. If the tender submitted by such a firm is proposed to be accepted, the firm will be required to lodge before acceptance of tender the amount of security deposit for the work calculated in accordance with para 504-A.

In exceptional cases, a CE may, with the prior concurrence of the E-in-C, exempt specialist concerns of repute and reliable contractors of the unlimited class from depositing any earnest money or security. In granting such exemptions, the CE will normally be guided by the financial stability, business honesty and integrity of the contractor.

No earnest money will be taken in respect of tenders for piece work (IAFW 1780) or for specific jobs (IAFW-1780A). The amount of security prescribed in para 504 will, however, be recovered in accordance with the conditions of contract.

Except as provided above, earnest money, where applicable, and security deposit will be taken for the due fulfilment of all contracts entered into by the MES.

<sup>1</sup>503. The amount of security to be deposited with the Standing Security Bond for the various classes of registered contractors will be as follows: –

Class	Upper Tendering Limit (Rs in lakh)	Value of Standing Security Deposit (Rs)	Limit of Minimum reserve/total of movable and/or immovable property or fixed assets (in case of companies) (Rs in lakh)	Authority competent to enlist
1	2	3	4	5
SS	No Limit	8,00,000/-	80.00	E-in-C
S	1200	5,00,000/-	56.00	CE Command
A	300	3,00,000/-	40.00	CE Zone/ Project
B	150	2,25,000/-	30.00	-do-
C	60	90,000/-	15.00	-do-
D	30	45,000/-	7.50	-do-
E	15	30,000/-	4.50	CWE

Note: "where there is no CWE in the hierarchy, the enlisting authority for the Class 'E' contractor shall be CE Zone/Project of the area"

1. Previously substituted vide GOI, MOD. letter No. PC7/90 to MF 66546/E8/1794/D (W-n) dated 19-5-98.

503-A. The amount of security to be taken in respect of an agreement for appointment of an auctioneer for disposal of surplus buildings (see para 403) will be as follows: –

(i)	For disposal of buildings during a term of one year	Rs. 20,000/-
(ii)	For a specific job where the anticipated value of the building to be auctioned:-	
	(1) does not exceed Rs. 50,000	Rs. 2,500
	(2) exceeds Rs, 50,000 but does not exceed Rs. 1 lakh	Rs. 5,000
	(3) exceeds Rs. 1 lakh but does not exceed Rs. 2 lakhs	Rs. 10,000
	(4) exceeds Rs. 2 Lakhs for each additional Rs. 1 lakh in excess of Rs. 2 lakhs	Rs. 5,000

<sup>1</sup>504. The amount of earnest money will be calculated as follows to the nearest ten rupee (see also para 499).

SI No.	Estimated Cost of Work	Earnest Money
(i)	Up to Rs 15 lakh	2% of the amount subject to min of Rs 3000/-
(ii)	Over Rs 15 lakhs & up to Rs 30 lakh	2% of the amount subject to a max of Rs 45,000/-
(iii)	Over Rs 30 lakh & up to Rs 60 lakh	1.5% of the amount
(iv)	Over Rs 60 lakh and up to 150 lakh	1.5% of the amount
(v)	Over Rs 150 lakh and up to Rs 300 lakh	Rs 2,25,000/-plus 1% of the amount in excess of Rs 150 lakh subject to a max of Rs 3,00,000/-
(vi)	Over Rs 300 lakh and up to Rs 1200 lakh	Rs 3,00,000/-plus 0.50% of the amount in excess of Rs 300 lakh subject to max of Rs 6,00,000/-
(vii)	Over Rs 1200 lakh	0.5% of the amount subject to max of Rs 9,00,000/-

1. Previously substituted vide GOI, MD .letter No. PC7/90 to MF 66546/ E8/1794/D (W-II) dated 19-5-98.

<sup>1</sup>504 A. The amount of security to be taken in cases other than those covered by paras 503 and 503A above will be 25% more than the amount of earnest money calculated as per the scale laid down in para 504 above, (i.e. 1.25 times) based on the tendered cost, subject to the provision that in no case the individual security shall exceed Rs. 11, 25,000/-

505. The prescribed forms of security are: –

(a)	Government Securities	At 5 per cent below market price or at face value, which ever is less
(b)	State and Municipal Debentures.	
(c)	Port Trust Bonds.	
(d)	Deposit Receipts of the State Bank of India and its Subsidiaries and other Nationalised banks.	At market price
(e)	Guarantee Bonds executed by the State Bank of India and other nationalised banks ; Guarantee Bonds by a scheduled bank and counter signed by the State Bank of India or recommended by the Reserve Bank of India for acceptance.	At market price
(f)	Post Office Cash Certificates	At market price
(g)	Post Office Savings Bank Pass Book.	At market price
(h)	National Savings Certificates	At market price

The Security may be a combination of any of the forms prescribed above.

1. Previously substituted vide GOI, MOD letter No. PC7/90 to MF 66546/E8/1794/D (W-II) dated 19-5-98.

506. Earnest money may be deposited by a contractor either in any of the forms prescribed for security deposits (see para 505) or in the form of a Deposit at Call. Receipt of a scheduled bank

or, where facilities exist, it may be paid into a Government treasury, a branch of the Reserve Bank of India or the State Bank of India.

507. The security deposits enumerated in (a), (b) and (c) of para 505 are subject to the rules in Chapter VIII of the Government Securities Manual, those in (f) and (h) to the Rules for Cash Certificates and those in (g) to the Rules for the Savings Bank Account.

In the case of Municipal Debentures and Port Trust Bonds, the Registering Officer/Accepting Officer should satisfy himself that these securities are sound.

Where security is deposited in the form of Post Office Savings Bank Pass Book, the Registering Officer/Accepting Officer will satisfy himself by an inspection of the entries in the pass book that the amount deposited has been correctly pledged.

508. Security deposit/Additional Security deposit may be recovered in the form of a deduction from the contractor's bills in the manner laid down in the contract. The amounts so recovered will be debited to the work and credited to Sector K-Deposits. In all cases the contractor will be furnished with a receipt on TR - 5 for the amount of security deposit deducted from his bills and the fact of the recovery having been made by deductions from the payment voucher will be clearly recorded on the receipt. The contractor's receipt will be taken on the bill for the full amount of the bill.

509. All form of security except Standing Securities and Standing Security Bonds will be kept with the Accepting Officer. Standing Security Bonds will be forwarded to the PCDA/CDA who will keep them in safe custody.

The Registering Authority/GE will make arrangement with the PCDA/Accepting Officer for collection of any interest on behalf of the depositor.

510. Government securities, (GP Notes and Stock Certificates of Central and State Governments), Municipal Debentures and Port Trust Bonds when tendered as Securities shall be accepted initially at 5% below their market values or at their face value whichever is less. No periodical review of the market value need be carried out subsequently after acceptance of the securities to the following extent

(a) Government Securities: When unexpired period of maturity is less than 10 years and

(b) Municipal debentures and Port Trust Bonds: When unexpired period of maturity is less than 5 years.

In respect of securities other than those indicated at (a) and (b) above, periodical review of the market value will be carried out at the time of collection of interest and the amount of deficiency in value of the securities withheld, if necessary.

CE/CsWE/GEs will at the time of acceptance of security in the above forms will, ascertain their market value from the Reserve Bank of India and attached copies of relevant letter (s) from the Reserve Bank while forwarding the securities to the CDA.

#### [Refund of Earnest Money and Security Deposits.](#)

511. The earnest money deposited with a tender by a contractor will be refunded to him if his tender is not accepted. The refund will be allowed as soon as possible after the tenders have been scrutinised and the Accepting Officer certifies that a bonafide tender has been submitted and all documents issued to the contractor returned.

If the tender submitted by a contractor is considered nonbonafide, recovery of such compensation as the Accepting Officer may consider reasonable will be effected from the contractor but the amount of compensation to be so recovered will not exceed Rs. 1000/- in any one case.

512. The standing security deposited by a contractor will be refunded to him either on removal of his name from the approved list or on change of category from (a) to (b) of para 497. In the case of other contractors the security deposit may be authorised for release after the delivery of the supplies or the performance of the services contracted for and after the expiry of the maintenance period, if any, prescribed in the contract.

The refund of securities will always be subject to the provision that there are no dues to be recovered from the contractor by the Government, the prescribed Defects Liability period has expired and that the other conditions for the release of the security deposit have been fulfilled (see also paras 513 and 514).

513. On receipt of a request from a contractor for release of his standing security, he will be required to furnish the following certificate to each of the GEs in whose area he carried out any works:—

"I/We.....(full name and address of the contractor), lately employed as (an) MES contractor (s) and registered with .....(designation of the office with whom registered) under Index Number .....do hereby acknowledge to have received payment in full from the Government of India for all articles supplied and services rendered by me/us in connection with all contracts entered into or performed by me/us up to.....,19.....in.....Division and certify that I/We have no further claims whatsoever against the Government, in connection with or arising out of any such contract, which remain unadjusted.

Signature of  
Contractor,

Signature of

two witnesses

(Defacing Rs. 1 revenue  
(Stamp)

Date \_\_\_\_\_

Date \_\_\_\_\_

The GE concerned will verify the contractor's account and, if there are no dues outstanding against him, will furnish the following certificate to the PCDA/CDA; with a copy to the Registering Officer: —

"Certified that there are no demands outstanding against the contractor in respect of any work carried out by him in \_\_\_\_\_ Division \_\_\_\_\_ up to 200 \_\_\_\_\_

Verified.....

AAO GE

GE.....

Date \_\_\_\_\_

Date \_\_\_\_\_

GE's Office

Division

514. Security deposited by a contractor with any individual contract will be refunded to him on his furnishing a No Demand Certificate (IAFA 451) and on the GE certifying thereon that there are no dues outstanding against the contractor. The form will then be forwarded to the Accepting Officer for authorising release of the security.

515. A Registering Officer/Accepting Officer in consultation with PCDA/CDA is empowered to refund a portion of a contractor's security when any delay occurs in the audit of his accounts provided that the security has become due for refund in the circumstances stated above, and provided further that he is satisfied that the objects on accounts of which the deposit was taken have been served and that any claim outstanding against the contractor will be covered by the amount of the security deposit retained.

516. In the case of building contracts (other than Term contracts) of over Rs. five lakhs, the CWE may at his discretion, notwithstanding the foregoing provisions refund such proportions of the security and at such items as he may deem fit on account of those sections of the works in respect of which the defects liability period has already expired and where Government have no claims against the contractor, provided that the balance of security deposit in respect of the remaining portions does not fall below the minimum required under para 504.

517. At the request of a depositor, his security deposit or any portion thereof which has become due for refund in the circumstances stated above, may be appropriated in whole or in part, towards the security deposit for another contract that has just been or is about to be entered into with the depositor.

518. The depositor's acknowledgement will be obtained before any security is refunded. In the case of an interest bearing security the acknowledgement will set forth full particulars of the security. No security should be refunded till the particulars of the claim have been verified with the receipt entries in the Register of Securities (IAFW 2286) and the receipt granted to the depositor for the security has been surrendered. If the receipt is not forthcoming, the acknowledgement of the contractor on the back of (IAFA-451) will be considered as sufficient.

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**SECTION 27-GENERAL**General Rules

521. For the purpose of progressing and controlling expenditure under the various heads of account operated by the MES, and the compilation, of receipts, two accounts are required to be maintained: –

- (a) A Construction Account which will exhibit in detail the expenditure and liabilities incurred on specific items or services or groups of services, including charges for services rendered by other Arms or Services or by civil agencies. This is maintained by the MES.
- (b) A Financial Account which can be interlocked with the Construction Account and will record accurately the receipts and charges summarised and classified under the prescribed budget heads of accounts. This is prepared by the Officer-in-Charge, EDP. Centre for submission to the G of I from punching media submitted by AAO GEs and schedules received from PCDA/CDA.

522. In order that expenditure and receipts on specific items or services may be charged correctly in the accounts, it is necessary that every voucher should be allocated to show the office of origin, the subhead, minor head and detailed head of the budget concerned and the name or number of the work, or item. Where the voucher pertains to more than one work or item, the allocation will show the division of the total amount of the voucher between the various works or items in respect of each of which the particulars specified above must be given.

In certain cases, primary allocation may be to a temporary head, as in the case of materials for a project (see para 769). The expenditure will, however, be reallocated later to the specific works or items concerned.

523. Items wrongly classified in the accounts, both in respect of revenue and expenditure heads, may be corrected at any time before the accounts of the year are finally closed, but after the accounts are closed no correction is admissible except in the following cases : –

- (a) An error or omission in the recorded expenditure of a work. Should this come to light after the accounts of the work have been closed (see para 376) the accounts may be reopened in order to rectify the error or omission unless the amount involved is not more than ten rupees in which case it will be sufficient to make a note of the error or omission on the relevant documents concerned.
- (b) All errors affecting MES Advances and Deposits and Remittance heads. These must be corrected however old they may be.

524. The term 'Work' when by itself, is used in this chapter in a comprehensive sense and applies not only to works of construction or repair but also to other individual objects of expenditure connected with the supply ; repair and carriage of tools and plant ; the supply or manufacture of other stores ; or the operations of a workshop.

The term 'Sub-division' where used in this chapter covers the following: -

- (a) The normal Sub-divisional charge.
- (b) An independent outstation or section in charge of a JE working directly under the GE.
- (c) The immediate executive charge of any works, stores, establishment, etc., which has not been constituted into a regular Sub-divisional charge but is held by the GE himself or by his AGE.

## Inter-Departmental Adjustments

525. In order that the Construction Account may show accurately the expenditure on any work, it is necessary that priced vouchers for services rendered by other departments, etc. are promptly obtained and adjusted. The expenditure will be charged to the appropriate MES account and a corresponding credit given to the department concerned.

526. The principles and rules prescribing the conditions under which one department of the public service may charge another department for services rendered or for articles supplied to it, and the procedure to be observed in recording such charges in the public accounts are given in Rules 9 and 64 FR Part II, 1968 Edition.

The general procedure to be followed in effecting adjustments by book transfer is laid down in the Defence Account Code. In the case of transfer transactions between MES. Divisions the originating Division will send vouchers in duplicate to the other Division who will acknowledge the debit on the original.

## Transfer Entries

527. Transfer entries are intended to transfer an item of receipt or expenditure from the accounts of a work in progress, or from one budget head, to the accounts of another work or budget head. They are necessary in order;

- (a) to correct an error in allocation;
- (b) to distribute the expenditure on a work over all the accounts affected in cases where a joint work in which two or more parties are interested, is taken to the accounts of one party.
- (c) to adjust by debit or credit to the appropriate head of account of work, an item outstanding in the accounts for Sub-Head G - MES Advances or Head K-Deposits ;
- (d) to bring to account the payment to contractors of amounts due on closed accounts and held in deposit under Head K-Deposits;
- (e) to bring to account certain classes of transactions which do not pass through the Cash Book, such as: -
  - (i) Treasury receipts received from private individuals in connection with payments made direct into the treasury and payments to or receipts from other departments, etc. which do not appear in the Cash Book.
  - (ii) Revenue receipts not recovered in cash.
  - (iii) Amounts debited or credited to Remittance heads.
  - (iv) Percentage charges leviable under rules on account of establishment, tools and plant and workshop charges.
  - (v) Items which have ceased to be chargeable against Construction Account for the work.
  - (vi) Remittance transactions advised by the PCDA/CDA or direct by another Division or department concerned, if the corresponding debit or credit has not already appeared in accounts.

528. For every transfer entry there will be either an authority on the Transfer Voucher (IAFW-2253) or an order recorded on another document, as in the case of loss statements and contractor's bills. This should set forth a clear and concise explanation of the proposed correction or adjustment. In case of corrections involving a reduction in the charges booked in the Construction Account of a work, the full particulars of the vouchers and folios, together with the circumstances under which the charges in question were originally wrongly allocated will be specified.

529. Blank.

530. Blank.

## **SECTION 28 – CONSTRUCTION ACCOUNTS**

531. A Construction Account will be maintained on IAFW-2242 by the SDO concerned for each work or service. In it will be recorded the amounts sanctioned and allotments received and a day-to-day running account of the expenditure and liabilities incurred and credits expected.

The Primary account will be booked in loose leaf folios which are grouped together by detailed heads of the budget concerned. From these, Abstracts will be prepared monthly on IAFW-2242-C.

Detailed instructions for the maintenance of Construction Accounts and Abstracts are laid down in Appendix L.

532. The Abstracts will be summarised monthly to show the total expenditure and liabilities booked against;

- (a) major works individually;
- (b) minor works collectively;
- (c) minor heads of maintenance (detailed heads when required); and
- (d) other standing Charges.

This will be carried out on the Expenditure Return (IAFW-2251), copies of which will be forwarded to the CWE and the PCDA after check by the AAOGE. The CWE will combine the returns for his district and forward a consolidated return to the CE on the same form. Similarly the CE will send a consolidated return for his Command to the E-in-C.

533. The AAOGE will check the correctness of expenditure entries in the Construction Account against original vouchers in his possession, and endorse a monthly certificate of reconciliation on the Accounts.

534. Blank

## **SECTION 29 – CASH ACCOUNTS**

### **Cash Assignment**

535. Cash assignments are credits placed in treasuries by CsDA in favour of disbursing officers holding specific appointments, normally heads of offices, who are authorised to draw funds for their disbursements by cheques on such treasuries. The amount of the assignment will be fixed in consultation with PCDA/CDA by the CE-in-Case of a CWE or OC ESD and by the CWE-in-Case of GE or an SDO if an AEE/AE. Within the amount so fixed, the assignment will be recouped periodically by the PCDA/CDA in accordance with the estimate of requirements submitted by the officer concerned, or on application as need arises. Generally each holder of an assignment will be placed in account with one treasury but, where necessary, the assignment may be apportioned between two or more treasuries. The officer will draw against the sum assigned to him exclusively by cheques for which purpose separate cheque books for each treasury concerned will be supplied by the PCDA/CDA.

A record will be maintained on IAFA-277 of the amount of assignment, daily transactions and the balance. It will be a running account within each financial year and the amount that can be drawn at any time is the balance at credit. Any balance unpaid on the last day of the financial year will lapse except that cheques drawn before but paid after the end of the year will be taken against the balance of the assignment of that year.

<sup>1</sup>Cash assignment holders having accounts with banking treasuries will verify drawings for the month and the balances with reference to the duplicate copy of daily debit scrolls received from the bank and prepare monthly reconciliation statement. For cash assignment accounts with non-bank treasuries, the pass book (IAFZ-2106) will be sent monthly to the Treasury Officer for completion and on return; the drawings for the month and the balance will be verified. The GE will satisfy himself as to the accuracy of his drawings during the month and the undrawn balance with reference to the duplicate copy of debit scrolls/pass book (IAFZ-2106). He will prepare a reconciliation statement in the following form: -

- (i) Amount of cheques remaining unpresented on beginning of the month;
- (ii) Amount of cheques drawn during the month;
- (iii) Total;
- (iv) Amount of cheques encashed during the month;
- (v) Balance i.e. amount of cheques remaining uncashed with details of cheques.

#### 1. Amended vide CS. 71/XII/85

#### Imprest

536. For effecting payments of a petty and urgent nature, MES officer holding cash assignment may be allowed in consolation with the PCDA/CDA an imprest up to a limit of [Rs. 10,000/- for Commander Works Engineer, Lt Col. and above or their equivalent and Rs. 5,000/- for Garrison Engineer, Major or equivalent.]<sup>1</sup> (See Para 535). The amount will be drawn by the officers from their respective cash assignments and recouped as and when necessary. [Cash purchases to the extent of amounts per item per transaction as mentioned in item 5(c) of **Table B** is permitted across the counter against cash memo. Where cash purchase are not made personally by the GE/CWE but by the personnel nominated by them to do so by name, the cash memos will be countersigned by them subject to the condition that the Head of the officer will remain responsible for the transaction.]<sup>1</sup>

537. Outstation JE B/R. or E/M may, with the approval of the CWE and concurrence of the PCDA/CDA, be allowed an imprest upto Rs. 2000/- for payment of muster rolls, industrial personnel bills and petty bills (see para 573). This limit may be exceeded under the orders of the CE with the concurrence of the PCDA/CDA. The imprest will be advanced and recouped by the GE/SDO (if AEE/AE) concerned from his cash assignment.

538. CsWE not holding cash assignment and CEs will be provided with an imprest of [Rs. 10,000/-]<sup>2</sup> each for meeting contingent charges. The will be advanced and recouped by the PCDA/CDA concerned.

539. The initial amount advanced on account of imprest as well as any permanent addition or reduction will be accounted for under the Suspense Head 8672- Permanent Cash Imprest, Minor Head 104-Defence (i) Defence Services Permanent Cash Imprest which should be cleared at the end of the financial year, balances being deposited in the treasury. The amounts drawn from the imprest for payments will be recouped as and when necessary and charged to the service head concerned.

1. Amended previously vide E-in-C's Branch letter No. A/03109/ESP-1 (P&C)/1507/DO-I/D (W-I) dt. 20-10-87.

2. Previously enhanced from Rs. 250 to Rs. 4,000/- vide MOD No. A/03108/E8-1 (P&C)/535/DOI/D (W-1) Dated 7-5-91

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### Public Fund Account

542. A public Fund Account will be opened in the State Bank or Treasury, as the case may be, by each MES officer responsible for disbursements of pay and allowances of establishment. Cheques in payment of bills on account of pay and allowances of establishment (excluding industrial personnel), TA and other claims, and miscellaneous claims of MES formations required to be pre-audited by PCDA/CDA, will be one by the PCDA/CDA to the State Bank/Treasury concerned for credit to the Public fund Account for the officer.

<sup>1</sup>The MES Officer responsible for disbursement of the bills etc. will draw the amount from the State Bank of India to the extent he anticipates to disburse on last working day of the month. The undisbursed amount including the balance left over in the Public Fund Account will be credited into the State Bank of India/Treasury at the end of penultimate working day of the following month except in the month of March when it will be closed with nil balance on 31st and Treasury Receipt sent to AAOGE for adjustment. Fresh claims will be preferred for the undisbursed claim and submitted to PCDA/CDA for pre-audit and payment from Public Fund Account.

1. Sub para substituted Vide AHQ E-in-C's letter No. 97508/E2 (WPC) dt10-1-83

### Cash Book

543. Every officer having cash assignment or imprest will maintain a Cash Book on IAFW 2246. All transactions dealing with the receipt of cash or cheques and all payments or disbursements will be entered as they take place. The Cash Book will be maintained by the cashier under the supervision of the AAOGE. All entries will be checked and initialled by the AAOGE and the officer operating the account. In the case of outstations this is done by the cash assignment/imprest holder.

The Cash Book will be maintained in two volumes, each volume recording the transaction for alternate months.

Treasury receipts for money deposited by the units, contractors etc., are not entered in the Cash Book but are dealt with separately by the AAOGE.

A separate Cash book will be maintained on the above lines on IAFA-125 by every officer operating a Public Fund Account for recording all transactions connected therewith.

544. The Cash Book will be closed and balanced on the 25th of each month except in March when it will be closed on the 31st. It will then be forwarded to the PCDA/CDA after check by AAOGE with all necessary schedules and vouchers except cash vouchers for amounts not exceeding Rs. 1000/-, industrial personnel bills and muster rolls.

The Cash Books of outstation cash assignment/imprest holders will also be balanced on the above dates and sent to the GE duly supported by all schedules and vouchers for further action as above.

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## SECTION 30-ESTABLISHMENT ACCOUNTS

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### Industrial Personnel Bills

550. All industrial personnel on monthly rates of pay will be paid on IAFW- 2258. The bill will be prepared monthly, in. duplicate, by the SDO on a date fixed by the GE for the period previous to that date. When the services of an individual are dispensed with before the close of the month, it is permissible to settle his account during the month.

Income-tax deductions, if any, will be recorded separately and credited to the Head 'Income-Tax'.

A statement giving the details of the work done by the labour employed and the stores consumed will be attached to each bill, <sup>1</sup>[but in case of works costing more than Rs. 50 lakhs where complete or a major portion of the original work is executed through departmentally employed personnel, this statement will be submitted separately to Audit authorities duly checked by DCWE (Contracts) staff but within 45 days of the last date of month for which IP Bill has been paid.]

551. If pay is claimed for any person paid at monthly rates on IAFW-2258 for whose appointment sanction has not been accorded, the amount may be passed provisionally on the authority of the GE, stating that sanction of the competent financial authority has been applied for that the sanctioned estimate provides for the appointment.

### Unpaid Wages

552. If any wages remain unpaid from an industrial personnel bill, they will be credited into the State Bank of India/Treasury. The details will be entered in the Register of Unpaid Wages (IAFW-2259) kept by the holder of a cash assignment or imprest.

Payments of unpaid wages will be made on Hand Receipt (IAFW-2260) after check by AAOGE and the voucher number noted against the entry in the Unpaid Wages Register.

Before the accounts of a work are closed, any unpaid wages chargeable thereto including those for work charged non industrial personnel will be debited to the account and a corresponding credit given to Head K-Deposits to which subsequent payments will be charged.

1 Added vide CS No. 82/VIII/89.

### Incidence of Cost of Personnel

#### Non-Industrial Personnel

553. The pay and allowances of all non-industrial personnel, with the exception stated below, will be charged in the first instance to the allotment for establishment and subsequently adjusted where necessary as laid down in the following paras:

In the case of personnel specifically engaged chargeable to a work, their pay and allowances will be charged direct to the work for which they are engaged

554. In exceptional cases when temporary personnel, or permanent personnel who have been replaced by temporary personnel, are employed solely on the execution of a work costing over Rs. 20,000 their pay and allowances which are debited to the Establishment head may be transferred under the orders of the CWE as a charge against the work, except in the case of clerical or permanent drawing establishment when the sanction of the CE is required.

555. In the case of minor works, maintenance, general charges, and revenue collection, no portion of the cost of the subordinate supervising establishment may be transferred to the work or budget head concerned, except that where the work is carried out by DEL instead of by contract, the CWE may approve of the pay and allowances of personnel, solely required to supervise such labour, being transferred to the work or works concerned, when the additional amount of supervision required justifies this course. This exception does not apply to clerical and drawing establishment.

556. The pay and allowances of the following categories of non- industrial personnel, other than those in ESDs, will be transferred monthly to the appropriate heads of accounts as shown:

(a) All fire-fighting establishment and watch and ward staff employed for the security and custody of stores-to the maintenance of stores or work concerned.

(d) MT drivers—to the service concerned or Minor Head 105-Transportation Sub Head A-Travelling and Outstation Allowances 2.- Temporary duty moves MES (including E-in-C's branch and BSD) as the case may be (see para 277) The pay and allowances of Chowkidars/Khansamas employed on the care of vacant buildings etc./MES Inspection Houses will be charged to Minor Head III-Works Sub-Head D-General Charges, or to corresponding heads for the Navy and the Air Force as the case may be.

557. In cases where services are cost-accounted, e.g., E/M installations, workshops and manufacturing operations, personnel are divided into two main classes as below: -

(a) Those employed on administration and supervision duties-This class consists of persons above the rank of JE in actual charge. Their pay and allowances will be charged to Minor Head 104 Sub-Head K. However when a JE is placed in whole-time charge of an installation etc., his pay and allowances will be transferred as charge against the installation as in (b) below.

(b) Those employed in maintaining and operating the plant, etc. These consist of the JE in actual charge and persons below his rank, including the watch and ward staff and personnel employed for meter reading and billing.

Their pay and allowances will be transferred at the end of each month as a charge against the installation etc., concerned except where these were directly charged thus in the first instance.

In small stations it may be desirable in the interests of economy to employ some of these personnel part-time on other works, e.g., maintenance of internal wiring. In such cases the CWE will decide what proportion of the pay and allowances of personnel so employed is chargeable to establishment or other works.

### Industrial Personnel

558. Except in the case of ESDs the pay and allowances of all industrial personnel are chargeable to the work for which they are engaged and are adjusted direct to the work.

### Incidence of Departmental Charges

559. Departmental charges (see para 310) recovered on account of work done by the MES will be adjusted as under:

(a) Work done for other Ministries/Deptts. of the Central Government.

The Departmental charges (except pensionary charges) levied on works for other Ministries/Depts. of the Central Government are treated as a reduction of expenditure under the Heads 'Establishment' and 'Tools and Plant' (Minor Head 104-Civilians Sub Head K-MES and Minor Head 111, Sub-head E). The pensionary charges are adjusted as receipts under Major Head 0071, Sub Major Head 02-Defence Minor Head 101-Army Misc. Receipt.

The Departmental Charges for works carried out by the MES for the Navy and the Air Force are centrally adjusted as detailed in Ministry of Defence No. 12(I)/93/D (Works-n) dated 23 Aug. 1993.

Copy of Ministry of Defence No. 12(I)/93/D (Works-II) dated 23 Aug 1993.

Consequent on the reorganisation of MES and the setting up of dedicated Zonal Chief Engineer formations for Navy and Air Force, the existing procedure of recovery of Departmental charges from Navy and Air Force for works and services rendered by MES has been reviewed. It has been decided that with effect from the financial year commencing on 1st April 1993, the existing system of recovery of departmental charges on MES works and services should be modified as follows:—

i. Pay and Allowances of Army Officers and personnel deployed in dedicated MES formations of Navy and Air Force will be booked against minor Head 102 of the two services Navy (Major Head 2077) Code Head 1/600/02 and Code Head 1/601/01 and Air Force (Major Head 2078) Code Head 1/701/02 and Code Head 1/703/01 through contra-debits/contra-credit after initial disbursement from Army Budget through CDA(O) and CDA(OR).

ii. Pay and Allowances of civilian officers and personnel of dedicated MES formations for Navy and Air Force will be provided for and booked against Minor Head 104 of the respective services. Navy (Minor Head 2077) and Air Force (Major Head 2078). For this purpose suitable budgetary heads/Code Heads will be opened.

iii. For TA and outstation allowances and all other conveyance charges of MES civilian officers and personnel of such dedicated MES formations in Navy and Air force, suitable and separate budgetary Heads/Code Heads will be opened under Minor Head 105 of the two services. The same expenses in respect of Army personnel can be adjusted through contra-debit/credit under separate code heads.

iv. In view of the direct booking of various elements of expenditure incurred on establishment of dedicated MES formations of Navy and Air Force as indicated above, the percentage of departmental charges to be recovered from these two services for works and services rendered by MES will be restricted to %.

v. As regards tools and plants charging of 1% of the value of works as T&P Charges will continue. The amount so collected will be credited in a centralised manner under the existing deduct Head (Code No. 495/06) under sub Head 'E' of Minor Head III-Works under Major Head 2076 (Army). For this purpose, category prefixes 08 and 09 will be used while operating the concerned Code Head (495/06) of identify the T&P charges booked to Navy and Air Force respectively.

vi. Expenditure incurred by dedicated MES formation of Navy and Air Force on miscellaneous expenses, printing and stationery, telephone and payment to other Departments for work done for Defence which are now booked under Minor Head 800- other expenditure of Major Head 2076 (Army) will be debited to respective Minor Head 800-other Expenditure of Major Head 2077 (Navy) and Major Head 2078 (Air Force) respectively. For this purpose separate budgetary heads/code heads will be opened.

vii. The recovery of pensionary charges at %% as part of departmental charges leviable at present on Navy and Air Force will be dispensed with, as expenditure on pensions do not form part of Army Demand No. 18.

(b) Work done for State Govts., private persons or bodies (including Local Funds and Govts. Outside India).

The Departmental Charges levied on works, etc. done by MES for the State Govts., private persons or bodies (including Local Funds and Govts. outside India) be treated as revenue receipt and credited as under:

(i)	Establishment Charges	Major Head 0076, Minor Head 103 Civilians, (a)-Misc Receipts.
(ii)	T & P Charges	Major Head 0076, Minor Head 104-Receipts from Works, Sub-Head E- Other Misc Receipts, (a)-MES.
(iii)	Pensionary Charges	Major Head 0071, Sub Major head 02-Defence Minor head 101-Arrny Misc Receipt.

(c) If the amounts representing reduction of expenditure under Establishment and T & P heads are not recovered before the close of the accounts of the year, necessary adjustments will be carried out by debiting the outstanding amounts to Minor Head 111, Sub-head G-MES Advances.

560. Departmental Charges levied by other Departments on account of work done, etc.; by them for the Defence Services will be adjusted as under:

(a) Work done by other Ministries/Deptts. of the Central Government.

In the case of works, etc., carried out for the Army, the Establishment Charges will be debited to Minor Head 800- Other Expenditure B-Miscellaneous (a) Unit allowances and other miscellaneous expenses 10. MES establishments d) Payments to other Department and Tools and Plant Charges to Minor Head III-E (a) under the respective detailed heads for 'Payments to other Departments'. In the case of the Navy and Air Force, the above charges (viz. Establishment and T & P) will be compiled under Detailed Head (g) of Minor Head III-Works under Major Heads 2077 and 2078 respectively.

Pensionary Charges will be debited to Major Head 2071 Pensions and other Retirement benefits.

(b) Work done by State Governments and others

The Departmental Charges (except pensionary charges) levied by State Govts. and others on Defence Works will be charged direct to the work concerned.

Pensionary Charges will be debited to Major Head 2071-Pensions and other Retirement benefits.

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### **SECTION 31-DEPOSIT WORKS ACCOUNTS**

563. Construction Accounts will be maintained for Deposit Works in the same way as for normal MES works.

564. Deposit contributions will be paid either into the treasury or to the GE or other imprest holder concerned if under Rs. 100 (see para 715).

Such receipts and all expenditure incurred upto the amount of the deposit will be compiled to Sector K-Deposits Sub Sector (b) - Deposits not bearing interest Major Head 8444-Defence Deposits Minor Head 800-Other Deposits (iii) Miscellaneous Deposits.

565. The amount of the deposit will be treated as an allotment to the work and shown in the Construction Account and Abstract in two distinct parts, one representing the share available for works expenditure and the other departmental charges leviable thereon.

A refund of the unexpended balance on completion of a work will be treated as a reduction of the original deposit, and not as an expenditure. This will be recorded in the Construction Account by making a corresponding reduction in the figure entered as allotment.

566. Departmental charges are normally adjusted once a year in the accounts for March or on completion of the work if earlier. The PCDA/CDA may however, in the case of large projects, specially authorise the adjustment to be made month by month as expenditure is incurred.

567. In the case of work done by the MES in connection with dismantling, packing, cartage, etc., of surplus plant and machinery and stores on behalf of a purchaser, and where the charges are agreed on as a lump sum or percentage of the sale price, the difference between the deposit received and total expenditure incurred (inclusive of departmental charges), will be adjusted by debit/credit to Minor Head 104—Receipts from works.

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## **SECTION 32 - PAYMENTS**

569. Bills in respect of pay and allowances of establishment (excluding industrial personnel), TA claims and miscellaneous claims of MES formations will be sent to the PCDA/CDA direct by the head of the office concerned for audit and issue of cheque for credit into the Public Fund Account (see para 542).

All other bills and muster rolls will be checked by the AAOGE before they are passed for payment by a GE, or SDO if an AEE/AE under paras 571 and 572, or are submitted to the PCDA/CDA for pre-audit and return for payment from cash assignment.

Bills and muster rolls paid by an outstation imprest holder under para 573 will however be checked by the AAOGE after payment.

570. All contractors' bills will be technically checked by the SW staff before payment as laid down in paras 470 et seq.

All muster rolls and industrial personnel bills will, after payment, be passed for examination to the Surveyor's Assistant in the GE's office who will endorse thereon a certificate in token of his examination. The SW in the CWE's office will call for such of these as are ordered by the CWE and will similarly endorse them with a certificate of his examination. These will all be passed finally to the AAO GE for review of the certificates and for record.

571. AGE, or SDO if an AEE/AE, is authorised to pay from his assignment all muster rolls, industrial personnel bills, bills for rent of hired buildings, rent of land, rates and taxes, supply of electricity and water by private agencies, and payments on account to contractors, without pre-audit by the PCDA/CDA,

572. A GE, or an AEE in charge of an independent Sub-division, may pay, without pre-audit by the PCDA/CDA final bills the gross value of which does not exceed [Rs. 5,00,000]<sup>1</sup> each except the bills for resumption of properties.

All bills on account of resumption of properties under specific Government orders, the value of which does not exceed Rs. 2,50,000 each, will be paid by the GE or an AEE in-charge of an Independent Sub Division after audit check by the AAOGE. The bills after payment will be forwarded to PCDA/CDA concerned for post audit in the normal manner.

573. An outstation imprest holder may pay muster rolls and industrial personnel bills without audit check before payment; he may similarly pay petty bills up to [Rs.5000]<sup>2</sup> if authorised by the GE.

574. Payment to contractor will normally be made by means of a crossed cheque in his favour. When an open cheque is asked for by a contractor having no banking account, a written declaration will be obtained from him that he accepts the risk involved and the cheque when sent by post will be sent by registered post. The declaration will be recorded with the AAOGE. In tribal districts payments may be made in cash.

575. Advances of pay or travelling allowances will normally be demanded from the PCDA/CDA but in urgent cases payment may be made from cash assignment/imprest in which case intimation will be sent to the PCDA/CDA forthwith. Adjustment of an advance, on account of travelling allowance will be effected on completion of the journey by means of a travelling claim.

1 Previously enhanced from Rs 1 lakh to Rs. 2.5 lakhs vide GOI, MOD No. 36364/E8/1354/(W-II) dated 22-3-96

2 Previously enhanced from Rs 200 to Rs. 1000 vide MOD No. A/03108/ESP-1(P&C) 535/DO II/D (W-1) dated 07-05-91

576. All amounts paid will be stated in words as well as in figures followed by the signature of the payee or by that of a witness to the payee's thumb impression mark if the payee is illiterate. A one rupee revenue stamp will be affixed when required in accordance with the rules laid down in the Civil Account Code. This para does not apply to payments made on muster rolls.

577. The GE may authorise a AE/Spvr. In-charge of a Sub-division to make payments on his behalf; otherwise all payment will be made in the presence of an officer. At the time of payment, the voucher will be endorsed, initialled or signed and dated.

578. A Register of Sanctions (IAFW-2252) will be maintained by the AAOGE to record all sanctions for Standing Charges (e.g. payment of rent for railway sidings, contingent charges etc.). The register will be used by the AAOGE for verification of all bills pertaining to such charges.

579. The GE will submit bills to AAOGE in duplicate. The AAOGE after exercising audit check will transmit the original copy to the PCDA/CDA for pre-audit where necessary. The PCDA/CDA will return the bill to the AAOGE after endorsing payment authority. The AAOGE will copy the endorsement and any other amendment made by the PCDA/CDA on the duplicate copy of the bill and return both the copies to GE for payment. After payment having been made, the GE will return the original copy of the bill to the AAOGE and the duplicate to the SDO concerned who will retain it in support of entries made in his construction account.

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### **SECTION 33-DEPOSITS**

581. The following are items included under Sector K-Deposits and Advances, which is not a budget head and is therefore not subject to the rule regarding lapses contained in para 181 :-

- (a) Cash deposits of MES personnel and contractor as security (paras 103 and 508).
- (b) Deposits for works to be done for local bodies, private individuals, etc. (para 564)
- (c) Amounts due to contractors on closed accounts (para 475)
- (d) Amounts due to work charged personnel on closed accounts (para 552)
- (e) Imprest advances (para 539).
- (f) Deposits on account of advance of rent from private persons in occupation of Government accommodation (para 694).

The record of all transactions under this head is kept by the AAO GE in the Register of Suspense Account [IAF (CDA)-258]

582. When a sum due to a contractor, held in deposit on closed accounts, is ultimately paid to the contractor concerned, his acknowledgement should set forth such particulars as would establish the fact that the payment is made in settlement of his account in connection with the work concerned.

583. In the accounts for March every year the following classes of lapsed deposits will be credited to Major Head 0076 Minor Head 104-Receipts from works (E)-Other Miscellaneous Receipts:

- (a) Original deposits not exceeding one rupee remaining outstanding for one whole account year.
- (b) Balances not exceeding one rupee of items partly cleared during the year then closing.
- (c) Balances unclaimed for more than three complete account years.

The age of a payable item, or of a balance of it, will be reckoned as dating from the time when the item or the balance first became repayable.

584. Deposits which are credited as a revenue receipt, either under para 494 or under para 583 cannot be repaid by the MES until the claim has been checked by the PCDA/CDA. The amount to be repaid will be treated as a refund of revenue under the head to which it was originally credited.

585. A Register of securities (IAFW-2286) will be maintained as under for recording the receipt or disposal of security deposits:-

- (a) By the Registering Officer in respect of the standing securities deposited by contractors registered by him (see para 498).
- (b) By the GE in respect of security deposits of MES personnel (see para 102) and of securities deposited against individual works by contractors (see para 499)

586. The original acknowledgements of the depositors for the refund of security deposit will, except in the case of refund of cash deposits, be properly filed with this register.

Every authority maintaining a Register of Securities will, at the close of the year, record in the register a certificate to the effect that all securities or the acknowledgements of the authorised custodians are in his possession or in that of the PCDA/CDA. This register will be audited locally.

## **SECTION 34-LOSSES**

### Classification

587. The general procedure for dealing with losses is described in FR Parts I, II and SAL For this purpose losses will be classified as under:

- (a) Loss of public money.
- (b) Loss of immovable property.
- (c) Loss of stores, furniture, T & P etc.

## Loss of Public Money

588. <sup>1</sup>All losses of Public Money will be dealt with in accordance with Financial Regulations Part-I Vol I (1983 edition) Rules 164, 165 and 167. Cash losses or deficiencies on the Defence side would be adjusted under Major Head 8551-Defence-Advances Minor Head-101-Defence Advances (v) Miscellaneous Advances in Sub-Sector (c)-Advances, Sector K-Deposits and Advances and amounts re-drawn owing to the cash losses due to miss-appropriation, defalcation, embezzlement, etc, on the Defence side would be adjusted under Minor Head 102-Other Advances pending their investigation and regularisation. On finalisation the net amount to be written off will be charged to the relevant heads of account of the Services concerned viz. Major Head 2076-Defence Services Army-Minor Head 800-Other Expenditure, Sub Head 'B'-Miscellaneous, Detailed Head (q) losses of cash, Major Head 2077-Defence Services-Navy Minor Head 800-Other Expenditure, Detailed Head (f) other Miscellaneous Expenditure and Major Head 2078-Defence Services-Air Force, Minor Head-800-Other Expenditure Detailed Head (l)-Other Miscellaneous Charges as the case may be.

The convening of a Court of Inquiry may be dispensed with by the CFA in cases where the loss is estimated to be less than Rs. 10,000/- unless there are any circumstances connected with the loss which are not clear or which demand special investigation.

1 Amended vide CS No. 74/XII/85

## Loss of immovable property

589. Losses of, or damage to Defence Ministry Buildings or other immovable property by fire or any other cause will be dealt with in accordance with Rule 162 FR Part I. Vol-I –1983 Edition.

## Loss of Stores, furniture, T & P etc.

590. The procedure to be followed in the case of loss of stores, furniture, T & P etc., is laid down in the following paras. The term 'Stores' embraces all categories of engineer stores including tools, plant and machinery.

591. In the case of stores, etc., the term 'losses' covers actual losses, depreciation and vintage as described below :

- (a) Actual losses include:
  - (i) Loss of stores etc., on charge.
  - (ii) Loss of stores etc., in transit.
  - (iii) Loss due to fire or other unusual occurrences.

In each case the loss may comprise either deficiencies or damage.

- (b) Depreciation may be due to either usage or storage and covers:–
  - (i) Stores, etc., in use becoming unserviceable through fair wear and tear.
  - (ii) Deterioration of storage etc., on charge due to normal causes.

Any unserviceability of articles in use other than due to fair wear and tear will be treated as a loss under (a).

Deterioration through normal causes will take into account the nature of the article and will cover change in condition through natural causes inspite of best care, custody and preservation. Deterioration arising out of lack of appropriate storage accommodation or preservation will be treated as a loss under (a).

- (c) Wastage includes: -  
(i) Shrinkage, wastage, evaporation etc., through natural causes, and wastage in handling, decanting, etc., e.g. shrinkage of timber, wastage of coal and POL.  
(ii) Normal wastage in connection with manufacturing and building, etc., operations.

NB- Wastage in excess of the normal permissible limits will be treated as a loss under (a).

592. Losses falling under para 591 (a) will be further categorised as:

- (a) those due to theft, fraud or gross neglect:  
(b) those not due to theft, fraud or gross neglect.

### Transit Losses

593. Losses in transit will be treated in the same way as losses in stock and categorised under (a) or (b) of para 592. Where the loss is due to inaction or gross neglect (or theft/fraud) on the part of a Defence consignor or consignee, the loss will be treated under para 592 (a).

In all other cases of losses in transit, when the stores, etc., are in the physical possession of a carrying agency, viz Railways, private body or a firm, the losses to the extent that they become irrecoverable from the carrying agency (see para 754) will be treated under para 592 (b). Where the carrying agency belongs to the Defence Services, the loss will be treated as loss in any of the Defence formations and categorised under Para 592 (a) or (b) in the normal manner.

The procedure governing discrepancies detected in inland consignments is outlined in para 752.

For losses in transit for stores received from overseas see Para 753.

### Procedure for regularisation of losses

594. In all cases of losses, of stores, etc., on charge or in transit, the OC ESD/GE (Engineer Park or Division) concerned will cause preliminary investigation to be made to determine the cause of the loss and the amount involved and take action thereon as under:

- (a) If the investigation reveals that the loss  
(i) is due to theft, fraud, or gross neglect, or  
(ii) is due to fire or any other unusual occurrence, or  
(iii) requires the sanction of the G of I, he shall immediately report the occurrence to the Station/Sub Area or equipment Commander and to his departmental superiors. Further action will be taken as laid down in para 595.  
(b) In all other cases the loss shall be written off by the competent Staff and Engineer Authority under the powers given in FR Part I Volume I and II and these Regulations (**Table B**) in consultation with his financial adviser.

595. In the case of losses covered by para 594 (a), as soon as the Court of Inquiry convened by the Staff authorities is completed and convening officer/Sub Area or equivalent commander has recorded his opinion "on the proceedings the following action shall be taken :-

- (a) If the opinion is that the loss has been due to theft, fraud or gross neglect, the proceedings with loss statement will be forwarded to the CFA through Staff channels for write off sanction under Rule 161 FR Part I Volume I. The holdings of a Court of Inquiry may, at the discretion of the prescribed authority, be dispensed with in cases where the reported loss is less than [Rs. 25,000/-] <sup>1</sup>.

1 Previously enhanced vide GOI, MOD (FIN) UO No. 520/W-I of 1986 dated 14-3-86

(b) In other cases action will be taken by the OC ESD/GE through departmental channels for write off sanction under the powers laid down in Table B, Rule 161 FR Part I Volume I and Appendix H, Schedule VI, FR Part I Volume H

596. In all the cases of actual loss a loss statement (IAFA-498) will be prepared and, after pricing by the AAOGE, submitted through the CDA for orders of the competent sanctioning authority (See Paras 594 and 595). On receipt of orders of the competent authority, a copy of the sanctioned loss statement will be forwarded to the CDA.

A register of Loss Statement (IAFZ-2161 and IAFZ-2259 for bulk POL) will be maintained in the office of the OC ESD/GE.

597. The amount to be shown on loss statements, shall be the value of the stores, etc., lost or, in the case of stores, etc., damaged or which on examination are found to differ in condition from that under which they were held on charge, the estimated (actual where known) cost of repair, except in cases where recovery from an individual is involved, Para 247 SAI shall be followed.

The assessed value of any serviceable material or components which can be retrieved and brought on charge, or the value realised from disposal under circumstances described in para 812 or any partial recovery of a loss from persons responsible, will be taken into account in arriving at the amount of loss to be written off but the authority competent to sanction the loss will be determined by the gross amount.

Where losses are made good in full, the loss statement will be endorsed to this effect and forwarded to the AAO GE. No formal write off sanction will be required. In the case of losses of demolition materials, salvage or scrap, the amount both for purposes of write off and determining the competent authority will be saleable value as assessed by the GE.

598. Losses of all items occurring in any one unit due to one and the same incident or cause, e.g., theft, fraud, fire, explosion etc., should be written off on one loss statement.

599. When, on stock verification, stores, etc., are found surplus or deficient, the surpluses shall at once be credited to Government and the deficiencies dealt with as losses except to the extent adjustments are permitted in para 600.

600. Where the discrepancies are found wrongly identified and/or incorrectly recorded, the stock records shall be adjusted in the following cases by an adjustment voucher on IAFW 2253 and no loss statement is required in support of the adjustment :-

(a) Where the original Receipt/Issue Voucher on which the stores were incorrectly identified and/or incorrectly recorded is linked up, the adjustment voucher will be approved by the OC ESD/GE. The number and date of the original voucher will be quoted in the adjustment voucher.

(b) When the discrepancies are found to be due to incorrect identification or nomenclature of stores of a similar type, size, shape, category or use and the cost is approximately the same as the items they were mistaken for, adjustment voucher will be approved by the GE.

601. Losses in respect of deficiencies not adjusted as in para 600 and falling within the financial Powers for writing off losses of an OC ESD/GE will be adjusted by him on the stock taking sheets and no loss statement is necessary.

602. Each of the following categories will be treated as a separate transaction for the purpose of determining the competent authority empowered to write off losses and shall be dealt with on separate loss statement: -

- (a) Where 'continuous' stock taking is carried out, as in the case of stores, losses discovered at a stock taking of :
  - (i) individual items of dissimilar type,
  - (ii) all items of similar type as decided by the OC ESD/GE
- (b) Where 'periodical' stock taking is in force, as in the case of furniture, T & P etc., the total value of the loss discovered in each unit on each particular occasion of check, irrespective of the time taken in checking.

603. Losses due to depreciation and wastage as defined in para 591 will be written off by Engineer authorities under their powers laid down in items 7 and 8 and note 9 (b) of **Table B**, on a simple expense voucher (IAFW-2253) or on a loss statement (IAFA-498) as the case may be after scrutiny by the AAO GE.

In the case of losses due to fair wear and tear in I.W. Stores of ESDs, write off sanction will be given by the CE/OC ESD/CWE on expense vouchers under his powers in item 7 of Table B.

604. Adjustments will be made to registers, ledgers, etc., immediately on preparation of the loss statement or expense voucher where deficiencies are involved. In all other cases, except when disposal action is taken before write-off sanction is accorded (see para 812), the sanction for write off will be awaited, a suitable remark being made in the register, ledger etc.

605. Losses of stores, furniture, etc., will be borne by the work, stock or maintenance head concerned.

606. Where stores, etc., are disposed of at less than their book value by or under orders of the Central Disposal Organisation or competent Engineer Authority, no regularisation will be necessary to cover the difference between the book value and the sale proceeds.

Similarly the difference between the assessed value of unserviceable stores etc., and the amount realised by disposal needs no regularisation.

607. Infructuous expenditure caused by the abandonments or curtailment of a project, or by change of plan or design or by defective design or construction or by premature termination of a contract; or any other cause should be formally sanctioned as a loss by the CFA vide Rule 161 FR Part I Vol. I and Appendix II Part I Army (Schedule VI) of FR Part I Vol. II Receipts from the disposal of stores or other assets sold or utilised elsewhere should be credited to the project in order to arrive at the net amount of the loss.

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**SECTION 35-GENERAL**

611. Barrack services broadly comprise the functions in connection with: -

- (a) Quartering
- (b) Payment of rents, rates and taxes
- (c) Furniture
- (d) Recovery of rent and allied charges

Rules regarding the recovery of rent and allied charge are dealt with in Chapter IX – Revenue and Receipts. The procedure in respect of the other functions is detailed in the following section Barrack Services broadly comprise the functions in connection with: –

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**SECTION 36-HIRING OF LANDS AND BUILDINGS**

613. The hiring and dehiring of lands and buildings for the Army (excluding Farms and Ordnance Factories), Navy and Air Force is the responsibility of the local commanders and will be carried out through the agency of DEO except that within the enclaves of Delhi/New Delhi and Shimla, the responsibility will be that of the Ministry of Urban Development of the G of I.

614. Before any land or building is taken on hire for military purposes, the necessity for such action must be accepted by the competent administrative authority under the powers given in **Table A**

This rule is not applicable to accommodation hired for officer's quarters and messes which is governed by para 4 'Quarters and Rents'. Where, however, the rent exceeds the rent payable by Government for similar hired accommodation in the station, the sanction of the Commander Area/Division will be obtained.

615. The hiring of properties which are required for more than ten years or for purposes not specifically authorised, requires the approval of the G of I.

616. Lands and buildings required by the MES for the functioning of their installations will be hired by the MES, but where property is required for other purposes (see para 613) hiring negotiations will be carried out by the local commanders with the owners direct and hiring agreements concluded by the MES. The DEO will render such assistance as may be required in the matter of the hiring of lands.

617. When a hired building is taken over by the MES, an inventory of all fixtures, fittings, furniture, etc., with relevant details as to the condition of each, will be prepared immediately and the signature of the owner obtained in token of his acceptance. The inventory will also show the general condition of walls, floors, ceilings, stairways and all other appurtenances to the buildings. This will form the basis for the preparation of the schedule of dilapidations at the time of relinquishment.

In the case of hired lands, a schedule will similarly be prepared showing details of structures, trees, etc., if any arid signed by the owner.

618. No action to relinquish any hiring will be taken by the MES without the administrative sanction of the competent authority. Powers to authorise such relinquishments are detailed in the pamphlet 'Instructions for the relinquishments of hired, requisitioned lands and buildings, acquisition of lands and disposal of immovable assets'.

Hired accommodation for officers' quarters and messes will be relinquished under orders of the Station Commander.

619. Financial powers for the payment of terminal compensation for Wrings vested in MES officers are laid down in **Table B**. When effecting a settlement the instructions contained in the pamphlet referred to in para 618 will be followed.

The payment of terminal compensation will be made irrespective of any barrack damages outstanding against units or individuals in previous occupation of the property. Compensation may be made either in cash or by the execution of necessary repairs or additions and alterations to restore the property to its original condition. In the later case, all such works will be treated as maintenance but debited to the budget head for terminal compensation of the Service concerned.

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## **SECTION 37-QUARTERING**

### **General**

623. All accommodation at a station, other than reserved accommodation (see Regulation for Army), although physically in the charge of the MES, is at the disposal of the station Commander. Officers quarters, other than single officers quarters attached to messes, will be made All accommodation at a station, other than reserved accommodation (see Regulation for Army), although physically in the charge of the MES, is at the disposal of the station Commander,. Officers quarters, other than single officers quarters attached to messes, will be made accommodation at a station, other than reserved accommodation (see RA), although physically in the charge of the MES is at the disposal of the Station Commander. Officers' quarters, other than single officers' quarters attached to messes, will be held on a Station Pool. Allotment to individual officers will be made on IAFW-1820 by the Station Commander or, where more than one Service is concerned, by the Inter Services Quartering Committee or other allotting, authority. The BSO or the senior B/S representative at outstations will be present at the committee meetings in an advisory capacity.

The allotment of buildings, including single officers' quarters attached to messes, on charge of a unit or formation is the responsibility of the OC.

624. The MES will maintain an up-to-date record of all the rentable buildings in every station in the Register of Rentable Buildings (IAFW-2169).

The register will include all rentable buildings, including those used as cinemas, institutes etc, and those used by the Central or State Government, Cantonment Authority etc. These will be frequently checked physically as well as with the Register of Buildings and occupation returns.

625. The GE or the senior MES representative at an outstation is responsible for bringing to the notice of the Station Commander, quarters lying vacant in the station and any neglect of the rules relating to housing and quartering. Handing/Taking Over

626. The MES will be kept informed of the arrival and departure of all units and at least 24 hours' notice will normally be given by units and officers for handing and taking over. Accommodation will be handed over to allottees on the authority of allotment letters.

627. Handing/taking over by units will be carried out in accordance with Regulations for the Army. Representatives of the unit and themes will jointly inspect each building, room by room, and check all fixtures, fittings, furniture etc., with their respective inventories and ledgers. On conclusion, the documents will be signed by both the representatives. A similar procedure will be followed in respect of officers' quarters and other works like runways/taxi tracks, jetties, ranges and the like.

Repairs required will be noted at the time of handing/taking over by units or officers and carried out under normal rules.

Unauthorised additions or alterations, if any, carried out by occupants will be reported to the Station Commander.

The procedure is identical when barracks are handed over by outgoing to incoming units. This will be done in the presence of MES representatives

628. Occupants are responsible, at the time of handing over, to give vacant possession of all buildings including out houses. Meters, installed by the MES will be read before taking over residential accommodation. In case of non-metered buildings charges will be assessed in accordance with the prescribed rules.

629. The handing/taking over of quarters and unit lines will be recorded on IAFW-1827 in all cases and completion reported in writing to the Station Commander without delay.

630. Where military buildings are transferred on loan to Ministries of the Central Government, State Government, etc., the dates of handing/taking over will be intimated to the AAO by the MES.

### Occupation Returns

631. The MES are responsible to prepare occupation/vacation returns for all officers' quarters on the Station Pool and forward them to the AAO with a copy to the Station Commander and the officer's unit. For all other buildings including officers' messes, the units and formations in occupation are responsible to prepare these returns and forward them in duplicate to the local MES authorities who will check them and forward a copy to the AAO MES.

Occupation/vacation returns will be submitted promptly and correctly as they form the basis of the AAO's Revenue Ledger. The MES will bring any irregularities in this respect to the notice of the Station Commander.

632. Occupation/Vacation returns will be submitted on IAFZ-2170 by the authorities stated above as follows: -

- (a) Immediately after handing/taking over by the MES of any accommodation.
- (b) Monthly, by the 5th of each month, to show changes in occupation within unit lines, single officer's quarters, etc., during the preceding month. If there are no changes, a nil return will be rendered.
- (c) Annually, a complete occupation return showing all buildings, rentable and non-rentable whether Government owned or hired, by the 20th April to show the position as on 1st April.

## Barrack Damages

633. Damages to buildings, fitting, fixtures and furniture, caused wilfully or by negligence are termed 'Barrack Damages'. These may consist of deficiencies, damages or unauthorised alterations and are noted during Half yearly inspections, annual verification of furniture and at the time of taking over of accommodation, and will be dealt with in accordance with Regulations for the Army (para 1176).

634. Barrack Damages vouchers will be prepared at replacement cost in such cases and the amount recovered from units or individuals responsible. In case of dispute, should the Commander Sub-Area/Bde decide that the whole or part of a barrack damage is not properly chargeable to unit or individual, it will be regularised by the CFA as a loss against the State on the barrack damage voucher itself.

Recovery of barrack damages in respect of imported article should be based on the procurement cost of the original article, if known. Where the procurement cost of the damaged article cannot be ascertained, recovery should be affected on the basis of the cost of the best acceptable indigenous substitute. In rare cases where replacement has to be imported the amount of damage will be the procurement cost of the imported article including all expenses incidental to its import.

Should a part or the whole of the charges for barracks damages become irrecoverable, it will be treated as a loss of public money and regularised under orders of the CFA on the barrack damage voucher.

No separate loss statements are required in respect of any barrack damage.

Repairs of an urgent nature may be carried out pending finalisation of the barrack damage voucher.

635. Barrack damages will be assessed but these will not be included in licence fee bills. Separate vouchers will be prepared for these charges and sent to units and formations concerned for payment of the amount into the nearest treasury. The treasury receipt will be forwarded to GE concerned for adjustment. Vouchers in respect of individuals in Government employ will be sent to their units for recovery in cash or with their agreement through their pay bills. Cash may be deposited with GE or the treasury as convenient to the unit concerned.

In the case of persons not in Government employ recovery will be made in cash [see para 715 (a)].

Recoveries will be credited as Revenue Receipt and compiled against the Receipt Head of the Service concerned.

A record will be kept in the Register of Barrack Damages (IAFW- 2269).

When an individual/user is charged barrack damages at the full replacement value of the damaged article (inclusive of removal/re-fixing charges) the damaged item may be handed over to the individual/user if he so desires.

## Care of Vacant Buildings

636. The care and custody of unoccupied buildings or unit lines is the responsibility of the MES. Where portions of barracks or lines in occupation by a unit are vacant, the custody of such portions is the responsibility of the unit unless, in the opinion of the Station Commander, the unit is unable to undertake such duties, in which case the responsibility devolves on the MES.

## Insurance of Buildings

637. Insurance will not ordinarily be effected on Government building; but when they are either let to private individuals or used for purposes of cinema exhibitions, the following rules will apply and insurance will be effected at their value assessed by the agents of the Insurance Company concerned, provided the local MES authorities accept the assessment as reasonable: -

(a) When a building is let on a monthly tenancy to any private person or firm, no insurance will be effected except when the building is let for purposes of cinema exhibitions.

(b) When a whole building is leased for a period of three months or more to a single individual for purposes other than cinema exhibitions, it will be insured by him at his cost

(c) When a whole building is leased for a period of three months or more to more than one contractor for purposes other than cinema exhibitions, it will be insured by the MES, the premium debited to Detailed Head D (c)-Rates and Taxes. In such cases it will be necessary to include in the several lease clause for the recovery of the insurance premium in addition to licence fee. The recoveries made will be credited in the same way as those on account of licence fee.

(d) When a building or part thereof is let for purposes of cinema exhibitions, the apparatus will be enclosed in a non-combustible enclosure and the whole building will be insured by the lessee. These conditions do not apply when 16 mm or other miniature apparatus employing non-inflammable film is to be used.

Government buildings where training films are screened under unit arrangement and the buildings in which training films forming part of the syllabus of authorised courses are exhibited by duly trained persons borne on the sanctioned establishment of the Institution need not be insured.

If feature films are also exhibited in such buildings under unit arrangements, the buildings will be insured, the premium being payable from regimental funds.

(e) Contractors in their capacity as tenants of buildings used as regimental institutes are not required to insure the accommodation used by them.

638. The provision of the Cinematograph Act, 1952 (XXXVH of 1952) and the rules framed there under are applicable to cinema exhibitions in military buildings unless an exemption is made by the Central Government under section 17 of the Act.

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## **SECTION 38-RENTS, RATES AND TAXES**

642. The MES are responsible for payment of all bills relating to:-

- (a) Rates and Taxes
- (b) Payments for railway sidings and platforms.

These charges are debitable to Sub-Head D-general Charges.

643. For rents, rates and taxes, schedules supported by bills will be prepared by the 5th of the month, or more often if necessary. After check by the AAO the bills will be passed by the GE for payment from his cash assignment.

644. The rules regarding exemption from the payment of taxes in respect of military buildings are given in Govt orders. The GE will maintain an up-to-date schedule of rates and taxes payable by Government.

Government sanction is not needed to the payment of taxes when such have been assessed by competent authority, unless the Commander Area/Div. or the head of a department, etc., considers that the assessment is excessive.

When the local custom is to exempt Government buildings from the levy of a tax for the period during which they are vacant, the required notification should be regularly sent to the Cantonment or Municipal authorities to avoid assessment being levied in default.

645. Recurring payments for railway sidings will be adjusted by the DAD after the vouchers have been reviewed by the CWE concerned (see Appx J). The DAD will forward the relevant inter- departmental schedules to the AAO of the GE concerned for adjustment.

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## **SECTION 39-FURNITURE**

### **General**

648. The MES are responsible for the provision, maintenance, issue and accounting of all articles of furniture of MES supply. Approved scales of these articles are laid down in Scales of furniture or other Government orders issued from time to time. These authorised scales will not be exceeded without the prior sanction of the G of I except as provided in this section.

649. Furniture will be constructed in accordance with the general description and dimensions approved by the E-in-C. The Zonal CE may vary the actual design provided the general principles are not altered and the cost is not materially increased.

Details of articles, other than those of special pattern authorised for specific purposes, are given in 'List of Articles of Barrack & Hospitals Furniture of MES Supply'- a departmental publication issued by the E-in-C.

650. The MES are responsible for the maintenance and upkeep of furniture supplied as free gifts by the Red Cross or other societies to military hospitals. The furniture will remain in charge of the medical authorities and will not be replaced by the MES. When no longer serviceable it will be struck off the books.

651. The MES are responsible for the storage of that portion of the mobilization equipment of General Hospitals which has to be provided by the MES in peace.

652. The MES will maintain within each Division certain reserves of furniture as prescribed in Barrack & Hospital Schedules & Govt Orders issued from time to time.

653. Such articles of Ordnance supply which are issued along with MES items of furniture on hire will be provisioned from Ordnance by the MES and maintained by them.

### Provision

654. The initial supply of furniture to scales is an authorised work and may be sanctioned either as part of a works project or separately as a major or minor work as the case may be.

<sup>1</sup>Renewals of furniture up to 50% of the total allotment at a station will be treated as ordinary repairs (see Para 246).

655. When public funds are not available to supply articles up to the sanctioned scales, units may provide the deficiencies, either by purchase through the MES, in which case no departmental charges are leviable, or from other sources. When Government funds become available, such articles may be taken over by the MES under the orders of the Commander Area/Div, at a valuation to be fixed by the CWE, provided that they are in good condition and suitable for issue in lieu of the articles shown in the sanctioned scales.

656. Transfers of furniture within the MES will be carried out under the orders of the authorities mentioned in para 736 and will be without financial adjustments; the cost of transportation and handling charges being met by the consignee and charged to the maintenance or works account concerned.

1. Note for the Readers: Now "Special Repairs" also encompasses Furniture also. Hence renewals up to the prescribed limit can only be treated as ordinary repairs.

### Issue

657. The MES will issue furniture to units in accordance with scales, the responsibility for internal distribution being that of the OC unit. Furniture will not be transferred from one unit to another without the consent of the GE.

658. Furniture will be issued to officer's quarters up to authorised scales, in accordance with their classification. Authorised furniture will not be moved once installed unless for repair or under exceptional circumstances. Hire charges will be assessed as laid down in para 699 and recoveries effected in accordance with Govt Orders.

659. In cases where articles authorised under the scales are deficient, similar articles suitable for the purpose but shown under different nomenclature can be issued in lieu, if surplus and available, to make up the deficiencies.

660. Furniture which is temporally surplus to authorised station requirements and cannot advantageously be moved elsewhere, may be issued to officers on hire in excess of authorised scales. Rent at the rate of 12 percent per annum of the book value of furniture (see para 699) will be recovered in such cases.

661. Articles of furniture which are surplus to military requirements or which are obsolete may be issued, to civilian personnel paid from Defence Services Estimates occupying Government accommodation within the scales authorised for corresponding military personnel, on condition that they will be returned to the MES in case they are at any time required for use by troops. Hire charges will be recovered as laid down in, para, 699 et seq. This provision will also apply to personnel of the Defence Accounts and Audit Departments employed at military stations or when they visit such stations on tour. Expenditure on furniture hired in this manner will be limited to repairs and will not be incurred on replacement.

662. Where furniture is permanently surplus at a station, it should be transferred to make up deficiencies in nearby stations when practicable and economical, failing which, it should be disposed of to the best advantage of the State.

663. The MES will arrange for the carriage of to quarters of Service officers governed by the New Pay Code, barracks, etc., to complete scales prior to handing over accommodation. The carriage of all subsequent supplies and exchanges of furniture, including those for quarters of Service officers governed by the New Pay Code, will be the responsibility of the unit concerned except that, in the case of formations without adequate transport facilities, carriage will be arranged by the Station Commander. In the hills the carriage of furniture within the station will, when practicable, be undertaken by military fatigue parties if available, in which case they will be arranged for under the orders of the Station Commander. In all other cases where rent is recovered, the carriage of furniture will be the responsibility of the tenant.

When furniture is hired by officers under private arrangements, within authorised scales or otherwise, transportation charges will not be borne by the State.

664. The Commander Area/Division/Independent Sub-Area may authorise the issue, if available, of articles of furniture on loan for purely temporary purposes for bonafide military use. He may also authorise the issue on loan of such articles of furniture as can be made available from surpluses, etc., when required by units of the Regular Army and TA for use at training camps, staff or regimental exercises, manoeuvres, etc. A separate distribution ledger for such loan issues will be maintained to watch the timely return of articles.

The expenditure in connection with transportation of articles issued on loan will not be charged to MES funds. All losses and reconditioning of the articles and any other incidental expenses connected therewith will, however, be borne by the MES.

### Maintenance

665. The condition of furniture will be examined at the time of <sup>1</sup>[half yearly] inspections (see para 73) and necessary repairs arranged.

When units send furniture for repair to the MES yard they will present two copies of voucher (IAFZ-2096) covering the articles. All articles received will be entered in the Furniture Deposit Register (IAFW-1830) and either exchanged on the spot or retained for repair and reissue on a subsequent specified date. Exchanges will be noted on the voucher and in the register and signed by both the unit and MES representatives, one copy of the voucher being retained by each. No ledger transaction is involved in this procedure. Damages or breakages which MES consider are not due to fair wear and tear will be charged as barrack damages in accordance with the normal procedure.

1 Now inspection of furniture is done half-yearly instead of quarterly as was done previously. Auth. DGW (P&C) No. - 40170/E2 (WPC) dt. 23-1-82.

## Accounting

666. In each Sub-division or station the following ledgers will be maintained: –

- (a) Station Register of Authorised Furniture (IAFW-1811). This shows the quantities authorised by regulations for each unit or formation in the station.
- (b) Station Furniture Register (IAFW-2279). This register records the total quantity of furniture on charge in the station. All receipts and issues will be shown therein. Articles supplied as free gifts by the Red Cross or other societies to military hospitals and their capital value as assessed by the CE will be entered separately at the end of this register. The articles will also be included in the Annual Furniture Return.
- (c) Unit Distribution Ledger (IAFW-1814). This is compiled in duplicate separately for each unit, one copy being in the possession of the unit. It shows the total amount of furniture held on charge by a unit and any changes in distribution which are supported by temporary vouchers. The two copies of the distribution ledgers will be reconciled at the time of half yearly inspections of furniture and signed by both the MES and unit representatives. The temporary vouchers will be destroyed after the annual verification.
- (d) Station Furniture Distribution Ledger. This is the same form as (c) above and shows the distribution by units and formations of articles on charge in the station as well as the serviceable quantities available in stock and the unserviceable articles awaiting write-off sanction. The totals should invariably reconcile with (b) above.

667. An Annual Furniture Return (IAFW-2219) will be compiled from the Station Furniture Distribution Ledger and, after the AAOMES has checked the values, it will be forwarded by the GE to the CWE in support of the furniture Schedule of Demands.

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669. A Furniture Rate List (IAFW-2307) will be maintained by the GE and will show the value of each article held on charge. Values will be approved by the GE. This list will be revised annually to bring the rates in line with the current market prices and copies forwarded to the CWE with the Annual Furniture Return. The revised rates will take effect from 1st April of each year and will be used as data for estimates, budget demands and barrack

670. In addition to the half-yearly inspection an annual verification of the furniture held on charge of units, formations and installations will be carried out by actual counting in unit lines, unit pool quarters, hospitals and so on during the months of April and May according to a programme to be published in the Station Orders. This verification will be done by a Stock Taking Team consisting of two MES officers or JE/Supvr selected by the CWE from two different GE formations other than stock holding GE, one representative from the Station HQ and one from the unit concerned. The Unit Distribution Ledgers (IAFW-1814) held by the MES and the units will be signed by the Stock Taking Team at the conclusion of the verification.

The annual verification by actual counting is not required in respect of furniture issued to married officers, civilians and separated families who are allotted married accommodation in the station pool. Based on the balance in the Distribution Ledger and their acceptance by officers, civilians, separated families and so on, a certificate of annual verification will be endorsed by the BSO on the Distribution Ledger.

The verification by actual counting of balance furniture in store will be done by another Stock Taking Team consisting of two MES officers or JE/Spvr selected by CWE from two different GE formations other than the stock holding GE, and one representative from the Station HQ.

Stock taking Report (IAFW-2221) in respect of all articles of furniture held in stock will be promptly prepared by the Stock Taking Team during the stock verification and necessary certificate endorsed in Station Furniture Register (IAFW-2279).

A copy of the Stock verification report will be sent to the Local Audit Officer or the Regional Audit Officer as the case may be through the AAO GE for audit purposes. Regularisation action for any discrepancies found will be taken without delay, in accordance with the normal procedure.

671. Ledgers for furniture in the offices of the E-in-C and CEs, will be maintained by the CAO, Ministry of Defence, and CEs respectively (see para 267).

### Disposal

672. Surplus furniture, as revealed by the annual furniture returns, will be utilised, as far as economically possible, to make up deficiencies within Districts and Commands under orders of the CWE and CE concerned. The balance, on being declared surplus by CEs will be disposed of by any of the following methods: –

- (a) By sale to other Government departments under orders of CEs.
- (b) by public auction.
- (c) By sale by private treaty.

The powers of disposal are as laid down in **Table B**. The disposal rate/minimum reserve price (MRP) will be assessed by the GE, taking into consideration depreciation and rates for similar articles in the local market and approved by the authority within whose financial powers for disposal the total book value of the surplus furniture falls. For disposal by public auction, the procedure detailed in paras 821 to 826 will apply. Sale by private treaty will be resorted to only when reserve prices are not attained in public auctions or when, in the opinion of the CWE disposal by public auction is not considered suitable or advantageous to the State.

All departmental markings on surplus articles will be effectively defaced before disposal.

673. Serviceable timber and ironmongery will be salvaged from all unserviceable articles of furniture and the balance broken up and offered to the nearest ASC supply unit, on payment, as firewood, failing which it will be auctioned.

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## SECTION 40-GENERAL

681. The GE is responsible for making demands for payment of all revenue, whether credited as Revenue Receipts or compiled as a deduction from expenditure, and for taking steps for its prompt realisation. For this purpose the records detailed in the following para are maintained to show the assessment, the progress of recovery and the outstanding amounts due to Government in respect of all recurring and non-recurring items of revenue. Monthly reviews of recoveries will be made in conjunction with the AAOMES and arrears of licence fee and allied charges brought to the notice of the Station Commander. Unit Commanders will be responsible for effecting recoveries of dues from tradesmen (tailors dhobis etc.) and from canteen contractors, but recoveries will be progressed by the MES.

682. The initial records of revenue are kept in the offices of GEs and are audited locally. The following ledgers and forms are used: —

(a) IAFW-2239. Rent Assessment Ledger— Maintained by the AAO MES and contains a record of the assessed rent of the accommodation, internal electrical installation and furniture, in respect of each building which is rentable, whether Government-owned, hired, leased or appropriated. Rent of tenements will be recorded separately.

(b) IAFW-2240. Revenue Ledger- This is maintained by the AAO MES and contains a progressive record of revenue due and recovered in respect of each quarter or rentable building, as well as from other sources. It will also show separately water and electric charges recoverable by the MES direct and water charges to be collected by the Cantonment authorities on behalf of the MES.

The ledger will be closed on the 25th of each month (31st in March)

(c) IAFW-2241. Rent, Electric and Water Bill-This will be used for the recovery of charges of rent and allied charges except charges for electricity and water payable direct to the MES. IAFW-2241A (Revised) will be used for recoveries from Service officers.

(d) IAFW-2299. Consumer's Ledger (Water) – This records particulars, by buildings, of water supplied by the MES to consumers who pay direct to the MES. It also shows progressively the amounts due and recoveries made. The monthly readings will be posted from the Meter Reader's Books except where the quantity is assessed by the GE.

(e) IAFW-2184. Consumer's Ledger (Electric). These records particulars of electric energy, both domestic and power (including any incidental charges etc.) supplied to consumers who pay direct to the MES. The ledger is maintained in a similar manner to that for water, IAFW-2299.

(f) IAFW-2170. Consumer's Ledger (Electric and Water). Special Records particulars of assessment of water and electricity supplied to non-paying consumers.

(g) IAFW-2298. Return of Recoveries (Water). This shows water charges due from various individuals, which are to be billed for either by the AAO MES or Cantonment authorities, it will also show the consolidated amount due from consumers paying direct to the MES.

(h) IAFW-2218. Return of Recoveries (Electric). This is similar to the Return of Recoveries for water except that no recoveries are made by Cantonment authorities on behalf of the MES.

(j) IAFW-2360. Bill (Water) for consumers paying direct to the MES—This is used for amounts due on account of water, the recovery of which is made direct by the MES.

(k) IAFW-2217. Bill (Electric) for consumers paying direct to the MES-Similar to that for water.

(l) IAFW-2183A. Meter Reader's Book (Water). Records details of monthly meter readings of water consumed. (I) IAFW-2183. Meter Reader's Book (Electric). Similar to that for water, except that charges for hire of electrical appliances and other incidentals are also included.

(m) IAFW-1828. Statement showing issues of furniture on hire. Shows the value of furniture issued and hire charges recoverable from each individual and forms the basis for the recovery of such charges by the AAO MES.

<sup>1</sup>683. Rules regarding assessment, rates of recovery and remission of rent, including rent for internal electrical installations are contained in Govt orders issued from time to time. The GE is authorised to fix the rent of a building unless otherwise fixed by the G of I. Buildings in Factory estates will be assessed by the Factory authorities concerned.

684. When the accounts of a work involve expenditure on the construction, acquisition, or equipment of a building intended to be used for residential purposes, or on additions and alterations or renewals to an existing rentable building; it will be ensured :-

(a) that if it is a new building it is entered in the Register of Buildings and Rent Assessment Ledger, or if an existing building, suitable amendments are made to the capital cost; and

(b) that the rent is assessed or revised accordingly. This rule also applies to internal electrical installations provided hi buildings.

In cases where a building is actually occupied prior to closing the accounts, the rent will be fixed provisionally, taking into account the recorded expenditure and all outstanding liabilities, and charged from the date of occupation. The final assessment will be made on closing the accounts and will be effective from the date the accounts are closed, except that, where it varies from the provisional assessment by more than 5 per cent, the final assessment will have retrospective effect from the date of occupation.

When a building already occupied is subsequently electrified, rent for the electrical installation will be assessed from the date on which the installation is passed fit for use and the supply of current is available.

685. The waiving of authorised charges on account of electric energy and water requires the sanction of the G of I.

Irrecoverable items and overpayments are governed by Rule 164 FR Part I Volume I. But where charges are levied on the basis of assessed consumption, the GE may, with the concurrence of the PCDA/CDA write off small amounts not exceeding Rs. 5000/- in each case.

1. Note for Readers: - With the issue of GOI. MOD NO B/68628/Q3 (B-i)/2450/D (Q&C) dated 27/5/88 the erstwhile term "market rate of rent" no longer exists and has since been replaced by "Damages" rates and special licence fee. The rates of which are prescribed by GOI. Therefore the former concept of fixation of market rate of rent by GE had become redundant.

686. Amounts recovered on account of rent of buildings, furniture and internal electrical installations (when not included in the rent of buildings), and hire of fans and other appliances, will be credited as Revenue Receipts.

Recoveries on account of electric energy and water will also be treated in the same way except that recoveries from other Ministries of the Central Government will be compiled as deductions from the detailed heads concerned, any dues outstanding at the close of the financial year being adjusted by debit to Sub Head G—MES Advances.

Charges for water and electricity supplied from an installation, maintained from the funds of one Service, to non-paying consumers of the other Services will be adjusted between their respective maintenance heads in proportion to their strengths in the station. Recoveries from MES contractors on account of water drawn from Ordnance Factory installations will be credited to Factory Revenues.

687. In the case of quasi-commercial and manufacturing concerns, viz, Military Farms, Bakeries, Butcheries, Ordnance Factories and MES installations and workshops, proforma statistics for licence fee and allied charges will be furnished by the MES for cost-accounting purposes only and no adjustment will be made in the MES accounts.

688. The rules for the disposal of grass and other usufructs etc., on defence lands are contained in Military Lands Manual. The MES are responsible for the disposal of usufructs in the following cases: –

- (a) Enclosed areas which form the compounds of: –
  - (i) MES offices, Inspection Houses, installations and workshops,
  - (ii) Government bungalows, offices, workshops and other Military Building, when vacant, except Ordnance manufacturing establishments and their estates,
  - (iii) All buildings where malis are authorised and paid from MES funds (see para 253);
- (b) Areas of land used as brick fields or quarries and catchment areas of MES water supplies;
- (c) Areas of land occupied by engineer stores installations and MES storage yards
- (d) Air fields: –
  - (i) entire area in the case of unoccupied airfield;
  - (ii) shoulders and overruns of runways in the case of occupied airfields.

It will be the duty of the GE to ensure that such revenue is regularly realised and correctly and promptly brought to account. A separate folio will be opened in the Revenue Ledger for each source of miscellaneous receipt and the probable date by which each item of revenue falls due noted.

The proceeds realised will be credited as Revenue Receipts.

689. Except in the case of departmental charges in respect of sales on credit (paras 276 and 802) it is not permissible to credit Revenue until it is realised.

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#### **SECTION 41-RECOVERY OF LICENCE FEE**

691. Except where otherwise laid down by the G of L me procedure for the recovery of Licence Fee for buildings in the charge of the MES, whether Government-owned, hired, or appropriated, will be as detailed in the following rules.

692. Occupation returns (para 631) will form the basis for recovery of Licence Fee. Taxes, if any, recoverable from the occupants will be shown by the GE in these returns. When no occupation return is received, the Licence Fee bill will be prepared on the basis of the corresponding entries for the previous month.

693. Rent bills in respect of Service officers will be prepared on IAFW-2241A and sent to the CDA(O) In all other cases bills will be prepared on IAFW- 2241A and, where the occupants are in Government service, sent to the Pay Accounts officers, Defence or Civil as the case may be, with copies to the formations concerned. Licence Fee bills in respect of persons not in Government

service will be sent through the appropriate MES office either to the allotting authorities for recovery or to the individuals concerned where they pay to the MES direct.

694. Licence Fee bills will be prepared for the current month and forwarded so as to reach the authorities concerned not later than the 23rd of the month. The amounts will be recovered by the paying authorities, without prior notice to the individuals concerned. In the case of pensioners and private individuals, however, Licence Fee is recoverable monthly in advance. Licence Fee bills will be sent through the appropriate MES office direct to them for payment, either into the treasury or to the MES office concerned, on or before the 5th of the month. Private persons are also required to pay an advance of one month's Licence Fee as a deposit which is refundable on vacation of accommodation, after making adjustments for any amounts due.

Pending settlement of any discrepancies in the Licence Fee bill, which should be referred to the authority responsible for the allotment of the quarter, the individual concerned will pay the amount billed for.

If the amount of Licence Fee (including rent for furniture and charges for water and electricity) recoverable in arrears from civilians paid from Defence Services Estimates, including the establishment under the Controller General of Defence Accounts, owing to errors in assessment, exceeds  $\frac{1}{3}$  of their emoluments, the Head of Departments will have the discretion to authorise recoveries in smaller instalments not exceeding 12 in number.

Cases affecting civilians employed in Army HQ and in occupation of MES accommodation will be decided by the Station Commander in whose jurisdiction the accommodation lies.

695. The AAO will watch the prompt receipt of acknowledgement of Licence Fee bills from the Defence Accounts authorities and on receipt of such acknowledgement will complete the Revenue Ledger. In cases where recoveries are made through Civil Accounts Officers, debits will be raised duly supported by the accepted copies of the licence fee bills. In the case of private individuals, the ledger will be entered up either on receipt of the treasury receipt or on intimation of payment to an MES Officer.

696. When quarters are to be vacated before the last day of the month owing to the departure of the occupant on transfer, leave or retirement the unit or officer concerned will intimate the probable date of vacation to the GE and the bill will be prepared at once.

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#### **SECTION 42-RECOVERY OF HIRE CHARGES FOR FURNITURE**

699. Unless otherwise provided for, the hire charges for furniture will be 10 per cent per annum of the Book Value<sup>1</sup> of the articles supplied, as ascertained from : –

- (a) the "List of Articles of Barrack and Hospital Furniture of MES Supply" issued by the E-in-C;
- (b) the "Vocabulary of Ordnance Stores" in the case of articles of Ordnance supply;
- (c) the book value in respect of non-standard or special articles not included in (a) or (b).

700. The recovery of hire charges of furniture will be made in the same way and together with the recovery of Licence Fee of buildings.

701. The hire charges for furniture will be rounded off in the same manner as the Licence Fee for a building and will be charged for the period during which an occupant is liable to pay Licence Fee for the quarter occupied, or, in the case of an officer whose emoluments include lodging allowance as a separate item, up to the date from which he becomes eligible to draw this allowance.

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1. Note for the readers: - Hire charges for service officers

(a) Furniture Issued upto the full prescribed scales by MES: - Full flat rate of furniture charges as prescribed by GOI from time to time. The existing flat rates are laid down in MOD No. 1 (I)/87/D (Q&C) dated 13/1/88.

(b) Furniture issued less than the authorised scale by the MES. : - At the 10% of capital cost of furniture per annum or flat rate whichever is less.

(c) Furniture issued less than the authorised scale at officer's own request: -Full flat rate.

(d) Furniture issued above the prescribed scale: - 12-1/2% of the capital cost of the furniture per annum.

(e) CPWD Accommodation at Delhi/New Delhi and Shimla: -Officer's liability restricted to 10% of the capital cost of the furniture per annum or flat rate of furniture charges whichever is less. Auth. GOI MOD No C/00578/Q3 (B-i)/774/D(Q&C) dt 26/2/90

### **SECTION 43-RECOVERY OF CHARGES FOR ELECTRIC ENERGY, HIRE OF REFRIGERATORS AND FANS ETC.**

704. Rules for the levy of charges for electric energy supplied by the MES and hire charges for fans and other electrical appliances, etc., are laid down in Appendix 'O' and Govt orders issued from time to time.

705. The Return of Recoveries, Electric (IAFW-2218), will be prepared monthly for each installation, showing the charges to be included in licence fee bills, as also the total of direct recoveries to be made by the MES, and will be forwarded to the AAO MES so as to reach him by the <sup>1</sup>[2nd] of the month.

706. In respect of consumers paid by the DAD or by a Civil Accounts Officer, recoveries for electric energy supplied, hire charges for fans refrigerators etc., and rent of internal electrical installation, where not included in the licence fee of the building, will be made in the same way as, and together with, recoveries of licence fee for buildings.

In the case of private consumers these recoveries, together with charges for security deposits when leviable and for incidentals such as replacing fuses etc., will be billed for on IAFW-2217 and recovered direct by the MES.

707. An abstract of all receipts from consumers paying direct to the MES, duly supported by treasury receipts, will be rendered monthly to the AAO MES. This will include amounts paid in cash and credited in the GE's Cash Book.

708. The recovery of electric charges supplied to the Cantonment Boards as per agreement will be at all-in-cost rate. For this purpose the costed rate for the preceding year will be adopted to avoid recovery from the consumers retrospectively. For instance the costed rate 1961-62 would be effective from 1st April, 1963.

## **SECTION 44-RECOVERY OF CHARGES FOR WATER**

709. The procedure for recovery, etc., of charges for water, supplied by the MES, in a non-cantonment station will be as laid down for electric energy. It will also apply to cantonment stations except where the recovery is the responsibility of the Cantonment Board.

710. In cantonment stations the Cantonment Board will be responsible for recovery of water tax and charges in the following cases;

- (a) Where supplies are made by them.
- (b) Where MES supply is given in bulk to the Cantonment Board at fixed points and distribution is arranged by the Board except as provided in para 711.
- (c) Where supplies are made by the MES in accordance with the Cantonments Act to persons not entitled to a supply of water from military sources; e.g., persons in civil areas.

In the case of officer's quarters (Government-owned, hired or appropriated) which are situated in areas (a) or (b) above, the Cantonment Board will recover water-tax and charges directly from the officers in occupation. When quarters are vacant, the Board will recover water-tax from the MES unless exemption is claimed by them for premises lying vacant for sixty days or more.

711. When a Cantonment Board receives a bulk supply of water from the MES, under Section 234A of the Cantonments Act, the Board shall pay the MES for all water so received at the rate (s) included in the agreement with the MES.

The meter readings for supplies made to isolated consumers not entitled to supply of water from military sources, residing outside the Board's bulk supply area but inside the MES supply area, will be added to the Board's main bulk supply meter readings and paid for by the Board to the MES as part of the bulk supply. Such consumers will deal direct with the Board and pay for their water at the Board's rate.

In cases where barrack areas or individual military buildings occupied by entitled non-paying consumers are situated within the Board's supplying area but outside the MES supply area, and it is uneconomical to lay a special MES main for such buildings or barrack areas, the quantity of water supplied to these buildings or barrack areas will be deducted from the Board's main bulk supply meter readings.

Entitled paying consumers residing within the bulk supply area of the Board will deal direct with the Board and pay at the Board's rate.

The recoveries made from Cantonment Boards in respect of bulk supplies shall be credited to Revenue Receipts. The loss, if any, sustained by the MES on account of the difference between the MES costed rate(s) of water at the taking over point (s) where bulk supply is given and the rate (s) as determined by the Central Government under Section 234-A (2) of the Act and included in the agreement between the MES and the Cantonment Board, shall be debited to Minor Head 800, Sub Head C detailed head (b) by credit to Revenue Receipts.

712. In a cantonment station where distributed supplies are made and controlled entirely by the MES, the Cantonment Board is responsible for effecting recoveries from all consumers except those in occupation of Government owned, hired or appropriated buildings, recoveries from whom will be made by the Pay Accounts Officer or the MES as in the case of electric energy (see para 706). No water-tax is payable in such cases to the Cantonment Board for any building which is owned, hired, or otherwise appropriated by Government.

A return of recoveries showing all recoveries to be made by the Board will be prepared and rendered to the Board by the officer- in-charge of the water supply. The total cost at the prescribed rate notified from time to time of all water supplied as shown in the return of recoveries, including supplies made under agreements vide sections 222 and 225 of the Act and supplied to persons and buildings exempted from payment by the Board, less the collection and audit charges, will be debited quarterly to Minor Head 800-Other Expenditure (k) Grant-in-aid and cost of water supplied to cantonments (ii) Cost of water supplied by credit to Revenue Receipts.

The water-tax and water charges collected by the Board, after deducting collection and audit charges, will be paid into the treasury to the credit of the officer-in-charge of the water supply and adjusted by the AAO MES as a credit to Major Head 0076-Defence

Services-Army, Minor Head 104-Receipts from works, Sub head B-Recoveries on account of supply of (a) water.

713. The recovery of water charges supplied to the Cantonment Boards as per agreement will be at all-in-cost rate. For this purpose the costed rate of the preceding year will be adopted to avoid recovery from the consumers retrospectively. For instance the costed rate of 1961-62 would be effective from 1st April 1963.

### **SECTION 45-CASH RECEIPTS**

714. When payments are due to Government they will normally be made into treasuries on Receivable Orders (IAFA-507) unless recoveries are affected through pay bills, etc. These are issued by MES Officers or SDOs, and in the case of licence fee and allied charges, by the AAO MES, Superintendent Clerical of a GE's office, the senior clerk of an outstation SDOs office and the senior B/S representative at outstations.

715. In the following cases alone cash payments may be received by GE's or imprest-holding SDOs:—

- (a) Barrack damages other than from units (Para 635).
- (b) Cash sales of stores.
- (c) Miscellaneous amounts such as licence fees, electricity or water charges, deposits for works & barrack damages from units and fees for charging secondary batteries etc., not exceeding Rs. 100 in each case.

As a general rule, no individual other than an imprest holder may receive cash. In special cases the CWE may, with the concurrence of the CDA, authorise any other individual to receive cash, specifying amounts which may be received.

716. Whenever cash or a treasury receipt is accepted, a receipt (TR-5) must be given to the payer. Receipts will be signed by the individual authorised to receive cash. Acknowledgement for amounts deducted on account of security deposits from contractor's bills and amounts paid into treasuries may, however, be signed by the Superintendent Clerical in a GE's office or the senior clerk in an SDOs office. They should set forth clearly the reference to treasury receipt number and date or the number and date of the contractor's bill.

Separate receipt books will be used for cash and treasury payments. A register of all receipt books will be maintained by the AAO MES.

717. All amounts actually received in cash, a distinct from the sums, paid direct into the treasury or deductions from vouchers will be recorded at once in the Cash Book (see para 543), the entry in the Cash book and the counterfoil of the receipt book being initialled at the same time.

718. Amounts received by an individual not holding an imprest account (see para 715) will be remitted to the nearest imprest-holding officer, or paid into the nearest treasury as soon as possible. In the latter case the treasury receipts with full particulars will be forwarded to the Imprest-holding officer concerned who will issue a receipt to the individual remitting cash or the treasury receipt.

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**SECTION 46-GENERAL**Stocks in ESDs and EPs

721. The MES, in addition to meeting their own stores requirements for works, will be responsible for the provisioning, holding and issue of Engineer stores of Engineer origin to all Army units and establishments against their authorised scale or for carrying out essential training.

The MES will also hold the various categories of war and other reserves of Engineer supply as directed by the General Staff.

722. Stocks of stores required for issue to units and establishments and as reserves will be held in Engineer Stores Depots (ESDs) <sup>1</sup>. These stocks will be under the direct control of the E-in-C, except in the case of reserves which will be controlled by the General Staff. They may also be held as dispersed stocks in forward areas to suit the military situation.

723. No stores need to be held in ESDs for MES works requirements as these are readily available in the market.

724. Engineer Parks (EPs) will hold only engineer combat Stores required for Army units establishment. No stores need to be held in EPs for MES works requirements as these are readily available in the market.

725. The term 'stores' as used in this chapter embraces all categories of Engineer stores including tools, plant and machinery but excludes furniture which is dealt with separately in Chapter VIII.

Divisional Stock/ Central Divisional Stock

726. To cater for the rapid execution of minor works and maintenance, the MES are required to hold a stock of stores in each Division under the control of the GE concerned. This stock is called the Divisional Stock/Central Divisional Stock. The requirements of sub- divisions will be drawn from this stock periodically.

1 Note for the Readers: Since 1964, the ESDs also hold buffer stock of E & M stores for work.

727. CEs/CsWE will lay down the items and maximum quantities to be held by each GE in his central divisional stock/divisional Stock category 'A' & 'B'. These will not exceed four month's normal requirements and one year requirement in respect of Cat 'C' stores of the Division for minor works and maintenance. Any excesses over the authorised maximum quantities will require the sanction of the CWE. For this purpose, however, temporary excesses will be ignored but quantities remaining in excess at the end of the financial year will be reported to the CWE, with explanation for regularisation and disposal where necessary.

CEs/CsWE will review the items and quantities at the commencement of each financial year and carry out modifications as necessary. Any changes required during the year may also be similarly approved. As the range of items will necessarily be limited, any item not held in central divisional stock/divisional stock will be obtained direct for the work as required.

728. Replenishment of stock, within the limits authorised, may be made by the CWE/GE without further reference to the CE/CWE. The minimum quantity to be held for each item will be fixed by the CWE/GE, below which the stock of that item will not normally be permitted to fall without action for replenishment having been taken. The minimum will be so fixed that it covers probable issues during the time normally taken to comply with a demand for replacement.

729. Separate stocks may be maintained under the orders of the CWE/GE for outstation Sub-divisions. The CWE/GE will fix the quantitative limits of these stocks in such a way that the total limits authorised by the CEs/CWE for the Division are not exceeded.

### Stores for Specific Works

730. Stores required for major works and special repairs will be procured as required and charged direct to the work concerned. Stores so obtained will not pass through the divisional stock. Petty requirements for such works may, if the circumstances demand, be drawn from central divisional stock/divisional stock at the discretion of the CWE/GE.

731. Stores required for minor works will be drawn from central divisional stocks/divisional stocks. Any item of stock required in large quantity for a particular minor work of special items not held on divisional stock may be obtained direct for the work.

732. When it is necessary to collect materials for a work to which administrative approval has not yet been accorded, the prior approval of the authority competent to accord administrative approval to the work must be obtained.

In all cases an allotment of funds must be available for the purpose before any materials are collected.

733. Blank.

## **SECTION 47-PROVISION OF STORES**

### General Responsibility

734. The E-in-C and CEs are responsible for the provisioning of stores in ESDs and EPs respectively. This will be based on periodical reviews of assets and anticipated requirements. The responsibility for provisioning of stores for divisional stocks and works vests with the GE, except in the case of projects planned by higher authorities when provisioning action will be taken by these authorities.

### Sources of Supply

#### Sources

735. Stores may be obtained from any of the following sources:—

- (a) Internal transfers in the MES.
- (b) Manufacture by MES (see para 886.)
- (c) Manufacture in Ordnance Factories through the DGOF.
- (d) Purchases from other Army Services.
- (e) Purchases in India through the DGS&D.
- (f) Purchases direct from Private agencies.
- (g) Purchases from foreign countries.

### Internal Transfers

736. The internal transfers of stores within the MES, i.e. between Commands, Districts and Divisions may be ordered by the E-in-C, CEs, and CsWE respectively and transfers within a Division by the GE. The adjustments of costs and freight charges will be governed by the rules contained in paras 760, 777, 781 and 805.

### Ordnance Factories

737. Demands for Stores of Engineer origin required for bulk provisioning should be placed on the DGOF. If, however, the DGOF intimated his inability to supply the stores within the stipulated period, these may be obtained from other sources. Items of a recurring nature required for bulk provisioning and which cannot be provided by DGOF should be referred to the Director of Production, Ministry of Defence, for advice before placing orders elsewhere.

Demands in respect of stores of petty requirements need not be placed on the DGOF if these are procurable from trade sources but all such demands when placed on the DGOF will be bulked to cover 3 to 5 years requirements and certified to that effect.

### Stores of Ordnance Origin

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740. The direct purchases of Engineer stores of Ordnance origin is prohibited except when ordnance authorities are unable to meet the demand, in which case the Depot concerned will furnish a certificate of non-availability to the demander who may then arrange direct purchase within his financial powers. In case NA certificate not received even after 45 days from the date of despatch of a demand by the demander, the officer may proceed with direct purchase under his power.

### Stores of ASC Supply

741. Petrol, oil, lubricants, coal for drying and warming purposes and hygiene chemicals will be indented on the local Station Supply Depot. Forecasts for hygiene chemicals will be submitted annually by the E-in-C to the QMG.

Demands for coal required for works will be placed by the CE on the BASC Command who will either arrange supplies from surplus within the Command or forward the demand to the Deputy Coal Commissioner (Distribution), Calcutta, for arranging supplies from collieries. All correspondence with the DCC (D) will be made through the BASC.

### Stores of Medical Supply

742. The forecast requirements of the MES for medical stores required for stores preservation and large projects will be intimated annually by the E-in-C to the DFAFMS. Normal requirements are provisioned by the DFAFMS automatically on the basis of past consumption. Demands will be placed by local MES authorities on the Medical Stores Depot through the ADMS concerned.

## Purchases Through DGS&D

743. Rate/Running contracts are arranged by the DGS&D for a number of items of general stores of Engineer origin. Save in exceptional circumstances, [see **Table B item 5 (b)**] stores for which such contracts exist will not be obtained from any other source. Supply orders will be placed on the suppliers on WSB-286 by direct demanding officers within their financial powers as laid down in **Table B item 4**, up to the maximum limits specified in the contract, where the value of a supply order exceeds the limit of the contract, indent will be placed on the DGS&D.

Rate/Running contracts for stores of ordnance origin will not be operated by MES indenters except when non-availability certificates are furnished by the Ordnance authorities.

1744. Indents for stores other than the case of Local Origin (see para 746), which have to be obtained from trade and for which no Rate Running Contract exists, will be placed on E-in-C's Branch, when the value of a single category, i.e. each article or class of articles, purchased at one time exceeds the power of CE, as laid down in item No. 5 (a) (i) & (ii) of **Table B** of RMES as amended from time to time.

Where stores below this limit cannot conveniently be obtained by the indenter direct from trade, demands may be placed on E-in-C's Branch.

Procurement of stores of local origin is the responsibility of GEs/CsWE/Zonal CEs.

1. Para substituted vide MOD letter No. 95533/Pol/E2W (PPC)/39/MESR/D (W-I) Dt. 11.07.2003

## Imported Stores

745. Stores which are required to be imported from UK or USA will be ordered direct by the E-in-C on the High Commissioner for India in UK or through the DGS&D on the Indian Supply Mission at Washington, as the case may be.

## Local and Direct Purchase of Stores

746. Materials of local origin such as bricks, sand, lime, chattai, etc., and petty bazaar supplies are normally obtained through contracts concluded by MES officers under their powers in **Table B item 2**.

Where no contract exists the requirements will be obtained as under: -

(a) Materials of local origin—by purchase under the powers in **Table B item 2**, but the maximum purchase price for all such items will be fixed by the CWE on a regional basis.

(b) Items of Bazaar supplies—by purchase under the powers in **Table B item (5) (a) (i)**.

The GE may authorise outstation Superintendents /Supervisors to indent direct on the local supply contractors up to Rs. 5000/- in one month.

1747. Direct purchase refers to such purchases which are affected to make provision for anticipated future requirements, for items not available on DGS&D rate running contracts, on the basis of Provision Reviews, like any other purchases through DGS&D. The powers for Direct purchase given in **Table B item 5 (a) (i)** of MES Regulations will be exercised by various CFAs.

The terms "Direct Purchase" also includes job works like "Repair work order/Fabrication Works Orders" but excludes B/R and E/M works which are required to be got executed as Minor works through the Term Contracts for purpose of exercising of Financial powers laid down under item 5 of **Table B** of MES Regs, subject to Deptt. of supply OM No. P.III/3(11)/80 dated 13.11.80.

(i) Local purchase shall be resorted to meet only emergent requirements and may cater for stocking up to 3 months' requirements subject to dues in being taking into account and within the available budgetary provisions. This will, however, be subject to the monetary ceiling prescribed for The purchasing authorities. The power for Direct purchase given in **Table B** item 5 (a) (ii) of MES Regs, will %e exercised by the CFAs.

(ii) For cash purchase see para 536. Cash purchase powers given in Table 'B' item 5 (c) will be exercised by CFAs.

For centrally controlled stores see para 791.

1 Substituted vide E-in-C Branch letter No. AA)3109/ESP-1(P&C)/1507/DO-I/O (W-I) dated 20-10-87.

748. The purchase powers under **Table B** are subject to the stores rules in FR Part I Vol I. The powers should be determined with reference to the value of a number of similar articles purchased at the same time and not by the total cost of all the items purchased at a time. One supply order may be issued for a group of dissimilar items though the total value of the supply order exceeds the direct purchase powers of the authority issuing the supply order, if the value of each such item is within his powers. In such a case a certificate that the items are dissimilar will be endorsed on the supply order.

Purchase orders for similar articles will not be split up to avoid the necessity of obtaining the sanction of higher authority required with reference to the total amount of the orders.

<sup>1</sup>[For local purchase which is resorted to meet emergent requirement, inspection by AHSP may be dispensed with. The accepting officer shall nominate technical officers by name or designation to carry out inspections.

For direct purchase, for items exceeding value of Rs. 25,000/- each, where applicable, inspection by AHSP will be arranged.

Inspection for building materials, consumable stores, repair work orders and fabrication orders shall be carried out by the departmental officers nominated by name or designation by the Accepting officer.

There will be no Tender Purchase Committee for increase up to Rs. 1 lakh done up to the level of Chief Engineer.]

Purchases will be made in the most economical manner and in accordance with the definite requirements of the Service. Except for articles of proprietary nature purchased from accredited agents, purchases will be made on the basis of competitive tenders whenever practicable.

1 Added vide E-in-C Branch letter No. A/03109/ESP-1(P&C)/1507/DO-I/D (W-I) dated 20-10-87.

### Receipt of Stores

#### General

749. Only an officer or a JE/Supvr B/S I may receive consignments of stores and sign measurement books or receipts given to suppliers, except in the case of an outstation where a JE/Supvr Gde II may be specially authorised by the GE to do so up to a limit in value of Rs. 100. The storekeeper's signature on the receipt voucher which proves his liability for the stores is in addition to the receipt given to the supplier.

750. The individual receiving the stores will prepare a receipt voucher in triplicate on IAFW-2321, allot a serial number from a voucher register and complete the appropriate ledger.

Two copies of the receipt voucher accompanied by the measurement book, where used, and the consignor's issue vouchers invoice will be submitted to the GE. If the consignor's invoice is not available when the stores are received it will be submitted to the GE in support of the receipt voucher as soon as it arrives. In either case the invoice will be endorsed in red ink with the number and date of the receipt voucher and any damages or deficiencies.

751. When stores (or any portion thereof) are actually received for stock the storekeeper will check the stores, enter them on his Tally Cards (IAFW-2280), prepare a receipt voucher and complete the Stock Register (IAFW-2279).

### Deficiencies

752. When any stores received either for stock or for a work are found to be deficient or damaged, the following action will be taken :-

(a) In the case of stores received from other MES divisions or departments of Ministry of Defence, if the consignor's voucher has been received, the full quantities recorded thereon will be entered in the receipt voucher. A loss statement will be prepared for any stores found damaged or deficient, ledger adjusted in respect of deficiencies and action taken for regularisation of the loss.

If the consignor's invoice has not been received, the receipt voucher will show the quantities as actually received. When the consignor's voucher is received any deficiencies which then come to light will be reported to the consignor and, if not accepted by him, a supplementary nominal receipt voucher supported by a loss statement will be prepared.

(b) In the case of stores received from firms or other Government departments, only actual quantities received will be brought on charge, discrepancies being dealt with by correspondence.

(c) Cases of deliveries [f.o.r]<sup>1</sup> station of despatch will be dealt with as in (a) above.

753 Where stores are imported from overseas, action will be taken as laid down in RA Volume 2 (1987 Edition) para 1126. Stores found damaged or deficient from packages unopened at the port of landing, and received intact at destination, will be brought to account as found. The discrepancy will be endorsed on the packing account and no loss statement will be necessary.

1 f.o.r = free on railways

### Claims on Railways

754. Except when it is evident that the railway is not liable for a loss in transit, action will be taken by the consignee to place a claim on the railway in accordance with RA Volume 2 (1987 Edition) para 1101 & 1102. On acceptance of the claim, the loss statement will be endorsed accordingly and sent to the AAOGE for completing his register of losses. When a claim partially admitted the amount of the loss statement will be reduced to that extent, the CFA being as for the gross amount.

Where a claim is disputed it will be dealt with in accordance with RA Instr 920.

### Insurance of Stores

755. Stores are not normally insured against marine or other risks when the ownership of such stores rests in Government or the supply is inter-Governmental. In special cases when the indenters consider this necessary, the concurrence of their accredited Finance will be obtained.

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## **SECTION 48-STORES ACCOUNTING**

### Procedure For ESDs and EPs

758. The accounting procedure for ESDs and the records to be maintained are contained in 'Standing Orders for ESDs'. The same procedure will be followed for EPs. The rules in this section apply to divisional stocks and works stores.

### Records

759. The following records will be maintained in connection with stores transactions

- (a) Divisional Stock/Central Divisional Stock.
  - (i) Stock Register (IAFW-2279). This register, which is maintained by the storekeeper, shows daily receipts and issues of items and is closed annually. Separate registers will be maintained for each store.
  - (ii) Stock purchase Register (IAFW-2316). This is maintained by the GE and shows how the Stock Book Rate for each item is calculated.
- (b) Works Stores.
  - (i) Materials Register (IAFW-2225). This is a record of stores obtained for a major work or special repair and is maintained by the SDO in charge of the work. Separate records will be maintained for each work,
  - (ii) Stores-in-Hand Ledger (IAFW-2233). Maintained by the SDO in respect of the items in his Expense Stores for maintenance services.

A separate ledger will be maintained for stores obtained for minor works, whether drawn from divisional stock or obtained direct.
  - (iii) Road Metal Register (IAFW-1809). This is a record, maintained by the SDO, of road metal and road surfacing materials, etc., collected for use on roads (see para 243).
  - (iv) POL Stock Account (IAFZ-2109). Maintained by the JE in charge of POL for vehicle etc. A similar account will be maintained for each E/M installation.
- (c) Demolition Materials, Salvage and Scrap.
  - (i) Demolition Register (IAFW-2200). Contains a Sub-divisional record of all stores received from demolitions. Serviceable stores not required for use on the same work and salvage/scrap with any residual value will be transferred to the following respective ledgers and further issues/disposal will be carried out from those ledgers.
  - (ii) Demolition Store Ledger (IAFW-2223). This is a record of serviceable demolition stores transferred from Demolition Register and subsequent issues/disposal thereof,
  - (iii) Salvage Ledger (IAFW-2223). In this is recorded, pending disposal, salvage and scrap received from demolitions or from stores, etc., written off on loss statements/expense vouchers.

## DIVISIONAL STOCK/ CENTRAL DIVISIONAL STOCK

### Maintenance and Operation

760. Control of divisional stock/central divisional stock is exercised solely on a numerical basis but expenditure thereon is controlled through the allotment of funds.

Expenditure on provisioning and maintenance of stock will be borne by Sub-head F- Stores, under Minor Head 111-Works. Where, however, stores are received from EPs or other divisional stocks the transfer will be on a numerical basis without any financial adjustments. For freight charges see para 805.

Indents for stores from divisional stock/central divisional stock will be made on IAFW- 2274 by the SDO concerned and issues made at stock book rates (see para 764). The value of the stores issued will be debited to the work or maintenance head concerned, contra credit being given to Sub-Head F by the stock holder. Handling freight, etc., charges will be borne by the work.

761. Direct financial control over the expenditure entailed in the handling, custody and maintenance of divisional stock/central divisional stock will be exercised by means of a Stores Overheads Estimate prepared annually by the GE to cover the cost of operating his stock and sanctioned by the CWE. Where separate stocks are maintained in outstations, the estimate will be so framed that operation costs relating to each such outstation stock is shown separately.

762. The stores Overheads Estimate will cover all overhead expenses pertaining to the operation of the divisional stock/central divisional stock , except railway freight and the pay of the regular MES establishment, and will include :-

- (a) The wages of all industrial personnel and work charged non- industrial personnel engaged on the care and maintenance of the stores.
- (b) The cost of handling stores received and issued.
- (c) Proforma costs of repairs and maintenance of the store buildings and yards based on the normal percentages laid down in Appendix B.
- (d) Normal losses, wastages, etc., of stores in stock.
- (e) The cost of preservation and repair of stores in stock.
- (f) The cost of packing stores for issue.
- (g) All other incidental charges.

763. A percentage figure for overheads will be approved by the CWE on the basis of this estimate for application when fixing stock book rates. The percentage will be determined from the proportion which the total of the estimate bears to the anticipated total issues of stock during the year based on the figures of the previous year.

### Stock Book Rates

764. The cost per unit fixed at a valuation in respect of an article borne on the stocks of the MES is known as the 'Stock Book Rate'. A stock book rate applicable throughout each Division stock/central divisional stock, or for separate outstation. Sub-divisions if required will be fixed by the GE for each article borne on stock at the beginning of the financial year and issued to all concerned in a Priced Stock List. These rates will be subject to periodical revision as laid down in para 766.

765. The stock book rate will be compiled in the Stock Purchase Register from the suppliers' bill, plus freight (and customs duty in the case of imported stores), to the total of which will be added the percentage referred to in para 763. The rate will be rounded off as follows:

(a)	Below 5 P.	To the nearest Paisa.
(b)	Above 5 P. and up to Rs. 10	To the nearest five Paise.
(c)	Above Rs. 10 & up to Rs. 20	To the nearest twenty five Paise.
(d)	Above Rs. 20 and up to Rs. 100	To the nearest Rupee,
(e)	Above Rs. 100 and up to Rs. 200.	To the nearest five Rupees.
(f)	Above Rs. 200.....	To the nearest ten Rupees.
(g)	Fractions exactly half of the above units will be ignored. In the case of items received from ESDs or EPs, the PVEs rates will be adopted as the stock book rates for the Division.	

766. Normally the stock book rate will remain constant throughout the year, but on receipt of a consignment of stores during the year the GE will examine the cost of the article included in the consignment and if any particular rate is found to be seriously affected will revise the rate for that article accordingly, at the same time indicating the date from which the revised rate will take effect.

### STORES FOR SPECIFIC WORKS

#### Minor Works

767. Stores obtained for minor works, either through stock or direct, will be charged to the works concerned and accounted for in a Stores-in-hand Ledger (see para 759). Issues from the numerical account will be made on IAFW-2305 which will specify the work for which the materials are issued.

#### Major Works and Special Repairs

768. Stores received for a major work or special repair will be accounted for separately for each work in a Materials Register (IAFW-2225) by the SDO in charge of the work. A separate page will be used for each article and daily receipts and issues entered. The issue rate for each item which will be entered at the top of the page will be fixed by the GE from actual costs (including freight, handling and other charges), without the percentage addition for overheads. Stores will be issued on IAFW-2305 signed by the SDO personally. The individual drawing the stores will give a receipt on the indent which will be retained by the individual in custody of the stores.

#### Materials Account

769. to 771.           Blank

772. A separate indent (IAFW-2305) will be prepared for each item of the service to which stores will be chargeable and the original copy allocated. On the 25th of every month (31st in March) separate transfer expense vouchers will be prepared from these indents for each construction account folio on which the stores issued are to be debited. These vouchers will be entered up by the SDO in the materials account as a credit and in the construction account of the item as a debit. After these vouchers have been recorded in the various accounts, etc., the receipted indents may be destroyed. Issues to other works, divisions or departments will, however, be made on issue voucher (IAFW-2253).

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774. In the case of large projects, as may be directed by the CWE, the calculations in respect of important stores will be kept for two years after the completion of the work and linked with the materials register. This will show the total amount of stores actually received and issued for the work. The accounts of such stores will be subject to audit.

775. The materials account will be cleared immediately the works for which the materials were collected have been completed. A valued statement of the materials remaining surplus as noted from the materials register will, after reconciliation with the materials account, be submitted to the GE for disposal orders.

776. Action to dispose of materials surplus to a project may be taken as soon as the surpluses are known and need not wait till the completion of the project. Large surpluses will be investigated by the CE.

777. Surplus stores may be transferred to divisional stocks/central divisional stock provided they are authorised items of stock and are within the limits laid down.

If it is likely that any of the surplus materials will be required for use on some other service within the next 12 months, they may be transferred to the service concerned. If necessary, a materials register may be opened for this purpose subject to the rules in para 768.

Surpluses not required either for divisional stock/central divisional stock or for another service may, if they are likely to be required during the next 12 months. Command Stocks are now no more held due to easy availability of stock in open market.

The transfer of surplus stores to a works service or to stock will be at the stock book rates of the consignee, concerned freight charges being borne by the consignor.

778. Funds realised by the disposal of surplus materials will be credited to the work.

Any profit or loss consequent upon disposal of surplus materials will be credited/debited to the work in order to balance the materials account.

### Expense Stores

1779. A numerical account of all stores drawn from stock in bulk for use on maintenance services will be maintained in a Stores-in-Hand Ledger (IAFW-2223). Any serviceable stores similarly drawn from the materials account of another work, or purchased will also be entered therein. The cost of these stores will be allocated to the services for which they are required, and issues from the numerical account will be supported by indents on IAFW-2305 which will specify the work in which the materials are to be incorporated. Duplicates of the Baby Indents will be destroyed

one year after audit. GE will carry out a test check of baby Indents. The balance in hand of such stores as have not been definitely incorporated in any work when priced at stock book rate at the end of each month will not ordinarily exceed Rs. 50,000/- in value. Any excess will be regularised with the sanction of CWE.

1 Substituted vide CS No. 78/XII/87.

780. Apart from the above, a JE E/M or a MCM in-charge of an E/M Installation or service centre may hold expense stores required for the daily running and maintenance of an installation (see para 876). The stores will be accounted for on IAFW-2223, and issues will be supported by indents on IAFW-2305.

The cost of all stores held on this account will be charged to Sub-Head C-Maintenance and Operation, Installations. The monetary limit up to which such stores may be held will be fixed by the CWE separately for each installation and any excesses regularised by him.

### Demolition Materials, Salvage and Scrap

781. Issues/transfers of demolition materials, salvage and scrap to other works, divisions, etc., (see para 759) will be effected on transfer vouchers at assessed values approved by the GE, freight charges being borne by the consignor.

### Stock Verification

782. Stock verification of stores, T & P and installed fans, meters, refrigerators, air conditioners and plants recorded in Plant Record Books (IAFW-2208) will be carried out by an officer or JE/Supvr Gde I as under: –

(a) All stores held on charge will be checked with the tally cards and appropriate ledgers/registers once during each financial year at the rate of 25 per cent per quarter.

<sup>1</sup>(b) T & P will be checked annually between April and June with the relevant Ledgers/Registers. Fans and meters held on charge and borne on Fan and Meter Register will be checked as under: –

(i) Fans/Meters held in stores will be checked annually with relevant Fan/Meter Registers.

(ii) Fans/Meters installed—A certificate will be endorsed annually in the Fan/Meter Register as under: –

“Certified that the position of installed Fans/Meters as shown in the Fan/Meter Register has been verified with reference to Handing/Taking over notes and inventories of Electrical Fittings and Fixtures and found correct.”

(c) Plants recorded in Plant Record Book (IAFW-2208) will be checked annually in the same way as for furniture (see para 670), tools and plant, the only exception being that in the case of “Distribution System” for Electricity and Water Supply, it will be based on Distribution Plans without resorting to physical checks. The manner of stock-taking in each case will be indicated in the respective stock-taking reports etc.

The checking Officer/JE/Supvr will sign the relevant certificates in the Stock-taking Report (IAFW-2221) and will enter therein only those items in respect of which any discrepancies have been detected. He will also enter in the ledgers/registers his dated initials in the remarks column against each item checked.

POL stocks will, however, be verified monthly by an officer authorised by the GE and stock-taking certificate endorsed on the Stock Ledger (IAFW-2109).

After stock-taking, surpluses will at once be credited to Government and deficiencies dealt with in accordance with the rules in para 590.

1 Substituted Vide AHQ E-in-C's Branch No. 38256/E4 dt. 11-2-72

### Loss of stores

783. Rules regarding the preparation and sanction of loss statements and expense vouchers are dealt with in para 590.

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## **SECTION 49-ISSUE OF STORES**

### E-in-C's Stock

#### Issues to Army units and Establishments

786. Demands of Army units and establishments for stores of Engineer origin against their authorised scales, or for works projects, will be submitted through departmental channels to the E-in-C who will authorise issues except when they are to be made from reserves in which case the approval of GS Branch will be obtained. Where issues for works projects are to be made from reserves the concurrence of the Financial Authorities will also be obtained.

787. Initial and replacement issues against authorised scales and issues of spare parts and other stores required for the repair and maintenance of authorised equipment will be made free to units.

Equipment issued to units for works projects will be on loan. Hire charges for such equipment (see **Table K**) will be levied and debited to the specific project together with the cost of stores issued for incorporation in the work.

788. Loan demands for training, operational, development, modification or trial purposes will be submitted by units through staff channels to GS Branch, who, in consultation with the E-in-C, will authorise issue with the approval of the Financial authorities, except that in operational cases such approval will be obtained after issue of the stores.

<sup>1</sup>789. Loan issues required by units, in excess of their authorised scales, for military purposes other than those mentioned in paras 787, 788 will be governed by para 71-A of FR Part I; except for the powers given in para 71A-(ii) (d) *ibid*

790. The sale of Engineer stores to units and establishments is governed by para 794 et seq.

1 Rule 71 transferred to RAI in 1963 Edn.

#### Issues to MES

791. Demands for centrally controlled stores held in E-in-C's stocks and required for MES stocks or works will be submitted through departmental channels to the E-in-C who will order their release if the reserves are not affected thereby.

Issues will not normally be made when the holdings are less than the authorised reserves and Army requirements. Exceptional cases, where issues are considered inescapable or operationally necessary, will be approved by GS Branch with the concurrence of the Financial authorities. No permanent issues will, however, be made of plant and machinery in such cases. Issues will be treated as on loan and normal hire charges levied (see also **Table K**).

Uncontrolled stores stocked in ESDs will be released by the E-in-C in the same manner as laid down for works projects in para 786.

When stores are issued from ESDs to EPs or divisional stocks/central divisional stock or direct to works (including deposit contribution works and agency services) the value of the stores at PVES rates will be debited to Minor Head 111-Works Sub Head F or the work concerned, as the case may be and contra credit afforded to Head 110-Stores Sub Head E by the consignee.

## MES Stock

792. Issues of stores from EPs will be made under the orders of Command CEs. Procedure for issues from divisional stocks/central divisional stock is detailed in para 760.

Issues for works (including deposit contribution works and agency services) from EPs and divisional stocks will be made at PVES and SB rates respectively, the value being credited to Head 111-Works Sub Head F.

793. Issues of stores to contractors will be made in accordance with the terms of the contract and will be governed by rules contained in para 444.

## Sale of Stores

794. The term 'controlled stores' used in the following paras covers both centrally and statutorily controlled items.

795. Stores may be sold from:—

- (a) Surplus stocks.
- (b) General stocks, if they can be spared without detriment to Engineer requirements or affecting authorised reserves.
- (c) Demolition stores salvage and scrap.

796. No sale of any stores will be made to private bodies or individuals, including those in Government employ, without the prior sanction of the G of I.

797. All proposals for sale of controlled stores to other Ministries of the Central Government and to State Governments will be dealt with by the Ministry of Defence in consultation with the Financial authorities.

Uncontrolled stores may however be sold, direct or through the DGS&D, by the E-in-C from his stocks in consultation with the Financial authorities, and by the CEs from stores under their control.

798. The E-in-C, CE or CWE may, without any financial limit, authorise the issue on payment of stores of any category required by Army units and establishments for carrying out essential training but not provided for in any particular scales. The payment of such stores can also be made after issue of the stores. The cost will be met from the Training Grant/Field Practice and Training Grant or any other specific grant available with the units. Where a demand has to be met from reserves the prior approval of GS Branch and the Financial authorities will be obtained by the E-in-C.

799. The sale of both controlled and uncontrolled stores to units or establishments of the Armed Forces may be authorised by the E-in-C, CE or CWE under the following conditions and within the limits stated:—

- (a) The requirements are for the bonafide and collective use of troops.
- (b) The expenditure will be met from recognised funds, and not in a personal capacity.
- (c) The CE or CWE may sanction the sale, not exceeding Rs. 500/- per item, of stores under their control and the E-in-C up to Rs. 50,000/- per item from such stores or from his OMOI stocks, after the Area/Div or Sub Area/Bde Comdr. (corresponding authorities in the case of the Navy and the Air Force) certifies that the stores are the minimum essential required.

800. Uncontrolled stores required by Defence Organisations for purposes other than those covered by paras 798 and 799 may be sold by the E-in-C from his stocks and by CEs from stores under their control.

Sale of controlled stores will be dealt with by the Ministry of Defence in consultation with the Financial authorities.

801. The payment rates and other charges to be levied will be governed by the following rules:

(a) E-in-C's Stocks.

Stores under para 795 (a) and (b) will be sold at existing PVES rates or PVES rates worked out on the basis of current replacement costs, whichever is higher, plus 10 per cent departmental charges.

(b) Other than E-in-C's Stocks.

(i) Stores under para 795 (a) and (b) will be sold at existing SB rates/PVES rates in the case of EPs, or SB rates/PVES rates worked out on the basis of current replacement costs, whichever is higher, plus 10 per cent departmental charges. The levy of these charges may be waived in the case of surplus stores by the engineer authority authorising the sale.

(ii) In the case of stores under para 795 (c) the sale price will be assessed by GE with reference to their actual condition and prevailing market rates and no departmental charges will be levied (see also para 813).

In all cases of sales, transportation and other incidental charges, e.g., packing, handling, etc., if any, are also leviable in addition. No departmental charges will however be levied on issues under para 798.

802. When stores of any kind are sold on credit, i.e. when the cost will be recovered or adjusted through an Accounts Officer, the value of such stores, plus departmental charges where levied, will be debited to Sub-Head G-MES Advances (see para 279).

803. The sale proceeds of stores from general stocks will be adjusted by reduction of expenditure under Minor Head 110-Stores Sub Head E-Engineer Stores (ESDs) or Minor Head 111-Works Sub Head F-Stores as the case may be. In all other cases the adjustments will be as laid down in para 827 and 828. Departmental charges where levied will however, be credited to revenue in all cases.

### Transportation

<sup>1</sup>804. Following procedure will be followed in regard to the payment of freight charges, demurrage and wharfage to the Railways for the movement of stores to and from MES units and establishments and stores used by MES in their works and stores despatched by private firms/manufacturers :—

(a) The payment of these charges to the Railways shall be made by MES units/formations (consignees) through Military Credit Notes (IAFT-1711).

(b) Debit on account of Military Credit Notes shall be centrally adjusted by Railways against Chief Controller of Finance and Accounts (Factories).

(c) For stores issued from E-in-C stock to MES stocks i.e. (EPs and divisional stocks) or for transfers between MES stocks, the debit will be centrally adjusted direct against Minor Head 111-Works Sub Head F-Stores by Chief Controller of F&A (Factories), (d) In all other cases debits when passed on through Defence Exchange Accounts by the Chief Controller of Finance and Accounts (Fys) will be initially accepted by the consignee for booking against stock or the work concerned. Where the freight charges are to be ultimately borne by the consignor i.e. for transfer from works surpluses, necessary credit will be afforded to the consignee.

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## **SECTION 50-DISPOSAL OF STORES**

### **General**

808. The term 'surplus stores, salvage and scrap' may be broadly defined as under: -

(a) Surplus stores - These are stores which cannot be utilised against present or anticipated requirements over a period to be determined on the merits of each case or which are liable to deteriorate by the time they could be issued in the normal course of events. This term also includes surpluses of obsolete and obsolescent stores and of repairable stores which can be economically repaired.

(b) Salvage-The term connotes stores which cannot be economically made suitable for use for which they were originally designed.

(c) Scrap-These are stores which have become unserviceable due to use or otherwise and condemned under proper authority to be of no value except as scrap.

This term also covers process scrap from manufacture, conversion, building operations, etc., such as waste timber, steel off-cuts, etc., unserviceable materials received from demolition having any residual-value, waste stores and stores which have been utilised and have served their purpose.

809. Surplus stores in a Division will be utilised locally to the best advantage or transferred to other divisions under orders of the competent authority (see para 736). Surpluses from EPs will similarly be utilised in other Commands to the extent possible under orders of the E-in-C.

Any stores which cannot be thus utilised or transferred will be disposed of in accordance with para 814 et. seq.

810. Surplus stores of a security nature will be disposed of in accordance with the specific instructions issued by the G of I from time to time.

811. Surplus stores of Service supply, e.g., Ordnance, ASC, etc., will in the first instance be offered to the Services concerned and only items not accepted will be declared for disposal. The cost of items accepted will be debited to the Service at a pricing to be done in accordance with Para 258 SAL

812. Unserviceable stores which occupy valuable storage space or which are likely to depreciate in sale value may be disposed of without waiting for write off sanction, after a Board of Officers has classified them as unserviceable and recommended their immediate disposal.

813. Salvage and scrap may be sold to units or formations, as required, for the collective use of troops, and also to Cantonment Boards. The sale price will be assessed by the GE with reference to the condition of the stores and the [Minimum Guiding Price] <sup>1</sup> that may be fixed in case of public auction.

1. Note for Readers: The difference between Reserve Price and Guiding Price is that while the Reserve Price is fixed for surplus stores for disposal as a sort of guidance for the officers supervising the auction, the Guiding Price is the price fixed for salvage and scrap for the same purpose.

### Disposal Procedure

814. Subject to the above provisions the disposal of surplus stores will follow the procedure detailed in the ensuing paragraphs.

The term 'single category', where used, denotes stores of like character having common physical and functional characteristics irrespective of sizes.

815. All surplus stores from E-in-C's stocks irrespective of their book value of and surplus stores over Rs. 1,00,000 book value in any single category on a station wise basis from MES stocks or works services will be declared for disposal by the E-in-C with the concurrence of the financial authorities.

All surplus stores other than those mentioned above will be declared for disposal by CEs without financial concurrence.

816. Salvage and scrap, regardless of value, will be declared for disposal from ESDs and EPs by CEs and from MES Divisions by CWE. No Financial concurrence is necessary.

817. The disposal of all Metal Scraps/Salvage (Ferrous/Non ferrous ), Metal Stores including alloys and other rejected condemned/obsolete miscellaneous items regardless of value will be carried out by MSTC during the currency of agreement with them. Disposal of engineer store of engineer origin including MES T & P having book value more than Rs.1,00,000/- will be carried out through MSTC and below Rs.1,00,000/- departmentally i.e. by the MES under own arrangements through Government auctioneers/MES officers as per para 818 of RMES.

In the absence of agreement with MSTC, the disposal of all types of stores with book value above Rs. 1, 00,000 in a single category will also be carried out by MES authorities under their own arrangement through Govt auctioneers.

1. Amended vide GOI, MOD No A/03108/ESP/ (P & C)/710/DO-I dated 03-06-98.

818. Except in the case of authorised cash sales or sales on credit to other departments, etc., departmental disposal of surplus stores will be by public auctions conducted through Government auctioneers under the supervisions of MES officers authorised to conduct such auctions (see Appendix M).

In case stores have not been disposed off even in three auctions, the MRP will be refixed.

Small quantities of surplus stores, especially those lying in out of the way places may, however, be disposed of by auction without the assistance of an approved auctioneer. Such auctions will be carried out by MES officers mentioned above under the orders of the CWE.

819. Where attempts to dispose of surplus stores by auction have failed, they may be disposed of by negotiation. This will, however, only be resorted to after lots have been rejected at least in three auctions even after adding fresh arising. Offers will be forwarded by the parties direct to CEs who, if they agree that a sale by negotiation is desirable, will submit the offers to the E-in-C

for acceptance in consultation with the Financial authorities. Where more than one, offer is received the stores, will be re-auctioned.

820. MRP for stores to be auctioned departmentally will be fixed by MES authorities<sup>1</sup> under the powers in **Table B** item 6 (b) exercised as below: -

(a)	E-in-C (with the concurrence of the Financial authorities).	(i)	Surplus stores ex-E-in-C's stocks above Rs. 10,000/-
		(ii)	Bricks, tiles, coal tar and bitumen above Rs. 25,000 in a single category.
(b)	CE		Surplus stores other than (a) above and all salvage and scrap.
(c)	CWE		Surplus stores and salvage and scrap from MES divisions

These prices will be treated as confidential by the supervising officer and will on no account be communicated to auctioneers.

1. Note for the Readers: OC, BSD fixes MRPS for surplus serviceable stores ex E-in-Cs stock upto Rs. 10.000/- and Guiding prices for all salvage and scrap, unserviceable stores and vehicles held in ESDs.

821. A supervising officer may accept bids up to 30 per cent below MRP. CsWE and CEs have full powers of acceptance in respect of prices approved by themselves and up to 60 per cent below the prices approved by the next higher authority.<sup>1</sup>

E-in-C with the concurrence of the Financial authorities may accept bids more than 60 percent below the prices approved by him.

1 Note for the Readers: OC, ESD may accept bids up to 50% below the MRP/ Guiding Price.

822. Payments will be made into the nearest treasury by auctioneers in accordance with the terms of the agreement, and Military Receivable Orders or Treasury Challans (MROs/TCs) will be handed over to the auctioneers for this purpose immediately after the auction sales. Earnest money in respect, of bids kept open, pending the approval of higher authorities will be deposited in the treasury on separate treasury receipts to enable refund without delay if the bids are not accepted. On acceptance of such bids the MROs/TCs for the balance amount will be sent to the purchasers direct by the supervising officer under intimation to the auctioneers.

823. A CE may extend the period allowed in the conditions of sale for the final payment of the total sale value by a period upto 30 working days or by a succession of periods not exceeding up to 120 working days. Any extension beyond this limit may be approved by the E-in-C.

824. Ground rent will be charged in accordance with the conditions of the sale in the case of defaulting bidders.

The recovery of ground rent may, however, be waived by a CE up to Rs. 5,000/- and by the E-in-C beyond this amount.

825. In the event of failure to complete the payment for a lot within the time specified, the sale relating to that lot will be cancelled and the earnest money forfeited in full. The lot will be resold without any notice to the bidder and any loss incurred on such resale will be recovered from him. In addition the Government is entitled to recover from the bidder the costs of storage,

warehousing or removal of the lot and any expenses incurred in or in connection with its resale or attempted resale. Any gain arising out of the resale will belong to Government.

Action will be taken to write off the loss under Rule 165 FR Part I, Vol. I without recourse to a Staff Court of Inquiry, if efforts to recover the amount from the bidder have proved futile or are likely to present special difficulties or the amount involved is insignificant.

The defaulted lots will be treated as fresh arising in the matter of fixation of reserve prices.

826. Stores will be struck of Ledger charge on the authority of the sale account which will be prepared on IAFA-58 and submitted to the PCDA/CDA, after check by AAOGE, together with treasury receipts and MRP statements.

The auctioneers will not deduct their commission from the sale proceeds but submit bills separately in accordance with the terms of their contract. The commission charges will be booked against Head 111-D (f).

### Adjustment of Credit

827. Sale proceeds from the disposal of surpluses from works will be credited to the work concerned and off surplus stock, salvage and scrap to the appropriate revenue head.

828. The sale proceeds or the assessed value of materials obtained from demolition of buildings, etc., (see para 171) will be adjusted as under:—

(a) In the case of additions and alterations to existing buildings, including repairs and renewals, the work will be credited with the proceeds from sale by auction, transfer to stock or use on other works. No adjustment will be carried out for stores re-used on the same work.

(b) In the case of buildings demolished but not replaced which are written off the Register of Buildings; the proceeds from the disposal of the materials will be credited to the revenue head concerned.

(c) In the case of buildings demolished to clear a site for replacement or for a new building, etc., and written off the Register of Buildings; the proceeds will be credited to the 'Demolition' item of the project. The assessed value of any stores re-used in the project will be debited to the building in which they are incorporated.

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**SECTION 51 -SUPPLY OF WATER AND ELECTRICITY**General Rules

831. The MES are responsible for the technical management of the electrical and water supply system in their charge. Rules for the supply of water and electricity are contained in Appendices N and O and 'Quarters and Rents'. The scales are laid down in 'Scales of Accn' as supplemented by Government orders issued from time to time.

No Change in, or addition to, the water supply or electrical fittings or current consuming devices already installed in a military building may be made without the written authority of the GE in each case. For private buildings see rules printed separately on IAFsW-2309 and 2191.

No wireless aerial or any structure connected therewith may be erected so as to cross an electrical power line or to interfere with the electrical installation. Previous permission of the GE must be obtained in writing for the erection of any such aerial, etc. or the installation of any private current consuming device.

832. Except in the case of shortage or when control becomes essential water will be turned on during the whole 24 hours of each day.

833. The hours of supply of electric energy will normally be 24 hours of each day, unless supply during the hours of daylight in the non fan season tends to increase the average net all-in cost per unit, in which case the Station Commander will limit the hours of supply to those which he considers are necessary to meet entitled loads.

834. The hours during which a supply of water or electric energy is to be made available, will be decided by the Station Commander, after consulting the GE, and will be notified in Station Orders and known as the 'hours of supply'.

835. The maximum duration of the fan season will be fixed by the Sub-Area/Bdes or Area/Div Comdr for each station and published in orders. Within this duration, the dates of the commencement and the end of the fan season will be settled by the Station Commander in conjunction with the medical authorities and the dates will be notified in Station Orders. The actual period of working should be reduced to a minimum.

836. The Station Commander will lay down the hours during which perimeter lighting, and other external and internal lighting directly under his control, will be turned on.

837. In the case of piped water supplies, whether the source of water is controlled by the MES or water is obtained from an outside source, when for any reason a shortage of water occurs such that the piped system cannot supply the minimum quantities authorised for the Station, the MES officer responsible for the supply, or the Station Commander where there is no MES staff, shall certify that such shortage exists; the Area/Div Commander shall then take such action as he may consider necessary to supplement the available piped supply (see also para 256).

Immediately the supply of water becomes sufficient again, the MES officer or the Station Commander shall certify to this effect to enable the services of bhistees, water tanker etc., engaged during the period of shortage to be dispensed with. Since MES authorities are responsible for providing continuous water supply, GEs are permitted to obtain water

from private sources through water browsers and supply at specified points with the concurrence of the Station Commander.

838. The Station Commander is responsible that due economy is exercised in the use of water and electric energy by entitled non-paying consumers and any instances of over consumption or waste in buildings occupied by them will be brought to his notice by the MES. Standing Orders on the use of water and electric energy by such consumers will be issued by the Station Commander and recoveries for excess consumption will be affected as laid down in 'Quarters and Rents'.

839. In the case of Ordnance Factory supplies, the General Manager or Officer-in-Charge of the Factory 'will assume the responsibilities of the Station Commander.

840. No debits will be raised for electric energy or water supplied by Ordnance Factories to the MES, but necessary statistics in this respect will be furnished annually by the Factory authorities to the GE concerned for inclusion in the MES proforma accounts.

841. When a supply of electric energy or water for military buildings, etc., is obtained from a company, local body, State Government or a Department of the Central Government, the MES will, except as provided for in para 842, make the necessary arrangements and draw up the agreement or memorandum of terms as the case may be and deal with the supplying agency (see **Table B** item 10 and Appendix M).

The arrangements between the MES and State Governments will be embodied in formal agreements and those between the MES and other departments of the Central Government in memoranda of terms. Agreements between Government departments (Central or State) are exempt from stamp duty vide India Stamp Act, 1899.

Where MES obtains a distributed supply of electric energy or water from an outside source at rates applicable to the general public, the printed conditions of the supplying agency will be treated as an agreement and no special agreement will be required. These arrangements will be finalised locally irrespective of the annual payment involved.

842. The MES will not be responsible for making arrangements and drawing up agreements with the supplying agency when:-

(a) for administrative or other reasons the G of I decide otherwise;  
or

(b) such supply is required for buildings, installations, etc., which are maintained or hired from funds outside Minor Head 111-Works for the Army, Navy and the Air Force. In such cases the department concerned will draw up the agreement or memorandum of terms as the case may be and deal with the supplying agency in respect of all matters including the payment of bills. In special cases the MES may, at the request of the department concerned, draw up the draft agreement or memorandum of terms.

843. Where a distributed supply of electric energy or water is obtained from a supplying agency, the MES will be responsible for the payment of only such bills as pertain to the consumption by entitled non-paying consumers. All others categories of personnel will deal direct with supplying agency.

Where there is no MES staff in a station, arrangements will be made by the MES for such bills, the payment of which is normally their responsibility, to be submitted to the GE by the OC unit or formation concerned duly certified to the effect that the quantities charged for are correct.

844. The rules governing the extension of mains and the making of service connections to serve private buildings, and the charges to be levied are contained in Appendices N and O.

845. All applications for supply in bulk by the MES of water for any purpose or electric energy will be submitted to the QMG with recommendations. Each such case will be governed by an agreement or memorandum of terms as the case may be (see **Table B** item 11 and Appx. **M**).

846. Wherever possible, the MES will give a bulk supply of water or electric energy to buildings belonging to departments of the Central Government, each case being considered on its merits. In cases where it is not possible, the MES may give a distributed supply under the same conditions as for private buildings (see paras 856 and 860), Supplies to a Cantonment Board should, whenever possible, be in bulk and not distributed.

847. The responsibilities of the MES for the collection of charges for water and electricity under varying conditions of supply are contained in Chapter IX—'Revenue and Receipts.'

848. Wherever Minor Head 111-Works is mentioned in this chapter it will be deemed to include the corresponding heads for the Navy and the Air Force.

### Water Supply

849. All water supply works to meet normal domestic requirements and the provision of all machinery connected therewith (exclusive of articles of Ordnance supply and the drawing of water by manual labour) and piped distribution system are authorised MES works and may be carried out subject to the usual financial rules.

Where the scheme entails taking a bulk supply from an outside source, the approval to the draft agreement by the competent engineer authority (see **Table B**) will be obtained before any work is commenced.

Schemes for supply of water for irrigation are 'special' and require sanction of the G of I irrespective of cost. However, the initial construction of wells for irrigating unit gardens, including provision of pumping plant, and where necessary service connection, is an authorised work. But such plant will be operated, maintained and renewed by the unit which will also pay for the cost of electric energy, if any.

850. When it is proposed to take a bulk supply of water from an outside source and the supply cannot be arranged by the CWE/CE within his powers (see **Table B**), the proposal together with an approximate estimate of cost and a report bringing out the following points, will be submitted to the E-in-C for consideration : -

- (a) Source of supply of water, and the reasons for considering a separate MES source undesirable.
- (b) The comparative estimated all in working costs per 1,000 gallons, with details.
- (c) The proposed conditions of supply.
- (d) Reasons for taking a bulk in preference to a distributed supply.

A report from the medical authorities that the source of supply has been inspected and that chemical and bacteriological tests have been carried out will accompany the proposal.

851. The advice on location of water sources, when required, will be obtained from the 'Central Ground Water Board or State Water Authority'. Water diviners will not be employed for this purpose.

852. The MES will be responsible for all sedimentation, filtration and chlorination plant, including the provision of reagents. The medical authorities will test the water periodically and notify the MES when they consider that the water is not being adequately treated. They will also lay the proportion of the reagents to be used.

Where water is supplied in small service tanks, from which the water is drawn direct by units, the medical authorities will be entirely responsible for providing the reagents and treating the water.

853. Water mains will be designed only for the normal supply of water for domestic purposes. There is no objection to fire hydrants being fitted to existing mains where supply and pressure are sufficient. Special fire mains will not however be provided except in the case of Arsenals, Ammunition Depots and other similar establishments, when the approval of the G of I will be obtained.

The MES are responsible for the provision of hydrants, tanks and hooks for fire buckets as necessary.

854. In special cases where water is purchased and delivered by suppliers into tanks or reservoirs from where distribution is by hand or transport and not through a piped distribution system, payment for the water will be made direct to the suppliers by the administrative authorities and the incidence of cost will follow administrative arrangements (see also para 256).

If however the water is pumped or distributed through pipes, the payment will be made by the MES and expenditure debited to the relevant sub-head of Minor Head 111-Works.

855. The CE will make arrangement that all water supply works connected with mobilisation camps and railway sidings are inspected and tested, where possible, by the MES. In all cases the cost incurred will be debited to Minor Head 111-Works.

856. Rules for the supply of water to private buildings/premises/land for domestic or non-domestic purposes in all military stations are contained in IAFW-2309. Agreements will be executed in such cases by the owner on IAFW-2310 and by the consumer on IAFW-2308.

### Electric Supply

857. Electrical installations in connection with authorised services in military buildings are authorised works and may be carried out subject to the usual financial rules.

Where the scheme entails taking a bulk supply from an outside source, the approval to the draft agreement by the competent engineer authority (see **Table B**) will be obtained before any work is commenced.

When it is proposed to take power in bulk from an outside source and the supply cannot be arranged by the CWE/CE under his powers (see Table B), the proposal, together with an approximate estimate of cost and a report bringing out the following, points, will be submitted to the E-in-C for consideration : -

- (a) Source of supply of power and why an MES power station is not considered desirable.
- (b) The comparative estimated all-in working costs per kilowatt hour, with details.
- (c) The proposed conditions of supply.
- (d) Whether any company's licence covers the area concerned if so, a copy of the licence must be sent with the proposal.
- (e) Reasons for taking a bulk supply in preference to a distributed supply.

859. The provision of internal electrical installation at unit/private expense in buildings owned or otherwise temporarily appropriated by the Defence Services is authorised, subject to the acceptance in writing by the OC unit, owner or occupant, as the case may be, of the conditions laid down in IAFW-2155. The sanctioning authority is the GE subject to the approval of the CFA as for deposit works.

Funds to meet the estimated cost of the work will be paid into the nearest treasury before work is begun. Departmental charges will be levied as laid down in **Table H**.

In the case of Government owned buildings, where the OC Unit/Occupant forgoes all his right, title and interests in respect of such installations, vide note 8 of **Table H**, the installation on completion will be entered in the Register of Buildings and maintained at Government expense. The rent will be re-assessed on the increased capital cost.

860. Rules for electric supply to private buildings/premises are contained in IAFW-2191. Agreements will be executed in such cases by the owner on IAFW-2195 and by the consumer on IAFW-1774 except in the case of bulk supplies which will be governed by special agreements.

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## **SECTION 52-INSTALLATIONS**

### General Responsibility.

865. The MES are responsible, except as provided below, for the erection, operation, and maintenance of all Defence Services installations for the supply of electricity and water, for air-conditioning and refrigeration, for sewage disposal and for incineration of Bio-medical-waste.

866. The conditions under which departments and services other than the MES will operate and maintain the installations mentioned above are: -

- (a) When specifically authorised by the G of I; or
- (b) When buildings and installations are maintained from funds outside Minor Head 111-Works.

Should however the department or service concerned consider the operation and maintenance of such installation beyond its capacity, the MES may operate and maintain the installations as an agency service with the concurrence of the CE.

867. The responsibility of the MES in respect to Defence Services installations other than those mentioned in para 865 are laid down in the following paragraphs.

Where the term 'Industrial Plant' is used, it covers any authorised plant, machinery, specialist and scientific apparatus, or other consuming apparatus, which is used or required by the department or service concerned to enable it to carry out its function, other than those provided by the MES in accordance with Scales of Accn or other Government orders issued from time to time.

868. The incidence of cost and degree of responsibility of the MES will depend on whether:
- (a) both buildings and installations are maintained from Minor Head 111-Works or
  - (b) the buildings are maintained from Minor Head 111-Works and the installations from a head other than Minor Head 111-Works; or
  - (c) the buildings and installations are both maintained from a head other than Minor Head 111-Works.
869. Where buildings and installations are both maintained from Minor Head 111-Works: -
- (a) The MES will provide, erect, maintain and operate the supply installation and all consuming apparatus, including industrial plant if any. The expenditure involved will be debited to the appropriate head of account for original works or maintenance services, as the case may be.
  - (b) the department or service concerned may erect, maintain and/or operate the installation and/or consuming apparatus, at the request and as the agent of the MES. The expenditure will be met by, and the responsibility remains with, the MES. Such arrangements may be made locally between representatives of the MES and the department or service concerned.
870. Where the maintenance of buildings is carried out under Minor Head 111-Works, and installations are maintained from funds outside Minor Head 111-Works, by departments or services who operate their own industrial plant and employ competent technical staff for the purpose.
- (a) the MES will be responsible for the supply of electricity, water, etc., as under: -
    - (i) Electricity-  
The provision, at the standard voltage and frequency, of electric power supply required by the unit, installation or establishment and the provision of mains, submains, circuit wiring, devices and other accessories related to the provisions of power supply up to the lighting points and main switches for machines, plant and equipment.
    - (ii) Water, etc.-  
MES will arrange the supply to a point to be fixed by mutual agreement, where the responsibility of the MES will cease. Such supply point will normally be the stop cock or valve controlling the supply to the each individual industrial plant in the installation.
  - (b) the MES have no responsibility in connection with the provision, etc., of the industrial plant or any apparatus connected therewith, but they must be consulted before any additions or alterations are made to the consuming apparatus. The MES will however provide, erect and maintain the consuming apparatus required for normal illumination, ventilation, heating, etc., as authorised, but excluding any special provision made for the industrial plant.
  - (c) no adjustment of charges in respect of the supply of electric energy etc. will be made in the MES accounts except for inter-Service adjustments between the Army, Navy, and Air force. In the case of quasi-commercial concerns, proforma statistics will be furnished by the MES for cost accounting purposes.
  - (d) the plan of any foundation or other work to be attached to the structure of the building, etc., will be approved by the CWE before the work is started, and the services of the GE can at all times be called upon in an advisory capacity when foundations are being installed by the operating service.
  - (e) the MES may erect, maintain and/or operate any such installations, at the request and as the agent of the department or service concerned, provided that the expenditure is met by, and the responsibility remains with, such department or service. Departmental charges will be levied in accordance with the ordinary rules. Such arrangements may be

settled locally between the representatives of the MES and the department or service concerned.

(f) in the case of medical electrical apparatus, suitable earth wiring and 'earth' will invariably be installed by the MES. The portion which is not normally to be provided by the MES as part of the MES electrical installation will be carried out by the MES as an agency service.

871. Where both buildings and installations are maintained from funds outside Minor Head 111-Works, and the installations are required for departments or services who operate their own industrial plant and employ a competent technical staff for the purpose, the responsibilities and duties of the MES in respect of such installations will be as defined in para 870 except that

(a) the MES will have no responsibility financial or otherwise for the supply of electric energy, etc., but must be consulted before the arrangements for supply are made so that duplication of sources may be avoided. Should it be decided mutually or by reference to higher authority that an MES supply is available and economical; the MES will arrange the supply (including provision, erection, maintenance and operation) only to the main switch or fuse etc., controlling the supply to the building, where all MES responsibility ceases.

(b) the provisions made regarding the scrutiny of plans and foundations, etc., will only apply if the MES are responsible for the maintenance of the building concerned.

(c) proforma debits for electric energy, etc., supplied by the MES will be furnished for cost accounting purposes only. Where, however, the supply installation is maintained from Navy or Air force funds, inter-services adjustments will also be made.

872. The MES will install petrol and fuel oil storage and handling and measuring plant required in connection with ASC, Navy and Air Force bulk and retail issue installations.

Funds to meet the initial cost will be provided from the appropriate head for original works of the Service concerned.

The installations will be handed over to the users for operation and routine maintenance from within their own funds. The buildings housing the installations will be maintained by the MES. Funds for maintenance of buildings housing the pumping sets, filling machines, etc., will be allotted by the Service concerned as in sub para 4 below. Expenditure to maintenance of all other buildings will be met from the normal maintenance grants under Minor Head 111-Works. Sub Head 'B' of Army and the corresponding heads of Navy and Air force.

Maintenance and repairs beyond the capacity of the user, as also any renewals required, will be carried out by the MES on behalf of the user. All charges relating thereto will be debited directly to the relevant head of account of the Service concerned, which will ensure that adequate funds are allotted before the work is entrusted to the MES.

873. The MES will provide, erect and maintain disinfectors, other than those mounted on lorries, and will operate all high pressure steam disinfectors, and also low pressure steam disinfectors when the steam is supplied from a separate boiler, excluding in all cases those provided, erected maintained and operated under the rules in para 870 and 871.

874. The MES will provide and erect instructional workshop machinery for Engineer units. The machinery will be issued free of cost by Ordnance/ESDs and the erection, etc., cost will be sanctioned as an original work. On erection these will be handed over to the units concerned for maintenance from within their own funds.

## MES INSTALLATIONS

### General

875. The Electricity Act 2002 together with its subsequent amendments, wherever applicable, is binding on MES installations. Section 3 (2) (a) of this Act provides that a local Government shall not grant a licence to supply electric energy in any station in occupation for defence purposes, without reference to the E-in-C.

The provisions of the 'Boiler Act,' 'Petroleum Act', 'Factories Act' and 'Workmen's Compensation Act,' are also generally applicable to all MES installations and copies thereof will be maintained by every GE.

876. The CWE will approve a list of spare parts to be kept for each installation, including those for auxiliaries and distribution systems. This will normally be based on the requirements for two years normal working plus others as experience dictates, in order to maintain continuity of supply.

In addition, minor spare parts, fuel, lubricants, jointing, packing, charts for recording meters, cleaning materials and other consumable stores required for the daily running and maintenance of an installation may be held in store. A minimum of three months' reserve of fuel and lubricants will be held to avoid break-downs. The stores will be accounted for in a Stores-in-Hand Ledger (IAFW-2223) and issues supported by indents on IAFW-2305 (see para 780).

877. T & P permanently required for use only in one installation workshop etc., will be charged off against the installation, etc., concerned (see para 266). A numerical list of such T & P will be kept in the installation.

878. Except where authorised by separate Government orders, the prior sanction of the G of I is necessary to the establishment of cold storage, air conditioning, or sewage disposal installation. Rules in respect of these installations are given in the following paragraphs. For water and electrical installations see para 831 et seq.

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### Cold Storage and Air-Conditioning Installations

882. The MES are responsible for the operation and maintenance of all refrigerating plant in cold storage installations and all air-conditioners except the operations of air-conditioners of 5 Ton capacity and below which will be the responsibility of users:

All structures connected with the cold storage installations will also be maintained by the MES but the contents of the cold store, together with their accounting and safe custody, will be the responsibility and under the control of the user.

In the case of refrigerators and deep freezers the user is responsible for operation while repairs are to be done by MES.

## Sewage Disposal Installations

883. As it is difficult to increase the capacity of a sewage disposal plant, once installed, all schemes for such installations will generally be designed to allow for a 100 percent expansion. Alternatively, suitable provisions will be made in the initial scheme to allow for subsequent enlargement of the capacity of the plant should the situation demands.

884. Statistics of the population served by all such installations will be maintained to ensure that the plant is not overloaded. When it becomes apparent that the installation is working at maximum capacity, fresh proposals for expansion or installation of a new plant will be initiated to cover the anticipated increase of population.

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## SECTION 53-COST ACCOUNTS OF MES INSTALLATIONS

### General

901. All electrical, water and ice installations controlled by the MES are fully cost-accounted, in accordance with the principles laid down in the following paragraphs. Detailed instructions for compilation of the cost accounts and their channels of submission are given on the relevant Annual Return:—

IAFW-1785 for Electrical Installations

IAFW-1803 for Water Supply Installations

902. For each installation the 'all-in' costs are based on:—

(a) Interest on capital cost.

(b) Depreciation.

- (c) The annual working expenditure.
- (d) 'On costs' (see para 911).
- (e) Other proforma debits and credits pertaining to the running of the installation.

Interest on capital cost, depreciation and 'on costs' will be included in the proforma accounts only.

### Capital Charges

903. The capital cost includes the provision of all buildings, including accommodation for installation staff, and the fittings thereof, land, plant and apparatus which are appropriated solely for the generation, collection, reception, storage and control of electric energy, water and ice, and the distribution of electric energy and water up to and including the main switch and stopcock respectively, and the meters where provided. It will also include T & P permanently required for use only in one installation workshop. Expendable spares will not be included in the capital cost of an installation.

904. The capital cost and details of capital charges will be entered in the Plant Record Book (IAFW-2208).

The capital charges entered in the cost accounts will include interest at 6 per cent and depreciation on the whole of the capital assets.

The rate of depreciation for each class of plant or material forming part of an installation or workshop will be fixed by the E-in-C as a percentage rate on the capital cost based on the estimated life in each case.

When plant is kept in use for more than its predicted life, depreciation charges will not be raised in respect of it after the whole of its original capital cost plus the cost of subsequent additions, if any, has been charged off as depreciation.

When plant is taken out of use before the end of its predicted life, the balance of its original value plus the cost of subsequent additions, if any, remaining un-recovered by depreciation charges, less the proceeds from its sale, will be included in the costing sheet for the year. If however the sum to be charged is large, the CE may direct that the charge be made in instalments spread over such number of years as may be necessary to avoid undue fluctuation in the costed rate of the installation concerned. This rule will not apply when plant, on ceasing to be used in its original installation, is transferred for use in another costed installation, in which case the plant will be transferred at its book value and the installation to which it is transferred will carry on the depreciation charges for the remainder of its original life.

905. Where a renewal consists of the replacement of plant shown as a separate item in the Plant Record Book, the new plant will be taken as a fresh item in this book and the gross expenditure thereon, i.e., expenditure before deducting the sale proceeds of the old plant, will be entered therein. Depreciation on the new plant will be included in the costing sheet in the usual manner. The residual value of the old plant on the date of its replacement, less its sale proceeds, will also be included in the costing sheet for the year or spread over a suitable number of years to be determined by the CE.

906. If the renewal consists of the replacement of a portion of a plant, distribution system etc., and the portion replaced is not shown as a separate and distinct item on the Plant Record Book, only such portion of the expenditure as represents a genuine increase in the estimated capital value will be added to the capital cost of the main item in the Plant Record Book. The balance of expenditure, reduced by the sale proceeds of the old plant, distribution system, etc., will be shown in the costing sheet for the year or spread over a number of years as in para 905.

907. When any plant is expressly maintained to increase capacity for internal security or war needs, the E-in-C will fix a lump sum to cover interest, depreciation and maintenance charges on such plant and that sum will be taken as a credit to the 'all-in' costs.

### Maintenance and Operation

908. Maintenance and Operation Estimates are prepared annually on the following forms: –  
IAFW-1788 for Electrical Installations.  
IAFW-1806 for Water Supply Installations.

909. The following, expenditure will be booked against the annual Maintenance and Operation Estimates for an installations.

(a) Superintending Staff-This includes persons who are concerned solely in the operation, maintenance and accounting of the particular installation. The pay and allowances of such persons are charged to the installation. Where persons below the grade of a JE are employed on more than one installation, or partly on non-installation work, their pay and allowances will be booked to the work or installation in proportion to the time spent on each [see para 557 (b)].

(b) Operating Expenses-These include water and electric energy purchased by the MES and all fuel, lubricants, materials for maintenance repairs, running and other expenses. Other miscellaneous charges e.g., protective clothing, replacement of spares (see para 255 and 258), pay and all incidental expenses in connection with establishment, clerical or otherwise, engaged in the reading and check of meters, and on recoveries, and any charges made by a house owner in respect of maintenance of installation in leased bungalows will also be treated as operation expenses.

Special repairs (see para 260) are not included in operating expenses.

(c) Credits-Sundry credits, such as the sale of oil sludge, etc., will be deducted from operating expenses, an allowance for this being made in the operations estimates.

910. Other credits which are compiled by deduction from expenditure are shown separately in the Maintenance and Operation Estimates for installations. In the case of installations, the capital cost of which was shared jointly between the MES and other bodies or departments, and which are operated by the MES on behalf of the other partners, the only payments, that may be taken as a reduction in expenditure will be those made by other Ministries of the Central Government. In all other cases recoveries will be credited to Revenue.

911. The cost of supervisory staff, which included JEs, AEs, AEEs, GEs, and higher officers not solely employed on any one installation, and office expenses will be included in the performance accounts of the installation in the form of 'on costs' which is a percentage of the annual working expenditure on the installation. The actual percentage to be charged is fixed from time to time by the E-in-C in consultation with the Financial authorities.

### Recovery Rates

912. The 'all-in' unit cost of electricity, water and ice in any installation is obtained by dividing the total 'all-in' cost of the operation of the installation concerned by the total quantity actually supplied per annum.

913. From the consolidated results the average all-India unit cost is obtained. In the case of water, the all-India flat recovery rate is based on this. In the case of electricity, the figures are further analysed to arrive at suitable selling rates for different purposes.

914. The figures in the costing sheets (IAFW-1785 or 1803) of each individual installation will be consolidated by CEs and forwarded to the E-in-C annually for the preparation of all-India costing sheets.

915. The consolidated totals of costs and quantities of all MES electrical installations in India will be used by the E-in-C to ascertain.

(a) that the net sum of any profits minus any losses on energy sold for different purposes equals the profit which would have been made had the all India flat rate been charged for energy for all purposes.

(b) that profit or loss is being made at the current selling prices for energy for each purpose, with the current percentage of overheads incident on each.

(c) to what extent the percentage incidence of overheads levied on individual classes of loads must be altered so that the net profit, after any proposed readjustment of, the ratio of selling prices of energy for different purposes, will still equal that produced by the all India flat rate for energy for all purposes.

(d) at what rates proforma debits shall be raised against other Defence Services installations and workshops.

916. The rates charged for water and electricity will be reviewed [every three years] <sup>1</sup>.

917. Blank.

918. Blank.

919. Blank.

920. Blank.

1 Amended vide CS No. 65/XII/83

**SECTION 54-GENERAL**General

921. The responsibility of the MES for the provision and supply of plant and machinery of Engineer origin to meet their works requirement as also the authorised requirements of all Army units and establishments and for the holding of various categories of reserves will be as laid down for stores in Chapter X (see para 725).

922. This chapter deals with the general procedure in respect of plant and machinery required by, or in use with, the MES to meet their works requirements. Rules regarding mechanical transport are also included and are dealt with separately in section 57.

923. Plant and machinery of Engineer origin required for works services and which are not available ex E-in-C's stocks will be obtained by the authorities either by direct purchase under their powers in **Table B** or through the DGS & D in accordance with the prevailing rules except that items which are centrally controlled or which have to be imported direct will be ordered by the E-in- (see para 745).

924. Plant and machinery of Ordnance origin will be obtained by MES formations from Ordnance direct except in the case of controlled items demands for which will be routed through the E-in-C. Items not available with Ordnance may be obtained direct as in para 923.

925. Detailed instructions regarding allotment of identification numbers, maintenance of plant records and classification of plant and machinery are contained in Standing Orders of the E-in-C.

926. For the purpose of determining the incidence of cost of initial provisioning and maintenance, plant and machinery in use with the MES may be broadly divided into two categories viz:

- (a) Installed plant.
- (b) T & P.

The term 'Installed Plant' comprises all plant and machinery permanently incorporated into or installed in a work and will include items such as lathes, drills, etc., required for use in only one installation.

T & P includes all types of plant and machinery required for general use by the MES in the execution of works and maintenance services [see para 264 (a)]. This will also include installed machine tools, etc., which are not permanently required for use in only one installation.

927. The initial purchase and installation of all installed plant is an original work, any subsequent replacement thereof being treated as a renewal (see para 259)

<sup>1</sup>Refrigerators, Air-conditioners, Water coolers and Desert Coolers provided against sanctioned works will be categorised as-under:-

- (i) Those operated by the MES-as installations.
- (ii) Those operated by the user-as part of internal installation of building.

The maintenance of installed plant is chargeable to the appropriate detailed head of Sub-Head C except in the case of (ii) above which will be charged to Sub Head B.

928. Except as provided for in para 273, the cost of provisioning and maintenance of all plant and machinery categorised as T & P will be met from Sub Head E.

929. Disposal of surplus and unserviceable plant and machinery will be governed by the rules for the disposal of stores (see para 808 et seq).

On condemnation of equipment as beyond economical repairs by the competent authority, such of its components as can be utilised with advantage will be retrieved and the remaining equipment disposed of as 'scrap-equipment', but in a composite unit and not literally converted into scrap by stripping it to pieces.

## **SECTION 55-MAINTENANCE**

931. Blank.

932. The responsibility for maintenance and repair of MES plant and machinery is that of the MES and will be carried out from within their own resources and facilities available.

Repairs to such plant and machinery may, if beyond the capacity of the local repair facilities available with the MES be affected through trade.

933. Where the estimated cost of repairs to any plant and machinery of MES repair responsibility exceeds 50 per cent of the replacement cost thereof, the orders of the CE will be obtained as to whether the repairs are to be carried out or the equipment declared as BER.

934. Where repairs are carried out through trade, these will be made on the basis of competitive tenders or quotations, whenever practicable, except in the case of proprietary firms, under the powers in **Table B**-item 2 or 3 as the case may be.

935. Spares for all plant and machinery will be procured through trade channels under the powers laid down in Table B or through the DGS&D in accordance with the prevailing rules. Where however, spares are urgently required, they may be purchased under the powers in Table B item 5 (a) (ii).

936. Blank.

## **SECTION 56-ISSUES OF T & P**

937. Surplus tools, plant and machinery with the MES held as T & P may be transferred without value, except as laid down in para 273, to Engineer establishments or units under the orders of the CE when the transfer is within his command and by the E-in-C in other cases.

938. For transfer of T&P between MES divisions see para 275.

939. Issue of T & P to contractors for use on MES works will be governed by the rules in para 452.

940. T & P may be issued on hire to Cantonment Boards at the discretion of the CE. The rates of hire charges will be as laid down in para 943, Any loss, damage, etc, will be dealt with in accordance with para 452.

941. Where heavy stores or equipment from ESDs, EPs or other formations have been sold in auction, any T & P available with the formation concerned may be issued on hire to the purchaser for lifting the stores/equipment. Hire of the T & P in such cases will be governed by

the terms and conditions in para 943 except that the equipment so hired will be operated by the MES and the hire charges recovered in advance.

942. All demands for the hire of T & P by departments of the Central or State Governments will be referred to the Ministry of Defence.

Under no circumstances will any T & P be issued to non-Government bodies or private persons, except as provided for in the previous paragraphs.

943. Rates of hire charges for each item of T & P and rates for conducting laboratory tests in MES Zonal Laboratories for outside engineering agencies will be fixed by the CE or DCE and will be based on

- (a) 6 per cent interest per annum on replacement cost.
- (b) A percentage for depreciation on replacement cost as laid down in **Table K**.
- (c) A percentage on replacement cost for repairs and maintenance as laid down in **Table K**.
- (d) Estimates running expenses, i.e., fuel, lubricants, crew, labour, etc.
- (e) 10 percent on running expenses for 'on costs'.

Normally the MES will provide the crew, labour, fuel, lubricants, etc., for the operation of plant and machinery with prime movers. When, however, these are provided by the hirer, items (d) & (e) will be excluded from the hire charges.

Cost of transportation to and fro, together with packing, handling and other incidental charges will also be recovered from the hirer and credited to Revenue along with the hire charges.

944. Blank.

945. Blank.

## **SECTION 57—MECHANICAL TRANSPORT**

### Procurement

946. The scales of mechanical transport authorised for MES formations are laid down in **Table J** Part I. Whenever there is a deficiency of transport with respect to these scales, MES formations can hire the transport from civil sources as per powers laid down in **Table J (part II)**.

Command CEs/Zonal CEs may transfer surplus vehicles within their commands to make up deficiencies. Transfers between commands will be made on the authority of the E-in-C.

947. Blank.

948. All mechanical transport for the MES will be procured by the E-in-C through the DGS & D, provided the required types of vehicles are not available ex Army stocks.

MES vehicles will carry special MES registration numbers as allotted by the Army Statistical Organisation. Whenever vehicles purchased through trade are allotted to MES formation, they will immediately apply to that Organisation for allotment of numbers.

949. The cost of all vehicles, whatever their source of procurement will be met from Sub-head E-Tools, Plant & machinery except as provided for in para 273.

## Maintenance

950. The MES will be responsible for the inspection, repair and maintenance of all vehicles on their charge under their own arrangements.

951. GEs will repair and maintain vehicles on their charge as also those of nearby MES formations attached to them for this purpose under the orders of the CE. However, OCs ESD having repair facilities of their own, and such of those AEEs in charge of Sub-divisions and officers in charge of Sub-parks as are authorised by the CE, will repair and maintain their own vehicles.

952. Cost of repair and maintenance of vehicles will be charged to Sub-Head E except in the case of ESDs where this will be debited to the Maintenance and Operation estimate of the Depot (see para 274).

953. Fund will be allotted for the maintenance of vehicles on the basis of scales per vehicle laid down by the G of I from time to time. The CE may however at his discretion transfer funds under this category from one formation to another.

954. Special tools required for the maintenance of vehicles may be purchased out of the maintenance grant provided funds are available.

955. Repairs to vehicles beyond the capacity of the local MES repair facilities may be carried out through trade in accordance with para 934.

956. Where the estimated cost of repairs exceeds 50 per cent of the replacement cost of a vehicle the procedure in para 933 will be followed.

## Spares

957. In an emergency, officers authorised to repair and maintain vehicles may resort to direct purchase of spare parts within their powers without reference to Ordnance in the first instance.

958. Where vehicles have been procured through the DGS & D, spares to the extent of two years' requirements as approved by the CE may be obtained through trade and stocked subject to the availability of funds. Where vehicles are of indigenous manufacture and spares are easily procurable, holdings will be restricted to one year's requirements.

959. MT spares will be accounted for in a Stores-in-Hand Ledger (IAFW-2223) and the unserviceable parts in a Salvage Ledger (see para 759).

## Disposal

960. The disposal of surplus and unserviceable vehicles will be governed by the rules for the disposal of stores (see para 808 et seq).

Vehicles condemned as BER under proper authority will be treated as 'salvage' and espoused of accordingly. Components will not be retrieved from a vehicle prior to disposal, except in special circumstances under order of the CE.

**TABLE A****<sup>1</sup>POWERS OF ADMINISTRATIVE APPROVAL ETC.**

(See paras 127, 161 and 614)

The powers of administrative authorities, for acceptance of necessity and administrative approval for works are same and are given below:

**Part - I ARMY/NAVY/AIR FORCE**

	CFA	To be exercised Without IFAs Concurrence		To be exercised With IFAs concurrence	
		Authorised Works	Special Work	Authorised Works**	Special Works
A	COAS/CNS/CAS	120.00	20.00	1000.00	50.00
B	GOC-in-C/AOC-in-C/FOC-in-C FOC South (Indep)	75.00	7.00	300.00	20.00
C	Crops Commander	37.00	3.75	200.00	10.00
D	Commander of Area/Indep. Sub Area/ GOC. of a Division/Indep Bridge Group/Flag Officer Commanding Area/Fortress Commander Andaman & Nicobar Islands.	22.00	0.75	100.00	5.00
E	Commander of a Sub Area/Brigade/Group/AOC of an Air Force Station/Commandant of Training Institutes/Establishments/Colleges of the rank of Air Commodore and above/Naval Station Commander/ Naval Officer in charge of the rank of Commodore.	15.00	0.50*	60.00	1.00
F	Station Commanders of the rank of Colonel and above/NOICs/Naval Station Commander of the Rank of Captain/OsC Station of rank of Group captain/Commandants of Air Force Academies/Colleges/ Institutes headed by Officers below the rank of Air Commodore.	5.00	0.50	—	—
G	Station Commanders below the rank of Colonel/NOICs/Naval Station Commander below the rank of Captain/Chief Hydrographer below the rank of Group Captain/Commandants of Air force Academies/Colleges/OsC Equipment Depots, Base Repair Depots and independent SUs below the rank of Group Captain.	5.00	0.50	—	—

<sup>1</sup> Amended vide GOI, MOD No. 3(7)/93/D (Works) dated 26/8/98.

- \* Amended vide GOI, MOD No. 3(7)/93/D (Works) dated 26/10/98
- \*\* Enhanced vide MOD No. A/895912/FP-I/693/2002/D (GS-I) dated 22/4/2002.

Extracts from GOI MOD No 3(7)/93/D (Works) dated 26-08-98.

2.1 IFA (Army), IFA (Navy) and IFA (Air Force) at the Service Headquarters will accord financial concurrence in cases where COAS, CNS, CAS are the Competent Financial Authorities respectively within the Major Works Programme/Annual Works Programme of the respective Service determined by MOD/MOD (Fin).

2.2 In case of formations below Army Headquarters and above the level of sub area the financial concurrence within the Major Works Programme determined in MOD/MOD (Fin) will be accorded by CsDA (Army) functioning as IFAs within whose territorial jurisdiction the works fall. Area/Bde the financial concurrence will be accorded by the Jt. CsDA (Army) as IFAs. The Station Commanders revised powers may be exercised without financial concurrence.

2.3 In the case of formations below Naval HQrs and Air HQrs, and above the level of sub area equivalent Navy and Air Force formations the financial concurrence will be accorded by CDA (Navy) and their IFAs and CDA (Air Force) and their IFAs as the case may be.

3. In respect of the powers exercised at the level of Service Headquarter, IFA (Army) within the annual Works Programme determined by MOD/MOD (Fin) will be responsible for vetting AEs and Jt. CsDA (Army) under whose territorial jurisdiction the Works fall will be responsible for the vetting of AEs relating to Works for all the three Service.

4.1 In respect of works pertaining to Army, Regional CsDA (Army) will be responsible for the release of funds for the new Project/Schemes for construction within the approved MWP and financial ceilings already approved and fixed for the year by the Ministry of Defence with concurrence of MOD (Fin). In commands where there are more than one CsDA (Army), the funds will be released by the Regional Command Controller within these ceilings.

4.2 CDA (Navy) and their lower IFAs and CDA (Air Force) and their lower IFAs will be responsible for release of funds for the Works within the ceiling fixed for the year in respect of works pertaining to Navy and Air Force respectively.

6. The onus for watching the expenditure against the funds released will continue to vest in the administrative authorities in accordance with the provisions of Financial Regulations. However, IFA (Army), IFA (Navy) and IFA (Air Force) functioning as IFAs will also monitor this aspect so as to ensure the financial ceiling determined for the new works are adhered to. CsDA functioning as IFAs will furnish monthly report about the release of works, to their respective IFAs at Service HQrs.

7. The revised financial powers are effective from 1.10.98]

## Part II-ARMY/NAVY/AIR FORCE

### Powers for Demolition or sale of Buildings etc. for Demolition

		Rs. In lakhs
A	COAS/CNS/CAS	25.00*
B	GOsC-in-C/FOC-in-C/FOC South (Indep)/AOsC-in-C	05.00
C	Corps Commander, Fortress Commander	05.00
D	Commander of an Area/Indep Sub Area/GOC of Division/Indep Brigade Group/Equivalent Navy/Air Force Commanders	01.50
E	Commanders of Sub Area/Cdrs of Bde/Bde Gp/Comdts of Training Institutes/Establishments/College of the rank of a Brigadier and equivalent rank of Navy/Air Force, Station Commanders of the rank of Brig and equivalent rank of Navy/Air Force	0.30
F	Station Commanders of and above the rank of Lt Col/NOICs of and above the rank of Commander/Senior most among Commanding Officers of Shore Establishments in stations other than Bombay, Vishakhapatnam and Cochin holding the rank of Commander and above/Chief Hydrographer while holding the rank of commander and above/OsC Stations of the rank of Group Captain/Commandants of Air force Academies/Colleges, OsC Equipment Depots, Base Repair Depots and Independent S.U.s of the rank of Group Captain.	0.10
G	Station Commanders below the rank of Lt Col/NOICs below the rank of Commander, Senior most among Commanding Officers of shore establishments in stations other than Bombay, Vishakhapatnam and Cochin below the rank of Commander, OsC Stations below the Rank of Group Captain/Commandants of Air Force Academies, Colleges, OsC Equipment Depots and Base Repair Depots and independent Sus below the rank of Group Captain	0.05

## PART III-ARMY/NAVY/AIR FORCE

### Powers for sanctioning hiring and Requisitioning of immovable properties

(But See note 5)

Authority	Power (Per property) Rs.
GOs C-in-C/Equivalent Navy Comdrs/A Os C-in-C.	50,000
Comdr. of a Corps/Divn/Area Indep Sub Area/Indep Bde	25,000
Comdr of a Bde/Bde Area or Sub Area/Equivalent Navy/Air Force Comdrs.	5,000
The amount for the purpose of hiring/requisitioning will be calculated as follows :	
(a) In the case of Hiring	Initial amount of non-recurring compensation, if any, payable plus one year's rental/recurring compensation
(b) In the case of Requisitioning.	

\*Enhanced vide MOD No. A/895912/FP-I/693/2002/D (GS-I) dated 22/4/2002.

**PART IV - DEFENCE RESEARCH AND DEVELOPMENT ORGANISATION/QUALITY ASSURANCE ORGANISATION/DEFENCE PRODUCTION**

Sl. No.	Authority	Acceptance of necessity & issue of Admin. Approval for new or original Works	Demolition of buildings	Hiring of Land and buildings	Acceptance of Necessity and Issue of admin. Approval for Special furniture	Re-appropriation of buildings entailing alternations & expense.
1	2	3	4	5	6	7
1.	<b>Research &amp; Development Organisation</b>					
	A Scientific Adviser to the Ministry of Defence	(a) Authorised works upto Rs. 120 lakhs	5 lakhs per building	Nil	Up to Rs. 5 lakh	1 lakh
	(Enhanced vide MOD, Department of Defence Research and Development Admin (RD-28)/ 87116/114/D (R & D) dated 16/12/86.	(b) Special works up to Rs. 30 lakhs.				
		(c) Special Furniture up to Rs. 8 lakhs				
		(d) Air Conditioning for each accn upto 15 lakhs.				
		(e) Gen. Set & stand by Gen set for each accommodation upto Rs. 12 lakhs (f) Payment to local municipal authorities for services rendered by them up Rs. 2 lakhs				
	B Heads/Officers-in-charge of the laboratories/ independent units of the DRDO.	50,000 <sup>1</sup>				
	<sup>1</sup> Note for the Readers: – Minor Works to meet purely technical requirement of R&D establishments/labs are authorized even when major works are in progress.					

1	2	3	4	5	6	7
2	Quality Assurance Organisation [Amended vide MOD, Deptt of Def. Prod. No. 81397/DGI (Admin-15)/5648/D (Insp dated 20/3/83)]					
	A Director General of Quality Assurance	15 lakhs	1 Lakh	Nil	10,000	1 lakh
	B Head of Establishment of the rank of Brigadier	50,000	5,000	Nil	5,000	5,000
	C Head of Establishment of the rank of Colonel and below	25,000	1,000	Nil	1,000	1,000
	D Heads/Officers-in-charge of the laboratories/independent units of the DRDO.	50,000 <sup>1</sup>				
	<sup>1</sup> Note for the Readers: – Minor Works to meet purely technical requirement of R&D establishments/labs are authorized even when major works are in progress.					
3	Quality Assurance Organisation [Amended vide M.O.D., Deptt of Def. Prod. No. 8139/DGI (Admin-15)/5648/D (Insp dated 20/3/83)]					
	A Director General of Quality Assurance	15 lakhs	1 Lakh	Nil	10,000	1 lakh
	B Head of Establishment of the rank of Brigadier	50,000	5,000	Nil	5,000	5,000
	C Head of Establishment of the rank of Colonel and below	25,000	1,000	Nil	1,000	1,000

## PART IV–Contd.

Sl. No.	Authority	Acceptance of necessity and Adm. Approval for Works/Special Repair and re-appropriation	Demolition of Buildings	Maintenance Works	Periodical Services
1	2	3	4	5	6
1	<b>Production Organisation Ordnance Factories</b>				
	A. Director of General Ordnance factories	(a) 10 lakhs with financial concurrence Authorised Works)	1 lakh with Financial Concurrence		
		(b) 2 lakhs without financial concurrence. (Spl. Works).	50,000 without financial concurrence		Nil
	B. General Manager (Selection Gde including Gde I)	(a) 2½ lakhs with the concurrence of the Local Accounts Officer. (Authorised Works)	10,000 with out/20,000 with concurrence of local Accts Officer	20,000/-	Full Power
		(b) 1 lakh without concurrence of the Local Accounts Officer. (Spl. Works)			
	C. General Manager Gd II	(a) 1 lakh with the concurrence of the Local Accounts Officer. (Authorised Works)	10,000 with out/20,000 with concurrence of local Accts Officer	20,000	
		(b) 20,000 without the concurrence of the Local Accounts Officer (Spl. Works)		20,000/-	Nil

### Notes: -

1. Powers for accepting necessity and according administrative approval vested in an officer specified above can also be exercised by his locum tenens when the incumbent is on leave.
2. All sanctions beyond the above financial limits will be accorded by the Govt. of India.
3. The amount in column 3 and also in column 6 (except for Fys) of Part IV are exclusive of departmental charges.
4. These powers will not apply to accommodation hired for military officers and messes, vide para 614, while for hiring land as part of a project para 134 will be followed. Proposals for hiring or requisitioning of immovable property in Part III which do not fall within the powers of competent authorities in Barrack Synopsis (1), Quarters and Rents, MES Regulations or other Govt. orders issued from time to time, will require the sanction of the Govt of India.
5. The administrative authorities as mentioned in Part III may sanction requisitioning of properties required only in connection with the operations or other similar emergent needs which cannot be postponed and for which obtaining of Vot. sanction may delay matters to such extent as to defeat the project in view. In the remaining cases where requisitioning of immovable property is desired to be resorted to prior approval of the Govt. should be obtained.

6. Commandants National Defence Academy and Defence Services Staff College may sanction minor works projects costing upto Rs. 10,000 each relating to additions, alternations and improvement to only those buildings belonging to the Academy/College as the case may be.

7. In respect of powers of DGOF to be exercised in consultation with Internal Financial Adviser, it will be at the discretion of DGOF to accept his advice or not in which case the Internal Financial Adviser may request DGOF that such case be reported to Min of Def. giving his views and simultaneously endorse a copy of his note to the Financial Adviser of Min of Def.

8. The Scientific Adviser may at his discretion delegate his own powers to the Chief Controller or the Coordinating Factor (R&D) as he may deem fit under Rule 65 FR Part I Vol. I (1983 revised edition).

9. The Authorities mentioned under Part I to Part III above will exercise their powers without Financial concurrence but see note 5 above.

However, projects estimated to cost more than Rs. 25 lakhs or those within this amount involving departure from the existing policy, scales and specifications will require financial concurrence.

10. General Managers will have no powers for new construction of residential accommodation.

11. The financial powers delegated to Station Commanders vide items 'F' and 'G' of Part I and II, will be exercised by all Station Commanders irrespective of whether they are appointed under Rule 23(a) or under Rule 23 (b) of the Regulation for the Army, Volume 1 (1987 Edition).

12. <sup>1</sup>COAS/CNS/CAS can accord sanctions to proposals for air conditioning of technical accommodation costing upto Rs 5 lakhs each without financial concurrence. Lower CFAs are not competent to accord sanction for air-conditioning under the delegated powers for special works.

13. The Financial limit shown in serial 2 of Part IV are in respect of each sanction. In respect of col 3, the overall value of such sanctions per annum shall not exceed Rs15 lakhs for DGQA (for major works only), Rs1 lakh for Colonels and above and Rs 50,000 for Lt Colonels and below.

14. For items F & G in Part I & II at Bombay, Vishakhapatnam and Cochin the powers on the Navy side will be exercised by the FOC-in-C/FOC Area.

[Authority: AHQ E-in-C Letter No 97508/E2 (WPC) dt15/2/77 & even no. dt. 24<sup>th</sup> January 1983].

The note covers all type of accommodation as far as sanctioning of air conditioning as special work by lower CFAs is concerned.[AHQ,E-in-C No.A/00282/ Pol/E2W(PPC)dt 3/09/98.]

<b>TABLE B</b>	<b>POWERS OF TECHNICAL SANCTION, ETC.</b>
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The powers of Engineer authorities for according Technical Sanction, entering into contracts, purchase of stores etc., are given in table below :-

Item No.	Description of Work etc	E-in-C	CE	CWE	GE (I)	GE	AEE I/c Inde sub div.	SDO AE/AEE Rs.	Remarks	Reference to Paras
1	2	3	4	5	6	7	8	9	10	11
<b>1</b>	<b>Technical sanction in respect of :-</b>									<b>201</b>
* (a)	Major works (including Sub-projects and Minor Works)	FP	FP	60 lakhs	25 lakhs	15 lakhs	2.5 lakhs	50,000		
* (b)	Maintenance of building communications, etc, and maintenance and operation of installation	FP	FP	FP	25 lakhs	15 lakhs	2.5 lakhs	50,000		
* (c)	Purchase, manufacture and repair of tools and plant except (d) below	FP.	7.5 lakhs	2 lakhs	1 lakhs	0.75 lakhs	40,000	7,500		
* (d)	Purchase of camp equipment or furniture and equipment for MES offices and Inspection Houses.	FP	2 lakhs	40,000	20,000	7,500	4,000	2,000		
(e)	Manufacturing operations	FP	FP	FP	—	—	—	—	These apply to manufacturing operations carried out under the rules for workshops. (see also Appx K)	

\*Powers enhanced vide case No. 95533/POL/E2W (PPC)/1349/D (Works-II) MOD (F) UO NO. 288/WII of 1999.

1	2	3	4	5	6	7	8	9	10	11
2	Entering into contracts, including contracts for local materials and petty supplies:-									
<sup>1</sup> (a)	Through competitive tenders	FP	FP	50 lakhs	25 lakhs	15 lakhs	2.5	50,000		428,746934
<sup>1</sup> (b)	Through single tender	60/125* lakhs	25/125* lakhs	6.0 lakhs	1.0 lakhs	0.25 lakhs	–			432
	*For proprietary items only. <sup>1</sup> Power in column 3 are to be exercised in consultation with FA. CEs will exercise power exceeding Rs. 10 lakhs with the approval of E-in-C & FA. Powers up to Rs. 10 lakhs will be exercised in consultation with CDA. Similarly powers in columns 5 & 6 will be Exercised in consultation with CDA except where for reasons of urgency (to be recorded) it is not considered possible to do so.									
<sup>2</sup> 3.	Execution on the basis of trade quotations, of retreading of tyres <as are beyond the capacity of local MES facilities or are urgently required and where delay is detrimental to public service	FP	3 lakhs	75,000	50,000	30,000	–			934
		< and of such repairs to plant and machinery (including vehicles) of MES repair responsibility								

1Powers enhanced vide case No. 95533/POL/E2W (PPC)/1349/D (Works-II) MOD (F) UO NO. 288/WII of 1999.

2Powers for items 3, 4(a) (i) (ii) & (b), 5 (a) (i) (ii) (b) & (c) and 6 (a) & (b) enhanced vide MOD No. A/03108/ESP-1(P & C)/ 257/DO II/D (W-I) dated 22-03-99.

1	2	3	4	5	6	7	8	9	10	11
<b>*4(a)</b>	<b>Purchase of stores on any one indent on DGS &amp; D</b>									
	(i) Items on Rate Running Contracts.	FP	FP	FP	FP	FP	FP	60,000	15,000	743
	(ii) Items not on Rate Running Contracts	FP	FP	FP	FP	FP	30,000	7,500		
(b)	Purchase of stores on any one indent on any other Supplying Deptt.	FP	FP	FP	FP	FP	30,000	7,500		7,47,748
<b>*5</b>	<b>Direct purchase of–</b>									
(a)	Stores, tools, plant and machinery (including spare parts) etc. for which there are no rate running contracts.									747,748
	(i) against normal requirements	FP	3,00,000	1,50,000	1,00,000	75,000	40,000	–	–	747
	(ii) in emergent cases when delay is detrimental to Public Service	FP	3,00,000	2,25,000	1,50,000	1,00,000	60,000	–	–	748
(b)	Stores for which DGS & D rate or running contracts exist when these are urgently required or can be more conveniently obtained locally or from nearer station	–	50,000	35,000	30,000	25,000	15,500	–	Not exceeding Rs. 2,00,000/- in Aggregate in a year	743
(c)	Cash Purchase Powers	–	–	10,000	7,500	5,000	–	–	–	536,747

\*Powers for items at 4(a) (i) (ii), (b), 5 (a) (i) (ii), (b) & (c) enhanced vide GOI , MOD No. A/03108/ESP-1 (P & C)/257/DO-II D (W-I) dated 22-03-99

1	2	3	4	5	B	7	8	9	10	11
6.	Disposals of-									
(a)	Surplus buildings sanctioned for demolition	FP	30 lakhs	15 lakhs	10 lakhs	6 lakhs	–	–	Amount represent the total book value of assets in any one camp, set of lines or installation put up for disposal	160, 163, 166
(b)	Surplus or unserviceable stores, tools, plant and furniture, or materials obtained from dismantled buildings.	FP	FP	75,000	50,000	–	–	–	Amount represents the total book value in case of surplus stores, etc. and the total assessed value in case of salvage etc. on a station wise basis.	672 673 820 929 960
<sup>1</sup> 7	Write off of stores, furniture, tools & plant etc., rendered unserviceable due to fair wear and tear.	FP	FP	1,00,000	75,000	40,000	20,000	2,000	-	-

1	2	3	4	5	6	7	8	9	10	11
8(a)	Write –off of losses, including those in transit, of stores etc., not due to theft, fraud or gross neglect in respect of E in –C's stock.	1,50,000	30,000	2,400	2,000	1,200	-	-	*In respect of E-in-C's Stocks held in Engr. Parks and Sub Parks etc. **In respect of E-in- C's stock located in the Park. These Powers can be exercised under the same terms and conditions as are applicable to store losses not due to theft, fraud or gross neglect dealt with under FR Part I Vol. I 1983.	
(b)	Write off of actual losses not due to theft, fraud or gross neglect as laid down in Section 34 but excluding transit losses in respect of MES Stocks (i.e., those operated under Major Head 2076, Minor Head 111, Sub Head 'F') held as Divisional Stocks, or in Engr. Parks, Sub Parks, etc. as Command Stocks.	-	30,000	6,000	5,000	3,000	-	-		
(c)	Write off of losses of stores including losses in transit not due to theft, fraud or gross neglect.	FP	FP	1,50,000	10,000	3,000	1,200	600		

1 Powers in serial number 7,8 (a) (b) (c) and 9 enhanced vide case GOI MOD No 95533/POL/E2W (PPC)/907/99/D(W-II) dated 5/3/99.

1	2	3	4	5	6	7	8	9	10	11
9.	Terminal Compensation payable on release of hired lands or buildings.	3,00,000	1,50,000	72,000	50,000	30,000	-	-	In respect of each property.	619
		E-in-C /DGW								
10.	Execution of agreements or memoranda of terms for taking bulk supplies of electric energy or water from outside sources.	FP	100 lakhs	30 lakhs	5 lakhs	5 lakhs	-	-	Amount represents annual payment in each case (see also Appendix M).	841
		E-in-C /DGW								
11.	Execution of agreements or memoranda of terms for giving bulk supplies of electric energy or water to non military consumers.	FP	100 lakhs	30 lakhs	5 lakhs	5 lakhs	-	-	Amount represents annual recovery in each case (see also Appendix M).	

Note: –

1. The Powers of the holder of an appointment may be increased by name upto that of the next higher grade by the CWE in the case of a GE and an SDO, by the CE in the case of a CWE and by the E-in-C in the case of a CE.
2. The normal powers of an officer may be restricted by his immediate MES superior, but in such cases a report must be made to the CE in the case of GE's, and to the E-in-C in the case of Cs W.E.
3. An officer officiating in an appointment will exercise the full powers of the appointment as given in this table.
4. A CE may delegate at his discretion powers in full to ACEs working under his jurisdiction.
5. The E-in –C may delegate his powers in full to the officers concerned on his staff by name.

6. Powers under Column 7 and 8 are applicable also to military officers of equivalent rank holding the appointments.
7. The powers authorised above are applicable in all cases on whosoever behalf the works, etc., are carried out by the MES.
8. The E-in-C and CEs have full powers in respect of purchase of books, newspapers and periodicals; CsWE. and GEs may purchase books, newspapers and periodicals to the extent of [Rs. 3000] and [Rs 1500] per annum respectively. Payment for publications obtained direct from firms outside India will be arranged by the PCDA/CDA. This rule does not apply to such items as Area, Sub-area or Station Orders which may be purchased as required.
9. Officers Commanding ESDs will exercise the following powers under this Table :—

(a) Items 1 (c), 3, 4 and 5,		
	(i)	If a Lt. Col/SE..... Same powers as a CWE.
	(ii)	In all other cases.....Same powers as a GE.
(b) Item 8 (a) and 8 (b)		
	(i)	If a Lt. Col/SE.....Same powers as a CWE.
	(ii)	If a Major/EE/SBSO.....Same powers as a GE.

1. Power enhanced vide GOI, MOD No 44650/E2 (PPC)/1240/D (works) dated 12-05-2000

10. The power of Engineer authorities to sanction expenditure for grant of rewards for information leading to the discovery of prevention of theft from their respective Engineer establishments are as follows :—
  - (i) OC Engineer Stores Depot.....Rs. 200
  - (ii) GE Engineer Park.....Rs. 200
  - (iii) GE MES Division.....Rs. 100
  - (iv) CASO..... Rs. 20

11. The powers delegated to Cs WE and GEs vide item 1 (a), (b) and item 2 (a) are not applicable to :—
- Cs WE posted/attached to CE in charge of large projects, if they are serving in the same station and employed on the same project as the Chief Engineer.
  - GEs posted/attached to Cs WE/CEs in charge of large projects, if they are serving in the same station employed on the same project as the CWE/CE/  
These officers will exercise the powers as laid down below.

Reference	CWE*	GE*	Remarks
Item 1 (a) .....	..... 15 lakhs	5lakhs	Powers under item 1 (a) will be delegated by the authority
competent to technically			sanction the project as
a whole.			
Item 1 (b) ....	.... FP	5 lakhs	
Item 2 (a) ....	.... 15 lakhs	5 lakhs	

12. The power for emergent cases for the direct purchase of stores vide item 5 (a) (ii) will be exercised only when immediate no-acquisition of the stores concerned is likely to hold up a work or when delay is detrimental to the public services. These powers will not be exercised to replenish stocks of items of Divisional stock. Direct. Purchase also includes job works like "Repair work Orders/ Fabrication Work Orders' but excludes B/R and E/M works which are required to be got executed as Minor Works through the Term Contracts.

\* Powers enhanced vide case No. 95533/POL/E2W (PPC)/1349/D (WORKS-II) NOD (F) UO No. 288/WII of 1999.

TABLE C	MES BASIC ESTABLISHMENT
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(See para 81)

BLANK– The existing procedure/orders will continue to be  
Followed until the revised procedure is issued.

TABLE D

## DUTIES OF CE ZONE

(See para 31)

Reference to para	Particulars
1	2
22	Technical adviser to Army, Navy, Air Force and Factory authorities.
26	Placing sub-divisions directly under Cs. WE
27	Administrative control of ESDs.
31 & 138	Regulations and instructions.
71, 72, 367, 368	Inspections.
76 & 79	Delegation of authority to sign documents.
88 & 90	Civilian personnel-appointments and discharges.
89 & 345	Daily labour rates.
92	Service records of civilian personnel.
93	Duty moves.
102-107	Security deposits from civilian personnel.
114	Classification of contingent expenditure
118	Bicycle for offices.
165	Appointment of auctioneers.
166	Fixing Minimum Reserve Prices for surplus buildings for disposal.
167	Acceptance of bids below Minimum Reserve Prices for Buildings.
187	Register of Appropriations.
190, Appx. F. & Appx G	Transfer of funds.
193	Savings and excesses
199-208	Technical control of works.
334	Checking of estimates.
340	Authorising OC of an engineer unit to act as a GE
341	Works by direct labour.
379	Completion Reports.
399	List of contracts.
406 & 408	Preparation of BQ and specifications.
410	Limit of individual services under Term Contracts
412	Extension of period for TC
414	Approval to enter into Percentage Rates Contract.
418 & 419	Issue of Tenders.

420	Tenders based on contractor's designs and specifications.
432	Single-tender contracts
439	Star Rates
440 & 441	Amendments to contracts.
451	Over issue of stores to contractors;
482	Advances to contractors for importation of labour etc.
494	Compensation from contractors.
497, 502, 507, 509 & 511	Earnest money and Security Deposits from contractors.
532	Monthly Expenditure Returns.
535	Cash assignment
536 & 538	Imprest.
542	Pay and allowances chargeable to works.
585	Register of Securities
619	Terminal compensation for hirings.
672	Approval of MRP and disposal of surplus furniture.
724 & 734	Provisioning stores for Engineer Parks.
736	Transfer of stores between Districts.
741	Demands for Coal.
746 & 747	Local and direct purchase of stores.
776, 815 & 816	Surplus stores for disposal.
797-800	Sale of Stores.
820	Fixing Minimum Reserve Prices for stores to be auctioned.
821	Acceptance of bids below Minimum Reserve Prices for stores.
823	Extension of time for final payment for stores purchased in auction.
824	Waiving of recovery of ground rent in auctions.
855	Water supply works connected with mobilisation comps and railway sidings
866	Operation and maintenance of installations as an agency service
933	Repairs to plant and machinery.
937	Transfer of surplus tools, plant and machinery to Engineer Units
940	Hiring of T & P to Cantonment Boards.
943	Rates of Hire charges for T & P
946	Transfer of surplus vehicles within the Command.
951	Authorising repair and maintenance of vehicles
958	Spare parts for vehicles.

Table B	Powers for technical sanctions, acceptance of contract, purchase of stores, disposals, Write-off losses etc.
Table B Note 1	Authorising C. W. E. to exercise higher powers.
Table B Note 2	Restricting the powers of a CWE
Table B Note 4	Delegation of powers to a ACE
Table B Note 8	Purchase of books, newspapers and periodicals.
Table L	Moves on duty within a Command.
Appendices B, E, F & G	Schedule of Demands.
Appendix E	Approval to execution by MES of works for which Factory authorities are responsible.
Appendix F	Approval to the execution by ASD of works for which MES are responsible.
Appendix M	Execution of Deeds, Contracts and other Instruments.

TABLE E

## DUTIES OF A CWE

(See para 35)

Reference to para	Particulars
25 & 34	Technical adviser to the local heads of Services and Departments.
34	Technical training schemes.
35	Administration, maintenance and control of Government property.
36 to 39	Schemes for economy, control and training of personnel.
71, 72, 367, 368 & Appx. K	Inspections.
77 & 79	Delegation of authority to sign documents.
88 & 90	Civilian personnel- appointments and discharges.
99	Casual personnel-appointments and discharges.
92	Service records of civilian personnel.
93	Duty Moves.
95	Overtime pay.
102-107	Security deposits from civilian personnel.
114	Classification of contingent expenditure.
118	Bicycles for offices.
123 & 222	Original works done from repair grant
165	Appointment of auctioneers.
166	Fixing Minimum Reserve Price for surplus buildings for disposal.
187	Register of Appropriations.
190	Transfer of funds.
193	Saving and excesses.
227 & 259	Classification of work as renewal.
229	Reduction in normal intervals for periodical services.
231	Periodical services. By Units.
289	Works of defence carried out by agencies other than MES.
297	Execution of works by private agency.
334	Checking of estimates
353	Housing, medical and sanitary arrangement's for workmen
370	Measurement of Important services by DCWE (contract)

379	Completion reports
399	List of contracts
406 & 408	Preparation of BQ and specifications.
410	Limit of individual services under Term Contracts.
414	Approval to enter into Percentage Rate contracts
418 & 419	Issue of tenders.
420	Tenders based on contractor's designs and specifications.
432	Single-tender contracts.
439	Star rates.
440 and 441	Amendments to contracts.
451	Over issue of stores to contractors.
470	Percentage of bills to be checked in CWE's office.
490	Refund of security deposits etc of deceased contractors.
494	Compensation from contractors.
497, 507, 509, 511 & 516	Earnest money and security deposits from contractors.
532	Monthly Expenditure Return.
535	Cash assignment.
536 TO 538	Imprest.
542	Public Fund Account.
543 & 544	Cash Book
554, 55 & 557	Pay & Allowances chargeable to works
585	Register of securities.
619	Terminal compensation for hirings.
645	Rent for railway sidings.
655	Valuation of furniture purchased from Units.
672	Disposal of surplus furniture.
715	Authorising non-imprest holders to receive cash.
727	Divisional Stock.
736	Transfer of stores between Divisions.
746 & 747	Local and direct purchase of stores.
761 & 763	Stores Overheads Estimate for Divisional Stock.
780	Fixing monetary limit for expense stores for installations.
798 & 799	Sale of stores to Units.
816	Declaring surplus stores for disposal.
818	Authorising auctions without approved auctioneers.

820	Fixing Minimum Reserve Prices for stores to be auctioned.
821	Acceptance of bids below MRP
876	Spare parts for installations.
890	Appointment of Workshop Officer.
Table B	Powers for technical sanctions acceptance of contracts, purchase of stores, disposals, write off losses etc.
Table B Note 1	Authorising GE and SDO to exercise higher powers.
Table B Note 2	Restricting the powers t a GE
Table Note B	Purchase of books, newspapers and periodicals
Table L	Moves on duty within a District.
Appendix B	Schedule of Demands.
Appendix E	Repairs to TDE buildings in ordnance Factory premises.
Appendix F	Approval to the execution by ASD of works for which MES are responsible.
Appendix M	Execution of deeds, contracts and other instruments.
Appendix N	Extensions to MES water/electricity mains to non military buildings.

TABLE F

DUTIES OF A GE

(See para 43)

Reference to para (1)	Particulars (2)
14	Commencement of work on grounds of urgency.
15	Protection measures in cases of imminent dangers to buildings etc.
25	Technical adviser to the local heads of services & departments.
30, 43 and 366	Duties generally.
47	As Executive Engineer of a cantonment.
48	Special duties of E/M. Officers.
65 and 67	Transfer of charge.
73, 232, 366 and 368	Inspections.
73	Periodical serviceability reports on runways etc.
77 and 78	Delegation of authority to sign documents.
88 and 90	Civilian personnel-appointments and discharges.
89	Casual personnel-appointments and discharges.
92	Service records of civilian personnel.
93	Duty moves.
95	Blank.
102-107	Security deposits from civilian personnel.
118	Bicycle for offices.
123 and 222	Original works done from repair grant.
139	Registers of Approval to Works.
166	Fixing Minimum Reserve Prices for surplus building for disposal.
168, 818 & Appx M	supervision on auction sales.
187	Register of Appropriations
193	Saving and excesses
199 to 208	Technical Control of works.
223	Register of minor works.
226	Grouping of building for renewals.
229 to 231	Periodical services.
244	Roads Register.
272	Annual Returns of Tools and Plants.
281	Register of MES advances Accounts.
309	Progress of deposit works

343	Muster Rolls.
345 & 547 to 549	Daily labour rates.
351	Taking over building for reconstruction/ repairs.
354	Demands for stores.
359	Contracts for transport.
361	Works orders to contractors.
371	Checking of measurements.
375	Completion certificates to contractors.
376	Expenditure after completion of a work.
379 & Appx B	Completion Reports.
383	Register of buildings.
385	Record plans of buildings.
399	List of contracts.
406 and 408	Preparation of B/Q and specifications
418 and 419	Issue of tenders.
432	Single tender contracts.
439	Star rates.
440 and 441	Amendments to contracts.
450	Assessment of value of surplus materials taken over from contractors.
451	Over issue of stores to contractors.
453	Removal of stores, T and P etc. from site of work.
455	Assessment of cost of water used in works.
460	Preparation of contractor's bill by MES
468 & 470	Verification of contractors claims for advance payments and final bills.
471	Payment of contractor's bills.
479 to 493	Court attachments against contractors.
497, 507, 511, 513 to 515	Earnest money and Security deposits from contractors.
532	Monthly Expenditure Returns.
535	Cash assignments.
536 & 537	Imprest.
543 & 544	Cash Book.
550 & 551	Industrial Personnel bills.
551	Provisional payments to industrial personnel pending receipt of sanction.
569, 571 & 572	Payment of certain classes of bills.
573	Authorising outstation imprest holders to pay petty bills.

577	Authorising a Supdt/Supvr in charge of a Sub division to make payments.
585	Register of Securities.
619	Terminal Compensation for hirings.
624	List of rentable buildings.
625 & 636	Vacant buildings
631, 632 Y 692	Occupation/ Vacation Returns.
634, 635	Barrack damages.
637 & 638	Insurance of buildings.
642 to 645	Payments of rents, rates and taxes.
657	Transfer of furniture from one unit to another
667	Annual Furniture Return.
669	Furniture rate list.
672	Assessment of value of surplus furniture for disposal.
681, 682 & 688	Revenue.
683	Fixation of rent of buildings.
685	Write off of petty water and electric charges.
715	Receipt of each payments.
726, 728 & 729	Divisional Stock.
734	Provisioning of stores for works and divisional stocks.
736	Transfer of stores within Division.
742	Demand of medical stores.
746 & 747	Local and direct purchase of stores.
749	Authorising outstation personnel to receive stores.
759	Maintenance of store records.
761	Stores-over-head estimates for Divisional
764 and 766	Stock Book Rates.
768	Issue rates of articles borne on Materials Register.
779	Excess balance in Store-in Hand Ledger.
781	Issue/transfer of demolition materials, salvage and scrap.
782	Stock Verification.
813	Salvage and scrap sold to units etc.
821	Acceptance of bids below MRP as supervising officer.
831	Changes in water supply or electrical fittings in military buildings.
838	Over-consumption or waste of water and electrical energy by entitled non-paying
859	Internal electrical installation at Unit/Private expense.

951	Repair and maintenance of vehicles.
Table B	Powers for technical sanction, acceptance of contracts, purchases of stores, disposals, write-off of losses etc.
Table B	Rewards for discovery or prevention of thefts.
Table L	Moves on duty within a Divisions
Appendix M	Execution of deeds, contracts and other instruments.
Appendix N	Service connections or extension of MES water/electricity mains to non-military buildings.

TABLE G

## NORMAL OF PERIODICAL SERVICES

(See para 229)

Internal Lime washing (white or tinted)	
Half-yearly	Pantries, cookhouses and other buildings or rooms where food is dealt with, bakeries, grain stores, foul-linen stores, mortuaries, latrines and urinals.
Yearly	Medical and QM stores of hospitals.
Every two years	Store houses
External Painting	
Every two yearly	One coat of resin bare paint be provided to all married officers accommodation, hospitals, officers messes, officers institutes and prestigious buildings (approved by zonal CE), One coat of cement base paint be provided to all other buildings.
Distempering (including whitening of ceilings)	
Yearly	One coat of oil bound distemper for hospital wards, operation theatres, Specialist consulting rooms, MI waiting rooms, Admn officers rooms in hospitals, Labour rooms, Dental Surgery and X-Ray rooms.
Every two years	One coat of oil bound distemper for, Offices married accn, Officers offices, Schools etc. or two coats of oil bound distemper where one coat is authorised every year. One coat of dry distemper in all other JCO's/OR's married accommodations and other OTM accommodations
Tarring and treating with wood preservative	
Yearly	Dadoes of stable (to be tarred)
Every four years	Huts, fencing and other external work (to be tarred or treated with wood preservative as the case may be).
<b>Note: - 1. Previously amended vide E-in-C Letter No. 80168/POL/E2WPC dt. 6 April 84.</b>	
Yearly	One coat on all wood work, iron work, etc not otherwise treated for following in the hospitals: – Wards, Operation theatres, Specialist consulting rooms, MI waiting rooms, Admn officers rooms, Labour rooms, Dental Surgery, X-Ray room, Pantry, Sanitary, Foul-linen stores, cook house, and other bldgs/rooms where food is served.
Every two years	One coat on all wood work, iron work etc. not otherwise treated for following in the hospitals : – Admn Bldgs except Admn Officers rooms, bath rooms, dispensary, laboratory, mortuary, Medical and QM stores.
Every three years	Two coats on all wood work, iron work, etc. not otherwise treated for all buildings/portion except those mentioned above.

### Internal painting and oiling

Yearly	One coat on all wood work, iron work, surfaces, ceilings etc not otherwise treated for following in hospitals :— Wards, Operation theatres, Specialist consulting rooms, MI waiting rooms, Admn offrs rooms, Labour rooms, Dental Surgery and X-Ray rooms.
Every two years	One coat on all wood work, iron work etc not otherwise treated for following in hospitals :— Pantries sanitary, foul-linen stores, cook houses and other buildings/ rooms where food is dealt with.
Every three Years	One coat on all wood work, iron work etc. not otherwise treated for all buildings.

### VARIATIONS:-

1. Variations of the intervals laid down above may be made as follows: -

(a) Hospitals wards may be distempered half-yearly if requisitioned by the OC hospital.

(b) Rooms in hospitals in which infectious diseases have occurred may (after disinfection by the Medical authorities) be redistempered, repainted etc on the certificates of a medical officer that the work is necessary.

(c) Internal painting of schools may be executed every three years.

(d) Lime wash in mortuary may be done' earlier on the certificate of a medical officer that the work is necessary.

(e) The external wood work and iron work of new buildings, except those to be treated yearly should be repainted within two years of the completion and thereafter at the normal intervals. The dadoes of stables should be treated twice in the first year after erection and thereafter at the normal yearly interval.

(f) Steel palisading etc in exposed situations and steel shutters etc of works of defence may be treated to prevent rusting when considered necessary by the CWE.

(g) The following may, at the discretion of GE, be carried out in officers quarters at every change of occupancy provided not less than one year has passed since the service in question was last carried out :-

(i) Internal painting to the extent of one-fourth the normal periodical expenditure on internal painting.

(ii) External painting to the extent of one-third the normal periodical expenditure on external painting.

(iii) One coat of distemper.

(h) The case of Factories/Installations falling under the Factories Act, the intervals of periodical service may be reduced to conform to the requirements of the Act or Rules framed there under.

(j) Proposed periodicity may be suitably altered by the CWE if there is a reduction in the allotment of maintenance of funds, so as to avoid diversion of funds authorised for other buildings.

2. The execution of periodical services in a building should, whenever possible, be synchronised so that all such services in the buildings may be carried out at the same time. It may, therefore, be expedient to advance or postpone the time when certain portions of the work would normally fall due.

TABLE H

RATES FOR DEPARTMENTAL CHARGES

(See para 310)

The following charges will be levied on works executed by the MES: –

Item No.	Works executed on behalf of	Establishment charges	Tools & Plant charges	Audit and Accounts charges (see note 3)	Pensionary charges	Total charge
1 (a)	Other Ministries of the Central Government (including Railway Administration, State Governments and Cantonment Boards).	13 per cent	1½ per cent	1½ per cent	1½ per cent	16½ per cent
(b)	Public or private bodies and individuals					
2	Authorities in items 1 (a) in the preparation and / or checking of estimates only and assessment of the value of buildings. *[MES will be responsible for checking of estimates for grant-in-aid works and works financed completely from Cantonment Board Funds]	2 per cent (See notes 2 and 9)				2 per cent
3	Units for electrification of military buildings at unit expense	2 per cent	1½ per cent	1½ per cent	–	5 per cent
4	Consumers in respect of the extension of MES water and electricity mains to non-military buildings or service connections thereto.	7 per cent	1½ per cent	1½ per cent	–	10 per cent

\*Added vide E-in-C No. 35494/E2 (P) Dt 22/1/81

Notes:-

1. Departmental charges in item 1 will also apply to services carried out for the Navy, Air Force, Farms and Ordnance Factories (See para 214). [Note for Readers:- Consequent on the reorganization of MES the percentage of Departmental Charges to be recovered from Navy and Air Force is 2% (Establishment charges  $\frac{1}{2}\%$  +  $1\frac{1}{2}\%$  for T&P = 2%) Auth. GOI. MOD No. 12 (I)/93/D (Works-II) dt. 23rd Aug., 1993]
2. When work is carried out by MES, prescribed departmental charges are levied and no additional charges are made for preparation of estimates.
3. No audit and accounts charges will be levied if the audit is not conducted by the Defence Accounts Department.
4. The following are exempted from the levy of MES departmental charges, but not from the cost of special establishment or special T & P (see para 311):
  - (a) Works chargeable to training grant, or to regimental or station funds.
  - (b) Religious building in unit lines and Prayer Rooms.
  - (c) Army/Navy/Air Force Health and Child Welfare Centres and Gurkha Families' Hospitals.
  - (d) Articles of furniture purchased by units through the MES (see para 655).
  - (e) Works carried out on behalf of CSD (I) and Indian Naval and Air Force Canteen Services.
  - (f) Works undertaken on behalf of Imperial War Graves Commission for maintenance of war graves.
  - (g) Coffins and graves for Service personnel and their families, (h) Work done in MES workshops (see para 889).
5. As regards departmental charges on sale of stores, (see para 801).  
The charges levied on works carried out by the CPWD on behalf of the MES are notified from time to time by the Ministry concerned.
7. The supervision charges levied by the Railway Administrations on works for Defence Services are laid down in Appendix J.
8. Departmental charges are not levied on internal electrical installations provided in Government-owned buildings at unit/private expense through the agency of the MES, if the OC Unit/occupant agrees in writing to forego all his right, title and interest in respect of the installations in favour of Government (see para 859).
9. Departmental Charges of 2 percent for checking of estimates will not be levied by MES on Grants-in-aid works, nor for works financed completely from Cantonment Board Funds.

–No departmental charges are to be levied on works executed by MES for DAD. [Auth. GOI, MOD No. B/45809/Q3W (Policy) 1285/SO-II/D (W-I) dt 6/8/74]

–Construction of Buildings of Central School entrusted to MES at stations where it is functioning may be undertaken by MES where possible and No Departmental Charges shall be levied.

[Auth. MOD Letter NO. 3 (10)/70/D (GS-II) dt 25/1/71]

**TABLE J  
(PART I)**

**AUTHORISED SCALES OF MECHANICAL TRANSPORT**

(See para 946)

BLANK-The existing procedure/orders will continue to be followed until the revised procedure is issued.

**TABLE J  
(PART II)**

**HIRING OF CIVIL TRANSPORT IN MES**

1. Following MES executives/offices are authorized to hire civil transport subject to condition that deficiency of Govt transport exists and total kilometers run dose not exceed 12,000 kms or upto the extra mileage sanctioned by the competent authority in a financial year against each deficient vehicle as authorized in Table J part I.

Ser No	Executives/Officer	Financial Limit	Remarks
(a)	AGE	Rs. 1000.00	To be exercised after vetting by AAO
(b)	GE	Rs. 2500.00	
(c)	CWE	Rs. 5000.00	
(d)	Zonal CE	Rs. 10,000.00	
(e)	Arbitrator	Rs. 10,000.00	
(f)	Command CE	Rs. 25,000.00	To be exercised after vetting by AFA MOD (Fin)
(g)	Addl DG	Rs. 25,000.00	
(h)	E-in-C	Rs. 50,000.00	

2. The financial limits are for single transactions that will cover all orders placed on a supplier on a particular date, based on that day or anticipated number of days requirements. When more than one supplier is involved, the transactions with each supplier will be treated as a single transaction. If however, one item of transport is to be hired from more than one supplier, the aggregate value of all orders on that item on a particular date will be together, for the determination of CFA.

3. The hiring authority will, after considering the rates fixed by the civil authorities/Stn HQs, certify the reasonability/of rates. All payments will be made from M&O grant of vehicles.

TABLE K

ANNUAL DEPRECIATION RATES FOR REPAIR  
AND MAINTENANCE OF T & P ON HIRE

(See para 943)

Item No.	Description of Plant	Depreciation percentage	Repair and maintenance percentage
A–	Heavy Earth moving Machinery with Prime Mover Tractors Cl. I to IV, excavators all types and sizes, motor graders, dumpers.	15	25
B–	Heavy duty towed Earth Moving Plant Scrapers, blade graders. Light duty earth moving plant with Prime mover Fordson tractor, bucket trenches. Mobile Cranes	12½	12½
C–	Road making plant, etc., except Boilers Stone crushers, granulators, stone driers, mixers bitumen, concrete mixers, air compressors and pneumatic tools, tar boilers, tar, bitumen and emulsion sprayers, road sweepers	10	10
D–	Road Rollers Diesel or petrol Steam	10 5	10 10
E–	Towed earth moving and road making plant Ploughs, rooters, movers, harrows and sheeps foot and Wobbly wheel rollers	8	8
F–	Machine and hand tools Lifting tackle, jacks, winches, pipe cutters and screwers, forges, tradesmen's tools, machine tools	10	10
G–	Static Plant Generating sets, engines, pumping sets, welding sets, band saws and all other wood sawing machines, electric motors, cranes, etc.	5	10
H–	Refrigeration Plant	14	10
I–	Well boring Rigs (Rotary/Percussion) (i) Rigs with tools , (ii) Casing	10 2½	10 —
J–	Laboratory Testing Equipment Machinery	10	10

Notes:-

1. Hire charges for plant with an hour meter will be a two part tariff as follows: –

(a) Working charge. This will be worked out as an hourly rate assuming the machine to work for 1,000 hours per annum only. The charges will consist of;

(i) Percentage for repair and maintenance (Col. 3 above), (ii) Estimated running expenses less wages of operators, (in) 10 percent on running expenses including wages of operators for "on cost."

(b) Standing charge. This will be worked out on a weekly basis and will cover the following charges for the entire hire period irrespective of whether the machine is in use or not: –

(i) Interest at 6 per cent per annum, (ii) Depreciation percentage (Col. 2 above), (iii) Wages of operators.

2. Hire charges for items of T & P not fitted with an hour meter will be worked out for the week to include all items (a) to (e) of para 943 that apply,

3. Hire charges for items of T & P issued from Govt. T & P under para 791, to MES Projects/Maintenance Services and debited to the project/service will only be levied for the period the plant is actually employed on the project/service irrespective of the date the actual work on the project/service begins or ends.

(a) Hire charges including standing charges will not be levied for the under mentioned idle periods: –

(i) From the date of issue by the consignor till the date the plant is actually taken into use.

(ii) From the date the plant is not in use due to repairs till the plant is again taken into use after repairs.

(iii) From the date the plant is no longer utilised on the Project / service till the date it reaches the ESD/Engineer Park.

In the case of (ii) above, when the plant is required to be sent to Workshops for major repairs, a replacement if necessary will be demanded. Immediate reference will be made to E-in-C for consigning instructions in respect of plant sent to workshop for repairs.

(b) Whilst hire charges are levied at daily rates under the existing orders, the standing charges will not be levied if the idle period other than those detailed in (a) is for more than 3 consecutive days in a week.

(c) These instructions will apply only to levy of hire charges on the projects/services and not to the recovery of hire charges from contractors which will be governed by para 452 and the conditions of contract.

## TABLE L

## MOVES ON DUTY WITHIN INDIAN LIMITS

(See Paras 82, 83 and 93)

(Extracted from Appendix III to Travel Regulations)

Moves on duty within Indian limits authorised by regulations in respect of personnel employed in the MES will be sanctioned as under: -

Type of Move	Class of Personnel	Authority
A. <a href="#">Postings to and Transfers from MES</a>	(i) Military Officers	MS
	(ii) Civilian officers in senior time scale E-in-C (i.e. equivalent to Executive Engineers) and below.	
	(iii) Civilian officers of Junior Ministry of Administrative Grade (i.e. equivalent to Defence Superintending Engineers) and above.	
B. <a href="#">Moves Between Commands (Permanent or Temporary)</a>	(i) Military Officers of the rank of Colonel and above.	MS for permanent duty moves and E-in-C for temporary duty moves.
	(ii) All other individuals.	E-in-C
C. <a href="#">Permanent Moves (other than A &amp; B above)</a>		
(a) Between CWE's areas within a Command.	(i) Military Officers of the rank of Lt Col and civilians of equivalent status.	E-in-C
	(ii) Military officers of the rank of Major CE and below and all other individuals.	
(b) Between MES Divisions within a CWE's area.	(i) Military Officers of the rank of CE Major and civilians of equivalent status;	
	(ii) All individuals other than military CWE officers of the rank of Major and civilians of equivalent status.	
(c) within MES Divisions	All individuals	GE

D.	Temporary Moves		
	(a) Between Commands as in (B) above.		
	(b) (i) Between CWE's areas within a Command, (ii) For temporary moves of civilian MES officers/subordinates serving under their jurisdiction in connection with establishment matters and disciplinary cases.	All individuals	CE
	(c) Between MES Divisions within a CWE's area.	All individuals	CWE
	(d) Within MES Divisions.	All individuals.	GE
	(e) Between Kankinara and Kancharapara under ESD (M) Kankinara	All individuals.	OC, ESD

<sup>1, 2, 3</sup> **Note** – Permanent move of civilian officers of Junior Administrative Grade (i.e. equivalent to Superintending Engineers) and above involving their postings/transfers will be effected with prior approval of the Ministry of Defence.

1. Note added vide case no. 16(2)/98/D (Works) dated 17-4-2000.
2. A. (ii) of Column 2 amended vide case no. 16(2)/98/D (Works) dated 17-4-2000.
3. A. (iii) of Column 2 inserted vide case no. 16(2)/98/D (Works) dated 17-4-2000.

1. The duties of JE B/R & E/M are primarily to assist the Engineer-in-Charge in his duties for execution of works efficiently. He will, however, be responsible for the performance of following duties in particular–

- (a) Preparation of CPM network/time and progress chart in consultation with the contractor.
- (b) Working out requirement of Sch. 'B' stores and placing demand well in time.
- (c) Scrutinize contractor's demand and issue stores as required for the work.
- (d) Preparation of Unstamped Receipt and accounting for the same.
- (e) Check on use of Govt. stores viz cement, steel and other preparatory items.
- (f) Assist Engineer-in-charge in testing and approving samples of various materials.
- (g) Regular supervision with regard to quality of work and ensure that the work is carried out as per the contract conditions.
- (h) Maintain site documents and measurement books.
- (j) Study thoroughly the contract specifications and contract schedule of finishes and promptly bring out any discrepancy to the notice of the Engineer-in-Charge.
- (k) Prepare the work passing register and assist the Engineer-in-Charge in checking and passing various stages of work.
- (l) Scrutinize vouchers for various proprietary articles and other materials specified in the contract.
- (m) Inform the contractor promptly regarding defective materials collected/used or bad workmanship.
- (n) Ensure proper use of Govt. T&P and maintenance of Log Books.
- (o) Inform Engineer-in-Charge about the completion of rectifications/compliance of orders issued in work site order Book.
- (p) Take measurement of all works as they proceed particularly for hidden work and record them in Measurement Book.
- (q) Assist in preparation of RAR taking care to assess the correct quantity/ quality of materials collected at site and the work executed.
- (r) Inform the Engineer-in-Charge promptly regarding completion of the work of each phase.
- (s) Assist the Engineer-in-Charge to exercise proper check in respect of Labour Code/Safety Regulations/Minimum Wages Act etc.
- (t) Checking that layout of each building is done to correct dimensions and to square.
- (u) Check marking for brickwork or masonry in foundations and plinth before commencing brick/stone work.
- (v) Ensure that the return and refill at the sides of brick/stone work in foundation is done properly with approved soil.
- (w) Ensure laying of DPC to the correct specification and level.
- (x) Checking the height of superstructure before passing, checking the brick work/stone masonry with particular attention to the line, level and plumb.
- (y) Check form work for all works and articles like lintel, beams etc are positioned correctly and see these are according to required dimensions etc.
- (z) To ensure that the concreting is done with proper mix, water-cement ratio, compaction and in a workmanlike manner particularly to see that they are in line, level plumb and slope.
- (aa) Check slopes of roofs and flooring, waterproofing of flat roof and joining etc. in pitched roofs and gutters.
- (ab) Ensure that work on flooring and various items of schedule of finishes are done in the entire building as per the approved samples.

- (ac) Checking of Sanitary fittings and pipes with approved samples and purchase vouchers and testing of pipelines before concealing.
- (ad) Keeping correct data regarding the ground levels, formation levels and other site information required to assist Engineer-in-Charge.
- (ae) Measurement of materials including quality of boulders, stone metal, chips, sand etc. brought to site.
- (at) Ensure that the work is properly done to required, width camber, gradient, super elevation etc. and the surface is finished even and without waviness, depressions etc.
- (ag) Check alignment width and depth of excavations for pipes and manholes are as per approved plans in respect of sewage works.
- (ah) Ensure that the pipes are laid and pointed properly in workmanlike manner.
- (aj) Ensure that the work is carried out properly as per approved drawings and specifications in respect of contract bedding, haunching, jointing of pipes, construction of manholes and gullies.
- (ak) Ensure that every line and manhole is tested as specified before covering with earth.
- (al) Ensure that the refilling over the pipeline is done only after sufficient curing and testing are completed and with soft soil to prevent breakage of pipes.
- (am) Prepare layout diagram for internal wiring/pipeline showing the location of all fittings and fixtures and getting the same approved by Engineer-in-Charge if the same are not with the contract.
- (an) Check sample of each material as per contract specifications and put up to Engineer-in-Charge for approval.
- (ao) Ensure that all materials incorporated are as per samples approved by Engineer-in-Charge.
- (ap) Ensure that the work is executed as per the layout diagrams and in a workmanlike manner.
- (aq) Ensure that the holes recesses etc made are filled properly and made good to match with the surrounding.
- (ar) Properly carry out tests and ensure that the work executed is upto the required standard.
- (as) Checking poles/towers for dimensions, quality in fabrication, methods of erection particularly for depth underground and quality of concrete in foundation.

## B. DUTIES OF JE B/R & E/M MAINTENANCE

1. The duties of JE B/R & E/M are primarily to assist the Engineer-in-Charge (AGE) in all his duties for carrying out maintenance service efficiently and in the best interest of State as well as to enhance user satisfaction. He will, however be responsible for the following duties for (B/R and E/M Categories) –

- (a) To ensure that the Government stores collected from various sources for Maintenance Services and any Major Works under his charge in the sub-division are managed properly.
- (b) To ensure the stores issued to contractors are stored properly at sites as well as incorporated fully in Works.
- (c) To ensure that the stores issued to DEL are properly utilized in the maintenance/repairs and there is no misuse or pilferage of stores issued to DEL. He will carryout periodical checks on stores accounting in Maintenance stores.
- (d) To ensure proper projection of stores demands and ensuring stores provisioning of scarce items and for the proper maintenance of Government assets.
- (e) He should associate fully in man-management of DEL in his section and ensure proper assigning of maintenance works to the respective tradesmen and their daily progress is monitored.

(f) To record in MBs, the proprietary articles, measurements for the maintenance service for TC contracts/Minor works, Revenue works and Major Works as applicable and he will be responsible for preparation of DOs where necessary, contracts being supervised by him. He shall place demands indents with Div Stocks for maintenance stores required for carrying out the maintenance tasks and shall initiate action to replenish the stores through Div Stock/Bazaar supply.

(g) He shall check periodically the tally cards/stores-in-hand-ledger; register of consumable materials/scrap retrieved during maintenance and shall be responsible for proper accounting of the same.

(h) He shall prepare the Maintenance Programme as per Appendix 'A' to QMG's Branch AHQ letter No. B/32844/Q3W (policy) dated 01 Jan 86.

(j) He shall supervise all maintenance works done through DEL as TQs and ensure the maintenance services to be executed are of the highest order and to the satisfaction of users.

(k) He is responsible for the supervision of works (Project and Maintenance Works) in his charge and he will carry out inspection of buildings every month and execution of repairs where necessary.

(l) He will assist the AGE in maintaining budget accounting and preparation of replies for audit objections, TE observations etc.

(m) JE B/R & E/M will assist the AGEs in drafting of annual maintenance programme for the year in liaison with the user units/Domestic accn through periodical regular visit and assuring the repairs/maintenance to be carried out during the year. The maintenance programme so prepared shall be got approved from the station authorities.

(n) JE should also ensure that the unit demand register for married accommodation should be signed in order to take notice of complaints for daily maintenance as well as making provisioning in the maintenance programme.

(o) He shall work out the full requirement for Maintenance/ Revenue work/Special Repairs etc. as directed by AGE.

(p) He shall ensure that welcome maintenance is carried out as planned.

(q) He shall carry out the duties of an AGE when specifically ordered to do so by the GE during the absence of AGE.

### DUTIES OF JE E/M ONLY

(r) He shall be responsible for the upkeep and efficient running of the E/M installations and shall adhere to the EOF for maintenance of the E/M installations under his- charge.

(s) He shall keep himself abreast of the repairs/maintenance manuals of various E/M machines and plants and shall ensure periodical preventive maintenance of these installations under his charge.

(t) He will be responsible for the efficient running of the installations, workshops, etc in his charge. He will also carryout periodical Testing of all Earthings and lighting conductors on important installations, workshops and ammunitions Depots as per relevant rules.

(u) He shall be responsible for making lists of spare parts required each year for every installation for the approval of CWE.

(v) He will also ensure provisioning of minor spare parts, fuel lubricants, joining, packing, charts, recording meters/gauges, cleaning materials and other consumable stores required for the daily running and maintenance of installations.

(w) He shall also be responsible for efficient functioning of chloronome plants in water supply installations and should have full knowledge about the mechanism of their working and be able to impart sufficient training to his industrial staff responsible for running of water supply installations. Also, he should ensure sufficient stock of Chlorine gas/Bleaching powder for W/S installations and its safe storage.

(x) He shall ensure that important list and charts and instructions on functioning of chloronome plants, Bleaching dozers are displayed in the installations and the instructions therein are fully understood by him and the staff working under his supervision, in order to avoid any mishap due to malfunctioning of these installations.

(y) He shall ensure that all the monitoring instruments like Ammeters/Voltmeters, Pressure gauges and other similar instruments on A/C plants are in working condition and the performance of the machines are satisfactory. Log sheets are maintained and are kept in the installations and are readily available for the counter signature/inspection by AGE/GE or senior visiting officer. He shall demand prompt replacement of defective instruments as and when detected.

(z) He should ensure that the preventive maintenance of his installations is carried out/implemented under schedule.

### C. PLANNING AND DESIGN DUTIES OF JE B/R

1. Vetting and scrutiny of Board proceedings, Accommodation statements Part-I & II with reference to Scales of Accommodation & other scales as laid down by Government.

2. Preparation and checking of rough cost estimates, Approximate Estimates Part I & II, Revised Approximate Estimates and Engineer Appreciation.

3. Preparation of Preliminary Information proforma (PIP) for all projects enabling surveyors Branch (E-8 Section) for preparation of contract documents. While preparing the PIP, the following particulars are required to be scrutinised and incorporated in the PIP.

4. (a) Copy of Administrative Approval.

(b) Accommodation Statement covered by Admn. Approval.

(c) List of works to be covered by the contract.

(d) Site Plan showing layout of all buildings as approved by siting board.

(e) Detailed plans, section and elevation for all buildings and other items to be included in the contract along with brief specifications.

(f) Draft costed schedule.

(g) The amount of Admin Approval relating to the work under the contract.

(h) List of stores to be issued by Government (vide schedule 'B' attached) showing quantities and rates in each case.

(j) Particulars of Govt T&P to be issued to the contractor.

(k) Time allowed for completion.

(l) Whether water to be supplied by MES or contractors supply with location of water point on site plan.

(m) Whether electricity to be supplied by MES with tentative connection load and exact position on site plan.

5. Preparations and issue of Technical Sanction and maintaining Technical Sanction register for all projects at CE Zone level.

6. Preparations and checking of designs and drawings.

7. Scrutiny of drawings prepared by Architects and comparing with Board proceedings.

8. To assist in carrying out valuation of buildings.

9. Calculation and checking of plinth areas and floor area from drawings provisions made in Admin Approval.
10. Calculation material required in structural members and RCC works etc.
11. Carrying out Field tests on soils etc.
12. Carrying out laboratory tests on various building materials such as cement, steel, timber, road metal, soil sample etc. in Zonal labs.
13. Safe custody of Govt publications and their updating, receipts, issues and maintenance of its accounts. The publications which shall be maintained are as under-
  - (a) MES Regulations.
  - (b) E-in-C's Standing Order.
  - (c) E-in-C's Technical Instructions.
  - (d) Defence Works Procedure.
  - (e) Works Pamphlets.
  - (f) Codes published by Bureau of Indian Standards.
  - (g) Scales of Accommodation/Scales of Accommodation for Hospitals.
  - (h) Scales of Furniture.
  - (j) Scales of Furniture for hospital etc.
14. Coordinating functions.
15. Preparation and processing of Financial Concurrence Cases.
16. Monitoring of pre-administrative approval and post administrative Approval planning of Projects.
17. Monitoring of physical and the financial state of projects.
18. Processing of approval in principle for deviation in the administration of contracts for technical and financial aspects.
19. Preparation and maintenance of approvals and appropriation register.

#### D. PLANNING AND DESIGN DUTIES OF JE E/M

1. Vetting and scrutiny of Board Proceedings, Accn statements part-I & II with reference to scales of Accn/Other Scales as laid down by Government.
2. Preparation and checking of rough cost estimates, approximate estimates Part-I & II, Revised Approximate Estimates and Engineer Appreciation.
3. Preparation and checking of Preliminary Information Proforma (PIP) for Electrification/Water Supply and Air-conditioning works of a project for furnishing to Surveyor Section (E-8 section) for preparation of contract documents covering all aspects of brief specifications, quantities to be incorporated in tender, costed schedules for each of the above items of works.
4. Preparation, scrutiny and issue of Technical Sanction of all projects and maintaining Technical Sanction register exclusively for all E/M projects at CE Zone level.

5. Preparation and checking of design and drawings in respect of external electrification including grid/sub stations, water supply including rising mains and Pump Houses, treatment plants and other works like Air conditioning, Refrigeration, Mechanical ventilation and machinery/plants etc.
6. Scrutiny of drawings prepared by Architects and comparing with Board proceedings.
7. Updating the literature and know-how on all type of E/M fittings, pumps, transformers, cables and like items for better efficiency and economy.
8. To assist in working out the E/M cost valuation of bldgs.
9. Preparation and checking of statistics for mechanical load carrier and personal carrier transport including its classification.
10. Instruction on the maintenance/operation/upkeep and safety precautions in respect of E/M installations.
11. Scrutiny of all in costed rates of water supply and electric supply for various stations.
12. Cost accounting of E/M installations.
13. Review maintenance state of tools and plants.

**TABLE N<sup>1</sup>****DUTIES OF JE (QS & C)**

1. Preparation and checking of schedule of rates.
2. Preparation and checking of specifications.
3. Preparation and checking of cost index calculations.
4. Preparation and checking of theoretical consumption of materials.
5. Checking and approval of extra items, substituted items and deviations from ct. tracts.
6. Preparation and checking of detailed estimates.
7. Preparation and scrutiny of tenders.
8. Preparation and court cases and defending of arbitration/court cases.
9. Examination of cases in relation to approval of materials.
10. Examination of cases relating to wages of labour.
11. Maintenance of record for works/job entrusted by AEE (QS & C)/ EE (QS &C).
12. Checking and scrutiny of ADGTE report and issue instructions for implementation.
13. Working out of prevailing variations from tenders accepted.
14. Preparation and maintaining statistical record of tenders issued, contracts accepted, PA rates, Proportional/star rates, arbitration/court cases etc.
15. Maintaining liaison with Govt. 'pleaders for defending court cases.
16. Checking of reports and returns received from lower formations and preparation of such reports emanating for CE's office.
17. To assist AEE(QS & C)/EE(QS & C)/SE(QS & C) for carrying out the tasks given against SI. Nos 1 to 16 above.

1. Inserted vide CS No. 90/1/94.

## APPENDIX A

## RECORDS MAINTAINED IN MES

(See para 17)

Maintained in the office of								
Particulars of Records		Form No.	CE	CWE	GE	SDO	Reference to para	Remarks
	1	2	3	4	5	6	7	8
1.	Battery Charging Account	—	—	—	*	—	682 App 0/14	Maintained by Officer in Charge of installation
2.	Bill Register			*	*	*		
3.	Building Record Plans	—	—	—	—	—	385	
4.	Cantonment Plans	—	*	*	*	—		
5.	Cash Account Book	IAFA-125	*	*	*	*	543	For Public Fund Account.
6.	Cash Assignment Pass Book	IAFZ-2106	—	*	*	*	535	Maintained by Cash Assignment holder.
7.	Cash Assignment Register	IAFA-277	—	*	*	*	535	–Do–
8.	Cash Book	IAFW-2246	*	*	*	*	543, 544	For cash Assignment/ Imprest
9.	Construction Account	IAFW-2242	—	—	—	*	485, 521, 531, 563 App. L,	Includes : – Inner Sheet IAFW-2242A Cover IAFW/2242B Abstract IAFW 2242C
10.	Consumer's Ledger (Electric)	IAFW-2184	—	—	*	—	682	
11.	Consumer's Ledger Special (Electric and water)	IAFW-2170	—	—	*	—	682	
12.	Consumer's Ledger (Water)	IAFW-2299	—	—	*	—	682	
13.	Contractor's Ledger	IAFA-785	—	—	**	—	485. 491	
14.	Contractor's Order Book	IAFW-2160	—	—	—	*	368. 369	
15.	Dak Book	IAFZ-2225	*	*	*	*		

	1	2	3	4	5	6	7	8
16.	Demolition Register	IAFW-2200	—	—	—	*	759	
17.	Demolition Stores Ledger	IAFW-2223	—	—	—	*	759	
18.	Deposit Repair Register for Furniture	IAFW-1830	—	—	—	*	665	Maintained by Spvr B/S in charge of furniture.
19.	District Furniture Ledger	IAFW-1829	—	*	—	—	668	
20.	Electric Bulb Account	IAFW-1773	—	—	—	*	—	
21.	Expendable Tools Register	IAFW-2279	—	—	—	*	274	
22.	Fan and Meter Register	IAFW-2181	—	—	—	*	—	
23.	Furniture Rate List	IAFW-2307	—	—	*	—	669	
24.	Local Despatch Book	IAFZ-2024	*	*	*	*		
25.	Log Book of Aircraft landing and housing Charges	—	—	—	—	*	—	Maintained in respect of unoccupied airfields on MES charge.
26.	Log Book— Road Roller	IAFW-2179	—	—	—	*	—	
27.	Materials Register	IAFW-2225	—	—	—	*	759.768	
28.	Measurement Book	IAFW-2261	—	—	—	*	372	
29.	Meter Reader's Book (Electric)	IAFW-2183	—	—	*	—	682	
30.	Meter Reader's Book (Water)	IAFW-2183A	—	—	*	—	682	
31.	P.S.M.B.	IAFW-2265	—	—	—	*	230	
32.	Plant Record Book	IAFW-2208	—	—	—	*	260, 384 904-906	
33.	POL Stock Account	IAFZ-2109	—	—	—	*	759	Maintained by Supdt. in charge of POL.
34.	Priced Stock List	IAFW-2166	—	—	—	—	764. 766	
35.	Record of Muster Rolls	—	—	—	*	—	547	
36.	Register of Appropriations	IAFW-2244	*	*	*	—	187	
37.	Register of Approvals to Works	IAFW-1816	—	—	*	—	139	
38.	Register of Approved MES Contractors	—	*	*	*	—	419, 497	

	1	2	3	4	5	6	7	8
39.	Register of Barrack Damages	IAFW-2269	—	—	*	—	635	
40.	Register of Buildings	IAFW-2168	*	*	*	*	173, 381, 384	Includes : – Portfolio IAFW-2167 Index IAFW-2167A Abstract of Totals IAFW-2167 B.
41.	Register of Contracts	—	*	*	*	*	399	
42.	Register of Issues and Stamp Account	IAFZ-2016	*	*	*	*	—	
43.	Register of Losses	—	—	—	**	—	596	
44.	Register of Measurement Books	—	—	—	**	—	374	
45.	Register of MES Advances Account	IAF(CDA) -258	—	—	**	—	279, 280 & 686	
46.	Register of Minor Works	—	*	*	*	—	154. 223	
47.	Register of Receipt Books	—	—	—	**	—	—	
48.	Register of Registered and Insured Documents	—	*	*	*	*	—	
49.	Register of Rentable Buildings	IAFW-2169	—	—	*	—	624	
50.	Register of Requisitions	IAFW-1787	—	—	**	*	—	
51.	Register of Sanctions	IAFW-2252	—	—	**	—	578	
52.	Register of Secret and Confidential Documents	IAFX-1840E	*	*	*	*	—	Includes Cover IAFX-1840 Index Sheet. IAFX-1840A
53.	Register of Securities	IAFW-2286	*	*	*	—	518. 585	
54.	Register of Specimen Signatures	IAFW-782	—	—	**	—	—	
55.	Register of Suspense Account	IAF-(CDA) -258	—	—	**	—	581	
56.	Register of Tools and Plant charged to works	IAFW-2279	—	—	—	*	273	
57.	Register of T & P hired to Civil Bodies	—	—	—	*	—	942	

	1	2	3	4	5	6	7	8
58.	Register of Unpaid Wages	IAFW-2259	—	—	*	*	552	Maintained by Cash Assignment/ Imprest holder.
59.	Register of USR Books	—	—	—	**	—		
60.	Rent Assessment Ledger	IAFW-2239	—	—	**	—	682. 687	
61.	Revenue Ledger	IAFW-2240	—	—	**	—	682	
62.	Road Metal Register	IAFW-1809	—	—	—	*	243. 759	
63.	Roads Register	—	—	—	*	—	244	
64.	Salvage Ledger	IAFW-2223	—	—	—	*	759	
65.	Service Book	ATC-4	*	*	*	—	92	
66.	Station Furniture Distribution Ledger	LA.FW-1814	—	—	—	*	666	Maintained for each station/Sub-division by the Supvr B/S in charge of furniture.
67.	Station Furniture Register	IAFW-2279	—	—	—	*	666	
68.	Station Register of Authorised Furniture	IAFW-1811	—	—	—	*	666	
69.	Stock Purchase Register	IAFW-2316	—	—	*	—	759. 765	
70.	Stock Register	IAFW-2279	—	—	—	*	751, 759	Maintained by Supvr B/S in charge of Divisional Stock.
71.	Stores in Hand Ledger	IAFW-2223	—	—	—	*	759, 767 779, 789 876, 959	Separate Ledgers for Expenses Stores, Minor Works Stores, and MT Spares.
72.	Summary of Materials Account	IAFW-2226	—	—	—	*	773	
73.	T and P Distribution Ledger	IAFW-1814	—	—	—	*	269	
74.	T and P Register	IAFW-2279	—	—	—	*	269	Similar Registers for equipment on charge will be maintained in CE's offices (see para 267).
75.	Unit Furniture Distribution Ledger.	IAFW-1814	—	—	—	*	666	Maintained at each station Sub-division by the Spvr.B/S in charge of furniture.

	1	2	3	4	5	6	7	8
76.	VDRA	IAFW-2212	*	*	*	*	—	
77.	Visitors Book for Inspection House	IAFW-1783	—	—	*	—	74	Maintained in Inspection Houses (see Rules for MES Inspection Houses).
78.	Works Diary	IAFW-2347	—	—	—	*	368. 369	
79.	Workshops Operating Accounts etc.	IAFW-2229 2230 2233 to 2236 2313	—	—	*	—	App K/I, 7,12	Maintained by Workshop Officer.

Notes:-

1. The office in which a record is to be maintained is indicated by an asterisk (\*).
2. Records which are to be maintained by the AAOMES in the GE's office are marked by a double asterisk (\*\*).
3. Where no specific form or para reference, is given the record is to be maintained in accordance with administrative instructions.
4. Machinery History Sheets and Log Sheets will be maintained on the appropriate forms in accordance with the E-in-C's instructions.

1. Rules relating to the preparation and submission of forecast estimate/budget estimate (FE/BE) for engineer services for the Army are given in the following paragraphs. Rules specific to Farms, Ordnance Factories, Navy and Air Force are contained in Appendices D, E, F and G respectively.

2. The various stages in the preparation and submission of FE/BE can be summarised briefly as follows:

- (i) Local demands scheduled by CsWE under orders of Area/Div./Indep Bde Comdrs.
- (ii) Command schedules prepared from (i) by CEs under orders of GOsC-in-C.
- (iii) All-India Schedules prepared from (ii) at Army HQ.
- (iv) Schedules examined by Ministry of Defence (Finance) and Ministry of Defence,
- (v) Necessary provisions made in the budget.

3. The detailed procedure at each stage is described below: -

(a) CsWE will prepare, on the forms prescribed in Annexure A, District FE/BE as described below: -

- (i) Demands for major works in progress and new major works will be made as described in paras 4 and 5.
- (ii) Demands for minor works will be based on actual requirements keeping in view the average appropriation for the previous two years and a lump sum amount will be included in Form A (Abstract),
- (iii) Demands under "Losses" will be fully explained,
- (iv) CsWE will obtain from local Governments and administrations demands in respect of military buildings, etc., in their charge and will include them in their Schedules.

(b) From the Schedules submitted by CsWE the FE/ for the Command will be prepared by CEs and forwarded to E-in-C by the 25th October. Final modifications will be intimated by 1st December.

(c) The FE/BE for Delhi/New Delhi in respect of original works for the Army to be executed on behalf of the CAO, Ministry of Defence, and standing charges for all accommodation on his charge, will be submitted by the CE Central PWD to Army HQ by the 25th October. Final modifications will be intimated by 1st December.

(d) From the Schedules referred to above in E-in-C will, under the orders of the QMG prepare the budget estimates which after they have been examined and accepted by the Ministry of Defence (Finance) and Ministry of Def. will be included in the Defence Services Estimates for the following financial year. E-in-C is empowered to communicate allotment of funds on behalf of QMG.

4. In the forecast estimate, only such projects will normally be included as have already been planned and submitted to the competent financial authority for sanction or are likely to be submitted by 1st Oct of the current year so that Administrative Approval can be issued by 31st March. Based on the FE/BE and the anticipated budget grant, Service HQ will issue a works programme indicating the allotment likely to be made for each project. Technical planning by the engineers will be based on this programme. An allotment upto 2% of the total value of works to be carried out may be made during the current financial year on demand from the engineers to finance extra staff, stationery bills of quantities etc., required for preparation of contract documents. The works will be put out to tender and all arrangements made to start these as soon as funds are allotted in April.

5. In case of projects not included in the year's programme, which are planned and sanctioned during the year, Service HQs/ Commands will indicate whether the project is to be released for execution or will be kept in reserve for release in the following year, depending on urgency and/or operational necessity of the project. Subject to availability of funds, all Projects will normally be released for execution immediately in issue of the administrative approval in order that work may commence within 6 months. In cases, where it is anticipated that the site cannot be made available to engineers within 6 months, the project should not be released for execution.

## ANNEXURE A

FORMS FOR FORECAST ESTIMATE OF DEMANDS FOR  
ENGINEER SERVICESForm A- General Abstract of FE/BE for Army Works for the year.....

Item No.	Head of Account	Anticipated Current year	Required next year	Remarks
1	2	3	4	5
		Rs.	Rs.	
	Major Head 4076- Capital Outlay on Defence Services Sub- Major Head 01— Army Minor Head 202-Construction works (a) Works 1. Carry over works (Form A-I) (i) Projects costing more than Rs. 20 Crores (including married Accommodation which forms part of the project) (ii) Married Accommodation (iii) Other than married Accommodation			
	2. New Works (Forms A-II and A-III) (i) Projects costing more than Rs 20 Crores (including married accommodation which forms part of the project) (ii) Married accommodation (iii) Other than Married Accommodation (iv) Special Married Accommodation under Two-in-One design concept			
	Total New Works			
	Total Minor Head 202			
	Minor Head 105, 112 and 113			
	Expenditure on land, works			
	(i) Major Carry over works (Form A-IV)			
	(ii) New Major Works (Form A-V and A-VI)			
	Total New Major Works			
	Total Minor Heads 105, 112 and 113			
	Total Sub Major Head 01-Army			

2.	Major Head 2076-Defence Services-Army Sub-Major Head 01— Army Minor Head 111-Works Sub Head A-Works			
	(a) Major Works			
	(i) Carry over Works (Form A-VII)			
	(ii) New Works (Form A- VIII and A-IX)			
	Total New Works			
	Total detailed head (a)			
	(b) Minor Works			
	(1) Research and Development Organization and Quality Assurance organization			
	(2) Other units and formations			
	Total detailed head (b)			
	Detailed head (c) Losses			
	Total Sub Head A-Works			
3.	Sub Head B-Maintenance-Buildings Communications etc. (Form B)			
4.	Sub Head C-Maintenance and Operations-Installations (Form C)			
5.	Sub Head D-General Charges (Form D)			
6.	Sub Head E-Tools, Plant and Machinery (Form E)			
7.	Sub Head F-Stores (Form F)			
	Total Minor Head 111-Works (Sub Heads A to F)			
	Minor Head 104-Civilians			
8.	Sub Head K-MES (Form M)			
	Minor Head 105-Transportations			
9.	Sub Head A-Travelling and out station allowances Temporary Duty Moves MES (Form M)			
10.	Minor Head 800-Other Expenditure (Form M)			
	Minor Head 110-Stores			
11.	Sub Head E-Engineer Stores (Form P)			
	Total Major Head 2076-Army			
	Major Head 0076-Defence Services-Army (Form R)			
12.	Minor Head 110-Stores Sub Head E-ESDs			
13.	Minor Head 104— Receipts from works			

Note:—The amounts under "Anticipated current year" should take into account any known modifications to Budget figures.

### FORM A-I Major Works in Progress

Head of Account.....

Serial No.	Station	Name of work	No. and date of sanction	Estimated cost	Expenditure			Funds required for		
					Booked To end of previous year	Anticipated		Next year subsequent		
						During current year	To end of current year	year (s) Remarks		
1	2	3	4	5	6	7	8	9	10	11
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	

Total

---

### FORM A-II – New Major Works

(Administratively approved but no expenditure incurred)

Head of Account.....

Serial No.	Station	Name of work	No. and date of sanction	Estimated cost	Funds required for		Remarks
					Next year	Subsequent year (s)	
1	2	3	4	5	6	7	8
				Rs.	Rs.	Rs.	

Total \_\_\_\_\_

### FORM A-III – New Major Works

(Administratively approved but no expenditure incurred)

Head of Account.....

Serial No.	Station	Name of work	No. and date of sanction	Estimated cost	Funds required for		Remarks
					Next year	Subsequent year (s)	
1	2	3	4	5	6	7	8
				Rs.	Rs.	Rs.	

Total \_\_\_\_\_

#### Notes: -

1. Supplementary works in progress will be shown separately as sub-items under the related main projects. Supplementary works yet to be taken in hand will be shown in Form A-II.
2. Where the cost of the work has been reduced in terms of para 193 the reduced cost will be shown in the column 'Estimated Cost'.
3. Projects costing less than Rs. 50,000 for which necessity has already been accepted by the GOC-in-C will also be included in Form A-II.
4. In Form A-III will be included new major works which are urgently required and the approximate estimates in respect of which have already been submitted to Army HQ.
5. If a work is not being carried out by the MES the agency responsible for its execution as also the rate and amount of departmental charges leviable, if any, by that agency, will be specified in the 'Remarks' column.
6. Forms A-IV to A-VI and A-VII to A-IX will be on the lines of A-I to A-III respectively.

FORM B-Maintenance-Buildings, Communications, etc.

	Detailed and Object Heads	Anticipated current year	Required next year	Remarks
	1	2	3	4
(a) -Buildings	(Form B-I)			
	1. Maintenance-Permanent Buildings			
	2. Maintenance - Temporary Buildings			
	3. Maintenance - Hired/Leased/ requisitioned Buildings			
Total (a)				
(b) - Military Roads	(Form B-II)			
	1. Roads in Cantonments.			
	2. Roads ex-Cantonments			
Total (b)				
(c) - Furniture	(Form B-III)			
(e) - Miscellaneous	(Form B-IV)			
Total Normal Repairs				
(d) - Special Repairs				
	1. Buildings			
	(i) Works in progress (From B-V)			
	(ii) New Works (Form B-VI) (Form B-VII)			
	Total			
	2. Roads			
	(i) Works in progress (Form B-VIII)			
	(ii) New Works (Form B-IX) (Form B-X)			
	Total			
	3. Furniture			
	Works in progress			
	New Works			
	Total			
Total Special Repairs				
Grand Total -Sub Head B- Maintenance Buildings, Communications etc.				

Note:

1. Forms B-V to B-VII and B-VIII to B-X will be on the lines of Forms A-I to A-III respectively.
2. For special repairs to roads see para 242.

Revised From B-I (a) – Buildings – Ordinary Repairs

(As amended vide MOD No. 87966/E2W/ (PPC)/1103/DO II/D (W-1) at 30/7/98)

[illegible]

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
2.	<b>Non Residential Buildings</b>													
	(a) Office Bldge. (any type) except as given below in (b) Storage accn (any type), Wksp. Garages Tech accn except as in (b) below													
	(i) Concentrated Gp.		33.32	21.81	21.95									
	(ii) Scattered Gp.		33.32	21.81	25.14									
	(b) Office Accn. (Adm Block Only)* (Concentrated & Scattered)		45.48	30.00	25.14									
	(c) MI Room/Hosp/ (Concentrated & Scattered)		83.00	54.66	50.27									
*of Formation HQs down to Sub Area and equivalent in other services, training accommodation of Category 'A' Establishments of Army and Corresponding institutions of the Navy/AF/R&D and Tech Accn of R&D Labs.														

Note 1: These plinth area rates given do not cover expenditure on maintenance and running of air conditioning installations, lifts, pumps and substations. Funds will be provided for these services on actual requirements.

Note 2: Maint grant for perimeter and external lighting shall be demanded as on required basis as included in M & O estimates.

Note 3: The above norms do not include the replacement of cost of bulbs and tubes, funds for which will be demanded separately at 2 replacements per annum.

Note 4 : In respect of accn at Andaman & Nicobar Islands and Hilly areas the plinth area rates prescribed for Civil Engineer Maint will be increased by 50% for residential and 25% for non- residential.

Note 5: In respect of accn situated at altitudes of more than 5000 ft. and accn at Andaman & Nicobar group of Islands, the plinth area rates prescribed above for electrification will be increased by 10%.

Note 6: The plinth area rates do not cater for expenditure on conservancy charges.

Note 7: Refrigeration and air conditioning are treated as internal Electrical installation See Para 927. 12% Maint charges on capital value shall be catered for separately.

Note 8: Demands for funds for maintenance of leased/hired/requisitioned buildings will be on 'as required basis'. No demand should be made for maintenance of

- (a) temporary accommodation with a life of less than two years which cannot be economically brought to any state of repairs
- (b) accommodation on sites out-side cantonments where troops are not likely to be accommodated and
- (c) hired/leased/requisitioned buildings which are likely to be released early in the year to which the FE/BE pertains.

[FORM B-I \(b\)-Special Repairs](#)

[As amended vide GOI, MOD No. 87966/E2W/ (PPC)/1103/DO U/D (W-1) dt 30/7/98]

Category	Age of building	Plinth area in Sq Mtr.	Authorised rate per Sq Mtr.	Authorised amount	Anticipated requirement for next year	Reasons for variations between Cols (e) and (I)	Reasons for the variations in the Plinth Areas from that reported in the schedule of demands for the current year.
(a)	(b)	(c)	(d)	(e)	(o)	(g)	(h)
<b>1. Residential Buildings</b>							
(a) Single/Married ORs/JCOs Qrs and ancillaries	0 – 20 Years		12.10				
(b) Single/Married Officers quarters other than the residence of General Officer Commanding	20-40 Yrs. 40 Years above		20.08 27.20				
(c) OR/JCOs Messes							
(d) Officers Messes, Inspection Bungalows Institutes & residences of General Officer Commanding (Division Area, Corps & Command) & eqvt. Officers of other services.	0-20 Yrs. 20-40 Yrs. 40 Years above		12.57 20.95 28.53				

(a)	(b)	(c)	(d)	(e)	(o)	(e)	(h)
<b>2. Non-Residential Bldgs.</b>							
(a) Office bldgs. (any type except in sub para (b) below, storage accn (any type), workshops, garages and technical accn (except in sub para (b) below etc.)	0-20 Years		20.95				
	20-40 Yrs		34.71				
	40 Years & above		48.61				
(b) Office accn (admin block only) of Formation HQrs down to Sub Area & eqvt in other services, training, accn of category 'A' Establishments of Army & corresponding institutions of the Navy/AF/ R&D and technical accn of R & D Laboratories.	0-20 Years		13.23				
	20-40 Yrs.		20.95				
	40 Years & above		29.53				
(c) M.I. Rooms and Hospitals	0-20 Years		32.19				
	20-40Years		53.60				
	40 Years & above		74.95				

**Note 1.** No norms have been prescribed for special repairs (electrical). Estimates for these shall be prepared for each set of buildings individually and sanction obtained after a survey has been conducted on annual basis.

## FORM B-II-ROADS

[MOD No. 87966/1/E2W (PPC)/Vol-IV/278/DO-II/D (W-I) dt 15-03-99]

Category	Sq Mtr.	Authorised rate per Sq Mtr		Amount on the basis of authorised Sq Mtr.	Anticipated requirement for next year	Reasons for variation in Sq Mtr from that reported in schedule of demands for the current year
(a)	(b)	(c)		(d)	(e)	(f)
1. Roads (Repairs to Military Road both in and ex-Cantt).						
(a) Roads in Plains.		N Rep	S Rep			
(i) RD1		6.40	8.35			
(ii) RD2		6.23	8.12			
(iii) RD3		5.45	7.10			
(iv) RD4		5.95	7.75			
(b) Roads in Hilly Area/Heavy rainfall areas receiving rainfall above 3000 mm per annum.		34% of normal repairs over the scales at para at (a) above				
(c) Roads in Desert Area/Black Cotton Soil Area		11% of normal repairs over the scales at para at (a) above				

### Notes:-

- Repairs and renewals to military roads both in and ex-Cantonments are to be calculated at rates given under Column 'C' (See Para 242).
- No provision should be made for roads in and ex-Cantonments which have been or are to be transferred to other authorities during the current financial year or early in the year to which the FE/BE pertains. A remark to this effect detailing the roads concerned, should be made in Column (f).

### FORM B III -Furniture

Category	Book value	Authorised percentages	Authorised amount of annual maintenance	Anticipated requirement for next year	Reasons for variations between cols. 4 and 5	Reasons for variations In the book values from those reported in the FE/BE for current year
1	2	3	4	5	6	7
1. Approved plus obsolescent patterns within the authorised scale: (a) Manufactured prior to 1st April, 1946 (b) Manufactured on or after 1st April, 1946 Total	Rs.		Rs.		Rs.	
2. Surplus and obsolete (a) Manufactured prior to 1st April, 1946 (b) Manufactured on or after 1st April, 1946 Total						
3. Beds iron folding and palliasses.						
4. Charpoys iron pipe.						
Grand Total						

## Notes:-

1. Charges for maintenance of furniture will be calculated at the following percentage on the book value: —

(a) Approved plus obsolescent patterns within the authorised scale.

Steel Furniture

Manufactured prior to 1 April, 1966	10%
-------------------------------------	-----

Manufactured on or after 1 April, 1966	6-5%
--	------

Wooden Furniture

(iii) Manufactured prior to 1 January 1989	8-5%
--	------

(iv) Manufactured on or after 1 January 1989	6-5%
--	------

(b) Surplus and obsolete (Both for Steel and Wooden Furniture) -

(i) Manufactured prior to 1 April, 1966	7-5%
---	------

(ii) Manufactured on or after 1 April, 1966	5%
---	----

(c) Bed iron folding and palliasses	5%
-------------------------------------	----

(d) Charpoys iron pipe	1-5%
------------------------	------

2. The maintenance percentages under Note 1 (a) provide for renewals at 2% for items at I(a) (i) & (iii) and 1.5% for 1 (a) (ii) & (iv), but these may, however, be varied to accommodate large expenditure on replacements, provided the overall limits as indicated above in Note 1 against these items is not exceeded.

FORM B-IV Miscellaneous

	Classification of Furniture	Anticipated current year Rs.	Required next year Rs.	Reasons for variations between columns 2 and 3
	1	2	3	4
1.	Defences			
2.	Ranges			
3.	Drains			
4.	Parade and Sports grounds			
5.	Perimeter and external lighting			
6.	Boundary pillars			
7.	Fencing (not included in the capital cost of a building)			
8.	Gardens			
9.	Traverses			
10.	Camping grounds			
11.	Auster strips			
12.	Soakage pits and septic tanks			
13.	Sewage system			
14.	Hard landings and platforms			
15.	Lighting conductors			

Note:—Demands are on "as required" basis. (See Para 249)

### FORM C-Maintenance and Operation Installation

		(a) Water Supply		(b) Electricity		(c) Refrigeration's and Air Conditioning		(e) Miscellaneous		(f) Work Shops		(g) Wages & Salaries		Total		Remarks
		Anticipated current year	Required next year	Anticipated current year	Required next year	Anticipated current year	Required next year	Anticipated current year	red next year	Anticipated current year	Required next year	Anticipated current year	Required next year	Anticipated current year	Required next year	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1.	Installation Establishment (see para 557)															
2.	All other working expenses															
	Total* Expenditure															

\*Note for the Readers:—Now recoveries are not deducted from this sub-head so as to arrive at Net total. Recoveries are now credited instead to revenue head 0076.

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
														Rs.	Rs.	
3.	Detailed Head (d)															
	(i) Special Repairs in progress (Form C-II)								....					....	....	...
	(ii) New Special Repairs (Form C-HI) (Form C-IV)															
	Total Detailed Head (d).								....					....	....	...
Total-Sub Head C.									....					....	....	...

Notes:-

1. 'On costs' (see para 911) will be adjusted in the proforma accounts only.
2. Any variations from the current year's budget are to be explained separately under items 1 & 2
3. The breakdown of demands under Detailed Head (e) Miscellaneous will be given on Form C-I
4. Forms C-II to C-IV will be on the lines of forms A-I to A-III respectively.
5. For authorised maintenance charges for buildings and internal electrical installations forming part of E/M installations-see Note 1 under Form B-I. (a)
6. For classification of refrigerators and air conditioners as 'Installation' see para 927.

FORM C-I - Miscellaneous

	Classification of expenditure	Anticipated current year	Required next year	Reasons for variations between cols 2 and 3
	1	2	3	4
		Rs.	Rs.	
1.	Maintenance and operation of-			
	(a) Disinfectors			
	(b) Boilers			
	(c) Stand by Sets			
	(d) Battery charging sets			
	(e) Sewage disposal installation (mechanical)			
	(f) Lifts, cranes, hoists etc			
2.	Expenditure on telephones in E/M Installations			
	Total			

Note: — The above list is not exhaustive. Items of similar nature may be added as necessary (See para 257).

### FORM D General Charges

	Detailed Heads	Anticipated current year	Required next year	Remarks
	1	2	3	4
		Rs.	Rs.	
(a)	Rent for hired/leased/ requisitioned buildings including annual recurring compensation			
(b)	Rent for hired/leased/requisitioned lands including annual recurring compensation			
(c)	Rates and Taxes			
(d)	Payments for railway sidings and platforms			
(e)	Terminal compensation			
(f)	Miscellaneous			
(g)	Ground Rent for hall of states at Pragati Maidan			
(h)	Wages & Salaries			
	Total			

- Notes: -**
1. Any variations from the current year's budget are to be explained.
  2. The demands under Detailed Head (f) Miscellaneous will be classified in accordance with the nature of expenditure (See para 262).

### FORM E- Tools, Plants & Machinery

Detailed & Object Heads			Anticipate d current year	Required next year	Remarks
		1	2	3	4
			Rs.	Rs.	
(a)	Tools & Plants				
	1.	New Supplies (other than vehicles)			
	2.	New Supplies- Vehicles			
	3.	Repairs and Renewals of Tools & Plants (other than vehicles) (From E-I)			
	4.	Repairs to vehicles (Form E-II)			
	5.	Payments to other Departments			
	6.	Deduct credits from other Departments			
Total (a)					
(b)	Procurement of equipment and stores and payment of labour charges for research and experimental work in ER Wing CME				
(c)	Wages and Salaries				
Total SUB-HEAD E- Tools, Plants & Machinery					

#### Notes:–

1. Demands in respect of new supplies of Tools & Plant will be given as a lump sum. A schedule will be attached giving particulars of each item costing more than Rs. 3,000 contained in the lump sum demand.
2. Items 5 and 6 are in respect of departmental charges. For details see Form M-II.
3. Charges of tests carried out in Government Tests House, Alipore or any other qualified agency will also be met from Detailed Head C. Such tests will, however, require the sanction of G of I.

### FORM E-I -Repairs and Renewals (other than Vehicles)

	Category	Capital value	Authorised percentage	Authorised amount of annual maintenance	Anticipated requirement for next year	Reasons for variations between cols 4 & 5	Remarks
	1	2	3	4	5	6	7
		Rs.		Rs.	Rs.		
1.	Portable machinery						
2.	Construction plant and road making machinery						
3.	Earth shifting machinery and associated equipment						
4.	Hand and machine tools and miscellaneous articles						
5.	Trailers and mechanical transport (other than vehicles) for use on land and water						
6.	Scientific, drawing and delicate measuring instruments						
7.	Camp equipment; furniture and equipment for MES offices and Inspection Houses						
8.	E/M Reserves (a) Refrigerators and Air Conditioners (b) Other than (a)						
	TOTAL						

Note: — Demand for repairs and renewals to existing Tools and Plant will be calculated at the following percentages on the capital value: —

		Repairs	Renewals	Total
(i)	Portable machinery, hand and machine tools and miscellaneous articles	10	10	20
(ii)	Construction plant and road making machinery	6	5	11
(iii)	Earth shifting machinery and associated equipment; trailers and mechanical transport (other than vehicles) for use on land and water	5	15	20
(iv)	Scientific, drawing and delicate measuring instruments	2	3	5
(v)	Camp equipment; furniture and equipment for MES offices and Inspection House	5	1½	6½
(vi)	E/M Reserves (see para 264)			
	(a) Refrigerators and Air Conditioners	10	-	10
	(b) other than (a)	10	10	20

### FORM E-11-Repairs to Vehicles

	Category	No of vehicles	Authorised amount of annual maintenance	Anticipated requirement for next year	Reasons for variations between cols. 3 and 4	Remarks
	1	2	3	4	5	6
(i)	Load carrying vehicles.					
	Total					
(ii)	Personnel carrying vehicle					
	Total					
(iii)	Fire Trailer Pumps					
	Total					
	Grand Total					

#### Notes:—

- The vehicles on charge will be shown separately by types under the two categories in column 1. Motor cycles will be included in (ii)
- Demands for repairs to vehicles will be calculated at the following rates: -
  - Passenger and load carrying vehicles Rs. 40,000
  - Motor cycles sold Rs. 10,000 each per annum
  - Fire Trailer Pumps Rs. 5,000 per vehicle per annum
- For instructions regarding adjustment of cost of repairs see para 277.

### FORM F- Stores

	Head of Account	Anticipated current year	Required next year	Remarks
	1	2	3	4
		Rs.	Rs.	
	Sub Head F- Stores (including transpiration charges)			
1.	Maintenance and operation of Engineer Parks and Divisional Stocks. (Form F-III)			
2.	Wages & Salaries			
	TOTAL SUB-HEAD F			

### FORM F-III-Maintenance and Operation of Engineer Parks/Divisional Stocks

	Nature of Expenditure	Anticipated Expenditure		Remarks
		Current year	Next year	
	1	2	3	4
		Rs.	Rs.	
(i)	Industrial personnel and work charged non-industrial personnel			
(ii)	Handling charges			
(iii)	Packing charges			
(iv)	Preservation			
(v)	Repair of stores in stock			
(vi)	Operation, maintenance and repair of appliances including fire fighting equipment			
(vii)	Other incidental charges			
	TOTAL			

**Note:** – Items (ii) to (vi) will cover only cost of materials and payments to contractors and others.

## FORM M- Establishment

	Head of Account	Anticipated current year	Required next year	Remarks
	1	2	3	4
		Rs.	Rs.	
	Minor Head 104– Civilians,			
1.	Sub Head K-MES			
	(a) MES Establishment (other than ESDs)			
	1. Officers 2. Others 3. Overtime Allowance			
	TOTAL			
	4. Deduct-credits for services rendered to other Departments etc.			
	(b) ESD Establishments			
	1. Officers 2. Others 3. Industrial Establishment 4. Overtime Allowance			
	(a) Others (b) Industrial Establishment			
	Total			
	Total Sub Head K			
Minor	Head 105-Transportation			
2.	Sub Head A-Travelling and outstation allowances 2. Temporary duty moves MES (including E-in-C's Branch and ESD)			
3.	Sub Head B-Rail Charges			
4.	Sub Head C-Sea and Inland Water Charges			
5.	Sub Head E-Air Transportation Charges			
6.	Sub Head F- Hired transport			
7.	Sub Head G-Road Warrants and Miscellaneous			
	Total Minor Head 105			
	Minor Head 800- Other Expenditure			

8.	Sub Head B-Miscellaneous (a)-Unit Allowances and other miscellaneous expenses 10-MES			
	(a) Miscellaneous expenses			
	(b) Printing & Stationery			
	(c) Telephones in MES Offices			
	(d) Payments to other Departments			
	Total 10-MES			
	15. Engineer Stores Depots			
	(a) Maintenance and Operation of ESDs			
	(b) Other misc. expenses			
	Total 15-ESD			
	Total Sub Head B-Miscellaneous of Minor Head 800			

#### Notes:—

1. Variations from anticipated expenditure for current year will be explained.
2. Details of the strength of the MES civilian establishment and their pay and allowances will be given on Form M-I
3. DEDUCT head under Minor Head 104 is in respect of departmental charges. For details see Form M-II.
4. Particulars in respect of Object Head 15-ESDs will be given on Form M-III.
5. Running expenses on personnel carrying vehicles will be charged to Head Minor Head 105—A. 2 (see para 277).
6. Charges debatable to miscellaneous expenses under minor head 800 'B' (a) 10 (a) are listed in para 114. In the case of ESDs the following charges will be debited to minor head 800 'B' (a) 15 (b): Rewards (for discovery or prevention of theft), printing and stationery. telephones, compensation under the Workmen's Compensation Act, washing of liveries and Extra Issue clothing and the relevant items of para 114.
7. The demands under heads Minor Head 105-A. 2, Minor head 800 'B' (a) 10 (a) and Minor head 800 'B' (a) 15 (b) will be supported by appendices giving broad details of expenditure.

### FORM M-I-Details of Establishment

Posts	Current year						Next year					Re- marks
	Authorised strength			Existing strength			Pay and allow- ances	Anticipated strength			Pay & allow ances	
	Pt	Temp	Total	Pt	Temp	Total		Pt	Temp	Total		
1	2	3	4	5	6	7	8	9	10	11	12	13
Civilian Officers							Rs.				Rs.	
1. 2. 3. -----					—							
Civilian Others												
1. 2. 3. -----												

#### Notes:—

- Columns 5 and 6 will show the strength as it would be on 1st October of current year.
- Personnel whose pay and allowances are chargeable to works and/or installations will not be included in the statement (see para 553 et seq)
- Details will be shown separately for (i) ESDs and (ii) other than ESDs.

### FORM-M-II Summary of Departmental Charges

Items		Establishment		Tools & Plant		Audit &Accounts		Pensionary charges		Total		Re- marks
		Antici- pated current year	Antici- pated next year	Antici- pated current year	Antici- pated next year	Antici- pated current year	Antici- pated next year	Antici- pated current year	Antici- pated next year	Antici- pated current year	Antici- pated next year	
	1	2	3	4		6	7	8	9	10	11	12
1.	Payments											
	Payments to other Deptt											
	Credits											
2.	Credits from-											
	(i) Other Ministries of											
	the Central Govt.											
	(ii)State Governments.											
	Total Credits											

#### Notes:—

- Item 1 is in respect of charges levied by non-MES agencies viz., Central and State PWD, Railways etc., for all Army works entrusted to them for execution. Establishment charges will not include work charged establishment. The rates levied by each agency and the total amount payable to each of them will be indicated separately in column 12. Item 2 is in respect of Agency Services to be carried out by MES. In the case of State Governments however, credits for works carried out on a standing arrangement only will be included, as credits in respect of occasional works will be treated as Revenue receipt (see para 559).
- Provision for credits on account of departmental charges on Navy & Air Force works executed by the MES will be made in the Budget by Army HQ and adjustments carried out centrally.
- Detailed instructions regarding adjustment of these charges are given in paras 559 and 560.

### FORM-M-III Engineer Stores Depots

	Nature of expenditure	Anticipated Expenditure		Remarks
		Current year	Next year	
	1	2	3	4
		Rs.	Rs.	
1.	Maintenance and Operation of ESDs			
	A-Depot Working			
	(i) Operation, maintenance and repair appliances; (ii) Packing charges (iii) Assembly (iv) Tests (v) Preservation (vi) Cost of fire-fighting equipment in ESDs (vii) Water and Electricity Charges (viii) Handling Charges (ix) Special and Miscellaneous			
	Total :			
	(B) Repair and overhaul of plant and stores for stock.			
2.	(i) Spare parts (ii) Materials other than spare parts			
	(iii) Repairs carried out by other Departments and Civilian Firms			
	TOTAL			
	Total Item 1			
	Other miscellaneous expenses			
	(i) (ii) (iii)			
	Total Item 2....			

Notes: -

1. Pay and allowances of both Industrial and non- Industrial personnel will be booked under Head 104-K (b). Only cost of materials and payments to contractors and others will be included in this form.
2. The following will be charged to 'Special and miscellaneous: -  
Notice boards, tally card holders, dunnage, laying and removal of Decauville Track, clearing and levelling of stacking areas and expedients such as temporary racks and shelves, improvised cover for protection of stores, etc.
3. Spares and other materials issued from Army sources including ESD stocks will be without inter-departmental adjustments. Demands under these heads will therefore be in respect of spares, etc, obtained from other sources on payment.
4. Breakdown of expenditure under 'Other miscellaneous expenses' will be given by broad Categories mentioned in note 6-Form M.

### FORM P-Engineer Stores (ESDs)

	Object Heads	Anticipated expenditure		Remarks
		Current year	Next year	
		Rs.	Rs.	
	1	2	3	4
1.	Local purchase of store			
2.	Central purchase			
3.	Customs duty			
4.	DEDUCT value of stores issued on payment to Army Units, R&D and QA. Organization, MES Organization, Navy and Air Force.			
	TOTAL			

#### Notes:-

- Items 2 and 3 are centrally controlled and provision for funds will be made by Army HQ, supported by details on form P-I in respect of central purchase.
- Value of stores back loaded to ESDs by MES formations will be adjusted as plus expenditure under the DEDUCT head.

### FORM P-1-Central Purchase of Stores (ESDs)

Source of supply	Carry in i.e. value of indents likely to be outstanding at end of current year	Value of indents anticipated to be placed during the next year	Value of indents likely to materialise during the next year	Carry over Le. Value of indents not likely to materialise by the end of next year	Remarks
1	2	3	4	5	6
(i) DGSD, R/R Contract and Iron & Steel Controller (ii) Direct purchase (iii) Imported ..... (iv) Other sources	Rs.	Rs.	Rs.		
TOTAL					

#### Notes:

- The total figures under column 4 will be carried over to Form P.
- A list showing individual items or interconnected items costing over Rs. 10,000 will be attached.
- wef 1971-72 the provision for stores imported from United Kingdom for ESDs is being made under minor head 110-Stores, sub head E-ESDs supported by details as in this form.

## Form R-Revenue

Head of Account		Actual Last year	Anticipated current year	Anticipated next year	Remarks
1		2	3	4	5
Major Head 0076- Army					
1.	Minor Head 110-Stores Sub Head E- Engineer Stores (ESDs)	Rs.	Rs.	Rs.	
	(a) Proceeds from sale of surplus, obsolete or condemned stores				
	(b) Value of stores issued to other Governments and Departments, and other miscellaneous receipts				
	TOTAL SUB HEAD E				
2.	Minor Head 104- Receipts from works Sub Head A- Rents -				
	a. Buildings.				
	b. Furniture.				
	c. Internal Electrical Installations and hire of fans				
	TOTAL SUB HEAD A				
	Sub Head B- Recoveries on account of supply of				
	a. Water				
	b. Electricity				
	Recoveries from other departments of Central Govt, individuals, local bodies, rest houses etc.				
	TOTAL SUB HEAD B				
	Sub Head C- Receipts from the disposal of surplus lands, buildings etc.				
	Sub Head D - (a) Receipts from MES stores				
	Sub Head E- Other miscellaneous receipts.				
	Total Minor Head 104 -Receipts from works				
Total Major Head 0076 –Army					

### Notes:—

- Variations between columns 3 and 4 will be explained
- Sub Head C does not cater for receipts arising from the disposal of capital assets originally financed from Major Head 4076-Capital Outlay on Defence Services. Such receipts will be compiled under relevant DEDUCT heads of Minor Heads 050-Land, 105-Military Forms, 113-NCC and 202-Construction Works under Sub Major Head 01—Army, Major Head 4076.
- Particulars of receipts compiled under Sub Head E will be as under: -
  - Receipts on account of disposal of surplus or unserviceable stores, furniture, T & P etc.
  - Hire charges for refrigerators.
  - Hire charges of Tools and Plant
  - Unclaimed security deposits transferred to Revenue.
  - Rent of lands and sale proceeds of grazing rights, etc.
  - Recovery on account of barrack damages.
  - Earnest Money Deposits confiscated to Govt.
  - Element of Departmental Charges (Tools & Plant Charges) levied on work done for State Govt., private persons or bodies etc. [Para 559 (b)]

# APPENDIX C

# BUDGET CLASSIFICATION

(See para 220)

The Budget Major Heads, Sub Major Heads, Minor Heads, Sub-Heads, Detailed Heads and object heads under which expenditure incurred and revenue realised by the MES is classified are as follows: -

Nature of the head		Code No.	Particulars of charges compilable under the detailed heads shown in column 1
Expenditure Heads -(Revenue Account)			
MAJOR HEAD 2076-DEFENCE SERVICES-ARMY			
MINOR HEAD 104-CIVILIANS			
Sub Head K- Military Engineer services			
	(a)MES Establishment other than ESD		
	1. Officers	230/01	
	2. Others	230/02	
	3. Overtime allowances	230/03	-
	4. Deduct-credit for services rendered to other Departments	230/04	1. Credits on account of establishment charges for works executed by the ES (see para 559) for Navy and Air Force are adjusted centrally against this head at the rate of half percent on cost of works done by corresponding debits to the departmental charges heads of account pertaining to Navy and Air Force Services. 2. Similar charges recovered in respect of works service rendered by MES in the following cases are also credited to this head. (i) Works for other Ministries of Central Government.
			(ii) Works for State Governments carried out as a standing arrangement.
	(b) Engineer Store Depot Establishment		
	1. Officers	231/01	
	2. Others	231/02	
	3.Industrial Establishment	231/03	
	4. Overtime allowances		
	(a) Others	231704	
	(b)Industrial Establishment	231/05	

**MINOR HEAD 105 -TRANSPORTATION****Sub Head A-Travelling and out station allowances**

	2. Temporary duty moves MES (including E-in-C's Branch and ESD)	250/02	
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**Sub Heads B-Rail charges (see para 804)**

	2. Movements of stores	251/02	Rail charges on the movement of stores procured for the Engineer Store Depots (including the movement of stores between store depots) and stores issued by the Engineer Store Depots to Army Units as free issues and vice versa. Rail charges in connection with movement of stores for works. Divisional stocks of MES formations will be debited to the relevant works heads Minor Head-111, Sub Head F-Stores as the case may be.
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**Sub Head C-Sea and Inland Water Charges**

	(2) Movement of stores	252/02	<p>1. Expenditure on account of credit notes by boats, river steamers, within Indian limits (including harbour dues, wharfage charges) charges on account of landing, conveying and delivery to consignees, shipping and carnage, if any, admissible on moving stores other than those pertaining to Dairy Farms and Factors.</p> <p>2. Wharfage and landing charges on imported stores are debitable to head of account to which the cost of stores is debited.</p> <p>3. Sea freight charges payable in India on imported stores will be compiled to the same head of account to which the cost of stores is debited.</p>
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Sub Head E-Air Transportation Charges	254/00	Movement of personnel and stores by air.
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Sub Head F-Hired Transport		Hire of transport for personnel and stores.
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	(i) Civil Hired transport	255/00	
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	(ii) Porters and Ponies	255/01	
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Sub Head G-Road Warrants and Miscellaneous	256/00	
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## MINOR HEAD 108 -RESEARCH AND DEVELOPMENT ORGANISATION

Sub Head I- Expenditure on Works			
	Expenditure on Buildings etc. not forming Capital assets	373/01	Original works costing upto Rs. 1,00,000. Note: - Expenditure on rent of buildings, water and electricity charges and repairs to building by the MES will also be charged to this head.

## MINOR HEAD 109 - INSPECTION ORGANISATION

Sub Head F- Expenditure on Works			
	1. Expenditure on buildings etc. not forming Capital assets	385/01	Original works costing upto Rs. 1, 00,000. Note: - Expenditure on rent of buildings, water and electricity charges and repairs to building by the MES will also be charged to this head.

## MINOR HEAD 110 - STORES

Sub Head E-Engineer Stores (ESDs)		430	1. Procurement of stores and machinery in respect of ESDs. 2. Repair and overhaul of plant and stores in stock.
	1. Local Purchase	430/01	1. Procurement of stores from Central and State undertakings. 2. With effect from 1971-72 expenditure on stores formerly debitable to the head "Charges in England" is also booked to this head.
	2. Central Purchase	430/02	
	3. Customs Duty	430/03	
	4. Deduct-Value of Stores issued on payment to Army units, R&D and Inspection Organisation, MES Organisation, Navy and Air Force	430/04	1. The value of Engineer Stores/Machinery issued to Army units against PE /US/ PER/ WET will be treated as free issues and no adjustment will be made under this head. Cost of stores etc. issued to Engineering parks and Divisional stocks (MES) will be adjusted under this head. Cost of stores returned by other services and other Departments of Central Govt. 2. Value of stores back loaded to ESDs by MES formations will also be adjusted as a plus expenditure under this head.
	5. Stores Purchased from DGOF	430/05	

# MINOR HEAD 111 - WORKS

Sub Head A-Works			This will include expenditure on Construction, maintenance etc. of buildings and other revenue expenditure of the Army by the Military Engineering Services, other than those relating to Ordnance Factories, Research & Development Organisation, Military Farms and Inspection Organization for which separate Minor Heads have been provided.
(a)	Major Works		
	1. Works executed under Operational Works Procedure	451/01	Caters for the expenditure on operational works irrespective of the cost including maintenance of assets not taken over by MES.
	2. Other Revenue Works	451/02	Original Works costing more than Rs. 20,000 and upto Rs. 1 lakh (including POL Projects).
(b)	Minor Works	452/00	
(c)	Losses.	454/00	
Sub Head B-Maintenance-Buildings-Communications etc.			
(a)	Buildings		
	1. Permanent buildings	460/01	Ordinary maintenance, periodical services and replacement and renewals costing upto Rs. 1 lakh as well as such of the minor works as are treated as repair under orders of the CWE with reference to paras 123 and 222 are chargeable to these heads
	2. Temporary buildings	460/02	
	3. Hired/Leased/ Requisition of Buildings	460/03	
(b)	Military roads.		
	1. Roads in Cantonments.	461/01	
	2. Roads ex-Cantonments	461/02	
(c)	Furniture	462/00	
(d)	Special repairs	(463)	Expenditure on account of major repair such as renewal of roof etc is debitable to this head.
	1. Biddings	463/01	
	2. Roads	463/02	
	3. Furniture	463/03	

(e)	Miscellaneous	464/00	Expenditure on maintenance of Rifle ranges, drains, culverts, defences, sports and parade grounds, traverses, fences, hard standings, street-lighting, horticulture etc.
(f)	Wages and Salaries.	465/00	
Sub-Head C-Maintenance and Operations-Installations			Expenditure incurred by the MES on the maintenance and operation of installations for the supply of electricity and water for the Army and payment made by MES, Municipalities, etc. for the bulk supply of water and electricity at stations where there are no separate MES installations and expenditure on the manufacture of ice and the maintenance of refrigeration and air-conditioning Plants at certain stations Are compiled to the following heads
(a)	Water Supply		
	1. Payment of Tariff Bills	474/01	
	2. Expenditure on Maintenance and Repair	474/03	
(b)	Electricity		
	1. Payment of Tariff Bills	475/01	
	2. Expenditure on Maintenance and Repair	475/03	
(c)	Refrigeration and Air-Conditioning	479/00	Repairs and maintenance of refrigeration.
(d)	Special repairs		
	(1) MES Installation.	480/01	
(e)	Miscellaneous	481/00	Expenditure on running and maintenance of disinfectors, boilers, stand-by-sets, telephone bills debatable to installations, expenditure on battery charging etc.

(f)	Work-shops		
	(1) Expenditure	482/01	This head caters for all the recurring expenditure incidental to the working of Timber Factories. Expenditure of a capital nature in Timber Factories and on the pay & allowances of MES officers and personnel not wholly employed on workshop staff is however, chargeable to Major Head 4076- Capital Outlay on Defence Services, Sub Major Head 01-Army, Minor Head 202-Construction Works and Major head 2076, Minor Head 104, Sub Head K-(a) respectively.
(2)	Deduct-recoveries.	482/02	Amounts realised from the demanding officers, whether in cash or by book transfer, and receipts from the sale of waste products etc., will be compiled against this head as credits.
(3)	Wages and Salaries	483/00	
Sub Head D-General Charges			
(a)	Rent for Hired/Leased/ Requisitioned buildings including annual recurring compensation.		
	1. MES	485/00	
(b)	Rent for hired/leased/ requisitioned land, including annual recurring compensation	485/01	
	1. MES	486/00	
(c)	Rate and taxes		
	1. Cantonment Boards	487/01	
	2. Other local bodies	487/02	
(d)	Payments for Railway sidings and platform	488/00	
(e)	Terminal Compensation.		
	1. MES	489/00	489/01 MC &E
(f)	Miscellaneous.		
	1. MES	490/00	Payments of Chowkidars, compensation to workmen, legal charges, rent of furniture in buildings etc.
(g)	Ground rent for Hall of State at Pragati Maidan	491/01	
(h)	Wages and salaries	492/00-	

Sub Head E-Tools, Plants and Machinery			
(a)	Tools and Plants	(495)	
	1. New Supplies (other than Vehicles).	495/01	
	2. New Supplies- Vehicles.	495/02	
	3. Repairs and Renewals of Tools and Plants.	495/03	
	4. Repairs to Vehicles	495/04	
	5. Payments of other Departments	495/05	
	6. Deduct- Credits from other Departments	495/06	Credits on account of tools and plants for works executed by MES for Navy and Air Force are adjusted centrally against this head at the rate of 1 and half percent on cost of Works done by corresponding debits to Navy and Air Force Services.
(b)	Procurement of equipment and stores and payment of labour charges for research and experimental works in ER Wing CME	497/00	
(c)	Wages and Salaries	498/00	
-Head F-Stores (including Transportation charges)		(500)	<p>1. The cost of stores specifically purchased for a work as well as the freight charges thereon are generally charged direct to the work. The cost of all other stores procured for Divisional stocks and by Engineer Parks for issue to works, maintenance etc. as well as the freight charges thereon are charged in the first instance to the detailed head "Procurement of Stores". As the stores are issued to works, repairs etc., their value is adjusted under Deduct head by per contra debit to the "Works Maintenance" etc., head.</p> <p>2. Value of surplus stores back loaded to ESDs from Divisional Stock/Parks is also adjustable under the deduct head.</p>

	1. Procurement of Stores for Parks and Divisional Stocks	500/01	Cost of credit notes for the transportation of stores for stock are compiled to this head (cost of credit notes for stores for works are debited by the Chief Controller of Finance & Accounts (Fys) to the Controller of Defence Accounts concerned through Defence Exchange Account).
	2. Deduct- Cost of stores transferred to works, maintenance etc.,	500/02	
	3. Maintenance and Operation of Parks and Divisional Stocks	500/03	
	4. Wages and Salaries	501/00	
	Sub Head-G-MES Advances.	510/00	

#### MINOR HEAD 800 - OTHER EXPENDITURE

	Sub Head B-Miscellaneous		
(a)	Unit allowances and other Miscellaneous expenses.	(565)	
	10. Military Engineer Services Establishments		
	(a) Miscellaneous Expenses	565/19	1. Reward for information leading to the discovery or prevention of theft in Engineer Establishments. 2. Commission on Money Orders 3. Other Miscellaneous charges. 4. Washing of EI Clothing. 5. Cost of photographs required for 'the identity passes (except in the case of private servants).
	(b) Printing and stationery	565/20	
	(c) Telephones in MES offices	565/21	
	(d) Payments to other Departments	565/22	Payments on Army Works Executed by Civil will also be compiled to this head.
	15. Engineer Store Depots.		
	(a) Maintenance and operation of ESDs.	565/32	
	(i) Operation, maintenance and repair appliances;		
	(ii) Packing charges;		
	(iii) Assembly;		
	(iv) Test;		

	(v) Preservation (materials only)		
	(vi) Cost of fire fighting equipment in ESDs.		
	(vii) Water and Electricity charges.		
	(b) Other Miscellaneous expenses	565/33	1. Rewards for information leading to the discovery or prevention of theft. 2. Compensation to workmen under Workmen's Compensation Act. 3. Legal charges 4. Washing charges of liveries 5. Washing charges of E.I. clothing. 6. Other Miscellaneous charges. 7. Office equipment and cost of repairs thereto. 8. Cost of photographs required for the identity passes (except in the case of private servants.) 9. Commission on Money Orders.
<b>MAJOR HEAD 2077-DEFENCE SERVICES-NAVY</b> <b>MINOR HEAD 101 -NAVY</b>			
Pay and Alliance of the Personnel			
(a)	Pay and Allowances Commissioned and Branch list officers and cadets	600	
	2. Formation other than Naval Head Quarters	600/02	The Expenditure in r/o officers employed in MES establishment for Navy Works will also be debited to this head.
(b)	Pay and Allowances (other than Naval kit and clothing allowance) of Sailors etc.		
	1. Sailors.	601/01	The Expenditure in r/o personnel below officer rank in MES establishment for Navy Works will also be debited to this head.
<b>MINOR HEAD 104 - CIVILIANS</b>			
(h) Pay and Allowances of MES Establishment			
	1. Officers	623/01	
	2. Others	623/02	
<b>MINOR HEAD 105 - TRANSPORTATION</b>			
(f) Passage and Conveyance of MES Establishment		626/09	

**MINOR HEAD 111 - WORKS**

(a)	Major Works		The cost of new Major works undertaken on or after 1-4-48. will be debited to Major Head 4076, Sub-Major Head 02
	(1) Works executed under the Operational Works Procedure	651/01	Caters for the expenditure on operational works irrespective of the cost including maintenance of assets not taken over by the MES
	(2) Other Revenue Works	651/02	Original works costing more than Rs. 20,000 and upto Rs 1,00,000 (including POL projects)
(b)	Minor works	652/00	
(c)	Losses	654/00	
(d)	Maintenance-Buildings, Communications etc.	(655)	
	1.Maintenance-Permanent Buildings	655/01	
	2.Maintenance-Temporary Buildings	655/02	
	3. Maintenance- Hired/ Leased/Requisitioned buildings	655/03	
	4. Roads	655/04	
	5. Furniture	655/05	
	6. Special repairs	655/06	Caters for the special repairs to buildings, furniture, Jetties, Wharfs, Platforms, Runways, Taxi Tracks, etc.
	7. Miscellaneous	655/07	
	8. Wages and Salaries	656/00	
(e)	Maintenance and operation of installations	(658)	
	1. Water Supply		
	(i) Payment of Tariff Bills	658/01	
	(ii) Expenditure on Maintenance and Repair	658/08	
	2. Electricity and Gas		
	1. Payment of Tariff Bills	658/03	Recoveries on account of water and electricity will be compiled under Minor Head 104 of Major Head 0077.
	2. Expenditure on Maintenance and Repair	568/09	
	3. Refrigeration and Air Conditioning	658/05	
	4. Special repair	658/06	

	5. Miscellaneous	658/07	Expenditure on running and maintenance of disinfectors, boilers, stand by sets telephone bills debitable to installation, expenditure on battery charging etc.
	6. Wages and Salaries	659/00	
(f)	General charges		
	1. Rent for hired/Leased/ Requisitioned buildings including annual recurring compensation.		
	(i) MES	660/01	
	2. Rates and Taws		
	(i) Cantonment Board	660/03	
	(ii) Other Local Bodies	660/11	
	3. Payment for Railway Sidings and Platforms	660/04	
	4. Rent for Hired/Leased/ Requisitioned Lands including annual recurring compensation		
	(i) MES	660/05	
	5. Terminal Compensation		
	(i) MES	660/07	
	6. Miscellaneous		
	(i) ME	660/09	
	7. Ground rent for Hall of States at Pragati Maidan	660/21	
	8. Wages and Salaries	660/25	
(g)	Department charges on works services rendered by the MES etc.	661/00	1. All departmental charges to be levied on Navy Works executed by the MES 2. Departmental charges (other than pensionary charges) on Works Services carried out as a standing arrangement by other Departments for the Navy. Note- Departmental charges levied by other Departments on account of works done by them will be charged direct to the works.
(h)	Maintenance Dredging	(662)	
	(i) Bombay	662/01	
	(ii) Vishakhapatnam	662/02	
	(iii) Cochin	662/03	
(i)	Maintenance of Marine Assets	(663)	
	(i) DGNP (Bombay)	663/01	
	(a) DGNP (Vishakhapatnam )	663/02	

MAJOR HEAD 2078-DEFENCE SERVICE-AIR FORCE MINOR HEAD 101-AIR FORCE

Pay and Allowances of the Personnel			
(a)	Pay and Allowances of Officers	701	
	2. AF Formations	701/02	The Expenditure respect of officers employed in MES establishment for AF. Works will also be debited to this head.
(c)	Pay and allowances of Airmen	703	
	1. Regular Pay and Allowances (other than local allowances)	703/01	The Expenditure in respect of personnel below officer rank in MES establishment for AF Works will also be debited to this head.

MNOR HEAD 104-CIVHJAMS

(f)	Pay and Allowances of MES Estt.		
	(1) Officers	728/01	
	(2) Others	728/92	
	(4) Overtime Allowances		
	(i) Others	728/04	

MINOR HEAD-105 TRANSPORTATION

(g)	Passage and Conveyance of MES Establishment	737/01	
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MINOR HEAD 111 -WORKS

(a)	Major Works		The cost of new major works undertaken on or after 1-4-1948 will be debited to Major Head 4076 Sub Major Head -03.
	(i) Works executed under Operational Works Procedure.	756/01	Caters for expenditure on operational works irrespective of cost including maintenance of assets not taken over by MES
	(ii) Other Revenue Works	756/02	Original works costing more than Rs. 20,000 and upto Rs. 1 lakh (including POL Projects)
(b)	Minor Works	757/00	
(c)	Losses.	759/00	
(d)	Maintenance of Buildings, Communications, Furniture etc.		
	1. Permanent buildings.	760/01	
	2. Temporary hutted buildings	760/02	
	3.Hired/Leased/Requisitioned buildings	760/03	

	4. Air fields, Runways, Taxi Tracks, Hard standing Aprons, etc.	760/04	
	5. Roads	760/05	
	6. Furniture.	760/06	
	7. Special repairs.	760/07	Caters for special repairs to Buildings, Furniture, Roads, Airfields, Runways, Taxi Tracks, Hard-standing Aprons etc.
	8. Miscellaneous	760/30	
	9. Wages and Salaries	760/35	
(e)	Maintenance and operation of installations.		
	1. Water supply		
	(i) Payment of Tariff Bills	761/01	
	(ii) Expenditure on Maintenance and Repairs	761/09	
	2. Electricity		
	(i) Payment of Tariff Bills	761/03	
	(ii) Expenditure on Maintenance and Repairs	761/05	
	3. Refrigeration and air conditioning	761/06	
	4. Special repairs.	761/07	
	5. Miscellaneous	761/08	
	6. Wages and Salaries	761/15	
(f)	General charges		
	1. Rent for hired/ requisitioned/leased buildings including annual recurring compensation.		
	(i) MES	762/01	
	2. Rates and taxes		
	(i) Cantonment Boards	762/03	
	(ii) Other Local Bodies	762/09	
	3. Payments for railway sidings and platforms	762/04	Maintenance and upkeep of railways sidings, platforms and level crossings which are solely used by AF, pay of gate keepers, etc. and cost of other stores incurred in connection with sidings and platforms

	4. Rent for hired/requisitioned/ leased lands including annual recurring compensation.	-	
	(i) MES	762/05	
	5. Terminal compensation		
	(i) MES	762/07	
	6. Miscellaneous		
	(i) MES	762/30	Pay of Chowkidars and other expenditure incurred in connection with vacant building on charge of the Air Force.
	7. Ground rent of Hall of Stages at Pragati Maidan	762/41	
	8. Wages and Salaries	762/45	
(g)	Departmental charges on works, services rendered by MES, etc.	763/00	1. All departmental charges to be levied on Air Force Works executed by the MES
		-	2. Departmental charges (other than pensionary charges) on works services carried out as a standing arrangement by other Departments for the Air Force NOTE: -Departmental Charges levied by other Departments on account of Works done by them will be charged direct to the Works.
MINOR HEAD 200-SPECIAL PROJECTS			
(i)	(i) Works Chargeable to Revenue	764/11	
	(ii) Departmental Charges	764/12	Departmental Charges on Works relating to special projects carried out by MES
MAJOR HEAD 2079-DEFENCE SERVICES-ORDNANCE FACTORIES MINOR HEAD 111 - WORKS			
Sub-Head-Ordnance (including Ordnance Equipment) Factories.			
(a)	Expenditure on Buildings etc.		
	(i) Expenditure on buildings other than Residential quarters not forming capital assets	809/01	1. Rates or taxes on building etc. paid to local Govt. or local bodies, municipalities etc., repairs etc. by the MES to buildings occupied by Factories which do not involve addition or alterations irrespective of the total cost.
	(ii) Expenditure on Residential Quarters not forming capital assets	909/02	

(b)	Other Revenue Works		2. Payments to Railway authorities for siding maintained for the use of Factories as well as for the rent of Railway land occupied by Factories. 3. Pay etc. of chowkidars and other charges connected with the care of vacant buildings. 4. Rent of land. 5. Charges for water supply and electricity consumed for other than manufacturing purposes.
	(i) Original works other than Residential Quarters costing upto Rs. 2 lakhs	809/06	
	(a) Original work on Residential Quarters costing upto Rs. 2 lakhs.	809/07	

**MAJOR HEAD 4076-CAPITAL OUTLAY ON DEFENCE SERVICES**

**SUB MAJOR HEAD 01-ARMY**

**EXPENDITURE HEADS (CAPITAL ACCOUNT)**

**MINOR HEAD 050-LAND**

(a)	Acquisition of land.	901/31	This will record expenditure on acquisition of land other than that required for specific works projects.
(d)	Deduct-Receipts from disposal of Military lands financed originally from Capital.	901/33	This head caters for receipts from the disposal of assets originally financed from Major Head 4076. Receipts from the disposal of Capital assets financed prior to 1-4-48 from Major Heads 2076, 2077 and 2078 compilable under Major Head 0076, Minor head 104 (c)-Code No. 377/00, Major Head 0077, Minor head 104 (c)-Code No. 665/03 or Major Head 0078, Minor Head 104(c) Code No. 705/03 respectively as the case may be.
(c)	Deduct-Refund of undisbursed amount on account of compensation money for acquisition of land	901/35	

**MINOR HEAD 105 - MILITARY FARMS**

(a)	Expenditure on land, works	907/31	
(e)	Deduct-Receipts from the disposal of Military Lands, buildings etc. originally financed from Capital	907/35	Same remarks as against Code No. 901/33

**MINOR HEAD 112 - RASHTRIYA RIFLES**

1.	Construction Works	907/41	
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**MINOR HEAD 113 - NATIONAL CADET CORPS**

(a)	Expenditure on works etc.		
	1. Carry over works	907/44	
	2. New works	907/45	
	3. Deduct-Recoveries from the disposal of buildings etc. originally financed from capital	907/46	

**MINOR HEAD 202-CONSTRUCTION WORKS**

(a)	Works		
	1. Carry over works		
	(i) Projects costing more than Rs. 20 Crores (including married accommodation which forms part of the project)	902/31	
	(ii) Married accommodation	902/32	
	(iii) Other than Married Accommodation	902/33	
	2. New Works		
	(i) Projects costing more than Rs. 20 Crores (including married accommodation which forms part of the project)	902/34	
	(ii) Married accommodation	902/35	
	(iii) Other than Married Accommodation	902/36	
	(iv) Special Married Accommodation under Two-in-one design concept	902/37	
	3. Deduct-receipts from disposal of buildings etc. financed originally from capital	902/37	
	4. Deduct-Contribution from State Govt. towards Capital Outlay on Defence Services	902/38	

**SUB MAJOR HEAD 02-NAVY MINOR HEAD 050-LAND**

(a)	Acquisition of land.	911/31	This will record expenditure on acquisition of land other than that required for specific work project.
(b)	Deduct-Receipt from the disposal of Naval land financed originally from Capital	911/33	Same remarks as against Code No. 901/33
(c)	Deduct-Refund of undisbursed amount on account of compensation money for acquisition of land.	911/35	

# MINOR HEAD 202 - CONSTRUCTION WORKS

(a)	Works		
	1. Carry over works		
	(i) Married accommodation	912/31	
	(ii) Other than married accommodation	912/32	
	2. New Works		
	(i) Married accommodation	912/33	
	(ii) Other than married accommodation	912/34	
	3. Deduct-Receipts from the disposal of buildings etc., financed originally from Capital	912/38	
	4. Deduct-Recoveries from other Departments/ Governments etc. towards Defence Capital Project	912/39	

## SUB MAJOR HEAD 03 - AIR FORCE MINOR HEAD 050 - LAND

(a)	Acquisition of land.	916/31	This will record expenditure on acquisition of land other than that required for specific work project
(b)	Deduct-Receipts from the disposal of Air Force land originally financed from Capital.	916/33	Same remarks as against code no 901/33
(c)	Deduct-Recoveries from Hindustan Aeronautics Ltd. on account of Capital expenditure incurred by Government on Air Craft Manufacturing Depot, Kanpur.	916/34	
	(d) Deduct-Refund of undisbursed amount on account of compensation money for acquisition of land.	916/35	

## MINOR HEAD 202-CONSTRUCTION WORKS

(a)	Works		
	1. Carry over works	917/31	
	2. New works	917/32	
	3. Deduct-Receipts from the disposal of Air Force Buildings etc. originally financed from Capital.	917/33	Same remark as against Code No. 901/33

# MINOR HEAD 206-SPECIAL PROJECTS

(a)	RCPO Special Projects		
	(ii) Works carried out by MES	918/32	Expenditure on works executed by MES on which departmental charges are leviable.
(c)	Air Force special projects		
	(ii) Works carried out by MES	918/35	Expenditure on capital works executed by MES on Air Force Schemes/ Projects

# SUB MAJOR HE/MI 04-ORONANCE FACTORIES

## MINOR HEAD 111 -WORKS

(a)	Ordnance (including Ordnance Equipment Grow of Factories)		
	1. MES expenditure on lands and works		
	(i) Carry over works	920/31	
	(ii) New Works	920/32	
(b)	CP/Agency Factories		
	1. MES expenditure on lands and works	921/31	
	3. Deduct-Receipts from the disposal of Military lands buildings etc. originally financed from Capital	921/33	Same remarks as against 901/33.

# SUB MAJOR HEAD 05-RESEARCH AND DEVELOPMENT MINOR HEAD 111-WORKS

(a)	Expenditure on land, works etc.		
	1. Carry over works	930/31	
	2. New works	930/32	
(b)	Deduct-Receipts from the disposal of Military lands buildings etc. originally financed from Capital	930/33	

# SUB MAJOR HEAD 06-INSPECTION ORGANISATION

## MINOR HEAD 111-WORKS

(a)	Expenditure on land, J works etc.		
	1. Carry over works	931/31	
	2. New works	931/32	
(b)	Deduct-Receipts from the disposal of Military lands buildings etc. originally financed from Capital	931/33	

(See para 211)

1. All works and maintenance services relating to buildings (including furniture and fittings) and roads of Military Farms will be carried out by the MES in accordance with the army works procedure as laid down in these Regulations with the exceptions given in the following paragraphs.
2. Annual budget demands for major works, minor works and maintenance services under relevant Farms Budget Heads will be submitted by the Directors of Military Farms and funds will be placed at the disposal of the MES for the purpose. To avoid unbalanced expenditure, breakdown of allotment of funds for each Farm will be intimated to the MES.
3. Expenditure on maintenance services will be reported by the Garrison Engineer to the Farms authorities concerned through R and I vouchers monthly.  
The machinery and plant used in Military Farms (including Milk Depots) and installations for the supply of water and electricity will be on charge of the Farms Services who will be responsible for their operation and maintenance.

(See para 211)

### General

1. Works services for Ordnance and Clothing Factories will be carried out in accordance with the procedure laid down for Army Works in general in these Regulations. Rules of procedure specific to factories are given below:

2. Provision of residential and office accommodation will be based on the scales approved by G of I from time to time. Industrial and storage accommodation will be on an 'as required' basis and will be approved by the CFA sanctioning the work. Provision of accommodation for purposes other than those mentioned above will be considered on the merits of each case with the due regard to scales, if any, authorised by Government in respect of similar or comparable Accommodation and will be approved by the CFA sanctioning the work.

3. The MES will not normally undertake the supervision of any works services carried out by the Factory authorities under their own arrangements.

### Responsibility for works services

4. The responsibility for the execution of works services for Ordnance and Clothing Factories will be as under: –

(a) MES

- (i) Original works and special repairs in respect of buildings and services (Internal & External).
- (ii) Ordinary repairs and maintenance in respect of non-industrial buildings including internal E/M services. Ordinary repairs and maintenance in respect of such of the external service which are on the charge of MES.
- (iii) Ordinary repairs and maintenance to industrial as and when asked to by Factory authorities/DGOF.
- (iv) Provision of furniture including its renewal and repairs.

(b) Factory authorities

- (i) Original repairs to industrial buildings including internal wiring.
- (ii) Maintenance & operation of E/M installations on factory charge,
- (iii) Ordinary repairs to external B/R & E/M services.
- (iv) All ordinary repairs except those included in sub para (a) above.

### Note.

- (a) Periodical services will be carried out in accordance with Table G of these Regulations or such orders as are issued by Government from time to time.
- (b) Registers of factory buildings will be maintained by MES and factory authorities for buildings being maintained by them respectively. MES will be responsible for the assessment of rent in accordance with the laid down in Chapters VIII and IX.
- (c) MES will be responsible for accounts of furniture on their charge.

5. Where, for any special or technical reasons, the Factory authorities are not in a position to carry out any service falling within their sphere of responsibilities, the same may be entrusted to the MES with the prior approval of the GE.

6. General Managers of Factories may execute departmentally, with the concurrence of the MES authorities, urgent works falling within the responsibility of the MES.

7. Factory General Managers/Officers-in-Charge and MES will carry out annual inspections of buildings on their respective maintenance charge and render certificate to the Ministry of Defence through the DGOF by April annually.

#### Factory Premises

8. The limits of all factory premises (buildings with water, electricity, sanitation, connected roads, drains, etc.) occupied by Ordnance and Clothing Factories will be defined by the DGOF and will be in his charge. The custody of vacant buildings will devolve upon the General Managers of the factory concerned.

#### Re-appropriations, Demolition and Disposal of Buildings

9. Demolition and re-appropriation of buildings held on factory books will be the responsibility of the Factory authorities and will be sanctioned by them in accordance with the procedure laid down in Chapter III but their disposal will be earned out by the Factory authorities under their own rules.

#### Works Procedure

10. An Annual Works Programme for the ensuing year for the works to be executed by MES and factories separately will be finalised by the GMs and approved by DGOF/MOD by 31 March of the year. Demands for original works may be initiated either by the General Managers or the DGOF. At the time of requiring the MES to give a rough cost of the project on a 'not exceeding' basis the Factory authorities will furnish them with their detailed requirements accompanied by dimensioned line plans and specifications where necessary.

Recce Boards and Siting Boards for major works costing up to GMs power will be convened by the GMs and those beyond GM's power will be convened by GM after acceptance of necessity by DGOF/MOD.

In all other respects the procedure laid down in these Regulations for Army works will be followed.

11. When a project is to be executed partly by the MES and partly by the Factory authorities, each party will prepare the part of the estimate required for its share of the project for purposes of arriving at the total financial effect of the proposal.

12. Completion Reports (Parts A & B) in respect of all original works and special repairs will be submitted to the CFA by MES authorities for note and return as per procedure for Army works.

#### Forecast Estimate/Budget Estimate

13. MES will be responsible for the preparation of FE/BE for those works and maintenance service only which are executed by them. Demands will be prepared by the CE on the forms referred to in Appendix B and submitted to the DGOF through ADG (OF & DRDO) by 10th October of the year for ensuing year.

14. After scrutiny of the schedules received from the ADG (OF & DRDO), the DGOF will submit his consolidated Schedule of Demands to the Ministry of Defence including therein provision for works and maintenance services to be carried out by the Factory authorities.

15. On the budget being approved, the grants will be distributed by the DGOF to ADG (OF & DRDO) who will further distribute the allotments to CE and so on. Further allotments and transfer of funds will be made by the DGOF on receipt of Changes-in-Grants from ADG (OF & DRDO).

16. All communications relating to demands, surrenders, re-appropriations and allotment of funds will be addressed direct by ADG (OF & DRDO) to the DGOF and vice-versa.

### Transfer of funds

17. The DGOF may carry out any transfer within the budget provision for expenditure on land and works under Minor Head 111-Works, Sub Major Head 04 of Major Head-4076.

### Accounts

18. Procedure for maintenance of construction accounts and submission of monthly expenditure returns in respect of factory works undertaken by the MES will be the same as for Army works. Consolidated monthly expenditure returns will be rendered by ADG (OF & DRDO) to the DGOF.

19. Transactions relating to these works will be audited by the CDA of the Command and receipts and expenditure adjusted by him direct under the relevant detailed heads of accounts. He will render monthly to C of F&A (Fys) a detailed statement of revenue and expenditure relating to these works.

## P & I/R & D BUILDINGS

### General

20. The division of responsibilities between the MES and the Factory authorities relating to industrial and office buildings of P & I/R & D Ests situated within Ordnance Factories or Estate will be as under-

- (a) All buildings provided exclusively for P & I/R & D use will be held on the books of the MES.
- (b) All buildings which are partly used by the Factory and partly by the P & I/R & D will also be held on the books of the MES.
- (c) Maintenance will be carried out by the MES in either case. Funds for the purpose will be provided directly to MES by P&I/R&D authorities in the following manner: –
  - (i) full expenditure in the case of the buildings at (a) above.
  - (ii) pro rata in case of the buildings at (b) above, in proportion to the floor area used by the Factory/P & I/R & D based on MES norms.
- (d) All Original works and special repairs in the buildings covered by (a) will be the responsibility of P & I/R & D and the MES. The procedure for the execution of these works is contained in paras 23 to 27 of this Appendix.
- (e) Re-appropriation of buildings belonging to the P & I/R & D may be sanctioned by the appropriate authority in accordance with the rules laid down in Chapter III except that the sanctions accorded by an authority lower than the D R & D (G)/ CC R & D will be reported to him.

21. The CE/CWE will intimate the P&I/R&D authorities at the beginning of every financial year, the ceiling limits (based on average expenditure incurred in the past) upto which ordinary

repairs may be carried out to the P & I/R & D buildings. The MES will exercise a check on the actual expenditure in order that it does not exceed the ceilings figures.

22. Furniture for the P & I/R & D will be provided and maintained by the MES.

### Administrative Approval

23. Acceptance of necessity and administrative approval will be accorded by the authorities as per powers laid down in Table A (IV) (I) and above these limits the sanction of the G. of I. will be obtained by the CGD P/CCR & D for their respective establishments. Copies of all such sanctions will be endorsed to P & I/R & D Estt by the CGDP/CCR & D.

### Forecast Estimate/Budget Estimate

24. Major Works-A programme showing the New Major Works to be executed during the ensuing financial year will be issued by the CGDP/CCR & D in time for the MES to report their requirements of funds through the FE. FE for works in progress and new (approved and to be approved) work will be submitted by the CE to the ADG (OF & DRDO) by 25th October on forms A-IV to A-VI (see Annexure A to Appx. B). After scrutinising the financial position of the various works in progress, the ADG (OF & DRDO) will forward a copy of the FE to the CGDP/CCR & D with an abstract of requirements of funds.

Budget Estimates pertaining to Major Works will be submitted by the CGDP/CCR & D to G of I through the associated Finance. Approval of the Inter Services Works Priority Committee to the Major Works Programme and release orders for new projects will also be obtained by the CGDP/CCR & D.

25. Minor Works-Budget Estimates will be prepared by the CGDP/CCR & D in consultation with the P & I/R & D Estt. and will be submitted to the G of I through the Associated Finance.

### Allotment of Funds

26. CGDP/CCR & D will advise the ADG (OF & DRDO) regarding the allocation of funds for Major Works (both new and in progress) and Minor Works by the last week of March. Allotment of funds will be made by ADG (OF & DRDO) (on behalf of the CGDP/CCR & D) to the C Es, in bulk for Major Works in progress and Minor Works and individually, in the case of New Major Works. Allotments will be distributed in a similar manner by the CE to its subordinate formations who in turn will sub-allot funds to GEs.

### Transfer of Funds

27. CEs will have the following powers for transfer of funds placed at their disposal for Major Works.

- (a) between one Major work in progress and another major work in progress;
- (b) between one new major work and another new major work for which an allotment has already been made;
- (c) between a major work in progress and a new major work for which an allotment has already been made.

(See Para 211)

### General

1. All engineer services for the Navy other than those described in para 4 below in respect of the Naval Dockyard, Mumbai, will normally be carried out by the MES in accordance with the procedure laid down in these Regulations. Rules of procedure specific to Navy are given below.

2. The MES will not normally undertake the supervision of any works services carried out by the Navy under their own arrangements.

### Engineer services in the Naval Dockyard, Mumbai

3. The MES will exercise the following responsibilities in connection with engineer services affecting the Naval Dockyard, Mumbai:

(a) Carrying out of all major works, minor works and special repairs in respect of buildings, roads, sewage lines and water supply.

(b) Drawing up of agreements for the supply of electrical energy and water to the dockyard in consultation with the Admiral Superintendent of the Dockyard (ASD) who will keep the MES informed of any proposals or works under his charge, vide para 4 below, which may affect such agreements.

(c) Maintaining the registers of buildings in the dockyard, supplying to the ASD by the 1st of August every year, a corrected copy of the register of permanent buildings and communicating to him, from time to time, all changes in respect of temporary buildings.

4. The ASD will exercise the following responsibilities in connection with engineer services affecting the naval dockyard: -

(a) Carrying out of all original E/M works (excluding water supply but including hydraulic pipelines) and all ordinary and special repairs in respect of such works.

(b) Carrying out of all maintenance and operation of E/M installations under his charge.

(c) Carrying out of all ordinary repairs in respect of buildings, roads, sewage lines and water supply.

(d) Provisioning of all furniture and carrying out of all repairs thereto in accordance with the MES Regulations.

(e) Maintaining all accounts of furniture under his charge.

(f) Maintaining the registers of both permanent and temporary buildings in the dockyard on the basis of the documents furnished by the MES vide para 3 above.

(g) Annual inspection of the dockyard buildings in collaboration with the MES and submission of a report on the subject to NHQ by 30th June.

Note- No works services will be executed without the administrative approval and technical sanction having been obtained from the appropriate CFA and without funds being made available to meet expenditure on it. Accounting will be done in accordance with the rules laid down in Financial Regulations.

5. Any works services, included in para 3 (a) above which the ASD is in a position to carry out under his own arrangements, may be carried out by him when authorised by CE or the CWE concerned. A copy of the authorisation will be sent to PCDA Southern Command, the PCDA (Navy) and NHQ.

6. When any works services, included in para 3 (a) above, are of a special nature, such as construction of or repairs to locks, etc. which the ASD is in a better position to carry out than the MES, the CFA sanctioning the work may authorise that the works concerned be carried out by the ASD. A copy each of the authorisation will be sent to the CE, the PCDA Southern Command and the PCDA (Navy).

7. The CFA may, if considered necessary, authorise the MES to carry out any of the works services mentioned in para 4 above.

8. The Powers of Naval Dockyard authorities for according technical sanction and entering into contracts are given below: –

Item no.	Description of work	Admiral Superintendent Naval Dockyard	Dockyard Works Officers	Industrial Manager
		Rs.	Rs.	Rs.
1	2	3	4	5
1.	Technical sanction in respect of :			
	(a) Building and Road Works -	-	1 lakh	-
	(b) Electrical and Mechanical Works & supply & repair of furniture	-	-	FP
2.	Entering into contracts			
	(a) Building and Road Works (including purchase of building materials)	1 lakh	-	-
	(b) Electrical and Mechanical works and supply and repair of furniture	FP	-	-

Note- The present system of issue of Work Orders by Naval Dockyard authorities before the work is executed will also continue to be followed.

### Powers of Naval Authorities

9. Powers of Naval Authorities to accept necessity for and accord administrative approval to works services are laid down in Table 'A'.

The functions assigned in these Regulations to QMG in respect of works services for the Army are to be exercised by DCNS with regard to works services for the Navy (also see para 3).

## Re-appropriation of Buildings

10. Re-appropriation of buildings belonging to the Navy may be sanctioned by the appropriate Naval authority in accordance with the rules laid down in Chapter III, but all sanctions accorded by the RNOs Madras and Calcutta will be reported to the CNS.

## Deposit Works

11. For execution of deposit works concerned with Navy the procedure given in paras 305 to 309 of the Regulations will be followed. The prior consent of the under mentioned authorities will be necessary: —

for Works costing up to		
(a)	Flag Officers Commanding Area	Rs. 15,00,000
(b)	Flag Officers Commanding-in-Chief, Command	Rs. 50,00,000
(c)	Chief of Naval staff	Exceeding Rs. 50 lakhs.

## Furniture

12. Furniture used by the Navy is divided into: -

- (i) Barrack and hospital furniture.
- (ii) Technical and office furniture. Barrack and hospital furniture in any station will be shared proportionately by the three Services according to authorised scales and the amount of furniture available in the station. The cost of maintenance of this furniture will also be proportionately divided by the Garrison Engineer.

Maintenance of technical and office furniture of the Navy is a direct charge against Naval funds.

## Demolitions and disposals

13. Proposals for demolition and disposal of buildings which belong to the Navy, or are on land under the charge of the Navy, will be dealt with through Navy channels (but see paras 157 & 158).

## Forecast Estimate /Budget Estimate (FE/BE)

14. Forecast Estimate (FE) for works services for the Navy, executed by the MES will be prepared by the Zonal CE concerned in accordance with the procedure and on the forms prescribed in Appendix B and forwarded to the FOC-in-C by 30th September. After necessary check the FOC-in-C will submit these schedules to NHQ by 15th October and final modifications (BE) thereto by 10th January. NHQ will include the demands received from the ASD and incorporate the total demands for works services in the Budget Estimates for the Navy.

Departmental charges (see para 214 and Table H) on works executed by the MES will not be included in the FE/BE for works. Provision for these charges will be made centrally under Major Head 2077-DS-Navy, Minor Head 111-Works, Detailed Head (g),—Departmental Charges on Works Services rendered by the MES, etc.

## Allotment of Funds

15. Funds will be allotted by NHQ for each major work individually and in bulk for maintenance services and general charges to CEs or ASD as the case may be.

In the case of works carried out by the ASD on behalf of the MES, requisite funds will be placed by the MES at the disposal of the ASD. Allotment for minor works will be made by NHQ in bulk direct to the administrative authorities listed against items B, C&D in Table A (Navy).

### Transfer of Funds

16. So long as the total budgetary provision for works and land acquisition under Major Head-4076-DS, Sub Major Head 02-Navy, do not exceed the CNS is empowered to modify, with the concurrence of the Ministry of Defence, the actual allotment of funds on each individual work as may be considered necessary. He is also empowered to re-appropriate funds between the different object heads of a detailed head and between the detailed heads of Minor Head 111-Works under Major Head 2077. Any reappropriation between the two Major Heads will be made by G of I.

17. CEs of Commands may carry out transfers as under: -  
(a) Between one major work in progress and another.

18. FOC-in-C may carry out transfer as under: -  
(a) Between one new major work and another.  
(b) Between and within the two maintenance detailed heads (d) & (e) excluding the object head for special repairs. Transfers, may, however, be made between the object heads for special repairs under detailed head (d) & (e).  
(c) Between the object heads under detailed head (f) General Charges.

19. Zonal CEs and the ASD are authorised to exercise full powers of reappropriation within the funds placed at their disposal, other than those for special-repairs, between the object heads of the detailed head (d), (e) or (f) under Minor Head 111-Works of Major Head 2077.

20. The reappropriations mentioned above may be carried out only under the following conditions: -  
(a) Authorised percentages for maintenance, etc., where laid down are in no case exceeded.  
(b) All reappropriations made by CEs and the ASD are reported to NHQ before 10th March at the latest. No reappropriations will be permissible after this date.

### Accounts

21. All receipts and charges in respect of Naval Work executed by the MES will be audited by PCDA/CDA concerned.

The works, repairs, and maintenance carried out by the ASD will be accounted for in accordance with the rules contained in Section XI of the Financial Regulations for Navy and adjusted against the relevant heads of accounts by PCDA (NAVY).

### Powers of Coast Guard Authorities

22. The Table 'A' powers of Coast Guard authorities will be as per the provisions contained in GOI, MOD letter No PF/10104/CGHQ/115/ DO (T) / D (N-II) dt 19 Jan 2004.

23. The powers in respect of re-appropriation of buildings, execution of deposit works, allotment of funds, submission of FE/BE, accounting procedure etc in respect of Coast Guard authorities shall be as per Govt orders issued from time to time.

(See para 211)

### General

All engineer services for the Air Force will be carried out by the MES in accordance with the procedure laid down in these Regulations. Rules of procedure specific to the Air Force are given below.

### Powers of Air Force Authorities

Powers of Air Force Authorities to accept necessity for and accord administrative approval to work services are laid down in Table 'A'. The functions assigned in these Regulations to QMG in respect of Works services for the Army are to be exercised by the AOA with regard to works services for the Air Force (also see para 3).

### Deposit Works

The Authorities competent to approve the execution by the MES of deposit works (see para 306) in connection with buildings belonging to the Air Force or on land under charge of the Air Force, are as follows:-

Where the cost of the work does not exceed (Rs. 1, 00,000)	AOC- in-C/AOC Command.
For all other works.....	CAS.

The above mentioned authorities may, within the monetary limits stated above, accord general approval to enable the MES to undertake deposit work without reference to those authorities.

### Reappropriation of Buildings

Reappropriation of buildings belonging to the Air Force may be sanctioned by the appropriate Air Force authorities in accordance with the rules laid down in Chapter III: but all sanctions accorded by an authority lower than the AOC of a Command will be reported to him or, in the case of a station under the direct administrative control of Air H.Q., to the latter.

### Demolitions and Disposals

Proposals for demolition and disposal of buildings which belong to the Air Force, or are on land under the charge of the Air Force, will be dealt with through Air Force channels (but see para 156).

### Furniture

Furniture used by the Air Force is divided into:-

- (i) Barrack and hospital furniture.
- (ii) Technical and office furniture.

Barrack and hospital furniture in any station will be shared proportionately by the three services according to authorised scales and the amount of furniture available in the station. The cost of maintenance of this furniture will also be proportionately divided by the Garrison Engineer. Air Force technical and office furniture is not used by the other Services and is a direct charge against Air Force funds.

### Forecast estimate/Budget estimate

7. Forecast estimate (FE) for engineer services for the Air Force, executed by the MES, will be prepared by the Zonal CE concerned in accordance with the procedure and on the forms prescribed in Appendix B and forwarded by 20th September to AOC-in-C, who will submit the consolidated demand to Air HQ by 20 October. Modification to these schedules (BE) will be submitted to Air HQ by 7th December. Departmental charges (see para 214 and Table H) on works executed by the MES, will not be included in the FE/BE for works. Provision for these charges will be made centrally under Major Head 2078-DS-Air Force, Minor Head 111-Works, Detailed Head (g)- Departmental Charges on Works Services rendered by MES, etc.

### Allotment of Funds

8. Funds will be allotted by Air HQ to IAF Commands and HQ ANC for Revenue Works/Maintenance Services and Capital Works both for Carry over and New Commands sub-allot funds unit-wise/GE-wise/ project-wise based on the demands and availability of funds in consultation with the CEs/CWEs. All communications of allotment from Air HQ are endorsed to the Controller General of Defence Accounts/concerned CDAs and Principal CDA. Sub allotment by HQ Commands/Formations are also notified to the concerned PCDAs/CDAs

### Transfer of Funds

9. So long as the total budgetary provision for Works and land acquisition under Major Head 4076-Capital Outlay on Defence Services, Sub Major Head 03-Air Force is not exceeded to the CAS is empowered to modify, with the concurrence of the Ministry of Defence (Finance), the actual allotment of funds on each individual work as may be considered necessary. He is also empowered to re-appropriate funds between the different object heads of a detailed head and between the detailed heads of Minor Head 111-Works under major Head 2078.

Any reappropriations between the two Major Heads will be made by G of I.

10. CE Zones may carry out transfers as under: -

(a) Between one major work in progress and another.

11. AOC-in-C may carry out transfer as under: -

(a) Between one new major work and another.

(b) Between and within the two maintenance detailed heads (d) and (e) excluding the object heads for special repairs. Transfers may however be made between the object heads for special repairs under detailed heads (d) and (e).

(c) Between the object heads under detailed head (f)-General Charges.

12. Zonal CEs are authorized to exercise full powers of reappropriation with in the funds placed at their disposal, other than those for special repairs, between the object heads of the detailed head d, e, or f, under Minor Head 111-Works of Major head 2078.

13. The reappropriations mentioned above may be carried out only under the following conditions:-

Authorised percentage for maintenance etc., where laid down are in no case exceeded.

All reappropriations made by CEs are reported to Air HQ through Air Force Commands before 10th March at the latest. No reappropriation will be permissible after this date.

### Accounts

14. All receipts and charges in respect of Air Force works executed by MES will be audited by the PCDA/CDA concerned.

(See para 295)

### Administrative Approval

1. The acceptance of necessity for any work required to be carried out by a Port Trust will be obtained in accordance with the normal procedure for works for the Defence Services. The indication of cost for this purpose will be prepared by the Port Trust authorities.
2. After acceptance of necessity, the demand for the Approximate Estimate for the work involved will be placed on the Port Trust by the local MES representative in consultation with the user, on receipt of which the work will be administratively approved in accordance with the procedure for works for the Defence Services.

### Technical Sanction

3. Technical sanction will be accorded by the Port Trust authorities in accordance with their rules. Detailed plans and specifications in respect of works costing over Rs. 1 lakh each will, however be shown to the MES for scrutiny from the user's point of view and with regard to scales.
4. The Port Trust authorities will remain wholly responsible for the technical soundness and successful execution of the work. The work will, however, be open to inspection by the CWE or his representative at any time.

### Allotments and Accounts

5. On receipt of the technical sanction and a forecast of expenditure to be incurred during the financial year, the CWE concerned will arrange for an advance payment to the Port Trust authorities equivalent to 25 per cent of the estimated cost of the work or to the extent of the expenditure that is anticipated to be incurred during the financial year, whichever is less. In the case of works costing less than Rs. 1 lakh, 90 per cent of the estimated cost may, however, be paid in advance.
6. Port Trust authorities may claim further advance on the basis of the total approximate liabilities in a financial year as known on the date a claim is preferred, provided that the total amount unspent with the Port Trust authorities (including the amount claimed) does not exceed 25 per cent of the total cost of the work and that the total amount advanced is within the amount of the sanctioned estimate.
7. On completion of the work, the Port Trust authorities will furnish the CWE concerned with a statement showing the actual expenditure incurred as compared with the amount of administrative approval and the funds placed at their disposal. This statement will be duly certified by the Accountant General concerned. The Port Trust authorities will also furnish a certificate that the work has been satisfactorily completed in accordance with the agreed drawings and specifications.
8. The CWE, after countersigning the statement of expenditure and where applicable, obtaining thereon an endorsement of the GE to the effect that necessary entries have been made in the Register of Buildings, will forward it to the CDA concerned. The accounts will be accepted as final and complete by the CDA, who will arrange to obtain refund of the unspent balance of the advance, if any.

Railways sidings and Platforms etc.

1. When any railway work is required for defence purposes, the GOC-in-C Command will address the General Manager concerned and each party will appoint a local representative to work out details. The approximate estimate will be prepared by the railway authorities concerned under their own rules and submitted to the local military authorities for obtaining sanction of the CFA under the defence works procedure. In case of projects costing over Rs. 1 lakh each, however, detailed plans and specifications will be shown to MES before according technical sanction, for scrutiny from user's point of view.

2. All expenditure on works required for Defence purposes on railways will be adjusted in accordance with the following rules : –

(a) The Railway estimates will bear: –

- (i) the cost of all recoverable materials, such as permanent way, girders, signals and other moveable items, which are unlikely to be required for defence purposes but which could be used again for railway purpose ;
- (ii) the cost of land acquired for troops, sidings, platforms, etc., provided the railway administration acquires the land for its own purposes.

(b) The Defence estimates will bear:

- (i) the cost of construction of troops sidings, platforms, signalling arrangements (if the troops siding is beyond the limits of a station yard) etc., except the cost of recoverable material mentioned in clause (a) (i) above.
- (ii) cost of working of signals required for platforms and sidings taking off the main line.
- (iii) the cost of land acquired for the sidings, platforms etc., unless the railway administration prefers to acquire it for its own purposes.
- (iv) the interest and maintenance charges in respect of items at clause a (i) and (ii) above at the following rates per annum: –

(i) On Pre 1964 capital	
1st April, 1963 to 31st March, 66	4.5% Interest 4.5% Maintenance 9.00% Total
1st April, 1966 onwards	5.5% Interest 4.5% Maintenance 10.0 Total
(ii) On Post 1964 Capital	
1st April, 1964 to 31st March 66	5.75% Interest 4.50% Maintenance 10.25% Total
1st April, 1966 onwards	6.00 Interest 4.50% Maintenance 10.50% Total

- (v) Maintenance charges at rate of 4 % per annum in respect of items at clause (b) (i) and (b) (iii) above.

Note: - This will have effect from 1/4/1975.

(vi) the cost of conveying the materials to the work site and the cost of returning the released materials referred in cases "(a) (i)" above, to the nearest Railway stores depot where they are usually stocked in the event of siding being abandoned. In case the released materials are directly used on another work the cost of conveying them to the next works site or the nearest Railway Stores Depot whichever is less.

Note: - The Railways will revalue their portion of the work periodically i.e., after every five years, for the purpose of determining the maintenance charges. (This will have effect from 1/4/78).

3. The Defence share of the expenditure initial and recurring, in respect of above works required for Army (including Farms and Ordnance Factories), Air Force or Navy, will be debitable to the appropriate Head of Account of the Defence Services Estimates.

The expenditure on account of interest and maintenance charges will similarly be charged to the respective Head of Accounts of the Defence Estimates.

4. The Railway administration will levy supervision charges at 12 ½ % of the entire cost (inclusive of the cost of land involved) incurred on all new works (except where the cost of an individual work does not exceed Rs. 500/- in which case the supervision charges may be remitted by the railway administration provided that no additional establishment is entertained for such work).

5. The Commander Works Engineers will maintain a list of sidings and platforms etc., for which payments are made to the Ministry of Railways showing the capital expenditure charged to Defence estimates and the annual payments made. Before any annual payment is made, the CWE will obtain and attach to the bill a certificate from the Area HQ, local Naval/Air authorities as the case may be to the effect that the particular siding/platform is required for defence purposes. If a siding is no longer required, action for its disposal will be initiated.

6. The entire expenditure on Defence Works carried out on Railways or sections of Railways classified as strategic lines including maintenance of all such works will be chargeable to Railway Funds.

Note: - This will have effect from 1-4-1974.

### Military Buildings on Railway Land

7. (a) Whenever a building is required to be erected for defence purposes on railway land, the work will be carried out through the agency of the railways, who will also be responsible for the future maintenance of such buildings. The procedure for preparation of estimates, Plans and specifications and for the execution of such works will be the same as laid down in para 1 in respect of railway works required for defence purposes. The railway administration will levy supervision charges at 12 ½ % on all new works (except where the cost of an individual work does not exceed Rs.500/- in which case the supervision charges may be remitted by the railway administration provided that no additional establishment is entertained of such work). An annual charge of 2 ½ % of the original cost of the work including supervision charges will also be levied by the railway to cover the cost of maintenance. The actual expenditure will be debited by the railway administration to the MES through the CDA concerned, either monthly as incurred, or quarterly or other suitable instalments as may be convenient. In order, however, to

allow due provision being made for necessary funds, an intimation will be sent by the railway administration to the local Defence authorities as soon as the detailed estimate is sanctioned stating the probable amount to be spent during the financial year. On receipt of this intimation, the Defence authorities will give a guarantee to the railway administration that funds for the work are available. Further advice will be sent, as early as possible, of any probable lapses in the allotment made for a work.

(b) In the event of such accommodation becoming surplus to Defence requirements, the Railway administration will have the option to take over these buildings at a fair valuation.

(c) when the requirements of the Railway made it necessary for the railway administration to resume the site of such buildings as have been built at the cost of Defence Services it should bear the cost of providing a like building elsewhere as also the cost of moving the fittings and contents of the building to the new site and other contingencies connected with the move.

8. Any loss devolving on Railways consequent on the abandonment of buildings specially constructed by them out of Railways funds for the Defence authorities and of electric equipment provided therein, will be borne by the latter provided that the abandonment is not effected in the interest of, or necessitated by changes introduced by the Railways.

9. The basis, on which the loss should be calculated, is as detailed below: -

(a) Debit to the Defence authorities

1. For Buildings

(i) Depreciated value of the buildings: – Depreciation should be calculated with effect from 1st April 1963, i.e. the date on which the new rates on rent (including depreciation) came into force. Depreciated value is to be arrived at in accordance with the Railway Depreciation Fund Rules, i.e. the normal life of masonry buildings should be taken as 200 years and of other buildings as 50 years.

Note: - No charges will be made on account of the land.

(ii) Cost of dismantlement of the buildings.

II. For electrical equipment provided in the buildings.

The original value of the equipment and the cost of dismantlement thereof.

(b) Credit to the Defence authorities.

Sale proceeds of recovered buildings and electrical materials: -

The sale proceeds will be the net sale proceeds after taking into account the cost of carriage, if any, of dismantled materials.

10. The Defence authorities will be required to give the Railway Administration concerned at least three months notice of their intention to vacate a building and surrender it finally. If they fail to give such notice, they will be liable for rent upto three months from the date of actual surrender or upto the date on which dismantlement of the buildings is commenced whichever period is less.

11. If a Railway administration decides to make use of abandoned building instead of dismantling it, no claim for compensation will ordinarily be made on Defence estimates, unless the Railway is able to make only an inadequate use of the building, in this case too, a claim will be made only when the loss involved is a substantial one. In any case, where it is decided to charge compensation, the amount payable by Defence Services will be determined by negotiation between the Defence authorities and the railway administration.

APPENDIX K

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(See Para 531)

1. Construction Accounts on IAFW-2242 will be maintained in accordance with the instructions printed on IAFW-2242 B Cover for IAFW-2242. Entries will be made in ink.
2. Separate covers will be kept for expenditure relating to each Minor head under major-head 2076 for each major head in other cases, and for deposit works.  
Separate covers may, however, be kept for expenditure relating to sub-head at the discretion of the GE.
3. From the Construction Accounts an abstract will be prepared monthly on the Construction Account Abstract (IAFW-2242C). After the expenditure on the items of a major work or a group of minor works or a detailed head of maintenance, etc., has been brought forward, a grand total of the month's transactions will be struck. These grand totals will show the upto-date expenditure and allotments for various major works, a group of minor works, detailed heads of maintenance, etc.
4. The following rules will govern maintenance of these Abstracts: –
  - (a) Major Head 4076-Capital Outlay on Defence Services.
    - (i) A single abstract per SDO supported by separate folios for each major work consisting of a single estimate.
    - (ii) A single abstract supported by separate folios for each sub-work of a major work.
    - (iii) Where a major work is executed by more than one SDO, separate folios be maintained for such items of the work as each SDO is operating. In the case of a major work in progress, all the items on which expenditure has been incurred during the previous years will be brought forward in the abstract and a horizontal red ink line will be drawn through the expenditure columns opposite to the item which was completed during the previous year. This will be repeated each succeeding year till the accounts of the work are closed,
    - (iv) In the case of an item of a project which is performed by a combination of contractors or by a combination of daily labour and contractors, a separate folio will be opened for each contractor, or for each contractor and daily labour, as the case may be, so as to facilitate engineering control and any subsequent review.
  - (b) Major Head 2076 Minor Head 111-Works.
    - (i) Sub-Head A -Works.  
Detailed Head (a) Major Works (other than Capital Projects). Same Procedure as for (a),  
(b) Minor Works. A single abstract per SDO supported by folios for each minor work separately.
    - (ii) Sub-Head B–Maintenance-Buildings, communications, etc. A single abstract per SDO for each detailed head supported by folios for each object head and for each work under detailed head (b). When separate bulk allotments are given to facilitate control over expenditure on periodical repairs to buildings, or minor and occasional repairs, and repairs to internal installations[see para 185] a separate abstract supported by folios will be maintained.
    - (iii) Sub-Head C-Maintenance and Operation-Installations For Detailed Heads [a], [b], [c], [d] [e] and [f]-A single abstract per SDO for each detailed Head and for each work under detailed

head [d]. This abstract will be supported by folios for the various items in the annual estimate sanctioned in the case of detailed heads [a], [b] and [c] and a single folio each for the rest. When it is desirable to record separately the monthly expenditure on items such as fuel, lubricants, wages, etc., for the preparation of annual returns in the case of detailed heads [a], [b] and [c] separate abstracts may be kept for this purpose.

In the event of there being two or more water, electric or ice installations in one sub-division a separate abstracts will be kept for each such installation.

(iv) Sub-Head D-General Charges-A single abstracts per GE for the sub head supported by separate folios for expenditure under each detailed head.

(v) Sub Head E-Tools, plant and Machinery-A single abstract per SDO for detailed head [a] supported by separate folios for each of the object heads. Construction Account for detailed Head [b] will be maintained by the CME.

(vi) Sub Head F-Stores (including transportation charges) One abstract for each store installation or Divisional stock supported by folios for Object Heads 1 to 3.

(vii) Sub-Head G-MES Advances—one abstract.

(c) Construction Accounts for other minor heads of Major Heads 2076 and those for Major Heads 2077 and 2078 will be maintained in the same way as for Minor Head 111-Works of Major Head 2076.

Notes: 1 Whenever a 'materials Account' for a major work is authorised, a separate folio subsidiary to the folio of the work will be maintained. No separate abstract is required in this case.

2. 'Deduct' object heads are included in the Budget under certain detailed heads. Sums received under these 'Deduct' object heads will be entered in separate folios for each 'Deduct' head. The total of these folios will be posted monthly in the Abstract of the detailed head concerned.

## APPENDIX M MES DEEDS, CONTRACTS AND OTHER INSTRUMENTS

(See Para 75)

Statement showing the different classes of deeds, contracts and other instruments in connection with engineer services, etc., controlled by the MES which may be executed by the Ministry of Defence and the authorities subordinate thereto.

(Extracted from Government of India, Ministry of Law Notification No., GSR-1161 dated 1st December, 1958)

"In exercise of the powers conferred by clause (1) of Article 299 of the Constitution the President hereby directs that the under mentioned contracts and assurances of property made in the exercise of the executive power of the Union may be executed on his behalf as follows :-

III In case of the Ministry of Defence

A-General Instruments and Contracts: -

10. Agreements entered into with all civilian gazetted staff employed under the administrative control of the Ministry of Defence excluding those under the Director General of Ordnance Factories.

By the Deputy Secretary to the Central Government in the Ministry of Defence.

F - All contracts and instruments relating to disposal of surplus and obsolete stores (other than controlled items of iron-steel, exceeding Rs. 500 in book value in each category and textiles) located in India and belonging to the Defence Services not exceeding Rs. 5,000 in value in a single category, and waste stores, that is salvage and scrap without any limit.

By the Deputy Secretary to the Central Government in the Ministry of Defence, Engineer in Chief, Director of engineer stores and plant chief Engineers of Zones, Addl Chief Engineers where specially authorised by Chief Engineers, Commanders Works Engineers, Garrison Engineers (including those Commanding Engineer Parks), Officers Commanding Engineer Stores Depots, Senior Barrack/Stores Officer, Deputy Commanders Works Engineers, Assistant Garrison Engineers, Barrack/Stores Officer,

G In the case of the Military Engineer Services (Subject to any limits fixed by the Central Government) and in the case of the Naval Dockyard Expansion Scheme Bombay :

1. (a) All instruments relating to purchase, supply and conveyance or carriage of materials, stores, machinery and hiring of accommodation

(b) All instruments relating to the execution of works of all kinds connected with buildings including demolition and site clearance of buildings, bridges, roads, canals, tanks, reservoirs, docks and harbours, and em-bankments and aerodromes, and all instruments relating to the construction of water, se-wage and electrical works and the erection of machinery ;

(c) Security bonds for the due performance and completion of works and contracts;

(d) Security bonds for the due performance of their duties by Government servants whom the Officers specified below (see next column) have power to appoint ;

(e) Leases for grazing cattle on canal banks or roadsides, for fishing in a canal, for the cultivation of land, leases of water for irrigation and other purposes, and leases of water power and quarries and instruments relating to the sale of grass, trees or other produce on roadsides or in plantations;

(f) Leases of houses, land or other immovable property not being land or other immovable property entrusted to the management of the Defence Estates Officer, provided that the rent reserved does not exceed Rs 5,000 a month;

(g) All instruments connected with the reconveyance of property given as security,

(h) Instruments connected with the collection or farming of tolls at bridges or ferries or other means of communication provided by the State Government;

(i) Agreements for the recovery of fines on account of driftwood or other timber passing into a canal; and

(j) Agreement with temporary and permanent non-gazetted civilian personnel whom the officers specified below (see next column) have power to appoint,

By the Engineer in Chief, Director General Naval Dockyard Expansion Scheme, Chief Engineer of Zones, Addl Chief Engineers when specially authorised by Chief Engineers Commanders Works Engineers, Garrison Engineers, Sub-Divisional Officers if they are Assistant Executive Engineer in charge of Independent Sub-Divisions or Officers Commanding Engineer Stores Depots.

(k) All instruments relating to the appointment of auctioneers for demolition and clearance of site

(i) Chief Engineers of commands ADG (DP & DRO) for Command auctions (exceeding Rs. 5 lakhs in MRP Value)

(ii) By Commanders Works Engineers for District auctions (upto Rs. 5 lakhs in MRP value).

2. Agreements for private connections to Military Engineer Services water Supply Systems in Military stations,

By the Garrison Engineer or Sub Divisional Officer if he is an Assistant Executive Engineer in-charge of an Independent Sub Division.

3. Agreements for non-military connections to Military Engineer Services electrical installations.

By the Garrison Engineer or Sub-Divisional Officer if he is an Assistant Executive Engineer in-charge of an Independent Sub Division.

4. (a) Agreements or memoranda of terms for taking bulk supply of electric energy or water from an outside source for military buildings when the annual payment in each case,

By the Garrison Engineer

By Commanders Works Engineers.

(i) does not exceed Rs. 5 lakhs,

(ii) exceeds Rs. 5 lakhs but does not exceed Rs. 30 lakhs,

By Comd CEs/Zonal CEs

(iii) Exceeds Rs. 30 lakhs but does not exceed Rs. 1 crore

By the Engineer-in Chief/DGW

(iv) Full Powers.

(b) Agreements or memoranda of terms for giving bulk supply of electric or water to non-military consumers and for giving sewage for treatment. and disposal of outside bodies when the annual recovery in each case.

(i) does not exceed 5 lakhs,

By Garrison Engineer

(ii) exceeds Rs. 5 lakhs but does not exceed Rs. 30 lakhs,

By Commander Works Engineers.

(iii) exceeds Rs. 30 lakhs but does not exceed Rs. 1 crore.

By Comd CEs/Zonal CEs

(iv) Full Powers.

By the Engineer-in Chief/DGW

5. Agreements entered into in India with civilian mechanics and others for a specified period of service in the Military Engineer Services.

By the Engineer-in Chief/DGW

1. Item 4 (a) & (b) amended vide GOI, MOD No. 44650/E2 (PPC)/1240/D (Works) 12-05-2000

K– Contracts and Instruments relating to Cantonments: –

2. Leases of houses appropriated by Government under the provisions of the Cantonments

(House Accommodation) Act 1923.

4. Agreements for private connections to water supply systems in cantonments under the control of the Military Engineer Services or the Public Works Department.

By the Garrison Engineer, Sub- Divisional Officer if he is an Assistant Executive Engineer in-charge of an Independent Sub Division, or a Public Works Department Divisional Officer

L– Agreements relating to the leases of land and the purchase or sale of Immovable property (land and buildings) : –

1. Agreements for the purchase or sale of immovable property on behalf of the Army, Navy or Air Force.

By the Defence Estates Officers.

2. Agreements for the sale of immovable property which was later on acquired on behalf of the Armed Forces and subsequently became surplus to Defence requirements.

By the Estates Officer, provided the assets are sold for retention in situ: by the Military Engineer Services if the assets only are surplus and, the land is to be retained.

3. Agreements for leasing of land or the sale of Defence Ministry's assets created during the War on hired, requisitioned or acquired land not being land or other immovable property entrusted to the management of the Defence Estates Officer.

By the Military Engineer Service when not in occupation by a Unit, the Officer Commanding the Unit or Officer Commanding the station when the land is under occupation and is to be leased out.

P– Contracts and other Instruments relating to advances for the purchase of motor cars. motor cycles and houses or for building houses: –

In the case of advances granted to the members of the Armed Forces including civilians paid out of Defence Services Estimates: –

(a) In the case of Army formations–

(i) In the case of Army Headquarters and Inter-Services organisations Delhi/New Delhi;

By the Chief Administrative officer or the Assistant Chief Administrative Officer, Ministry of Defence.

(vi) in the case of MES formation.

By-Chief Engineers of Commands, Addl Chief Engineers when specially authorised by Chief Engineers and Commanders Works Engineers.

(vii) in the case of Engineer Centres

By Commanders of Engineer Groups/Commanders Engineers.

(viii) in the case of College of Military Engineering

By Commandants of the CME.

XXX–Notwithstanding any thing here in before contained, any contract or assurance of property relating to any matter whatsoever may be executed by the Secretary or the Additional Secretary or a Joint Secretary or where there is no Additional Secretary or a Joint Secretary a Deputy Secretary to the Central Government in the appropriate Ministry.

Notes: (1) The above powers are subject to the rules laid down in these Regulations & Pay & Allowances Regulations.

(2) Agreements of an Unusual nature with private individuals should invariably be referred to the CDA concerned for scrutiny from a financial point of view. Such agreements can only be executed by the authorities mentioned in Rule XXX of the Notification.

<b>APPENDIX N</b>	<b>THE EXTENTION OF MAIN AND THE MAKING SERVICE CONNECTION TO NON-MILITARY BUILDINGS</b>
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(See para 844)

Water Supply

1. The extension of MES water mains in any military station other than in a cantonment station to serve private buildings or premises with water for domestic and/or non-domestic purposes will be governed by the following conditions: —

(a) For the purposes of this rule the following definitions shall apply: -

A 'service connection' is a Pipe or line supplying one and only one building, premises or consumer. A 'distributor' is a pipe or line supplying more than one service connection.

(b) For an extension of the MES mains to serve two or more buildings the Military authorities will pay the whole cost of the distributor provided that the Comdr Area/Div/Indep Sub Area is satisfied that such extension is desirable and economically justified and that funds are immediately available, otherwise the owner/occupier of the buildings or premises to be connected will be required to pay the whole or such part of the cost of the distributor as the Comdr Area/Div/Indep sub Area may determine. The military share of the expenditure (if undertaken) will be found from the appropriation for minor works. The owner/occupier is not entitled to any refund of expenditure incurred by him if military funds subsequently become available.

(c) For a service connection the owner/occupier of the building or premises will pay the whole cost.

(d) The amount to be charged to the owner/occupier shall be the actual cost of labour and materials (and of any special establishment and special tools and plant required) plus departmental, charges leviable under the rules (Table H)

(e) The owner/occupier will also be called upon to pay a connection fee which will include the cost of providing and installing a suitable meter and stop valve.

(f) Notwithstanding that all or part of the cost of the distributor has been borne by the owner/occupier, the whole of it including the meters will become the property of and will be maintained by MES. The MES will not, however, remove the pipes so long as they are required to supply water to the buildings, premises or land in respect of which they were laid, unless special reasons arise which, in the opinion of the Comdr Area/Div/Indep Sub Area, render their removal necessary.

(g) Application for an extension of a distributor or for a service connection will be made to the GE in the first instance by the owner/occupier concerned on IAFW-2310. In the case of a service connection the GE will, if he concurs, obtain the approval of the Commander Area/Div/Indep Sub Area through the Station Commander. In the case of an extension of a distributor the GE will, if he concurs, forward a report to the CWE (copy to the Station Commander) giving the following particular:—

- (i) The estimated cost of extension,
- (ii) Estimated consumption in the various buildings,
- (iii) Estimated revenue,

- (iv) Whether the buildings or premises to be served are likely to be permanently occupied,
- (v) Whether the distributor is likely to serve other buildings at a later date,
- (vi) Whether the distributor is likely to assist in meeting any Military requirements either now or at a later date.
- (vii) Whether the necessary water is available, and whether the existing supply pipes affected are capable of supplying the additional demand without alterations and without undue effect on the supply to other buildings.
- (viii) An explanatory site plan showing the proposed layout.

2. The CWE will make his recommendations and obtain the orders of the Commander Area/Div/Indep Sub Area, Each case will be considered on its merit.

3. The extension of MES mains to serve private buildings or premises in a cantonment station and its environs is governed by Chapter XIII of the Cantonments Act (Act II) of 1924. Two cases arise: –

(a) Where the MES officer in charge of the supply is functioning as the 'officer' see' Section 233 (i) of the Cantonments Act (Act II) of 1924 and where the Cantonment Board is not receiving a bulk supply of water from the MES under Section 234-A of the Act: -

- (i) The conditions in para I will apply to all such extensions whether for supply of water for domestic or non-domestic purposes.
- (ii) Whenever possible the extension of MES mains in a cantonment station, for whatever purpose, to serve private buildings or premises- i.e. buildings not being military buildings as defined in Appx O-should be made through the intermediary of a metered supply in bulk to the Cantonment Board.

(b) Where the MES officer in charge of the supply is not functioning as the 'officer': –

- (i) The extension of MES mains to serve private buildings and premises with water for domestic purposes is not permitted.
- (ii) The extension of MES mains to serve buildings or premises with water for non-domestic purposes will seldom be undertaken but when done will be governed by the conditions in para 1 above.

### Civil Departments

4. The extension of MES mains in order to give supply of water to a Central or State Government department is governed by the conditions laid down for private consumers in paras 1 to 3 above. Electric Supply

5. The extension of MES electricity mains to serve private buildings in any military station is governed by the rules laid down for the extension of water mains in non-cantonment stations (see para 1), with the following additions: -

- (a) The Military authorities will not pay for more than 100 feet of service line and this cost will only be met by them when the service line is not the property of the owner/occupier.
- (b) The definition of a 'consumer'-is given in Section 2 (c) of the Indian Electricity Act; the Government of India represented by the MES is the 'licensee'.
- (c) Reference sub-para (h) of para I above, the connected loads of the various consumers and the estimated peak will be included in the report. For extension of MES electricity mains to buildings and premises of a department of the Central Government , see para 846.

## Temporary Electric and Water Connections

6. Temporary electric and water connections may be sanctioned by Station Commanders in special cases, viz., on religious, social and medical grounds, for a period not exceeding 15 days.

7. The procedure governing the sanction for such temporary connections and the recovery of charges therefore will be as under—

(a) Application will be made in the first instance by the consumer to the Garrison Engineer who will endorse a certificate to the effect that the electric energy/water can be made available without detriment to the normal requirements and forward the application to the Station Commander for approval.

(b) The consumer will be responsible to get the entire work including the service line, carried out by a licensed contractor to the satisfaction of the Garrison Engineer.

(c) Connection will be given and the meter installed by the MES.

(d) A connection fee for Rs. 3 will be charged for every connection. The meter rent will be 50 Paise per day.

(e) A deposit to cover the charges for anticipated consumption, connection fee, meter rent, etc. will be recovered in advance.

(f) Charges for electrical/water consumption will be calculated at the all India rate, or the all in cost rate, whichever is higher.

(g) An agreement will be executed with the consumer by the Garrison Engineer on IAFW-2351.

(See Chapter IX and XI)

### General

1. For the purpose of this Appendix a 'military building' is one owned, hired, leased, appropriated or used by the Ministry of Defence.

2. Wherever practicable all paying consumers (military or civilian) occupying or using military buildings (under the control of the MES) provided with water or electricity, which is neither supplied from an MES installation nor obtained by the MES under a bulk supply agreement with a supply company or other supplying agency, will deal direct with and pay the bills of the supply company or other supplying agency for water or electricity so consumed. Such category of paying consumers as may be entitled to any concessional rates as laid down by the Government of India from time to time may claim reimbursement of any excess charges thus paid from the CDA concerned.

13. When MES is the supplying agency, all paying consumers (Military and Civilians) paid from Defence Service Estimates and Civil Estimates will be billed for water and electricity consumed by them at All India Flat Rates fixed specifically for them by Government of India from time to time. Private consumers like contractors, other Civilian consumers living in Cantonment area or outside Cantonment, installations and workshop will be billed at rates based on the All India Flat Rate as applicable to these categories. All the rates will be fixed by the Government of India and are subject to revision from time to time. Consumers i.e. service officer entitled to any concessional rates will be charged at those rates. Recoveries will be affected as detailed in Chapter IX.

1 Substituted vide CS No 85/X/89.

### Bulk Supplies

4. Terms of supply and recovery rate for bulk supplies of water or electricity will be governed by the agreement in each case (see paras 845 and 846).

### Supply for Defence Services

5. The proforma rate to be charged for water supplied from an MES installation to other MES installations or workshops be the total working cost (pumping, supply and distribution) and 'on cost' only per 1000 gallons supplied as shown on the Annual Return of the installation for the previous year.

In the case of electricity the proforma debit for the whole of the energy consumed (including that used for lighting and ventilation purposes on the premises will be taken at the cost per unit supplied as shown for 'entitled power' purposes in the last all-India costing sheet prepared by the E-in-C. This rate will remain in force from the date of its communication by the E-in-C until new rates are promulgated.

6. The proforma debit for water and electricity supplied through the agency of the MES to other Army manufacturing and quasi-commercial concerns (see para 687) will be at the MES all-India flat rate.

7. For adjustment of charges for supplies made from MES Army installation to the Navy and the Air Force and vice versa, see para 686.

## Water

8. In a cantonment station with an MES distributed supply, where a water-tax is levied by the cantonment Board and recoveries are effected by the Board from private consumers (see para 712) all water consumed in

excess of the amount allowed in return for the water-tax will be charged for at the all-India water recovery rate. Where no water-tax is levied the entire consumption will be charged for at the all-India rate. The Return of Recoveries submitted by the MES, to the Board will, however, be priced at the all-India rate in either case.

9. When the all-India water recovery rate is levied on a consumer no water tax which may be levied by a supplying agency on the MES will be passed on to the consumer.

10. For non-domestic water supplied by the MES the paying consumers will be charged at the all-India flat rate. The billing and recovery of charges will be done in the same way as for domestic water.

## Electricity

111. The rates for distributed (metered) supplies, whether generated by the MES or obtained in bulk from outside, as published by the Government of India and promulgated in Army Instruction from time to time. The current rates had come into force wef 01 Sep 94. For the purpose of charges supplies are divided into four classes—

### Class A

- (a) For illumination which includes a supply to any apparatus or plant used for the ultimate production of illumination in any form, e.g. optical lanterns, motor generators for cinema projectors, etc.;
- (b) For ventilation, which includes a supply to any apparatus or plant used for the ultimate purpose of ventilation or air conditioning e.g. punicha motors and non-industrial fans;
- (c) For small domestic and other electrical consuming devices (e.g. electric irons and radio apparatus), which can safely be connected to a non-power circuit without risk of injury to wiring and fittings, etc.

1	Substituted vide CS No 85/X/89.
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### Class B

For power purposes during the normal hours of supply (see para 833) including a supply to refrigeration, heating and small domestic and other electrical consuming devices not classified in A above, when a separate power circuits has been provided: also to fans, blowers, etc. used for industrial purposes.

### Class C

For power purposes as defined in B above restricted to MES generating installations and to certain hours laid down by the CWE, which shall not in any case include the period of peak load on the installation.

## Class D

### For street lighting

12. In the case of small connections of consumers whose total monthly consumption is likely to be less than Rs. 10 in value, flat rates will be charged per month subject to no expense being incurred from military funds in giving the connection and to the consumer undertaking that payment will be made monthly in advance. The rates are given in Annexure A.

### Hiring of Fans

13. If available, fans may be hired to paying consumers, (military or civilian) paid from Defence Services Estimates, and for military buildings used as cinemas (see para 19 Quarters and Rents), at rates laid down in para 6 of Annexure A.

The conditions of hire are laid down in IAFW-2216 and will be binding on the hirer. Fans will not be purchased or held specifically for issue on hire.

### Charging of Batteries

14. (a) Privately-owned secondary batteries may be charged at MES electric supply stations, at the discretion of the CE. This discretion will also cover the limitation of this concession to any particular personnel and to any particular days for charging.

(b) Although every reasonable precaution will be taken, the military authorities will not be responsible of any loss or damage which may occur to private batteries while in their charge.

(c) Rates are laid down in Annexure A.

(d) A simple account, which will be subject to periodical inspection by Local Audit Officers, will be kept by the officer-in-charge showing the following—

(i) Rank and name of battery owner,

(ii) Amount paid,

(iii) Date of payment

(iv) Date of payment into treasury or credit in departmental revenue. (Fees collected need not be paid into the treasury until a sum of Rs. 20 or over has accumulated).

(e) All receipts will be credited to Revenue and treated in the manner laid down in para 686.

(f) If any repairs or maintenance are carried out, these will be charged for at the actual net cost of labour and materials plus departmental charges (see Table H).

# ANNEXURE A TO APPENDIX O

# RATES FOR RECOVERY OF CHARGES FOR WATER, ELECTRICITY, ETC

## Water

1. All India Flat Rate for water shall be as fixed by the Government of India from time to time. The current rates are operative wef 01 December, 1998.
2. The following charges will be levied for work carried out at the request of the consumer :
  - (a) Installation and repair Cost plus departmental charges.
  - (b) Connection fee Ditto.
  - (c) Testing meter (to be refunded in the case of an MES meter proved to be incorrect beyond 5 percent) Rs. 5
  - (d) Reconnection after disconnection or turning off for non-payment of bills or infringement of rules. Rs. 10
  - Reconnection-after disconnection owing to vacation of building, premises or land Rs. 2

1 Substituted vide CS No 85/X/89

Only (c) will be levied in respect of a military building as defined in para 1 of Appx O unless the work is necessitated by an infringement of the rules in IAFW-2309.

## Electricity

3. Electricity circle rates (reference Para 11 of Appendix 'O') shall be "As fixed by the Government of India from time to time.

## ELECTRICITY CHARGES (wef 1-12-98)

	Category	Rates
(a)	For Service Personnel and Defence Civilians residing in Cantonments/ Military Areas	To be charged at the prevailing rates of recovery by local State electricity boards/electric supplying agencies i.e. Rates at which general public living in adjoining colonies is being charged by State electricity board/ electric supplying Agencies
(b)	Civilians (other than Defence civilians') domestic consumers	-do-
(c)	Private consumers like contractors and other installations and workshop, Commercial consumers, Cantonment Boards and other bulk consumers.	To be charged at all in cost rate of the Preceding year.

The rates applicable at a particular station will be obtained by MES in writing from State electricity board/electric supplying agencies and will be taken as authenticated. MES will ensure to obtain subsequent changes in rates if any from time to time.

Charges for electricity (light and fan) from service officer will be recovered at half and for power, charges will be recovered at full rates, as mentioned above, as per existing rules laid down vide Govt of India, Ministry of Defence letter No. I(5)/95/D (Q & C) dated 16 Jan 1997.

Water Charges (wef 1-12-98)

1. Amended vide Cs No 85/X/89

Water Charges (W.e.f. 1-12-98)

(a)	For service personnel and Defence Civilians residing in Cantonments/ Military Areas	Rs. 4.00 per thousand litres.
(b)	Civilians (other than Defence civilians) Domestic consumers	Rs. 6.00 per thousand litres or all in-cost rate of preceding year whichever is lower.
(c)	Private consumers like contractors and other installations and workshop, Commercial consumers, Cantonment Boards and other bulk consumers.	All in cost rate of the Preceding year.

Charges for water from service officers will be recovered at half the above all India flat rates in terms of the existing instructions laid down vide Govt of India. MOD letter No. I(5)/95/D (Q & C) dated 16 Jan 1997.

### General

1. All engineer services for Defence Research Development Organisation will be carried out in accordance with the procedure laid down in these regulations. Procedure specific to DRDO are given below.
2. Provision of residential and office accommodation will be based on Scales of accommodation approved by Govt of India from time to time. Technical, storage and other facilities on as required basis will be approved by the CFA.

### Power of DRDO Authorities for MES Works

3. Power of DRDO authorities to accept necessity and accord administrative approval to works services are laid down under the delegation of Financial Powers in the Department of Defence and Ministry of Defence (Finance) issued under office order No. 01/2002/D(Coord) of Govt of India, Ministry of Defence dated 16 Sep 02 as amended from time to time.

### Responsibility for works services

4. (a) MES as construction Agency
  - (i) Carrying out of all major works and its connected services as assigned by the DRDO authorities.
  - (ii) Carrying out of all minor works, special repairs and maintenance Services in respect of assets which are on the charge of MES.
- (b) R&D construction Establishment
  - (i) Carrying out of those major works including connected services which are specifically assigned by DRDO authorities.
  - (iii) Carrying out of furniture works including for the projects constructed by MES as may be assigned by DRDO authorities.

### Works Procedure relating to MES

5. Demand for original works will be initiated by the concerned Directors of the lab. Special repairs can be initiated by users as well as MES authorities. Recce cum siting. Board for the work costing above Rs. 10.00 lakhs will be ordered by Chief Executive (CW&E). Rep of respective CE will attend the board and approximate estimates will be prepared and attached along with board proceedings.
6. All the AEs above Rs 50.00 lakhs will be prepared by Chief Engineer (R&D) and scrutinized at Dte of civil Works and Estates R&D HQ. AEs upto Rs 50.00 lakhs will be prepared by GE (I) (R&D) and scrutinized by Chief Engineer (R&D). AEs upto 15.00 lakhs will be prepared by respective GEs and forward direct to R&D HQ. In case of AGE (I), AEs upto Rs5.00 lakhs will be prepared and scrutinised at AGE (I) level whereas AEs from 5 to 50.00 lakhs will be prepared by AGE (I) and scrutinized by Chief Engineer (R&D). Only minor works will be sanctioned by Directors of respective labs. DG R&D will exercise power of sanction equivalent of Chief of Army Staff or equivalent.

### Works Procedure relating to RDCE

7. Works Procedure relating to R&D construction Establishment (RDCE-WP1999) has been given under Govt of India, Ministry of Defence letter No Admin/87/116/DWP/RD-29/1957/D(R&D) dated 28 May 1999 as amended from time to time. Provisions contained in RDCE WP -1999 are being followed for all works being executed by the Chief Construction Engineers R&D.

### Re-appropriation of Buildings

8. Temporary re-appropriation of building without cost belonging to DRDO authorities may be sanctioned by Director of respective Laboratory. Permanent re-appropriation entailing alterations and cost upto Rs 10.00 lakhs may be sanctioned by DG (R&D) and above Rs 10.00 lakhs may be sanctioned by Govt of India.

### Forecast Estimate/Budget Estimate (FE/BE)

9. MES will be responsible for preparation of FE/BE for those works, which are executed by them. Demand will be prepared by MES on the prescribed forms and submitted to DG (R&D) by 10 Oct.

### Allotment of Funds

10. Funds will be allotted by DRDO HQ to CEs (R&D) who in turn will further distribute for allotment to GEs (I) and AGE (I) directly.

11. All communications relating to demands, surrenders & re-appropriation and allotment of funds will be addressed direct by CEs to DG (R&D) and vice versa.

### Transfer of Funds

12. The DG (R&D) may carry out transfer within the budget provision for expenditure in land and works under Minor Head 111 works and Major Head 2080 R&D works procedure.

Copy of GOI, MOD No. 87966/E3W (PPC)/1056/DOII/D (W – I ) dt 02-07-2004.  
SUB: NORMS OF EXPENDITURE FOR MAINTENANCE OF GOVT BUILDINGS BY MES

## PART I PLINTH AREA RATES FOR CIVIL ENGINEERING MAINT

S No.	Category	Service charge Rs/Sqm	Annual Repair Rs/Sqm	Special repairs		
				Age 0-20	Age 21-40	Age 40 yrs above Rs/Sqm
1	2	3	4	5	6	7
<b>(a) Residential Bldg</b>						
	(i) Single/Md OR/JCOs Qrs and ancillaries	29.24	19.02	12.10	20.08	27.20
	(ii) Single/Md offrs Qrs other than residence of GOC	29.24	19.02	12.10	20.08	27.20
	(iii) OR/JCOs Messes	38.08	24.74	12.10	22.08	22.20
	(iv) Offrs Messes, Inspection Bungalows, Institutes & residence of GOC (Div Area, Corps and Command) & Equivalent offrs of services.	45.48	30.00	12.57	20.95	28.53
<b>(b) Non Residential Bldgs</b>						
	(i) Office Bldgs (any type except in sub para (ii) below) storage accn (Any type) wksp/garages and tech accn except in sub para (ii) below etc	33.32	21.81	20.95	34.71	48.61
	(ii) Office accn (Adm block only of Fmn HQrs down to Sub Area and equivalent in other services trg accn of cat 'A' Est of Army and corresponding institutions of Navy/AF/R&D and Tech accn of R & D Laboratories.	45.48	30.00	13.23	20.95	29.53
	(iii) MI Rooms and Hospitals	83.30	84.61	32.19	53.60	74.95

- Notes:** (a) The above plinth area rates do not cover expenditure on conservancy charges.
- (b) In respect of accn of Andaman & Nicobar group of islands and for hilly area, the plinth area rates prescribed above will be increased by 50% for residential and 25% for non-residential buildings.
- (c) These modified plinth area rates for normal repairs and special repairs will be in super session of the Min of Def letter No. 87966/E2 (WPC)/1103/DO-fI(D (W-I) dated 30 Jul 98, and letter No 87966/E2W (PPC)/1500/D(W-1) dated 05 Nov 98. Scales prescribed for items other than normal repairs to internal electrical installations in buildings, in Govt letter of No. 13(37)/72/D (works-I) dated 10 April 1975 will continue to be operative.
- (d) The plinth area rates of Annual repairs of Civil Engineering maintenance for high rise buildings located in Coastal areas in respect of following categories of buildings will be enhanced as under-

	From Rs.	To Rs
Residential buildings		
(i) Single/Married OR/JCOs Qrs and ancillaries	29.50 per sqm	40.10 per sqm
(ii) Single/married officers other than residences	29.50 per sqm	40.10 per sqm.

## PART II PLINTH AREA RATES FOR CIVIL ENGINEERING MAINT

S No.	Category of buildings	Rates in Rs per sqm for day to day service, Repairs and maint	
		Concentrated Group	Scattered Group
1	2	3	4
RESIDENTIAL BUILDINGS			
1.	Single/Md OR/JCOs Qrs and ancillaries	15.43	19.02
2.	Single/Md ofrs Qrs other than residence of GOC	19.02	21.95
3.	OR/JCOs Messes	25.14	-
4.	Ofrs Messes, Inspection Bungalows, Institutes & residence of GOC (Div Area, Corps and Command) & Equivalent ofrs of services.	25.14	-
NON RESIDENTIAL BUILDINGS			
(i)	Office Buildings (Any type except in sub para (ii) below) storage accn (Any type), Wksp, garages and Tech accn except in sub para (ii) below etc	21.95	25.14
(ii)	Office accn (Adm block only of Fmn HQrs down to Sub Area and equivalent in other services trg accn of cat 'A' Est of Army and corresponding institutions of Navy/AF/R&D and Tech accn of R & D Laboratories.	25.14	-
(iii)	MI Rooms and Hospitals	50.27	-

NOTES – (a) These plinth area rates do not cover expenditure on maint and running of air-conditioners installations, lifts, pumps and sub stations. Funds will be provided for these services on actual requirements.

(b) In respect of accn situated at altitudes more than 5,000 ft and accn at Andaman & Nicobar group of Islands the Plinth area rates prescribed above will be increased by 10%.

(c) These modified plinth area rates for normal repair and special repairs will be in super session of the Ministry of Defence letter No. 87966/E 2 (WPC)/1103/DO-IIID (W-I) dt 30 Jul 98 and letter No 87966/E2W (PPC)/1500/D(W-1) dated 05 Nov 98, scales prescribed for items other than normal repairs to internal electrical installation in buildings, in Govt letter No. 13 (39)/12/D/(Works-I) dt 10 Apr 1975 will continue to be operative. Maint grant for perimeter and external lighting shall be demanded as on required basis as included in M & O estimates.

(d) The above norms do not include the replacement cost of bulbs and tubes, funds for which will be demanded separately at 2 replacements per annum.

(e) The plinth area rates of electrical Engineering maintenance for high rise buildings located in coastal areas in respect of following Categories of buildings will be enhanced as under- Residential Buildings

		From Rs.	To Rs
(i)	Single/Married ORs/JCOs Qrs and ancillaries	13.20 per sqm.	17.56 per sqm.
(ii)	Single/married officers Qrs other than residences of GOG	16.30 per sqm	21.68 per sqm.

2. It has been decided that no norms should be prescribed for special repairs (Electrical) and that estimates shall be prepared for each set of building individually and sanction obtained after a survey has been conducted on annual basis.
3. The actual maintenance expenditure will be restricted to allotment made by Govt.
4. This issues with the concurrence of Ministry of Defence (Finance) vide their UQ No. 783/F/W-II of 23 Jun 2004.

**THE END**