

১৯৭৮ সাল সরকারি কার্যক্রম
সিকি নং ০৭০
১৯/১/২০২০



AMENDMENT

No. 1, 2 & 3



TO

MES REGULATIONS—1964

(REPRINT—1978)

মোঃ সফিকুল ইসলাম

বুক-বিক্রেতা

১৯৭৮ খ্রি. সালের ১৯ জানুয়ারি তারিখে

১৯৭৮ খ্রি. সালের ১৯ জানুয়ারি তারিখে

১৯৭৮ খ্রি. সালের ১৯ জানুয়ারি তারিখে

(ii)

RECORD OF AMENDMENTS

1 No. Date	By whom inserted	Initials with date	Amdt No. and Date	By whom inserted	Initials with date

(ii)

Infactual Expenditure

RECORD OF AMENDMENTS

Amdt No. and Date	By whom inserted	Initials with date	Amdt No. and Date	By whom inserted	Initials with date

(iv)

RECORD OF AMENDMENTS

Amdt No. and Date	By whom inserted	Initials with date	Amdt No. and Date	By whom inserted	Initials with date

Paragraph 146.

In line 2, *Read Taka 1,200.00 instead of Rs. 400.00.*

Paragraph 148 (a)

In line 6, *Read Taka 90,000.00 instead of Rs. 30,000.00.*

Paragraph 163.

In line 2, *Read Taka 90,000.00 instead of Rs. 30,000.00.*

Paragraph 348.

In line 5, *Read Taka 90,000.00 instead of Rs. 30,000.00.*

Paragraph 389 (ii), Amendment No. 2 dated 29-2-77, further amended as under :—

In sub-para (a), in line 2, *Read Taka 20,00,000.00/25,00,000.00 instead of Rs. 10,00,000.00/10,00,000.00.*

In sub-para (b), in line 2, *Read Taka 25,00,000.00 instead of Rs. 10,00,000.00.*

Paragraph 397.

In line 12, *Read Taka 3,000.00 instead of Rs. 1,000.00.*

Paragraph 693 (i).

Delete and substitute as under :—

- (i) Stores held on the books of MES formations of the Army, BAF and Navy Wings may be declared as surplus to Disposals Organisation by the undermentioned authorities up to the limits indicated against each :—

S. O. I E3, E-in-C's Branch	..	..	Taka 30,000.00
DW & CE (E-in-C's Branch)	..	..	60,000.00
E-in-C	..	..	1,05,000.00

Paragraph 697.

In line 4, *Read Taka 20,000.00 instead of Rs. 5,000.00.*

Paragraph 759.

In line 1, 6 and 16, *Read Taka 90,000.00 instead of Rs. 30,000.00.*

Paragraph 793.

In line 3, *Read Taka 4,00,000.00 instead of Rs. 1,00,000.00* and in line 3 & 5, *Read Taka 1,00,00,000.00 instead of Rs. 10,00,000.00.*

Authority.—Ministry of Defence letter No. A.A. (Army)-20/313/76/D-XII/74 dated 10-12-77, 20/313/76/D-12/371 dated 19-6-78 and 20/313/76/D-12/514 dated 13-9-78.

TABLE A

(See para 25)

POWERS OF ADMINISTRATIVE SANCTION

The various authorities in the Army, the B.A.F. and the B. N. will have the following financial powers for acceptance of necessity and according to new Works and Repairs :—

A. NEW WORKS—

(1) Army—Financial Powers :

Government of Bangladesh	..	..	..	Full Powers.
Q. M. G.	..	..	..	90,000/-
Div/Sub Area Comd	..	..	..	30,000/-
Bde Comd	..	..	..	15,000/-
Sta Comd	..	..	..	7,500/-

(2) B. A. F.—

Government of Bangladesh	..	..	..	Full Powers
C-in-C, B. A. F.	..	..	..	90,000/-
Base Commanders	..	..	..	7,500/-
O. C. Air HQ(U)	..	..	..	6,000/-

(3) B. N.—

	Authorised Works	Special Works
Government of Bangladesh	Full Powers	Full Powers
C-in-C, B. N.	90,000/-	90,000/-
Comd I/C	15,000/-	1,500/-
Naval Officer I/C	6,000/-	1,200/-

(vii)

B. Repairs, Renewals and Replacements—

Administrative authorities listed in 'A' above.

All ordinary repairs (an abnormal repairs, renewals and replacement costing up to Taka 90,000/-

Government of Bangladesh.

Abnormal repairs, renewals and replacement costing more than Taka 90,000/-

Notes :—1. The above amounts are exclusive of departmental charges.

2. The authority competent to accord approval to the construction of a building, etc., for an authorised purpose will also be competent to sanction the purchase of a building for the same purpose subject to the rules in para 96.

Authority :—Ministry of Defence letter No. A. A. (Army)/20/313/76/D-XII-740, dated 10-12-1977 and 20/313/76/D-12/515/dated 13-9-78.

POWERS OF TECHNICAL SANCTION, ETC.

The competent Engineer Authority to award technical sanction to designs and requisitions, accept contracts, etc. within specified limits is given in table below :

Description of works etc.	E-in-C	DW&CE	CMES (Lieutenant Colonel/SE)	GE/PE/ME (Major/XEN)	Incep AGE/AME (Captain/A/XEN)	AGE/AME (Captain/A/XEN) or SDO Lieutenant/Asstt. Engineer	Overseer Supdt. & Supervisor Gde. I when holding charge of a sub-division	Remarks
Technical sanction to designs or requisitions for :								
(i) Major and minor works (including sub-works of projects).	F.P.	1,00,00,000	4,00,000	1,60,000	80,000	20,000	4,000	
(ii) Maintenance, buildings, communications etc., and maintenance and operation of installations (for E/M renewals see para 759)	F.P.	F.P.	F.P.	1,60,000	80,000	20,000	4,000	

2

I	2	3	4	5	6	7	8	9
(iii) Purchase, manufacture and repair of tools and plant except (iv) below subject to the Stores Rules (F. R.)	F.P.	2,00,000	40,000	15,000	5,000	800	500	
(iv) Purchase of camp equipment and furniture (where provision of furniture is the responsibility of the MES) for inspection bungalows and offices.	F.P.	40,000	2,000	1,200	600	400	—	
(v) Manufacturing operations under Major Head C (d) of Head 8-MES.	F.P.	F.P.	F.P.	—	—	—	—	—
(vi) Acceptance of contracts (including materials and petty supplies) subject to the Stores Rules (F.R.) and rules regarding acceptance of contracts (see Annex E)	25,00,000	20,00,000	4,00,000	1,60,000	80,000	20,000		

1	2	3	4	5	6	7	8	9
(vii) Disposal or write off of all unserviceable or surplus stores, tools and plant, furniture in the case of BAF & RN wings only or materials obtained from dismantled buildings.	F.P.	F.P.	1,00,000	20,000	10,000	1,000	---	---
(viii) Losses attendant upon disposal of stores, unavliable losses of stock or in connection with manufacturing and building operations. Losses represented by writing down of stock to market rates.	F.P.	F.P.	1,00,000	2,500	1,000	200	---	---

1	2	3	4	5	6	7	8	9
<p>(v) Adjustment of sub-heads relating to stores by transfer to head 8-A (c), 10-H (d), 11-G (b) (3) less when adjustment against the sub-head relating to stores would unduly inflate the rates for materials.</p>	2,00,000	1,00,000	50,000	—	—	—	—	—
<p>(x) Purchase of stores or any one indent on any Supplying Department.</p>	F.P.	F.P.	F.P.	10,000	5,000	5,000	—	—
<p>(xi) Local purchases (subject to the Stores Rules F.R. reg.</p>	—	—	—	—	—	—	—	—

1	2	3	4	5	6	7	8	9
with foot-note 7 below):								
(a) O of stores, plant and machinery (including spare parts), which are very urgently required and when delay is detrimental to the public service.	1,00,000	25,000	4,000	2000	1,200	1,200	—	
(b) Stores of DGDP supply when not readily available on a rate or running contract.	—	—	—	1,000	1,000	—	1,000	
(c) Individual petty supplies of non-recurring nature which are not covered by (a) or (b) above.	—	400	300	200	200	100	—	

P R E F A C E

These Regulations are issued under the authority of Government and apply to the three Services and inter Service Organisations. From the date of their publication, the Regulations for the M.E.S., 1936 (reprints 1942 and 1950) shall be deemed to have been superseded.

The rules in this Volume are supplementary to those of general application contained in other volumes of Defence Services Regulations, such as Financial Regulations Army, Regulations and similar publications. They are to be read reasonably and intelligently with due regard to the public service, bearing in mind that they do not provide for necessary self-evident exceptions, not for all possible contingencies.

(NAZIR AHMAD,)

S.Pk., S.Q.A., C.S.P.,

*Secretary to the Government of
Pakistan, Ministry of Defence*

August 15, 1964.

EXPLANATION OF TERMS

The terms given below, when used in these Regulations, unless in consistent with the context, will be taken to mean as specified hereunder :—

- C.M.E.S.** .. Includes Station Commander of the Army when used in relation to Army maintenance services.
- G.E./M.E.** .. Includes independent A.G.E./A.M.E. in regard to administrative and executive matters only.
- Service H.Q.** .. Means Q.M.G. in the case of Army, Air HQ in the case of P.A.F. and N.H.Q. in the case of P.N.
- Formation Commander** .. Means Commander of a Division-L of C Sub Area in the case of Army, the Chief of Staff in the case of P.A.F., and the Commodore-in-Charge, Karachi/ Naval Officer-in-Charge, Chittagong, as the case may be, in the case of P.N.
- Controller of Accounts** .. Includes Command Controller of Military Accounts, all Controllers of Military Accounts, Controller of Military Accounts and Pensions, Controller of Accounts Air Forces, and Controller of Naval Accounts.
- Head of Account** .. Means the relevant M.E.S. head of account of the Service concerned, viz., Main Head 8-MES in the case of Army, Sub-Head H of Main Head 10-PAF in the case of Air Force, and Sub-Head G of Main Head 11-PN in case of Navy, of the Defence Services Estimates.

ABBREVIATIONS

A.C.M.E.S.	..	..	Assistant Commander, Military Engineer Services.
A.G.E.	..	..	Assistant Garrison Engineer.
A.H.Q.	..	..	Air Headquarters
A.M.E.	..	..	Assistant Maintenance Engineer.
A.O.C.	..	..	Army Ordnance Corps.
Appx.	..	..	Appendix
A.Q.S.	..	..	Assistant Quantity Surveyor.
A.R.	..	..	Army Regulations.
A.S.C.	..	..	Army Service Corps.
B.Q.	..	..	Bills of Quantities.
B.R.	..	..	Buildings and Roads.
C.D.A.	..	..	Capital Development Authority.
C-in-C	..	..	Commander-in-Chief.
C.F.A.	..	..	Competent Financial Authority.
C. of A.	..	..	Controller of Accounts.
C.M.E.S.	..	..	Commander, Military Engineer Services
C.S.R.	..	..	Civil Services Regulations.
D.C.M.E.S.	..	..	Deputy Commander, Military Engineer Services.
D.E.M.E.	..	..	Director of Electrical and Mechanical Engineering.
D.G.D.P.	..	..	Director General, Defence Purchase.
D.O.S.	..	..	Director of Ordnance Services G.H.Q.
D.S.D.	..	..	Director of Staff Duties at GHQ
DW&CE	..	..	Director of Works and Chief Engineer.
E-in-C	..	..	Engineer-in-Chief.
E/M	..	..	Electrical and Mechanical.
E.M.E.	..	..	Electrical and Mechanical Engineering.
E.P.I.D.C.	..	..	East Pakistan Industrial Development Corporation
F.A.M.F.	..	..	Financial Advisor, Military Finance.
F.R.	..	..	Financial Regulations for the Army and Air Force.
F & S	..	..	Furniture and Stores.
Fmn Comd	..	..	Formation Commander.
G.E.	..	..	Garrison Engineer.
G.S.	..	..	General Staff
G.H.Q.	..	..	General Headquarters.
G. of P.	..	..	Government of Pakistan.
Govt.	..	..	Government.
J.S.I.	..	..	Joint Services Instructions.
M.A.D.	..	..	Military Accounts Department.

M.A.G.	..	.. Military Accountant General.
M.E.	..	.. Maintenance Engineer.
M.E.S.	..	.. Military Engineer Services.
M.G.O.	..	.. Master General of the Ordnance.
Min of Fin (Mily)	..	.. Ministry of Finance (Military).
M.L. & C. Service	..	.. Military Lands and Cantonments Service.
M.T.	..	.. Mechanical Transport.
N.H.Q.	..	.. Naval Headquarters.
O.C.	..	.. Officer Commanding.
P.A.F.	..	.. Pakistan Air Force.
Para.	..	.. Paragraph.
P. E.	..	.. Project Engineer.
P.E.R.	..	.. Pakistan Eastern Railways
P.N.	..	.. Pakistan Navy.
P.O.F.	..	.. Pakistan Ordnance Factories.
P.O.L.	..	.. Petrol, Oil and Lubricants.
P.W.D.	..	.. Public Works Department.
P.W.R.	..	.. Pakistan Western Railway
Q.M.G.	..	.. Quartermaster General.
R.V. & F. Service	..	.. Remount, Veterinary and Farms Service.
S.B.	..	.. Stock Book.
S.D.O.	..	.. Sub-Divisional Officer.
T.C.	..	.. Term Contract or Term Contractor.
T. & P.	..	.. Tools and Plant.
U.A.	..	.. Unit Accountant.
W.A.P.D.A.	..	.. Water and Power Development Authority.
W.P.I.D.C.	..	.. West Pakistan Industrial Development Corporation.

DEFENCE SERVICES REGULATIONS, PAKISTAN
REGULATION FOR THE MILITARY
ENGINEER SERVICES

CHAPTER I—GENERAL

Section 1—General Rules

1. The organisation of the Military Engineer Services functions on an inter-services basis. It consists of :—

- (i) the office of the E-in-C who is the head of the whole organization, and
- (ii) the MES Branches of the Army, Navy and Air Force each headed by a Director of works and Chief Engineer.

2. Engineer Services comprise the following :—

(i) *Capital Services, i.e.,* provision and replacement of buildings, landing grounds and defence works, together with the accessory services such as roads, **E/M services**, water supply, drainage, ranges, furniture, etc., and also **the internal fixtures generally.**

(ii) *Maintenance Services, i.e.,* the necessary repairs and upkeep of the works referred to in (i) above except as otherwise provided for in these Regulations. See also para 20.

3. Other miscellaneous duties of the engineer services include the payment for railway sidings and platforms, the payment when so ordered of bills for electric energy or water obtained from Municipalities, Companies, etc., and the assessment of rent and amounts due for electric energy, water or stores supplied. In certain cases they are responsible for the actual collection of recoveries in these respects.

4. (a) The M.E.S. carry out engineer services for the following authorities under separate budget heads for revenue and expenditure: —

- (i) The Army, under instructions from Q.M.G., from Commanders and authorities subordinate to them.
- (ii) The P.A.F. under instructions from C-in-C Air Force.
- (iii) The P.N. under instructions from C-in-C Navy.
- (iv) POF, Provincial Government Departments, and Ministries/Departments, through Ministry of Defence.

- (b) The M.E.S. may be required to carry out work for the Farms and Remount wings of the R.V. & F. Service debitable to the budget sub Heads for Military Farms/Remount Depots (See Section 17).
5. The E-in-C is empowered to promulgate the decisions of the C-in-C Army (QMG), the C-in-C Navy and the C-in-C Air in respect of provision of accommodation or communications.
6. The M.E.S. may be required to carry out deposit works on behalf of Cantonment Boards. They may also do so on behalf of any public body or private person or persons.

In the case of Army, the prior consent of the Brigade Commander will be necessary if the cost of work does not exceed Rs. 5,000 and of the Div/Sub Area Commander if the cost exceeds this amount but does not exceed Rs. 10,000. If the cost exceeds Rs. 10,000, the prior consent of the Q.M.G. will be obtained. General approval may be accorded by the Brigade Commander and Div/Sub Area Commander to enable the M.E.S. to undertake deposit works up to Rs. 5,000 and Rs. 10,000, respectively, without reference to them.

In the case of P.A.F. the prior consent of the Chief of Staff will be necessary for works costing up to Rs. 10,000. If the cost exceeds Rs. 10,000, the prior consent of the C-in-C, P.A.F. will be obtained. General approval may be accorded by the Chief of Staff to enable the M.E.S. to undertake deposit works up to Rs. 10,000 without reference to him.

In the case of P.N., the prior consent of the undermentioned authorities would be necessary for the execution of deposit works of the value indicated against each : —

- | | |
|---|--|
| (i) Commodore-in-Charge, Karachi | Works costing up to Rs. 10,000 in case of West Pakistan. |
| (ii) Naval Officer-in-Charge, Chittagong. | Works costing up to Rs. 10,000 in case of East Pakistan. |
| (iii) Principal Staff Officer concerned at N.H.Q. | Works costing more than Rs. 10,000 and up to Rs. 1,00,000. |
| (iv) C-in-C P.N. | Works costing more than Rs. 1,00,000 and up to Rs. 2,00,000. |

7. When the M.E.S. or the P.W.D. carry out engineer services on behalf of any authority (Defence or Civil), administrative approval to the estimated expenditure will be accorded, and funds allotted, by the authority concerned;

the M.E.S. or P.W.D. will then be responsible for design, specifications and for execution, in accordance with the rules of their respective services (see also Appendices 'C' and 'D', as regards Civil and Factories Works respectively).

8. In ordinary circumstances it is the duty of the M.E.S. to accord equal treatment to the execution of all engineer services entrusted to their charge, whether on behalf of the Defence Services, or of a civil administration. When, owing to military necessity or other circumstances (e.g., shortage of materials or difficulties in obtaining contractors or engineer stores), it is found that such equal treatment cannot be accorded, the question of priority will be referred to the Fm Command, who, if he decides that some particular work must be delayed, will inform the administrative head of the Service, Province or Department concerned, stating the probable period of delay and the reasons therefor.
9. To meet the expenditure of the Military Engineer Services, funds are allotted by Government under Major Head 58—Defence Services Effective, Main Head 8-MES in the case of Army, Main Head 10-H in the case of PAF and Main Head 11-G in the case of PN. The detailed provision under these heads is described in Chapters IV, IX & X. The revenue head is Main Head VIII/X-H/XI-C & D, respectively under Major Head XLVII and is detailed in Chapter VIII.
10. The M.E.S. are responsible for receipts realized and expenditure incurred by them in connection with engineer services, for the making of payments and for the Preparation of the costed works accounts. The M.A.D. are responsible for the compilation of the monthly financial account, for the preparation on behalf of the M.E.S. of stock and revenue accounts and for the audit of transactions of the M.E.S. In certain cases the issue of cheques to enable the M.E.S. to make payments is the duty of the M.A.D. They also act as the agency for the collection of certain classes of receipts.
11. E-in-C may request the M.A.G. to furnish him with information regarding finance and accounts, which is not available in his own Branch, as may be necessary. DsW & CEs and CsMES may obtain such information and advice from Cs. of A. who are charged with the duty of affording financial advice to them, GEs/PES/MEs should obtain such information from their Unit Accountants.
12. The rules contained in these Regulations are supplementary to the general rules in the Civil Account Code, Vol. I, and the rules in F. R. which are

- generally applicable to the M.E.S. except as otherwise laid down, they will be applicable to all classes of expenditure operated by the M.E.S. including work done for a Civil Department, Pakistan Ordnance Factories, etc. All provisions in these Regulations relating to requirements of audit and accounts are subject to the approval of the Auditor General from time to time.
13. 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 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 competent authority. (See Chapter II).
14. The method of control and the system of accounting for the engineer services are designed :—
- (i) to ensure the full administrative and technical control. The system by which this control is exercised is described in Chapter II.
 - (ii) to enable the F.A.M.7. to submit accounts of the expenditure in the form desired by Government.
 - (iii) to enable expenditure to be compared with approvals and with allotments of funds.
15. (a) *Administrative Control* (see paras. 23 & 25) ensures that services proposed for execution are :—
- (i) of real necessity.
 - (ii) in accordance with approved policy.
 - (iii) in accordance with authorised scales.
 - (iv) taken up in order of priority.
- (b) *Financial Control* (see para. 50) ensures that:—
- (i) the total estimate for each service is not exceeded beyond permissible limits.
 - (ii) no expenditure or liability is incurred until funds to meet it are available (but see para. 55).
 - (iii) the funds are expended on those duly authorised services for which they are allotted and on no others.

- (iv) the funds allotted in any year and available under any head, or Sub-division of that head, are not exceeded.
- (c) *Technical Control* (see para. 70) which is concerned with the actual design and execution of the work and the accounting for all expenditure ensures that:—
- (i) the *design and specifications* are in accordance with 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.
 - (ii) the *estimate* represents the probable cost of the execution of the work and all its accessory and consequential services as accurately as is possible at the time it is prepared.
 - (iii) the *materials* for, and the *execution* of, the work are in strict accordance with the plans and specifications.
 - (iv) 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 those services have been rendered.
 - (v) the accounts are correctly kept, and the expenditure is correctly allocated in accordance with these Regulations.
16. It is essential that the board spirit of the system of control of expenditure should be thoroughly appreciated and strictly obeyed by all officers entrusted with the administration of funds for engineer services. The fundamental principles to which these Regulations give effect are:—
- (a) No work service will be executed without administrative sanction 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 para. 17 below).
 - (b) No officer will, in the course of the financial year, exceed the aggregate budget allotment made to him on any work or under any sub-head of maintenance.
 - (c) No officer will exceed any specific budget allotment made to him under any minor or detailed head, except in so far as he may, within his power of transfer of funds be able to meet excess expenditure on one item by equivalent savings on another.

- (d) in respect of any work which has been administratively approved, an officer will take NO action to incur expenditure in excess of the approved amount beyond permissible limits whether such excess is due to error in the approved estimate or to alteration of the approved design or other causes without obtaining prior sanction from CFA.
- (e) A property is deemed to be abandoned when taken off a care and maintenance basis.
- (f) Payments which have the effect of exceeding the amount administratively approved and of funds allotted will NOT be made by the audit authorities. In exceptional cases involving payments of inevitable nature, e.g. arbitration award, etc., audit authorities, being approached by the executive authorities and certifying the payment to be of inevitable nature, may allow provisional payment subject to covering sanction of the allotment of funds being obtained by the executive authorities urgently.
17. (a) Notwithstanding anything laid down in these Regulations unexpected circumstances may arise which make it imperative to short circuit normal procedure. Such circumstances may arise from operational military necessity or on urgent medical grounds when reference to the appropriate CFA would entail dangerous delay. If such circumstances arise, any of the authorities detailed in Table 'A' may order the commencement of a work by furnishing an order IN WRITING to the engineer officer concerned, and forwarding immediately a copy of his orders to superior engineer authority with his reasons for giving the orders and the engineer officer's estimates of the liability incurred, but see NOTE below. In such circumstances the following principles will guide the authority concerned in deciding on his action:—
- (i) Can the appropriate CFA be referred to and a reply be received without causing dangerous delay in commencement of the work.
- (ii) If the conditions in (i) cannot be fulfilled a departure from either the spirit or letter of the laid down procedure is justified if he bases his decision on some fact or facts which could NOT be known to the appropriate CFA and if he is satisfied that he is acting as his superior would order him to act if he were present.
- (iii) If he neglects to depart from the letter of laid down procedure when the procedure in the circumstances set out above is clearly demanded, he will be held responsible for any failure or disaster that may ensue.

(iv) Should he decide that it is necessary to depart from the laid down procedure he will immediately report the fact at the earliest possible moment to the appropriate CFA, informing any intermediate Commander concerned at the same time, with copies to C. of A. concerned.

(b) Again in the case of imminent danger to building, etc., or of a breakdown of a supply from an installation, when delay would be seriously detrimental to the public service, the local MES or PWD officer will take steps to protect Government property or the inhabitants, etc., or to ensure supply being maintained as far as possible but he must at once report the facts of the case and the reasons for his action to superior engineer authority, the local Military Commander, and to the C. of A. concerned stating the liability he is incurring.

(c) In all cases which may arise under (a) and (b) above the earliest possible steps must be taken to regularise matters by normal action contemplated by these Regulations.

NOTE:—The provisions of clause (a) of this para, are held in abeyance until further orders. Should an operational or medical emergency arise in any locality and circumstances do not permit obtaining the necessary administrative and financial approval in the normal manner for essential works, the Service H.Q. concerned shall apply to the Ministry of Defence by signal or telephone, if necessary, for the said provisions to be reintroduced. If that Ministry agrees it will issue orders accordingly, but the reintroduction of these emergency powers will be confined to the area where the emergency has arisen.

18. Supplementary rules are contained in:—

- (i) Barrack Synopsis.
- (ii) Instructions embodied in various forms of contract, bills and construction accounts.

Supplementary instructions are contained in:—

- (i) Technical Instructions of the Engineer-in-Chief.
- (ii) Audit and Accounts instructions of the M.A.G.
- (iii) Standing Orders/Routine instructions of the Engineer-in-Chief.

19. A list of authorised forms is contained in P.A.F. Z-2001. The special returns to be submitted by M.E.S. authorities are laid down in the Departmental Section of P.A.F. Z-2000.

20. In the Army the responsibility for the maintenance of buildings, etc., will be separated from projects and divided respectively between Maintenance

Engineers under the Station Commander and Project Engineers under the DW & CE (Army). This does not, however, apply to Sialkot Station where the maintenance formation will be responsible for all project works and all other responsibilities of the PE in Sialkot.

The division of responsibility between project works and maintenance services referred to above will not also apply to the Navy and the Air Force.

CHAPTER II—CONTROL

Section 2—Administrative Control

General Principles.

21. (a) For purposes of administrative and technical control the operations of the M. E. S. are divided into (i) original works and (ii) repairs.

(i) *Original Works.*

Original works comprise new works, additions, purchases and alterations necessitated by administrative as distinct from technical or engineering reasons.

Works necessary to bring into use newly purchased or previously abandoned buildings, roads, installations and services falling in the category of original works. Similarly, works which provide for the restoration of buildings, roads, installations or services rendered unuseable by any extraordinary cause, e. g., a building damaged by storm [except as provided for in clause (ii) below] fire or earthquake, also falls in the category of original works.

(ii) *Repairs.*

Embrace all expenditure of renewals, replacements, abnormal repairs, normal repairs and maintenance as well as alterations necessitated by technical or engineering reasons as distinct from administrative reasons.

Making good of damage due to rains, however heavy, shall be dealt with as normal/abnormal repairs. (See also para. 146).

- (b) Original Works are divided into the following categories :—

Major original works, i. e., those costing more than Rs. 30,000 PK 10,000

Minor original works, i. e., those costing up to Rs. 30,000 10,000

- (c) Original Works are further sub-divided as follows :—

- (i) *Authorised Works.*—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., as laid down in Barrack Synopsis, or other authority issued by the Government of Pakistan, These are referred to broadly as "authorised" works.
- (ii) *Special Works.*—Services not falling within (i) above are referred to as "special works". 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.

(d) Repair works as defined in (a) (ii) above similarly classified in the following two categories :—

(i) All ordinary repairs (and abnormal repairs, replacements and renewals costing up to Rs 30,000/-). 90,000.00

(ii) Abnormal repairs, replacements and renewals costing more than 90,000/- Rs 30,000/-. (See also Table 'A').

Stages in original works.

22. There are five main stages in the project for an original work, viz.:

- (i) acceptance in principle by the C-in-C of the Service concerned ;
- (ii) acceptance of necessity ;
- (iii) technical sanction ;
- (iv) administrative sanction ;
- (v) appropriation of funds ;

Acceptance in principle and acceptance of necessity.

23. Acceptance in principle envisages that all the demands are approved and priority list issued before the works are planned/progressed: See also para. 26. The acceptance of necessity means the *concurrence* of competent financial authority to the expenditure proposed. Powers of various administrative authorities for the acceptance of necessity are the same as for according administrative sanction to new works, and are contained in Table 'A'.

Technical sanctions.

24. Technical sanction, which is issued by competent engineer authority, amounts to no more than a guarantee that the proposal is structurally sound and that the estimates are accurately calculated and based on adequate data. For technical control see paras. 15 and 70.

Administrative control.

25. Administrative control is exercised by the authority empowered to sanction the execution of a detailed service at a stated cost. Such sanction is known as administrative sanction. This sanction will be based on the technical sanction accorded by the competent engineer authority.

The powers of approval of administrative authorities in respect of funds which are placed at their disposal are contained in Table 'A'.

The competent authority will examine each proposal as to :—

- (i) the necessity for the service ;
- (ii) whether it is in accordance with Government policy ;
- (iii) whether it agrees with sanctioned scales ; and
- (iv) its order of urgency.

26. The acceptance in principle of the C-in-C concerned, is required to all services costing over Rs. 90,000 chargeable to Defence Services Estimates. These may consist of single work or of several works. The C-in-C (Army) may delegate this power of acceptance to the Q. M. G., whenever he deems this desirable. A service will only be accepted when funds for its execution can be foreseen. It must be commenced in the same year in which funds are allotted, unless postponed by orders of the C-in-C or in the case of Army by the Q. M. G. acting on behalf of the C-in-C (Army).

27. Demands for new services will be submitted to competent financial authority for consideration to enable the scope and merits of each proposal to be judged, an indication of cost will be given to CFA on the prescribed *proforma* supported by a short note explaining the scope of the project in the case of minor works. The approximate period of time required for carrying out the work should also invariably be stated. In the case of projects costing over Rs. 90,000 this information will be given in the form of an Engineer Appreciation on the prescribed *proforma*.

No project will be split up merely to bring it within the powers of an approving authority

28. If it is decided that a service is to be carried out and that funds can be made available, formal orders accepting necessity will be issued by CFA.

Permission to incur expenditure for collecting certain data such as ground bearing pressure, survey contour, plan, water table in the locality and collection of stores of a certain value as considered necessary by engineers in anticipation of administrative sanction and allotment of funds may be given, where necessary.

Project Estimates (see para. 278) alongwith Abstract of Cost will be obtained in respect of works costing over Rs. 10,000 for which formal orders accepting necessity have been issued for the purpose of according administrative sanction.

NOTE :—Special items of work will be specified and their necessity explained.

The amount of funds to be allotted in the current and ensuing years will be considered as soon as possible after the issue of administrative sanction.

- if the amount of the Project Estimate exceeds the amount at which acceptance of necessity was accorded, reasons for the excess must be given when forwarding the Project Estimate to the Staff and the need for revised acceptance of necessity must be pointed out.

Administrative sanction will be accorded by C. F. A. to the execution of the work, including special items, if any, at the cost shown in the Project Estimate.

If an approved work is not commenced within 5 years of the date of administrative sanction, fresh approval must be obtained.

The estimate of cost, including all expenditure to which Government may be committed, must have been accepted in each formation by the Commander or administrative authorities concerned, and by the engineer adviser to the authority according administrative sanction. This cost may not be exceeded beyond permissible limits (*vide* paras. 64-65), nor may savings be diverted to any purpose other than those authorised in paras. 13 and 64.

29. Abnormal repairs are classified as under :—

- (i) those involving a change in categorisation or classification ;
- (ii) those not involving any changes in categorisation or classification and which, from the nature of the work, *can be* estimated in detail before-hand;
- (iii) those not involving any changes in categorisation or classification and which, from the nature of the work, *cannot be* estimated in detail before-hand, *i. e.*, are not quite measurable in advance.

Project Estimates in respect of abnormal repairs costing over Rs. ⁹⁰⁰⁰⁰30,000 falling under categories (i) and (ii) above will be prepared and sanctioned by the Government of Pakistan.

As regards category (iii), Project Estimate will be prepared for these repairs costing Rs. 50,000 and above only, and sanctioned by the Government of Pakistan. To overcome the difficulty on account of non-availability of full details at the estimating stage an additional amount not exceeding 10 per cent of the total cost may be included in the Project Estimates as "unforeseen expenditure".

No detailed estimates will be prepared in the case of abnormal repairs costing below Rs. 50,000 falling under category (iii).

30. Administrative sanction will be conveyed by a letter specifying the sources 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 according administrative sanction will be specified.

A copy of the letter according administrative sanction together with an Abstract of Cost will be sent to the C. of A. concerned, and to the engineer advisor concerned, who will issue such technical instructions as may be required.

31. In the case of minor works costing up to Rs. 10,000 administrative sanction is accorded on the basis of indication of cost, but the authority concerned may order a project estimate to be prepared.

In the case of ordinary repair works [see para. 21 (c)], the Schedule of Demands is the only estimate of cost. An allotment given for this purpose implies administrative sanction to the execution of services to that extent and no further administrative sanction is required. But in the case of abnormal repairs costing over Rs. 30,000 administrative sanction of the Government of Pakistan will be required.

No administrative sanction is required for the payment of general charges and the executive officers concerned will exercise full powers of making payments within their allotments provided that the charges are authorised by regulations or by orders of the C. F. A.

32. Ordinary repairs will be carried out in accordance with E-in-C's Standing Orders/Routine instructions.

No repair work will be carried out without the technical sanction of the competent authority and no expenditure will be incurred in excess of the budget allotment under the relevant head except in so far as any such excess can be met by reappropriation from another head within the competence of the authority concerned. As regards E/M renewals (see para. 759).

33. Where a number of services in a station or area are necessitated by a change of plan or policy, all the services to which Government is thus committed will be considered as one project for the purpose of administrative sanction.

Where an item of this project has not been rendered necessary by any change of plans, or policy or location of Units or portions thereof, and it does not commit Government to the completion of the whole scheme, each such item may be given separate administrative sanction e. g., the erection or purchase of each bungalow in a station due to shortage of accommodation may be separately treated.

34. Items which might commit Government to the completion of the whole project require the approval of the authority competent to sanction the project as a whole. This applies equally to new construction and to reconstruction.

35. When a service otherwise within the powers of approval of a lower C. F. A. contains special items, which require the approval of higher authority, only these items need be submitted in detail for approval; but in submitting them, the project estimate for the whole service will be attached. When a service consists mainly of special items, requiring the approval of a higher C. F. A., the authorised items will only be approved by a lower C. F. A., after the special items have been approved. In both cases the combined estimates will be treated as one for the purpose of changes and excesses (see para. 64). Supplementary estimates for authorised services contingent on the execution of works of this nature will only be approved by the lower C.F.A. after the higher C.F.A. has accepted their necessity.
36. Projects beyond the powers of approval of the administrative authorities listed in Table A will be submitted to Service H. Q. concerned to obtain the sanction of the Government of Pakistan, and in all cases where negotiations with local or other Governments, public bodies, companies, etc., are involved, the prior consent of Government of Pakistan will be obtained to the proposal. Once the approval of the Government of Pakistan has been obtained to the project as a whole, the sub-projects may be submitted for the approval of the C. F. A. separately in the order of urgency of construction.

Demands for Services.

37. Demands for new services will be submitted to the competent administrative authority for consideration. If the competent authority considers that the demand is a necessary one he will obtain an indication of cost through engineer channels accompanied by a statement as to whether the work is authorised or not and will then proceed as follows:—

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 placed on the list of services awaiting execution in the case of Minor Works (para. 39).

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 a special allotment.

Proposal costing over Rs. 30,000 (para. 27) will normally be submitted to Service HQ concerned with the Schedule of Demands (see Appx. B) but urgent measures may be put forward at any time.

38. (a) Before any new service is submitted for approval, the concurrence of all departments or officers affected will be obtained. This is necessary during all stages of the proposal and will be eventually recorded in writing and, wherever possible, upon the final plans.
- (b) A representative of the medical authorities will be included in all Key Plan Recces and Siting Boards and his approval must invariably be recorded on the Site Plans.
- (c) It is also necessary to obtain the approval of the medical authorities to the proposed designs of all new constructions and all additions and alterations to existing buildings, where the health of human beings is affected in any way, either individually or as a community. Such approval will also be obtained even where the buildings and installations are proposed to be designed and constructed in conformity with statutory Acts and Regulations.
- (d) Type Plans of all buildings will similarly require the approval of the medical authorities among others before being adopted.
39. The CMES will, on behalf of the Fm Command, local heads of services, or departments, maintain a register of services awaiting execution under the following headings :—
- (i) List of Minor Works within the competence of the Fm Command.
- (ii) List of Minor Works beyond the competence of the Fm Command, the necessity for which has been accepted by the competent authority.
- All registers and costs reported therein 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.
40. Engineer authorities will not be required to prepare detailed designs and specifications until administrative sanction has been received.

Operational and Emergency Works.

41. For Operational and Emergency Works see Appx. 'F'.

Demolition.

42. The demolition, or sale for demolition, of any building, etc., may be approved in either of the following two methods :—
- (a) Administrative sanction to an original work is the authority for any demolition involved irrespective of the value of the buildings to be

demolished. The value of the buildings and cost of their demolition will be shown in the Project Estimate.

(b) By a Demolition Statement (P. A. F. W.-1819).

(i) The value of the buildings to be demolished determine the C. F. A. For this purpose the total book value of all buildings required to be demolished in a single set of lines will be taken.

(ii) Financial powers are detailed below :—

(1) Army

Government of Pakistan	..	..	Full powers.
Q. M. G.	..	..	Rs. 30,000 90,000/-
Div/Sub Area Commander	..	..	Rs. 10,000 30,000/-
Station Commander	..	..	Rs. 2,000 6,000/-

(2) P. A. F.

Government of Pakistan	..	..	Full powers.
C-in-C, P. A. F.	..	..	Rs. 30,000 90,000/-
Station Commander	..	..	Rs. 2,000 6,000/-

(3) P. N.

Government of Pakistan	..	..	Full powers.
C-in-C, P.N./P.S.O.	..	..	Rs. 30,000 90,000/-
Commodore-in-Charge, Karachi	..	..	Rs. 5,000 15,000/-
Naval Officer-in-Charge, Chittagong	..	..	Rs. 2,000 6,000/-

NOTE 1.—The above powers (which are subject to review later) will remain in force only until further orders.

NOTE 2.—The above powers will be exercised by P. N. and P. A. F. authorities only within the areas allocated to them (see para. 290).

(iii) The cost of demolition and the proceeds from the sale or demolition will be dealt with as laid down in para. 694. Should the cost of demolition exceed the proceeds from the sale of demolition, the extra expenditure will be charged to Minor Works grant.

43. The buildings may be disposed of by any of the following methods :—

(a) By demolition by the MES. A demolition certificate P. A. F. W.-2201 will be furnished in support of bill for which charges appear,

(b) By demolition by unit labour, when so ordered by the sanctioning authority either on payment or free of cost. Material salvaged will either be returned to the MES or sold to the unit under para. 680. P.A.F.W.-2201 will be furnished in this case also.

- (c) By sale by P. M. L. & C. Service under the rules laid down by Government for that Department in the case of complete unit lines, or any other building/buildings declared surplus to Defence Services requirements and placed under the charge of P. M. L. & C. Service for disposal.

Reappropriation of Buildings.

44. Reappropriation 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. Reappropriations 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:—

- (i) A reappropriation entailing no alteration and no cost made for an authorised purpose only and for a maximum period of 5 years.

This will be initiated by the unit and sent to the local Commander. It will be approved in writing by any of the authorities specified in Clause 'A' of Table 'A,' irrespective of the capital cost of the building; the sanction will specifically order that the room or building will be made available by the unit in occupation for its original purpose whenever required.

Each sanction will specify the period for which the approval will remain in force and will be communicated to the C. of A. and G. E./M. E. concerned and must be renewed as required. Any renewal beyond a date of 5 years from that of first sanction will require the sanction of the QMG/C-in-C, PN/C-in-C, PAF.

All sanctions accorded by authorities whose powers are below Rs. ^{35000/-} 30,000 will be reported to superior authority holding such powers, who will maintain a consolidated record thereof.

No P. A. F. W-1831 is necessary nor will the particulars be recorded in the Register of Buildings.

- (ii) A reappropriation for authorised purposes entailing alterations and expense, including the provision of furniture.

This will be initiated by the unit concerned on P. A. F. W.1831 who may obtain the assistance of the local MES authorities to advise on the best method 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 works (see Table 'A') but reappropriations will not be sanctioned except by the authority who is prepared to finance the proposal.

All sanctions will be reported at once to service HQ concerned with the amendment to the accommodation statement necessitated thereby. Each sanction will state whether the reappropriation is permanent or temporary and the period for which it remains in force and will be communicated to the C. of A. and G. E./M. E. concerned, it must be renewed as required and the particulars including expenditure will be recorded in the Register of Buildings.

- (iii) Reappropriations involving change of scales or introducing a new practice, and those which are beyond the powers of the authorities specified in Table 'A' will require the sanction of the Government of Pakistan.
 - (iv) Reappropriations included in a project estimate will not be approved separately on P. A. F. W-1831, provided they are within the powers of the C. F. A. approving the estimate. The particulars including expenditure will be recorded in the Register of Buildings.
45. The reappropriation of available military buildings for rent-free use as places of worship may be sanctioned under para. 44 provided :—
- (i) The Government of Pakistan will not be faced with a demand for new construction at some future date as the result of such reappropriation.
 - (ii) No structural alterations are involved.
 - (iii) The buildings will be relinquished when required for any other purpose.
 - (iv) No religious body will ever acquire any permanent rights whatsoever over the accommodation.
 - (v) No building is at any time dedicated.

Section 3—Financial Control

General Principles.

47. After consideration of the statement of services proposed for execution funds may be allotted.
48. Funds for engineer services are provided under the various budget heads and sub-heads shown in Appx. G. Separate provision is made within the MES budget for expenditure in rupees and in Foreign exchange. The provision for Foreign expenditure is intended to cover charges incurred outside Pakistan, e. g., for payments to Government servants on leave, temporary duty (including courses of instructions) abroad or for purchase of publications, etc., and that for rupee expenditure to cover all payments made in Pakistan.
49. When engineer services are carried out by the P.W.D. on behalf of the defence services, funds are provided in the Defence Services Budget.
50. 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 year. Allowance must be made for the time which will be taken in estimating, in concluding contracts, etc. Before deciding upon the programme of new Major Works for the year, the capacity for expenditure of each area should be considered. Once a new work has been commenced, it should be completed as rapidly as possible, with due regard to economy, and available funds will be better used in this manner than in commencing new works.

The guiding principle in allotting funds for Major Works will be to limit commitments on works in progress and to afford the MES the time and confidence essential for the preparation of estimates and contract documents. Normally sufficient funds will be allotted to complete the service in one year, unless the project for engineering reasons must be spread over more than one year. The detailed procedure is indicated in Appx. 'B'.
51. After the 15th April no new Major Works will be commenced and no allotment will be made thereto unless on ground of urgent military necessity or for urgent medical reasons.
52. Funds must be definitely allotted to each service before execution is commenced (but see para. 17). An 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.

If the allotment for a Major Work cannot be spent in full during the current year, the balance will not be transferred to finance other services but will be surrendered to Service H. Q. concerned. Such surrenders should normally be made not later than 15th of April.

This rule does not apply to funds for other services where savings should be reported for utilisation elsewhere (para. 54).

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

53. 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.
54. By the 15th April all funds which it is anticipated cannot be spent economically during the current year, must be surrendered to Service HQ concerned and any anticipated excesses which cannot be met by transfer where authorised must be reported to Service H. Q. with an explanation.
55. In order that full advantage may be taken of a twelve months' building season, liabilities for payment in the next financial year may provisionally be incurred on Major Works in progress, Minor Works and maintenance services during the last financial quarter up to the maximum extent of 25 per cent. of the original sanctioned grant for the financial year in which the liabilities are incurred, pending confirmation of the allotments after budget grants are finally sanctioned.

But in the case of a Major Work in progress where the percentage amount computed as above is less than R. 25,000, liabilities up to Rs. 25,000 may be incurred provided the approved estimate is not exceeded. This latter restriction does not, however, apply to Major Works in progress which are executed by lump sum contracts.

56. Lump sum appropriations are provided in the budget for expenditure on Minor Works. From these, lump sum allotments will be distributed to Formation Headquarters who will make sub-allotments to various Station Headquarters under their control. The Station HQs will then make necessary allotments for specific work. No lump sum allotment will be made below this level except with the sanction of the Service HQ concerned.

57. In the Army, appropriations for standing charges under Main Head 8-MES, Sub-Heads B, C(i) and D(d) & (e) are administered by Sta HQs under the orders of the QMG conveyed through Formation HQs, while those under Sub-Heads C excluding Minor Head (i), E, F and I are administered by the M. E. S. under the orders of the QMG. In the case of PN/PAF appropriations for all standing charges referred to above under Head II-G/10-H are administered by M.E.S. authorities under the orders of the NHQ/Air HQ.
58. Lump sum allotments will be made to each sub-division under the various detailed Heads of expenditure.
59. Funds for unforeseen expenditure on engineer services are allotted by QMG/C-in-C PN/C-in-C PAF as the case may be, from the appropriation for unforeseen expenditure under Defence Services Estimates. The detailed procedure regarding such allotments is laid down in Appx. 'II'.

Transfer of Funds.

60. The QMG, acting on behalf of the C-in-C Army may carry out any transfer whatsoever within the appropriation for 8-MES except from the provision for Foreign expenditure, Transfer to and from the appropriations under sub-head '1'. Expenditure in U.K. will be sanctioned by the P.A.M.F. The C-in-C Navy and C-in-C Air Force have similar powers in regard to their budgets. Any transfers between budgets require the sanction of the Government of Pakistan. Transfers between works and maintenance, etc., Heads, will be carried out with the concurrence of the Min. of Fin. (Military).
61. The DsW & CEs have full powers of transfer within the appropriations under the same sub-head for Standing and T. & P. charges which are administered by the M.E.S. (see para. 57)
62. Where a Local Government is concerned, their prior concurrence is required to any transfer.
63. A transfer within the appropriations of the year can be sanctioned at any time during, but not after the expiry of the year.
- P.A.F.W-1832 (A & B) will be used for the purpose.

Excesses.

64. The following rules govern the utilization of excesses and preparation of supplementary and revised estimates :-
- (i) The final cost of any service or item of a service may exceed by not more than 10 per cent. The amount approved by the competent

administrative authority for that service or particular item, and expenditure may be incurred up to that limit. An officer will take no action, without obtaining prior authority, which will commit his superior to expenditure in excess of that limit.

The GE/PE/ME will, however, investigate and record reasons for all excesses up to 5 per cent or within his powers to accord technical sanction, whichever is less. Any excesses over this figure will be reported to the next higher authority who will deal with them if within his power to accord technical sanction. When the amount of an accepted contract reduces the cost of a services or part of a service below the administratively approved amount, or when a section or part of a project is abandoned, the approved amount for the items of that service affected and the total approved amount will be reduced accordingly by the CMES (or GE/PE/ME in the case of items not exceeding his powers of technical sanction). Details of the reduction will be sent by the GE/PE/ME to the C. of A. and all others concerned.

- (ii) in the case of service containing more than one item, the DW & CE may meet an excess on an item :—
- (a) by transfer of savings that have actually occurred on completed items of the same service,
 - (b) by ordering specified savings to be effected on other items of the same service, and
 - (c) from within the permissible excess of 10 per cent on the whole service; *vide* (i) above. When applying for transfer of savings to meet excesses, the engineer officer concerned will state the reasons for the excesses.
- (iii) Savings may be transferred by the DW & CE as described in (ii) above to carry out items not included in the service as originally approved, provided that the additional work is necessitated by engineering reasons which could not be foreseen when the original estimate was prepared and is contingent upon the execution of the original work, but such savings will not be utilized to provide extra or higher standard of accommodation than that included in the original project without approval of the C.F.A.
- (iv) The DW & CE may similarly transfer savings to carry out work not included in the original estimate but which is included in a supplementary estimate (see para. 65). In such cases, when forwarding the supplementary estimate to the administrative authority concerned, the

extent to which the work can be financed from savings on the original work will be stated.

- (v) The previous orders of the Government of Pakistan or the authorities listed under Table A must be obtained to the utilization of savings due to the abandonment of a section of a project administratively approved by them, if the abandoned item accounts for 5 per cent, or more of the estimated cost of the project.
65. If changes of additions become necessary through revisions of scales or establishments, or for other administrative reasons, a supplementary estimate will be prepared and administrative sanction obtained from the C.F.A. competent to accord administrative sanction to the entire work (including both original and supplementary estimates). When according administrative sanction in such cases the C.F.A. will certify that the supplementary estimate has been necessitated by purely administrative reasons. The original and any supplementary estimates will be treated as a single service for the purpose of dealing with excesses and savings under para. 64.
66. When an excess beyond the permissible limits referred to above which cannot be met by savings on other item 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 the work or modify it, his orders should be obtained. If no modification is ordered, a revised estimate will be prepared on the prescribed form the original and revised figures being shown in parallel columns. The causes of the excess should be set out clearly and concisely in the remarks column of the form, and revised administrative sanction of the C.F.A. obtained. No excess is allowed over a revised estimate as a whole. Should fresh circumstance arise which render it necessary to exceed it, another revised estimate will be submitted. There is no limit as to the number of times that an estimate may be revised. Immediate action in fact should be taken to revise estimate as occasion demands, the procedure described above being followed in each case.

A revised estimate should be so drafted as to show separately :—

- (i) Items on which work has been completed.
- (ii) Items on which work is in progress.
- (iii) Items which were included in the original estimate and are re-submitted with or without revision of costs, but on which work has not yet been started.
- (iv) Any additional items.

67. Subject to the observance of the broad principles referred to in para. 16 no audit objection will be raised on account of want of or excess over allotment—

(i) if the expenditure on a work in progress from a previous year does not exceed Rs. 500.

(ii) If the expenditure in excess of allotment in the case of a work, group of Minor Works, or minor head in the case of maintenance and other heads, does not exceed Rs. 500 or 5 per cent. of the allotment whichever is the less.

Schedule of Demands.

68. The rules for the submission of Schedule of Demands, etc., are contained in Appx. B.

Section 4—Technical Control

70. Technical control is vested in the E-in-C and is exercised through DsW & CEs and the Engineer Executive. The preparation of detailed drawing and specifications and letting of contracts, amendments to contracts and deviations thereof fall under technical control.

Technical Sanction will be accorded by the Competent Engineer Authorities laid down in Table 'B' on the project Estimates prepared on PAFW-1840 and on the Minor Work Estimates prepared on PAFW-1842, for the project as a whole, before the Admn. Sanction is accorded. This estimate will be based on the firm requirements supplied by the users to the Siting/Rececum-Siting Boards, and will include skeleton line plans and brief legend specifications. Estimates will be prepared as per instructions contained in PAFW-1840/1842. Normally, the estimate will be based on Standard Type plans and General Specifications (PAFW-1841) priced on the M. E. S Schedule of Rates subjected to average prevailing percentage for the locality.

In case of special types of buildings, roads, etc., detailed drawings and/or estimates will be prepared and attached to the Estimates.

The preparation of detailed drawings based on the General Specifications (P.A.F.W.-1841) for the purpose of contracts will be undertaken at the tender stage and where Type Plans are available, conforming to the General Specifications, these may be used in lieu.

Period up to which the Technical sanction will be valid, will be stated on the first page of the project Estimates/Minor Work Estimates. Normally this will be for one year to two years.

Change in specifications will require the prior approval of the Competent Engineer Authority who accorded technical sanction, if within 10 per cent; otherwise revised technical sanction and administrative sanction will be necessary.

Change in scales will require the prior approval of the administrative authority concerned if within 10 per cent, otherwise revised technical sanction and administrative sanction will be necessary.

71. The powers of technical approval of designs, specifications, and requisitions and acceptance of contracts by various officers, are given in Table B.

72. The DW & CE is responsible that all concerned observe :—

- (i) The technical instructions included in these Regulations and any amplifications of such instructions that may be issued from time to time in Standing Orders, Routine Instructions, Technical Instructions, etc.
- (ii) The prescribed procedure leading to the placing of contracts and to the payment of bills.
- (iii) The instructions for the keeping of accounts and the preservation and keeping up-to-date of plans and records.

Other duties of DW & CE are listed in Table C. In order to assist him in these duties Staff Officers, one of whom has been specially trained in E & M duties will be appointed to his office.

73. A Staff Officer-1/E6 is appointed to each DW & CE to act as technical adviser on works questions. His duties include :—

- (i) Supervision of the preparation and examination of estimates and specifications, bills of quantities, and other contract documents.
- (ii) Preparation of analysis of rates and collection of notes for the revision of the M. E. S. Standard Schedule of Rates.

74. An AQS is appointed to each C. M. E. S. to act as technical adviser. His duties will include general supervision of all measurements of work service, and rates of payment. He will make test checks of measurements taken by the executive and will technically examine a proportion of contractors' bills before payment ; usually the more important services and not less than 10 per cent of total final bills (see para. 523).

CHAPTER III—THE ENGINEER EXECUTIVE

Section 5—General Duties

75. The Engineer Executives are responsible :—

- (i) that proposals for new services are dealt with promptly and correctly ;
- (ii) for the constructional fitness, accuracy and economy of all designs and estimates prepared and submitted to higher authority ;
- (iii) for using the funds placed at their disposal for the purpose in such a manner as to maintain in the best interests of Government the conditions of their property ;
- (iv) for the proper execution of a work including supervision of the work of contractors ;
- (v) for observing the procedure prescribed for designs, plans, estimates and measurements, keeping of records, preparation and passing of contractors' bills ;
- (vi) that no departure from regulations, approved general designs and specifications, or the orders of superior authority is permitted without the approval of competent authority ;
- (vii) 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 ;
- (viii) 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 excess over estimates or allotments ;
- (ix) for carrying out such inspections as may be necessary, and when inspecting out stations, remount depots, etc., notifying their military commander, as well as the O. C. Station which they are visiting, of their intentions ;
- (x) for the safe custody of cash, stocks of engineer stores, furniture (in the case of P. A. F. and Navy Wing only) etc., and their verification in accordance with the rules laid down, and for preventing unnecessary accumulation ;

- (xi) 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;
- (xii) for the prompt investigation and report to superior authority, where necessary, of all losses, claims, etc;
- (xiii) that prompt action is taken to secure early payment for labour, materials or work done;
- (xiv) for the up-to-date compilation and submission of all records that they are ordered to maintain.

76. For these duties Cs, M. E. S. are appointed to Areas. They are assisted by:—

- (i) D C.M.E.S./A.C.M.E.S. and G.Es./P.Es./M. Es. (see paras. 91 and 92).
- (ii) S. D. Os., Overseers, etc., (see paras. 101-106).
- (iii) Office staff (see paras. 107-110).

The number of personnel employed will be the minimum necessary for the efficient performance of work.

The formation of a new M. E. S. Area, *i. e.*, the charge of a C. M. E. S. requires the sanction of the Government of Pakistan (see F. R.).

Transfer of charges.

77. An officer handing over a charge will prepare notes on the progress, etc. of work in hand, on any projected works, and a list of secret or confidential documents in his charge which he will sign and hand over to his successor, and will adjust any imprest or other accounts.

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

He will also make a general survey of what is required as regards both original works and maintenance services. He will then in consultation with his technical superior and military commanders concerned, frame a Programme of work based on his Probable future allotments year by year.

Such a programme is necessary in order to avoid any waste of funds on alterations or reappropriations of any opportunistic nature and ephemeral value, or on repairs selected haphazardly.

78. The Controller of Accounts maintains a register of incumbents of charges which shows the number of the incumbent of each charge officer or S.D.O.; the period of his incumbency; the nature and extent of the charge, and a

specimen signature. The Controller of Accounts will be furnished with any information, etc., he may require for this purpose and he will be informed of all changes of appointment as they occur.

79. When an officer or subordinate in charge of cash or stores is relieved, a Transfer Certificate (P.A.F. Z-2081) will be prepared and signed by the relieved and relieving individuals. This certificate will be sent to the C.M.E.S. for approval and transmission to the Controller of Accounts or to the E-in-C/DW & CE for approval and transmission in the case of DW & CE/Cs. M.E.S. respectively.

When a S. D. O. is relieved, the relieving S. D. O. will fill in the Transfer Report (P.A.F.W.-1825) which will be signed by the GE/PE/ME concerned and transmitted to the C.M.E.S. in cases where the S.D.O. is in charge of cash or stores, a Transfer Certificate will also be submitted as detailed above. In all registers, measurement books, etc., and in the Cash Book an entry will be made thus :—

“Handed over on	..	..	..	..	(Signature)
Taken over on	..	..	..	..	(Signature)”

Time will be allowed for taking over and handing over any responsible post, the original incumbent remaining in charge up to the actual date of transfer irrespective of seniority. If the transfer of charge is unduly prolonged, the E-in-C or DW & CE, as the case may be, 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.

80. Service Books will be maintained for all civilian establishments in accordance with the orders laid down in C.S.R. The Head of the Office will particularly ensure that they are in no case allowed to fall into arrears, i.e., the events must be recorded therein before the preparation of the monthly salary bill to which they relate. No alterations or additions will be made to the original entries in Service Books without the authority of the E-in-C.
81. Local officers will normally be employed to prepare the original designs for services, or to fit an approved standard design to local conditions with reference to roads, mains for the supply of electric current, water and sewage disposal.
82. When a specific allotment is made to an officer for the execution of a service, he should carry out the work specified within the amount allotted. He will report at once should he subsequently ascertain that the allotment is in excess of requirements.

If the allotment made is insufficient, he will ask for the further sum required, stating whether the increase in cost is due to :—

- (i) a variation in the design,
- (ii) an error in the estimate,
- (iii) a rise in prices, or
- (iv) high tendering by contractors.

and await instructions before taking any action which will commit higher authority to an expenditure in excess of the allotment made.

Section 6—Duties of Officers

84. For duties of E-in-C and a DW & CE see Table C.
85. A.C.M.E.S. will act as the adviser of the Army, Navy, or Air Force Commanders in their submission of proposals for new services etc., as detailed in section 2 and 3. He will in a similar manner advise commanders and local heads of services on proposals for works which they desire to submit for approval. He will assist commanders in the preparation of schemes for the provision of training facilities, and will execute such services as may be required to be paid for out of the training grant. He will also carry out such technical training schemes as may be required.

86. He is responsible

- (i) 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 II;
- (ii) for the economic operation of the engineer installations under his control;
- (iii) for the maintenance and control of Government property in his charge, except as provided for in para. 90;
- (iv) for the due observance of technical, financial and administrative Regulations.

Other duties are given in Table D.

87. He is specially charged to prepare and submit 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. (See also para. 90).
88. He is responsible that the military personnel under his command employed on works services 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.
89. He will satisfy himself that each officer is given duties suitable, as far as possible, to his experience and seniority, but sufficiently responsible to test

his initiative, and that junior officers obtain sufficient practice in designing and estimating.

90. In the case of Army the Station Commander will exercise all maintenance powers, responsibilities and duties of C.M.E.S. as laid down in these Regulations excluding technical check of Final Bills, technical inspection of works, disciplinary powers etc. (see Note below Table D).
91. A.D.C.M.E.S. or an A.C.M.E.S. (where provided) is the assistant to the C.M.E.S. and will act on his behalf as ordered. He will assist the latter in the execution of all his duties and will also maintain touch with the technical requirements of the Area.
92. A.G.E./P.E./M.E. or an independent A.G.E./A.M.E. is the local representative of the C.M.E.S.

He is also responsible for :—

- (i) the efficient execution of all new works and the maintenance in proper repair and working order of all buildings, works, E/M installations, tools, plant, mechanical transport, roads, airfields and land committed to his charge, whether belonging to Defence Services or Civil ;
 - (ii) the Proper and economic expenditure of the funds allotted to him by the C.M.E.S.;
 - (iii) the payment of personnel employed under him;
 - (iv) technical procedure in connection with orders placed by him and bills arising from such orders;
 - (v) the construction accounts upon which the system of accounting for engineer services is based (see Chapter IX);
 - (vi) periodical and other inspections and action resulting therefrom (see paras. 357-358);
 - (vii) assessment of damages (see para. 159);
 - (viii) arrangements for the supply, safe custody, accounting and administration of stores;
 - (ix) other duties as given in Table E.
93. (i) Divisions will be formed under the sanction of the E-in-C.
 - (i) Sub-divisions within the sanctioned establishment and budget ceiling of the M.E.S. Wing concerned will be formed under the sanction of the DW & CE.

94. AGEs/AMEs posted as assistants to GEs/MEs will be given definite duties, powers and responsibilities so that they may acquire the knowledge and experience necessary for charge of a Division (see para. 92).
95. M. E. S. officers trained in E/M duties are posted either as technical advisers to DW & CE/C.M.E.S. or to hold executive charge as G.E./P.E./M.E. or A.G.E./A.M.E. where the division contains important installations. Their duties include :—
- (i) the examination and, when so ordered, the preparation of schemes, estimates, specifications and B.Q. for E/M work;
 - (ii) questions regarding the administration of E/M personnel.
 - (iii) the examination of the working costs of E/M installations and recommendations for improvement in efficiency and economy ;
 - (iv) technical examination of large E/M works bills and contracts.
96. Inspectors of Engineer Machinery are posted to each DW & CE and to certain Areas with important E/M charges. The duties of these officers include :—
- (i) inspection of E/M plant to ensure that the plant is kept in good order, that the regular tests for boilers, machinery, etc, are carried out and that proper records are kept,
 - (ii) such executive duties connection with the preparation of estimates for, or the actual work of, installation of new machinery as may be given to them by the CMES concerned.
- In areas to which Inspector of Engineer Machinery has not been posted the above duties will be performed by the senior E/M officer posted to DW & CE/CMES.
97. An AQS is appointed to the CMES to act as his technical adviser on works questions. He will :—
- (i) advise the CMES on contracts and works questions generally and particularly as regards disputes with contractors and the fixing of special rates including "star" prices.
 - (ii) prepare specifications, bills of quantities and other contract documents when not prepared by DSW & CEs and such estimates as may be ordered by the CMES
 - (iii) supervise generally all measurements for works services and rates of payment, make checks of measurements, and examine a percentage of contractors' bills technically before payment (see paras. 520 and 523);

- (iv) measure the more important works services and adjust variations (see para. 330);
- (v) note points arising on the M.E.S. Schedule of Rates and contract documents for revision.

98. The duties of E-in-C's Technical Examiner are as under :—

- (i) Technical scrutiny of bills relating to all the three Services after payment.
- (ii) Inspection of works of all the three Services in order to check measurements and quality of workmanship and materials.
- (iii) Occasional checking of works in progress at large projects in all the three Services to see that the work is being carried out to specifications.
- (iv) Discuss the results of the above with DsW & CEs/CsMES/GEs/PEs/MEs and/or independent AGEs/AMEs.
- (v) Prepare a technical report annually for issue to MES formations of all the three Services drawing attention to the errors in interpretation of M.E.S. Schedule of Rates; wrong methods of measurements and other technical points which may have come to his notice during technical examination.

Section 7—Duties of Subordinate Personnel

100. The duties of SDOs incharge of Sub-divisions are :—

- (i) to prepare requisitions for works, renewals and repairs; and estimates where necessary;
- (ii) to prepare demands for stores required (see para. 320);
- (iii) to prepare orders on contractors and to ensure that the work order book is at site of work, and that in the case of major works contractor's work diary is maintained at site;
- (iv) to ensure by personal inspection that all original works, renewals and maintenance are executed economically and in strict accordance with orders, and that the stores issued have been actually incorporated in the work;
- (v) to ensure that all necessary precautions, are taken to protect life and Government property;
- (vi) to allocate and account for the time of any directly employed labour for whom they maintain muster rolls or casual personnel bills;
- (vii) to prepare accounts for payment of labour promptly and to make such payments when so authorised (see paras. 551-554).
- (viii) to maintain the construction accounts and check them with the U. A.;
- (ix) to ensure proper handing and taking over of buildings and assessment of barrack damages;
- (x) inspections of fire precautions and fire fighting arrangement in N.E.S. offices, store yards, installations, workshops, etc., in his charge and reporting defects to his superior officers;
- (xi) to ensure accurate preparation of all reports and returns their prompt submission and proper maintenance of records.

For these duties they are provided with such technical and clerical staff as may be necessary.

101. In addition to the duties laid down in para. 100 SDOs B/R are employed:—

- (i) to inspect Government Property and execute repairs where necessary;
- (ii) for the supervision of works in progress.

These duties may be to some extent antagonistic, since the necessity for frequent inspections entails absence from work in hand. Any important

construction will, therefore, when possible, be placed in the charge of one or more SDOs who will be given no duties elsewhere. SDOs B/R may be called upon to perform E/M and F/S duties and those of a Cashier.

102. In addition to the duties laid down in para. 100 an SDO E/M is responsible for :—

- (i) the efficiency of all installations, workshops, etc., in his charge ;
- (ii) the technical soundness and economy of all E/M work executed in the B/R Sub-Divisions within his area ;
- (iii) the technical efficiency of all M.T. and mechanical plant at work within his area, and check of routine maintenance charts ;
- (iv) carrying out duties of an AE E/M where no officer has been appointed ;
- (v) ensuring that medical orders regarding chlorination, etc., are observed ;
- (vi) annual insulation tests of internal electrical installations and testing of lightning conductors.

An SDO E/M may be called upon to perform duties in connection with F/S and those of a Cashier.

103. In addition to the duties laid down in para. 100 an SDO F/S is responsible :—

- (i) for the provision, holding and receipt and issue of all furniture and stores in his Sub-Division ;
- (ii) to maintain all accounts, stock registers, vouchers, returns, etc., laid down in connection therewith ;
- (iii) to supervise stock holders and receipts and issues and annually carry out 100 per cent check of stock balances ;
- (iv) to carry out periodical inspections, marching in and out inspections, and the annual verification of furniture ;
- (v) to issue and receive furniture to and from units and ensure the technical soundness and economy of all replacements and repairs ;
- (vi) care of vacant buildings.

As SDO F/S may be called upon to carry out the duties of a Cashier.

104 In stations where there is no AGE/AME, the B/R, E/M & F/S works will be combined as one Sub-Division, or part of a Sub-Division under the command, if possible, of the senior B/R subordinate. This subordinate will be responsible to the GE/ME for all works in the station, and will himself perform and supervise all the duties applicable to that station,

as laid down in para. 92. In order to assist him with such technical advice as is necessary the GE/ME will ensure that in addition to officers, the SDOs, E/M and F/S will make frequent inspections and keep both him and the subordinate in charge of the subdivision fully informed on all aspects.

105. A SDO may be appointed by the DW & CE to officiate as an AGE/AME for any period or as a GE/PE/ME Indep AGE/Indep AME during the temporary absence of the permanent incumbent for a period not exceeding four months.

The E-in-C may sanction the appointment of a SDO to officiate as GE/PE/ME/indep AGE/indep AME for a longer period.

A SDO officiating as GE/PE/ME/Indep AGE/Indep AME will exercise the technical and financial powers as laid in col. 6 of Table 'B' of these Regulations only when specifically authorized by the E-in-C. A SDO E/M may be appointed by the DW & CE to carry out the duties of Inspector of Engineer Machinery during the absence on leave or pending arrival of the permanent incumbent.

Grant of financial benefits will be governed by normal rules.

106. Overseers Gde II, Supdts E/M Gde II and Supvrs F/S Gde II are ordinarily assistance to SDOs' and will perform such duties as may be assigned to them. They may be placed in charge of Independent Sections under the GE/PE/ME. When so employed, their technical and financial powers will be those laid down for SDOs (see Table B).

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

108. The duties of a clerk employed as a Cashier so far as cash is concerned are confined to taking charge of it, recording receipts and payments in the Cash Book and taking charge of important documents connected with this work. He will neither receive cash, nor make payments, except under the written orders of an officer not below the rank of GE/PE/ME or independent AGE/AME. Ordinarily, other clerical duties besides those of a Cashier will be assigned to him.

109. The duties of a draftsman in an engineer office include :—

- (i) tracing and copying plans,
- (ii) making plans from measurement, including chain surveying and leveling.

- (iii) preparing designs from sketches and instructions.
- (iv) keeping record plans and skeleton record plans amended to date,
- (v) keeping Registers of building, amended to date,
- (vi) such other technical duties as he may be directed to perform.

110. The duties of a SDO Technical are :—

- (i) checking of squaring and abstracting dimensions,
- (ii) preparing bills of quantities from abstracts,
- (iii) pricing and moneying out bills of quantities,
- (iv) the measurement of small services as ordered,
- (v) prepaying estimates of costs of small services,
- (vi) comparing the quantities in bills with those in abstracts, and checking the items and prices in bills,
- (vii) such other technical duties relating to contracts and bills as he may be directed to perform.

111. The functions of the M.A.D. Unit Accountant attached to engineer offices are threefold :—

- (i) as accountant, *i. e.*, maintaining certain accounts in accordance with the prescribed rules and from the data furnished to him,
- (ii) as primary auditor, *i. e.*, charged with the responsibility of applying certain preliminary checks to the initial accounts, vouchers, etc.,
- (iii) as financial assistant, *i. e.*, as the general assistant and adviser to the MES officer to whose office he is attached in all matters relating to accounts and budget estimates, or to the operation of financial rules generally.

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 other proceedings of the MES officer referred to above, and his subordinates which may affect the estimate or accounts of actual or anticipated receipts and charges.

The MES officer referred to above should see that he is given the fullest opportunity of becoming conversant with these sanctions, orders and proceedings.

112. A Store holder is responsible for :—

- (i) the receipt and issue of stores in accordance with the prescribed procedure,

- (ii) the safe custody in good order and condition of all stores in his charge,
- (iii) the correct maintenance of the tally cards,
- (iv) the actual quantities of the stores on charge,
- (v) the observance of precautionary measures against fire and the maintenance of fire appliances in his charge in good order.

He will inform the officer incharge or SDO F/S of requirements for stores and will carry out the instructions given in Chapter 'X'.

Section 8—Establishment

General

120. The establishment employed in the M.E.S. are divided as follows :—

Permanent establishment,

Temporary establishment,

Casual personnel.

The scales of permanent and temporary establishments are sanctioned by the G. of P.

Casual personnel, *i. e.*, those who do not come within the categories of permanent or temporary establishment, may be engaged on monthly or daily rates of pay in accordance with the rules laid down in paragraphs 133—135.

Subordinate Establishment—Civilian.

121. Qualified civilians are appointed as S.D.Os, by the E-in-C and DsW & CEs are vested with full powers, subject to financial rules and C.S.R. to appoint, administer and control all members of the Overseer., Superintendent, Supervisor, Storeman, Clerical and Drawing establishment up to Grade II and Class IV establishment. Posting to and transfers between various Wings (Army, Navy and PAF) are made by the E-in-C.
122. All employees, whether permanent or temporary, are required to sign P.A.F.Z-2055.
123. Leave may be granted by Cs.M.E.S. subject to such restrictions as may be imposed by the E-in-C, DW & CE and substitutes may be appointed or officiating arrangement made in accordance with the C.S.R. All civilians other than casual personnel are subject to the C.S.R. except as provided for in other regulations issued by the Ministry of Defence. The admissibility of leave will be verified in accordance with the records of service, etc., before it is granted. In all cases of doubt the advice of the Controller of Accounts concerned should be obtained.
124. All civilian members of the M.E.S. are entitled to medical attendance under the conditions laid down in Regulations for the medical Services in Pakistan.
125. Before building operations are commenced on works involving the employment of a large number of workmen for a considerable period, either to

be carried out departmentally or through the agency of a contractor, the C. M. E. S. will ensure that adequate arrangements are made for the housing, sanitation and medical aid for the workmen employed on the works in military cantonment or civil areas.

The cost involved in the provision of housing 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 M. E. S. will be borne by the State and debited to the work concerned. The cost of medical aid required by the workmen, whether employed by the M. E. S. or contractors, will also be borne by the State and 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.

Security Deposits of Establishments.

126. Cashiers, whether holding permanent or temporary appointments must furnish security of Rs. 200/-. Similarly Storemen, Overseers, Supervisors, Superintendents of Installations and civilian SDO's entrusted with the custody of cash or stores must also furnish security of Rs. 200/-. The full amount of security will be paid in a lump sum.
127. When a security is taken from any of the individuals referred to above, the rules in paragraphs 422-424 will apply, with slight modifications. The GE/Independent AGE will ensure that, in the event of the transfer of an individual to another Division, his security deposit and bond (PAFW-1802) are transferred with him. The general rules laid down in F.R. Part I regarding the refund of security deposit to individuals after discharge or becoming non-effective will be followed.

Fees and Honoraria.

128. Unless in any case it is otherwise distinctly provided, the whole time of a Government servant is at the disposal of the Government which pays him, 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 F. R. Part I. No member of the M.E.S. shall have a personal pecuniary interest, direct or indirect, in any Government work, or in the manufacture, supply or sale of building materials.

Temporary Personnel.

129. Appointments may be made against the temporary sanctioned M. E. S. establishments by the authorities as specified below :—

Government of Pakistan .. All class I gazetted posts.

E-in-C All categories up to and including class II gazetted posts.

DW & CE All non-gazetted categories (including clerical establishments) up to grade II posts.

The pay on initial appointment will normally be fixed at the minimum of the sanctioned scale of the post. Higher initial start may, however, be allowed by the authority competent for the purpose as admissible under the rules on the merits of each case.

X 130. Temporary personnel are subject to the rules in the C. S. R. although their pay and allowances, etc., may be chargeable to work (see paragraphs 557-560).

131. The GE/PE/ME at his discretion may authorise the S. D. O. concerned to grant casual leave to any individual serving under him. The GE/PE/ME may also grant leave on average pay to such personnel provided no extra expenditure to the State is involved.

132. Blank.

X/Casual Personnel.

133. The following rules will govern the entertainment of casual personnel :—

(i) Casual personnel paid on daily rates may be engaged for works as required by a GE/PE/ME. The basis of fixation of daily rates will be nerrick rates prevalent in the area, or where no such rates exist the calculation of daily rates will be made on the basis of 25 working days in a month with reference to the sanctioned pay scale of the category concerned (see also para. 339).

(ii) Casual personnel paid on monthly rates may be engaged either for supervision or for works. Such appointments will be sanctioned, subject to the provisions of clause (iii) below, by the undermentioned authorities, restricted to the monthly salary ceilings specified below :—

By the E-in-C Rs. 525

By a DW & CE Rs. 355

By a CMES	..	..	..	Rs. 250
By a GE/PE/ME	..	..	..	Rs. 150
By an independent AGE/AME	..	..	..	Rs. 65

on the condition that their employment is limited to the duration of the work, that funds are available from the allotment for the work, and that appointments required by M.E.S. officers for their own offices are sanctioned by the next higher C. F. A.

- (iii) The pay of casual personnel on first appointment will normally be fixed at the minimum of the applicable scale. In exceptional cases when it is considered that a person, by virtue of his previous experience or superior qualification, deserves a higher initial pay, the prior approval of the E-in-C will be obtained before making the appointment.
- (iv) The sanctioning authority will specify the monthly rate of pay in each case and the period covered by the sanction. Personnel who, it is expected will be employed for more than a month, will be engaged on monthly rates of pay. Those casual personnel who are employed continuously will be entitled to incremental rates of pay subject to their good conduct and efficient approved service. Appointments which are for limited period only must, however, be on fixed rates of pay and not incremental rates. The period of such appointments will not exceed one year.
- Casual Personnel* (v) No casual personnel for clerical duties will be employed without the approval of the DW & CE concerned or the E-in-C as the case may be.
- (vi) Casual personnel on monthly rates of pay are entitled to a fortnight's notice of discharge or a fortnight's pay in lieu of notice and those on daily rates of pay to 24 hours notice only. No notice is, however, necessary when such employees are dismissed or removed from the service or when their services are dispensed with on completion of a particular work or on termination of the period for which they were engaged. // A casual employee who quits the service without notice is not entitled to any pay for the month in which he leaves. *24*

134. Casual personnel other than those on supervisory duties engaged under para 133 (whether on monthly or daily rates) are entitled to overtime pay for any work performed in excess of the normal working hours, viz., 8 hours a day. Such payments will be made on the authority of the GE/PE/ME unless they exceed Rs. 50 in any one month in the case of any one individual when the approval of the C. M. E. S. will be required.

The rates to be paid for overtime will be as follows :—

Work performed prior to 8 p. m. .. One-eighth of a day for each complete hour in excess of the normal working hours.

Work performed after 8 p. m. .. Three sixteenths of day's pay for each complete hour worked.

Sundays and all other holidays are treated as ordinary working days.

No employee will be paid any overtime allowance without a certificate of the Controlling Officer to the effect that he has been on duty during the normal duty hours and that it will not be possible to compensate him for the overtime work by the grant to off time during slack period.

Overtime allowance paid to any employee should not in any month exceed 25 per cent of his pay for that month.

No gazetted officer or a non-gazetted employee drawing pay exceeding Rs. 350 per month will ordinarily be paid overtime allowance.

135. Casual personnel, whether on daily or monthly rates, are not entitled to pension, leave salary, or travelling or other allowances except the following.

- (i) Pension or gratuity under certain exceptional conditions specified in C.S.R. or compensation under the Workmen's Compensation Act (see paragraph 136).
- (ii) Casual E/M personnel below the rank of Superintendent E/M Grade II while travelling on permanent or temporary duty are entitled to the travelling allowances as admissible to civilians of corresponding grades under Passage Regulations.
- (iii) The actual cost of transporting their baggage in addition to a single fare by rail, road or river (including charges for ferry and other tolls) by the ordinary mode of conveyance which would be admissible to a Government servant of the corresponding class in permanent employ, and wages during transit, may be approved by the E-in-C or the DW & CE concerned, as the case may be.
- (iv) Leave with pay will be admissible as sanctioned by the Government from time to time for civilian unconfirmed extra temporary establishment/casual personnel employed in lower formations of the Services. The leave can be sanctioned by an S. D. O. when authorised by the GE/PE/ME.

- (v) Conveyance allowance under the provisions of Rule 199 Passage Regs (Prov) 1952 may be granted by the C.M.E.S. to work chageman who habitually travel more than 5 miles daily on duty journeys excluding journeys between residence and place of duty. The expenditure involved is debitable to the work on which they are employed.

136. All M. E. S. employees, who come within the purview of the Workmen's Compensation Act, 1923, as amended from time to time, and are covered by the term "workmen" as defined in Section 2 (i) (n) thereof are entitled to compensation in accordance with the provisions of the Act.

Moves on duty within Pakistan limits.

The authorities competent to sanction moves of the Army/Civilian Officers and other individuals of the M. E. S. on permanent and temporary duty within Pakistan are given in Passage Regulations (Pakistan) Appendix 'D'.

Overtime pay for installation personnel.

137. All personnel, whether permanent, temporary or casual, employed in M.E.S. installations (including sub-divisional and installation workshops) who come within the purview of the Factories Act, 1934, and are covered by the term "worker" as defined in Section 2 (h) of the Act are entitled to receive overtime pay under the provisions of the Act. Casual employees in these installations will, however, be granted overtime pay at the rates prescribed in para. 134 when they satisfy the conditions laid down therein and the amount involved is more advantageous than that allowed under the provisions of the Act.

Section 9—Powers as regards signing accounts and other documents.

140. Subject to the personal approval of the E-in-C/DW & CE having been obtained in each case, an officer of his staff may sign estimates and other documents on his behalf, but not contract documents.
141. A CMES or GE/PE/ME may authorize his DCMES/ACMES or AGE/AME, respectively to sign accounts (*e.g.*, cash book, stamp accounts, etc.), estimates and other documents on his behalf, except contract documents. Such delegation of authority will not relieve the CMES or GE/PE/ME of his technical and financial responsibilities.
142. The GE/PE/ME may authorize his SDO F/S to sign for him such routine papers as may be desirable.
143. The AQS attached to CMES may only sign on behalf of the CMES such correspondence on technical and accounts matters as the latter may authorize him to sign from time to time.

**CHAPTER IV.—SERVICES CHARGEABLE TO MAIN
M. E. S. HEADS OF ACCOUNTS**

Section 10—General.

145. The rules in this Chapter are also applicable to expenditure incurred by the M.E.S. which is debitable to other main heads detailed in Appendix 'G'. See para 7.

The scales of accommodation and accessories are laid down in Barrack Synopsis.

Sub Head A of Main Head 8—Works [Corresponding Head in case of PAF is Main Head 10, Sub Head H. Minor Heads (a)-(d) and in case of PN is, Main Head 11, Sub Head G, Minor Heads (a) and (b).]

146. This constitutes the capital head of account of M. E. S. expenditure, Petty works costing up to Rs. ^{1200/-}400/- may, at the discretion of the C. M. E. S., be treated as repairs and no addition will be made to the recorded capital cost except in the case of residential and other buildings borne on the Rent Assessment Ledgers.

The permission given in this rule does not apply in the case of furniture where furniture is the responsibility of the M. E. S.

The C. M. E. S. may delegate all or a portion of his powers under this paragraph to GEs/PEs/MEs or out-station AGEs/AMEs by name.

147. No additions or alterations of either a permanent or temporary nature shall be made to any military buildings at private expense and no temporary structure shall be erected at private expense in the barracks or lines of troops without the approval of an authority not lower than the O. C. station. This rule does not permit of the execution at private expense of works beyond the financial powers of such authority as laid down in Table A.

Additions and alterations to a military building, when carried out at private expense, will be executed through the agency of the Department responsible for its maintenance under prescribed rules. On completion they will be treated as forming part of military building concerned.

Rule governing the construction of permanent buildings at private expense on class 'A' military lands in Cantonments are contained in the Military Lands Manual.

Sub Head B-(a) of Main Head 8, Maintenance—Buildings. [Corresponding head in the case of PAF is Main Head 10, Sub Head H, Minor Head (e) and in the case of PN is Main Head 11, Sub Head G, Minor Head (c).]

148. (a) To this head is charged the cost of all ordinary repairs, periodical services and maintenance including that of internal electrical systems [except those forming such part of E. & M. installations as are maintained from Sub Head 'C' of Main Head 8 in the case of Army and Minor Head (f) of Sub Head H of Main Head 10 in the case of the PAF] and abnormal repairs, replacements and renewals costing up to Rs. 50,000, except as provided below :—

- (1) The replacement of a flint or portion of a building by one of a better class is a Minor Work, if the existing flint or portion of the building is still serviceable; but is a repair if it is worn out and requires replacement in any case.
- (2) If a building requires to be entirely rebuilt, it will be a Major or Minor Work according to the amount of the estimate and will not be a repair service.

The CMES decision on exceptions (1) and (2) above is final.

- (b) Amendments to the capital values of buildings will be effected in the following manner :—

- (i) When the effect of improvements and additions is to enhance the rentable value of a residential building the capital value recorded in the Register of $\frac{\text{Military}}{\text{Civil}}$ building will be increased accordingly, in calculating the addition to be made credit will be taken for the value of any portion of the original structure which has been demolished or replaced. Changes of capital cost amounting to less than Rs. 150 will be disregarded.
- (ii) In the case of all other military buildings (*i. e.*, barracks, stores, etc.), an increase or decrease in the recorded capital value will only be made when the size is increased or decreased by additions or demolitions. The cost of any repairs or replacement will not be added to the capital value of the building.

The CMES will be the competent authority to decide whether a building falls under (i) or (ii) above.

Periodical Services.

149. These comprise the external and internal painting, lettering, papering, line washing, distemping, staining, tarring and oiling of buildings, etc, required

from time to time to keep them in serviceable condition. The GE/ME will decide the number of coats of paints, etc., necessary in each case, and the work will be carried out in accordance with standard specifications. Periodical services are shown in Table 'F'. Unit Commanders may, with the approval of CSMES be allowed to carry out their own white washing and tarring of walls. Colour washing within colour limits as approved by the M.E.S. may also be allowed.

GEs/MEs 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 estimate concerned. The employment of white washing and other 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 M.E.S. (Sec A. R. Instructions 505-507).

150. Repairs and renewals of earthen floors of authorised stables and standings and of earthen floors in troops Lines will be carried out regimentally. The annual allotment per stall and per 1,000 sq. ft. of earthen floor will be fixed by G.H.Q. and paid by the M.E.S. to the O.C. unit, one-third at the beginning of the financial year, one-third when the work has been half done, and the balance when the Brigade or Area Commander certifies that the work has been satisfactorily completed. This certificate will be based on the inspection report of the local M.E.S. officer. Where kunkur floors are provided the M.E.S. will supply kunkur for renewals and repairs. The allotment per stall for consolidation only will be fixed by Div HQ and paid by the M.E.S. to the O.C. as above. Where considered necessary by an O.C. unit, the annual allotments for carrying out regimentally repairs and renewals to earthen floors of authorised stables and standings may be utilised for providing other types of more permanent floors and standings and for carrying out repairs to such floors and standings, provided that no additional expenditure is incurred thereby against Defence funds over and above the authorised annual allotments.

Repairs and renewals of earthen floors of authorised temporary garages for mechanised units will be carried out in a manner similar to those for authorised stables.

Sub Head B-(b)-Maintenance of Main Head 8, [Corresponding Head in the case of PAF is Main Head-10, Sub Head H, Minor Head (e), detailed head (6) and in the case of PN is Main Head 11, Sub Head G, Minor Head (c) detailed head (4).]

Roads.

151. The construction and improvement of roads are authorised works (see para. 21).
152. For the purposes of construction and maintenance, roads inside cantonments are classified as follows :—
- (i) Military (including P.N., P.A.F. and Pakistan Ordnance Factories) : Roads required for purely military purposes (e.g., those within lines of troops, those leading from lines either to the railway station or to the main cantonment roads or lines of communication of the country). Such roads are maintained from Defence funds.
 - (ii) Civil (Central or provincial) : Sections of the main arterial communications of the country, or link roads connecting civil road outside the cantonment boundary which happen to be within the limits of the cantonment and are required for civil purposes independently of the existence of the cantonment. Such roads are maintained from civil funds.
 - (iii) Cantonment : 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.
153. No existing road in a cantonment may be closed (except for repairs) and no new roads opened without the approval of the Service HQ concerned.
154. No road can be classified as "military" without the approval of the Government of Pakistan. The reclassification of a military road also requires the approval of the Government of Pakistan.
155. The C-in C of the Service concerned is empowered to abandon a military road (as defined in para. 152) in a cantonment within his control, which is not required for any military purpose.
156. 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 Government of Pakistan, to the local administration for maintenance.
157. The classification of a civil road as a road of military importance requires the approval of the Government of Pakistan. In special cases where for

military reasons it is necessary to maintain such a road at a higher standard than is considered requisite for civil purposes, the orders of the Government of Pakistan should be obtained as to what contribution, if any, should be paid to the local administration to cover the excess cost of maintenance.

Landing Grounds.

158. The rules in regard to Landing Grounds are contained in the "Register of Aerodromes and Landing Grounds in Pakistan" and in AR. Charges on account of hiring, acquisition, preparation and maintenance of Co-operation Landing Grounds (permanent or temporary) required for co-operation purposes within cantonments, will be met from M.E.S. funds.

Barrack Damages.

159. Barrack damages will be assessed but this will not be included in rent bills, nor their recovery made through pay bills/paylists. Separate vouchers will be prepared for these charges, and sent to units and formations, including individuals in Government employ, for payment of the amount into the nearest treasury. The treasury receipt will be forwarded to the G.E./M.E concerned for adjustment.

In the case of persons not in Government employ recovery will be made in cash [see para. 491(i)]. The recovery when effected will be credited in the Construction Account.

A record will be kept in the Register of Barrack Damages (P.A.F.W-2269).

Maintenance of furniture.

160. The rules for the maintenance of furniture under Sub-Head B(c) of Main Head 8-MES are contained in the QMG's furniture pamphlet. Those for the maintenance of furniture under Sub-Head H(e) (7) of Main Head 10-P.A.F. and Sub Head G(b) (2) of Main Head 11-P.N. are shown in Section 11 of these Regulations.

Sub Head C of Main Head 8 Maintenance and Operations of Installations. [Corresponding Head in the case of PAF is Main Head 10, Sub Head H, Minor Head (f) and in the case of PN is Main Head 11, Sub Head G, Minor Head (c).]

161. The responsibility of the M.E.S. for installations for the supply of electric energy, water, refrigeration, petrol installations, disinfectors and for the supply of connected apparatus and for the maintenance of installations are given in Chapter XI.

The following charges are not debitabie against the M.E.S. heads of accounts :—

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

162. (a) *Mil PBXs*.—Telephone required for all M.E.S. offices, residences, power houses and pumping installations will be sanctioned by the D.S.D. at G.H.Q. in the case of Army, and by the C-in-C of the Service concerned in the case of P.A.F. and P.N.

Telephones required for the E-in-C's Branch (including Engineer Machinery Park) will be sanctioned by the D.S.D. at G.H.Q.

(b) *Civil Exchanges*.—Telephones on Civil Exchanges required for the E-in-C's Branch and the DW & CE (Army) will be sanctioned by the D.S.D. at G.H.Q. and those for DW & CE (PAF) & (PN) by the C-in-C of the Service concerned. For lower M.E.S. establishments of the Army and P.A.F. the DW & CE of the Wing concerned will be the controlling and sanctioning authority, while in the case of the lower M.E.S. formations of the P.N., the controlling and sanctioning authority for this purpose will be the N.H.Q.

(c) See also Chapter X of F.R.P. 11 and Appx. 'S' to A.R. (Instructions).

(d) All expenditure incurred in connection with telephones will be debited an under :—

- (i) M.E.S. officers [except for the office of the E-in-C and Engineer Machinery Park in which case the expenditure is debitabie to Main Head 12, Sub Head K(4)] and residences.

Sub/Minor Head relating to 'Establishment' of the relevant M.E.S. head of account of the Service concerned.

- (ii) *Power houses and pumping installations*.—Sub/minor head relating to 'Maintenance and operation of installations' of the relevant M.E.S. head of account of the Service concerned.

163. *Abnormal Repairs*.

Whenever the estimated cost of special repairs to a building or a number of buildings, roads, installations, etc., exceeds Rs. 90,000 the service will be classed as an abnormal repair and progressed in the same way as a major work but will be budgetted and accounted for under the appropriate

minor/detailed Head relating to abnormal repairs and renewals under the "Maintenance" Head concerned.

Sub Head D of Main Head 8—General Charges. [Corresponding Head in case of PAF is Main Head 10, Sub Head H, Minor Head (g) and in the case of PN is Main Head 11, Sub Head G, Minor Head (d).]

164. The minor/detailed Heads under this sub-head are detailed in Appendix G. (see also para. 575).

Law charges incidental to a work or to the hiring of accommodation or resumption of sites are debitable to Minor Head (e) Miscellaneous of Sub Head (D) in the case of Army and to corresponding detailed Heads in case of other services (see Appx. G).

Taxes.

165. (a) The rules regarding exemption from, and recovery of, taxes in respect of military buildings are contained in the pamphlet on 'Quarters and Rents'.
- (b) The following classes of taxation will be payable from defence Services Estimates :—
- (i) Rates or taxes in the nature of house or property tax which are, by local rule or custom, leviable on the owner or partly on the owner and partly on the occupant, subject to recovery being made from the tenant in respect of service taxes, e.g. water, conservancy or lighting tax, under the prescribed rules.
 - (ii) Municipal taxes, whether levied on the owner or on the tenant, in respect of military buildings or buildings hired by the State when the conditions of the lease require this, except on residential buildings.
 - (iii) Any house, ground, street-lighting or conservancy tax levied by a municipality on public quarters occupied by departmental W. Os. or N.C.Os. of the Army and their equivalents in PAF and PN, outside a cantonment.
 - (iv) Any rates or taxes in respect of vacant buildings or their tenements, if no recovery from the tenant is legislated for.
- (c) Government sanction is not needed to the payment of taxes when such have been assessed by competent authority, unless the Fmn Comd or the head of Department, etc., considers that the assessment is excessive.

- (d) 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.

Gardens.

166. (a) The authorised charges on account of employment of mallee in accordance with the rules in the pamphlet on 'Quarters and Rents' are payable from Defence Services Estimates.
- (b) The rules regarding the supply of water for the upkeep of gardens and/or compounds are laid down in the pamphlet referred to in sub-para (a) above.

Sub Head E of Main Head 8 Establishment [Corresponding head in the case of PAF is Main Head 10, Sub Head H, Minor Head (i) and in the case of PN is Main Head 11, Sub Head G, Minor Head (f)].

167. Attention is drawn to the rules regarding the incidence of cost of establishment, *vide* para. 557 *et seq.*
168. The following charges will be classed as contingent charges debitible to the appropriate Sub/Minor Head relating to 'Establishment' of the relevant MES head of account of the Service concerned. In the case of E-in-C's Branch these charges will be debited to Main Head 12, Sub Head K (4):—
- (i) Cost of stamps.
 - (ii) Carriage of parcels, etc., and tonga or taxi hire for cashing cheques.
 - (iii) Hot weather establishments.
 - (iv) Small payments for drinking water and for dusting offices.
 - (v) Payments on account of law charges pertaining to the M.E.S. (Charges which are incidental to a work or to the hiring of accommodation or resumption of sites are, however, treated as 'General Charges')
 - (vi) Charges on account of advertisements other than those for works.
 - (vii) Charges for local printing at private presses and binding charges, where authorised.
 - (viii) Pay of sweepers and bhisties employed for offices.
 - (ix) Perishable articles of office use for inspection bungalows.
 - (x) Cost of books and periodicals.
 - (xi) Chemicals for ferro prints.
 - (xii) Language rewards and honoraria.
 - (xiii) Municipal professional tax on M.E.S. personnel.

- (xiv) Other miscellaneous charges not included in the above but which are ordered by the M.E.S. in consultation with the C. of A. concerned to be classed as contingent charges or which are authorised in Service Instructions or other Government Orders issued from time to time, as a correct charge against the office allowance of units.

The contingent charges referred to above will be met out of the imprest granted to the E-in-C/DW & CE/CMES by the C. of A. concerned and from cash assignment in cases where such assignments are held.

Sub Head F of Main Head 8 Tools and Plant [Corresponding Head in the case of PAF is Main Head 10, Sub Head H, Minor Head (h) and in the case of PN is Main Head 11, Sub Head G, Minor Head (g).]

169. The M.E.S. maintain tools, portable machinery, etc., for general use. The cost of the following articles will be charged against this head :—

- (i) Portable machinery.
- (ii) Scientific, drawing and delicate measuring instruments [except for the offices of E-in-C where the cost is debitable to Main Head 12 k and DsW & CEs where the cost is debited to the detailed Head 'Contingent Charges' under the Sub/Minor Head relating to 'Establishment'—see para. 168].
- (iii) Camp equipment or furniture (including bicycles) and equipment for inspection Bungalows and offices [except for offices of E-in-C where the cost is debitable to Main Head 12 k and DsW & CEs where cost is debited to the detailed Head 'Contingent Charges' under the Sub/Minor Head relating to 'Establishment'—see para. 168].
- (iv) Road rollers and road-making machinery.
- (v) Earthshifting machinery and associated equipment and trailers.
- (vi) M.T. Vehicles for use on land and water in the case of P.A.F. and Navy Wings alone of the M.E.S.
 Note :—Scales of M.T. vehicles for all M.E.S. organizations are sanctioned by the Government of Pakistan.
- (vii) Small tools and miscellaneous articles.
- (viii) E/M wiring spares, such as punkah motors, ceiling fans, table fans, etc. The scale will be laid down by the E-in-C.
- (ix) Pocket watches for installation employees. The scale will be fixed by the CMES (see also para. 171).

Note :—For scales of bicycles referred to in clause (iii) above which are authorised for various M.E.S. offices, see para 196. These scales apply to all the three Wings of the M.E.S.

170. Expenditure on new supplies of tools and plant in the army will be accounted for under Sub Head F—Tools and plant Minor Head (a) (1)—cost of machinery, and under corresponding Sub Head in the case of PAF and PN irrespective of the cost involved.
171. T & P permanently required for use only in one installation etc., will be charged off against the installation, etc., concerned and the value borne on the capital register. A numerical list of such T.&P. will be kept in the installation. Expendible 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 the SDO's Register of article in use (P.A.F.W.-2279). The service to which they were charged will be noted against each article in the Register. In the case of serviceable materials transferred for use on other works the proceeds will be credited as laid down in para. 172.
172. If T&P are required for any particular service and the cost of providing them cannot be met from the sub-head indicated in para. 169, it 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 the Sub-Head indicated in para. 168 or transferred to another work or Division, or sold, and the service which they were purchased will be credited with the depreciated value so realised.
173. The purchase and installation of static plant and machinery (see para. 171) and the purchase of special tools and plant (see para. 172) will be treated as original works within the meaning of para. 21 (a) (i).
174. No articles will be removed from the numerical accounts on the grounds that the accounts of the work to which their cost was charged have been closed. They will be actually transferred, sold, or surveyed off on account of having become unserviceable.
175. When T & P are transferred from the charge of one M.E.S. Division to another within the same service, the transfer will be without value except as laid down in para. 172.
176. Sales of T & P are credited to Revenue, except under para. 172 and when recoveries are made from other Departments of the Central Government before the close of the accounts of the year to which the transaction relates. (see also para. 669).

When the amount is not recovered in the month in which the articles are sold, the credit will be given to Revenue or to the budget sub-head con-

cerned by a corresponding debit to the relevant sub/minor head relating to "MES Advance namely Main Head 8, Sub Head K in the case of Army, Main Head 10, Sub Head H (k) in the case of PAF and Main Head 11, Sub-Head G (h) in the case of PN.

177. Maintenance, unit repair and renewals of all articles is chargeable against the relevant Sub Head relating to tools and Plant (see para. 169), except that in the case of articles under sub-para. (i), (iv), (v) and (vi) of para 169 above, running repairs and expenses (e.g., pay of drivers, fuel, lubricants, etc.) connected with the use of such articles and the cost of overhaul and repairs (except fair wear and tear) will both be charged to the service concerned and not to the Head pertaining to Tool and Plant. In the case of Government motor cars and motor cycles, the running expenses will be charged to the detailed Head 'Travelling Allowances' of the relevant Sub/Minor Head relating to 'Establishment' of the service concerned. But see also section 62.
178. T & P may be issued on hire under the orders of the CMES who will fix the rate of hire based on :—
- (i) 6 per cent interest on capital cost,
 - (ii) 5 per cent depreciation on capital cost,
 - (iii) 6 per cent on capital cost for repairs and maintenance,
 - (iv) estimated running expenses, i.e., fuel, lubricants, labour, etc.,
 - (v) 10 per cent on running expenses for on "costs".

Items (iv) and (v) will not be chargeable when the hirer provides for the staff and operation himself. He will be responsible for any damage, which is not due to fair wear and tear.

These orders do not apply to issues of T & P on loan to contractors, which are governed by the rules in para. 669.

These orders also do not apply to the hiring of mechanically propelled road vehicles in common use, i.e., motor vans and lorries. The rates for such vehicles will be same as those charged for service vehicles of similar categories, as sanctioned from time to time in Army, Air force, and fleet instructions.

Section 11—Furniture

General.

X 180. In the Army the provisioning and maintenance of furniture is the responsibility of the Q.M.C. (whereas in the PN and PAF this responsibility rests with the M.E.S.)

181. Lists of articles of M.E.S. supply together with the general dimensions approved by the Government of Pakistan and reference to plans, etc., are given in a departmental publication entitled "List of Articles of Barrack and Hospital Furniture of M.E.S. Supply" issued by the E-in-C. Approved scales of these articles are laid down in Barrack and Hospital Schedules.

Authorised scales of furniture will not be exceeded without the previous sanction of the Government of Pakistan, except as provided in this section.

182. Articles of barrack and hospital furniture will be constructed in accordance with the general descriptions and dimensions sanctioned by the Government of Pakistan. The C-in-C, PN/C-in-C, PAF may vary the actual design provided the general principles are not altered and the cost is not materially increased. For manufacturing special items of furniture required for the residences of senior officers who are entitled to a permanent allocation of accommodations, specifications and designs may be approved by the officers concerned.

183. The initial supply of furniture to complete scales is an authorised work and will be treated as original work within the meaning of para 21 (a) (i). Expenditure on new supplies of furniture will be accounted for under Main Head 10-PAF, Sub Head H(e) or Main Head 11-PN, Sub Head G(b)(2) furniture, as the case of may be, irrespective of the cost involved. When, however, the estimate for Major work includes provision on account of furniture, or when the provision of furniture is approved before the closing of the work to which the supply pertains, funds will be found from the Budget detailed Head concerned and the expenditure shall be accounted for under that head.

184. 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 irreparable and unserviceable.

185. The M.E.S. are responsible for the maintenance and upkeep of furniture supplied as free gifts by the Red Cross Society to military hospital. The furniture will remain on charge of the Medical authorities, and will not be replaced by the M.E.S. When no longer serviceable it will be struck off the books.
186. The M.E.S. are responsible for the storage of that portion of the mobilization equipment of General Hospitals which has to be provided by the M.E.S. in peace.
187. The M.E.S. will maintain within each division certain reserves of furniture as prescribed in Barrack and Hospital Schedules.

Issue to Units.

188. Furniture issued to units, depots, etc., may not be transferred permanently or temporarily from one unit, depot, etc., without the consent of the G.E. The O.C. unit, depot, etc., is responsible for the distribution of the furniture issued to him. An annual verification of the furniture in charge of units, etc., will be made by the officers who make the quarterly Barrack inspections (see para. 675).
189. The M.E.S. will arrange for the carriage to Barracks, etc., of furniture to complete scales prior to handing over buildings or sets of lines to units, etc. Units, depots, etc., concerned, are responsible for providing carriage for all subsequent supplies exchanges of furniture, except that in the case of offices, hospitals, quarters for nursing officers, and departmental W.O.s and N.C.O.s, etc., where no transport is on charge, the cost of the carriage of furniture will be paid by the M.E.S. in the hills, the carriage of furniture within the station will, when practicable, be undertaken by service fatigue parties if available, in which case they will be arranged for under the orders of the O.C. Station. In cases where rent is recovered, the carriage of furniture will be arranged by the tenant except when it is undertaken by service fatigue parties.
190. The issue of barrack furniture is not authorised for temporary camps except as provided for under para. 193, but charpoys may be issued from reserve to troops in temporary camps, if this is cheaper than supplying straw, or if owing to the dampness of the climates, or for other reasons, the use of straw is undesirable. When troops move from barracks into emergency camps, such as cholera camps, etc., they may use in camps, under the orders of the O.C. Station, the furniture supplied to the barracks, provided that no furniture is removed from infected barracks and that no expense to the

State is caused by moving the furniture. If certified necessary by the medical authorities, charpoys may be supplied under the orders of the O.C. Station (or the C.F.A. if expenditure is involved) for the men in camps whose beds or charpoys have been left in an infected building. Any infected beds or charpoys will be disinfected, or destroyed under the direction of the medical authorities.

If, on account of shortage of accommodation in a peace station, units are billeted in tents, the O.C. Station may authorise the use of furniture, from available barrack furniture on Pro-Rata basis for so long as the unit remains under canvas.

191. 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.
192. When public funds are not available to supply articles up to the sanctioned scales, units may provide the deficiencies, by purchase through the M.E.S. in which case no departmental charges are leviable. The furniture so purchased will conform to M.E.S. type plans and specifications. When Government funds become available such articles may be taken by the M.E.S. under the orders of the Fmn. Commander at the actual purchase price provided they are in good condition.
193. The Fmn. Commander may authorise the issue on loan of furniture, if available, for purely temporary purposes for *bona fide* service use. If the period for which it is required is likely to be extensive or become permanent, immediate application must be made by the unit, etc., through staff channels, for the sanction of the Government of Pakistan. Under this provision such articles of furniture as may be available may be issued for unit of the Defence Services for use at training camps, staff or regimental exercises, manoeuvres, examinations, etc.

The expenditure in connection with transportation will not be charged to M.E.S. funds. All losses and reconditioning of the articles and any other incidental expenses connected therewith will, however, be borne by the M.E.S.

Hiring of Furniture.

194. The supply of furniture on hire has been authorised in certain special cases by the Government of Pakistan (see Barrack and Hospital Schedules). In such cases, the M.E.S. will be responsible for the provision, maintenance and repair of authorised furniture and equipment, including articles which are ordinarily supplied by the A.O.C.

195. Obsolete or surplus furniture available at out-of-the-way stations may be hired to officers on the authority of the Fmn Commander, at such annual rental as may be fixed from time to time by Government. It may also be similarly hired to civilian gazetted officers of the Audit Department, Defence Services, when they visit such stations on tour. The officer concerned will arrange for the carriage of such furniture to and from store. Expenditure on furniture hired in this manner will be limited to repairs and will not be incurred no replacement or transportation from one station to another for hire.

Bicycles.

196. Bicycles required for the use of the staff of M.E.S. offices come under the rules for furniture for offices. Up to the following numbers approval may be given by the officers concerned:—

DW & CE	..	..	..	..	2 per office
CMES	..	..	..	..	3 per office
GE or out-station AGE	..	..	..	..	2 per office
Out-station Sub-division	..	..	..	..	1 per office

Any additional number will require sanction of the E-in-C in the case of DsW & CE's office and of the DW & CE concerned in the case of other lower Formation.

197. For rules relating to quantitative accounts of furniture see paras. 589 to 593.

Section 12—Fire Precautions, Insurance and Cinemas

200. The MES are responsible for the provision of hydrants, tank, or hooks for fire buckets, when necessary.

Only in the case Ordnance/Ammunition Depots and similar establishments will special fire mains be provided and each case will require the sanction of the Government of Pakistan. In all other cases 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.

201. Insurance will not ordinarily be effected on Government buildings; but when they are either let to private individuals or used for purposes of cinema exhibition, the following rules will apply, and insurance will be effected at their value as assessed by the agents of the Insurance Co. concerned provided the local MES authorities accept the assessment as reasonable :—

- (i) 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.
- (ii) 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.
- (iii) 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 necessary premium being debited to Main Head 8 MES—Minor Head D(c) or to Main Head 10, Sub Head H, Minor Head (g) (3), or Main Head 11, Sub Head G, Minor Head (d) (2), as the case may be. In such cases it will be necessary to include in the several leases a clause for the recovery of the insurance premium in addition to rent. The recoveries made will be credited in the same way as those on account of rent.
- (iv) When a building or a part thereof is let for purposes of cinema exhibitions, the apparatus will be closed in a non-combustible enclosure and the whole building will be insured by the lessee. This also applies to cinemas run regimentally, i.e., no examination from insurance is permissible even when the exhibition is for instructional purposes

only. These conditions do not apply when 16 m.m. or other miniature apparatus employing non-inflammable film is to be used.

- (v) Contractors in their capacity as tenants of buildings used as regimental institutions are not required to insure the accommodation used by them.

202. The provision of the Cinematograph Act, 1918 (as amended by Act XXIII of 1919 and Act XXXVIII of 1920), and the rules framed thereunder are applicable to cinema exhibitions in Defence buildings situated in Pakistan unless an exemption is made by the local Government under Section 9 of the Act. The conditions imposed by the local Government or the licensing authority under the Act are, therefore binding on Defence authorities. In stations where the Act does not apply, similar precautions will be taken by the O.C. station.

Section 13—Losses

205. The term losses includes actual losses, depreciation, and wastage. In all cases of actual loss, a voucher will be made out at once and the quantities shown in ledgers, registers, etc., adjusted on the authority of the voucher in all cases of actual loss a loss statement will be prepared (P.A.F.A.-498) and submitted without delay for the orders of the C.F.A., a copy being sent to the C. of A. concerned.
206. All losses of public money and losses of stores due to theft, fraud, negligence or unusual occurrence, or which are otherwise such as to necessitate enquiry, will be dealt with in accordance with paras. 77 & 73 respectively of the F.R. Army and Air Force Part 1. In other cases they will be dealt with under the powers given in these Regulations (see para. 628, and Table B and para. 73-B(b) F.R. Army and Air Force part 1). Losses of or damage to Defence buildings and other immovable property by fire or any other cause will be dealt with in accordance with para. 74, F.R. Part 1. In respect of the losses in the Navy the corresponding provisions of the relevant Regulations, for the Navy shall be involved.
207. Losses of articles held on charge with value which are chargeable neither to stock nor to works will be charged off at once under Main Head 8, Sub Head A (d)—Losses, or main Head 10, Sub Head H (d)—Losses, or Main Head 11, Sub Head G(b)(3)—Losses at the case may be. Losses or deficiencies of cash will be debited to the Sub/Minor Head relating to "MES Advances" of the relevant head of account of the service concerned, pending investigation.
208. In cases where stores, furniture (in the case of PN & PAF only) tools, etc., become unserviceable through fair wear and tear, or are sold or issued at less than their book value, the difference in value, will be accounted for by means of a simple expense voucher, (see Table B).
209. Losses such as wastage of coal, shrinkage of timber, etc., will remain as a charge against the stock or materials account concerned and will not be debited to the head of account indicated in para. 207 above. (see also para. 628).
210. **Infructuous Expenditure.**
- (1) Infructuous expenditure arises when Government funds have been expended for which Government receives no useful return or in which there has been unnecessary or avoidable extra expenditure.

(ii) Infructuous expenditure may be caused by :—

- (a) abandonment or curtailment of a project;
- (b) change of plan or design after construction, partial or complete;
- (c) defective design or construction unless paid for by the contractor;
- (d) premature termination of contract; or
- (e) any other cause.

(iii) Infructuous expenditure falls into two categories minor and major; minor infructuous expenditure is up to 5 per cent of the value of building, buildings, or item of the project affected up to a maximum of Rs. 2,500; major infructuous expenditure is one exceeding the above limits, or due to defective design or construction irrespective of the amount involved.

(iv) Minor infructuous expenditure will be entered in a book kept by the unit accountant who will record the reasons for, and approximate value of the infructuous expenditure. It will remain debited to the project and no further action will be necessary unless the total value of the items becomes greater than the limits laid down above, in which case the whole will be treated as major infructuous expenditure.

(v) Major infructuous expenditure will be formally sanctioned as a loss by the following authorities and will be debited to the Major Head relating to "losses" of the relevant MES head of account of the Service concerned, as indicated in para. 207 above :—

- | | | | |
|--------------------------------|-------|-------|------------------|
| (a) Div/Sub Area Comdr | .. .. | .. .. | up to Rs. 5,000 |
| (b) QMG/C-in-C, BN/C-in-C, PAF | .. .. | .. .. | up to Rs. 30,000 |
| (c) Government | .. .. | .. .. | Full powers. |

NOTE:—If the infructuous expenditure has been caused by a decision of the authority mentioned at (a) or (b) above, the write off will be sanctioned by the authority next above.

(vi) Receipts from the disposal of stores assets sold or utilised elsewhere will be credited to the item in order to arrive at the net amount of the loss, unless disposed of by the M.L. & C. Service when credit will be afforded to Revenue.

Section 14—Land and Buildings**Land.**

215. The cost of acquiring land together with all charges connected therewith, including the cost of erection of boundary pillars, will be debited to main Head 8-M.E.S./11-G/10-H when the land is required for the Army/PN/PAF respectively, or to the appropriate head within Head 58—Defence Services—Effective, when required for Pakistan Ordnance Factories, Military Farms, or Remount Depots.

This rule will also apply to the cost of the revision of plans and erection of boundary pillars, consequent on the relinquishment of military lands to Departments of the Government where the cost of land is adjusted by book transfer. When more than one service or department of the Army are affected the cost will be divided in proportion to the land held.

216. All negotiations are carried out by the formation concerned in accordance with the rule laid down in the Military Lands Manual. The administrative approval of the Government of Pakistan is required for all purchases and hirings which are required for more than ten years and for all hirings required for special purposes. Hirings for authorised purposes under ten years can be approved by the C.F.A. under Table A.
217. The M.E.S. (subject to the incidence of cost as above) will erect and maintain boundary pillars demarcating military land or "A" class lands.
218. 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.
219. In accordance with the "Rules for the Acquisition, Custody, Relinquishment, etc., of Military Lands (ACR Rules) 1944", the local military authority is responsible for certain duties with regard to the acquisition, custody, and relinquishment of military lands.

Buildings.

220. All transfers of buildings, etc., between departments of the Army, P.A.F. and P.N. require the sanction of the Government of Pakistan and will be free of charges.

221. All transactions involving the purchase of any immovable property which necessitates negotiations with another Department of the Government of Pakistan, a local administration, or a public body, or the relinquishment of such property or any interest therein (except as laid down in para. 42) requires the administrative approval of the Government of Pakistan.

Cantonment Sanitation.

222. Local M.E.S. authorities are governed by the provisions of the Cantonments Act (Act II of 1924), and the rules made thereunder regarding sanitation and matters connected therewith.

The responsibility for the sanitary conservation and drainage of land inside cantonments rests with the authority in occupation or in executive management of the land, the M.E.S. being responsible for the military properties in the cantonment. When one 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 subject to Section 189 of the Cantonments Act, 1924, and cantonment's main drains which run generally on Class 'C' land are the responsibility of the Cantonment Board.

Water Borne Sewage Schemes.

223. All Water Borne Sewage Schemes will be prepared in consultation with the medical authorities.

The prescribed tests for completed systems or parts of systems will be carried out in the presence of a medical officer.

CHAPTER V—MISCELLANEOUS SERVICES**Section 15—Defence Works**

225. The rules regarding defence are laid down in A.R.

The Engineer Officer (military or civil) in charge of works of defence will submit an annual report to the Fmn Commander regarding the structural fitness of the work generally, and a certificate regarding encroachments in the Clearance Zone.

226. Whenever expenditure is to be incurred from Defence funds, or whenever military lands or buildings are affected, proposals for new work of defence or for additions or alterations to works of defence costing over Rs. 30,000 or for any changes in a Clearance Zone, will be submitted to the Q.M.G. by whom the sanction of the Government of Pakistan will be obtained, after necessary consultation with CGS.

227. Additions and alterations to works of defence costing up to Rs. 30,000 may be approved (as special works) by the authorities laid down in Table A.

228. Estimates for Works of defence will be prepared by the agency executing the work. If the work is to be carried out by an agency other than the M.E.S. the estimates will be prepared in consultation with the CMES or other engineer officer specially nominated by the Fmn Commander or higher authority. The CMES, or the officer nominated, will inspect the work during construction in consultation with the agency charged with the execution of the work, and on completion will furnish a certificate to the Fmn Commander, regarding the fitness of the work, a copy of the certificate being given to the agency executing the work.

Section 16—Deposit Works

231. Deposit works are those which are executed from funds received from non-government sources (see also para. 6). 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.
232. Funds to meet in full the estimated cost of the work and departmental charges (see para. 248) must be paid before any liability is incurred, unless payment by instalments is authorised by the Government of Pakistan. If, during progress of a work it is found that further funds will be 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.
233. The design and estimates will be prepared in the usual manner. Before the work is put in hand the written approval and agreement to the conditions of Para. 232 must be obtained from the authority for whom the work is to be executed, together with an acknowledgement that the M.E.S. will not be responsible for unavoidable or reasonable delays, or for excesses due to unforeseen contingencies or alterations in design.
234. The M.E.S. 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.

Section 17—Works for other Departments.

Civil Works.

236. The special rules regarding the execution of Central Civil Works by the M.E.S. are contained in Appx. C. In other cases the rules prescribed by the Government or department concerned will be followed. In respect of expenditure debitible to the Major Head 50—Civil Works—Central under the E-in-C., the powers of appropriation and re-appropriation referred to in the rules in Appx. C have been delegated to DWs & CEs. All appropriations and re-appropriations sanctioned by DWs & CEs are to be reported to the E-in-C and the Audit Officer concerned.

Works for Farms and Remount Wings of R. V. & F. Service.

237. In the case of Military Farms, works and repairs in connection with farm buildings (including the maintenance of buildings constructed by the M.E.S.) with ordinarily be carried out by the Farms Wing of R. V. & F. Service.
238. The M.E.S. will, however, be responsible for the construction of major works when so ordered by the Government of Pakistan and for all other works entrusted to them by the Director, Remount, Veterinary and Farms and Deputy Assistant Directors of Military Farms, who are also empowered to call upon the M.E.S. for any advice which they may require on engineering matters and for preparation of estimates.
239. The M.E.S. will in no case undertake the supervision of work carried out by the Farms Wing of the R. V. & F. Service. When work is entrusted to the M.E.S., departmental charges will be levied in accordance with the Rules in para. 248 and expenditure will be budgeted for and debited to Main Head 3—Farms.
240. Electrical and water supply installations in buildings will be provided and maintained by the Farms Wing of the R.V. & F. Service. In station where the M.E.S. give a supply of electric energy or water, or both, the external distribution and meters will be provided and maintained by the M.E.S. as a charge against Main Head 3—Farms.
241. The CMES in consultation with the Assistant Directors of Military Farms, will arrange for an annual inspection of all farm buildings and for the

submission of the following certificate to the Q.M.G. through the Assistant Directors of Military Farms concerned by 15th July :—

“Certified that :—

- (i) the buildings have been maintained in good order and at reasonable cost for repairs since the last inspection by an officer of the M.E.S. ; and
- (ii) in the case of minor works, the plinth area rate for new buildings compares favourably with that for similar P.W.D. or M.E.S. buildings recently constructed in the same locality.”

242. The rules contained in the preceding paras. in respect of services for the Farms Wing of the R. V. & F. Service are also applicable to services carried out for the Remount Wing of that service.

Cantonment Works and Buildings.

243. In accordance with 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 bazar 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 Government Board, membership of committees appointed by the Cantonment Board, and certain inspection duties. Thus, for example, he should not be asked to prepare plans of 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 works of the Cantonment (see also para. 6).

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

**Section 18—Execution of Government Works
by Local Bodies**

246. When the M.E.S. entrusts to the agency of a Municipality, etc., the maintenance of Government buildings or roads without transferring the property to the local body, the payment made to it on this account should be treated as a payment for work done by a contractor. If lump sum payments have been agreed upon the procedure for settling the account periodically and for recording the cost of the works may be settled with the concurrence of the C. of A. concerned provided that :—

- (i) a certificate of work having been done in accordance with the conditions agreed upon is placed on record by the CMES;
- (ii) when the payment is made for a number of works, expenditure on all of which falls under different budget heads, the necessary allocations are recorded;
- (iii) as far as possible the liability of a year is settled within that year.

Section 19—Departmental Charges.

248. Whenever services are rendered by the M. E. S. for other departments, departmental charges will be levied at the rates shown in Table G. These charges are in addition to the cost of work done and stores or materials supplied and are intended to cover such items as cost of the supervising establishment (including storage and incidental charges), tools and plant, and audit and any other items that may be prescribed by the Government of Pakistan, *e. g.*, leave and pensionary charges. No item of expenditure will be excluded from the levy of departmental charges on the plea that it involves little or no supervision or expenditure on T. & P.
249. Departmental charges cover the cost of normal M. E. S. supervision and the use of T. & P. normally held by the M. E. S. when a service demands the employment of specialist or other personnel not in M.E.S. employ or T. & P. of a special kind, the cost thereof (less the value realised by the sale of special T. & P. on the completion of the work) will be charged to the work in addition to the charges specified above. Charges on account of establishment and T. & P. 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.
250. In special cases the E-in-C, with the concurrence of the Min of Finance (Mily) may reduce or remit departmental charges on a deposit work costing up to Rs. 2,000. All proposals for the reduction or remission of departmental charges will be submitted through the C. of A.
251. All recoveries by the M. E. S. on account of departmental charges will be adjusted in accordance with the rules contained in para. 561.

The departmental charges levied by other Government Departments for works executed or services rendered on behalf of the M. E. S. are calculated under their respective rules. As regards railway works for the Military and Auxiliary Force units *see* Table G. They will be adjusted in the construction accounts as laid down in para. 562.

Section 20—Railway Works.**Railway Sidings and Platforms, etc.**

256. When any work is required in connection with railways for Defence purposes, the Service HQ concerned will address the General Manager of P. W. R., Lahore (in the case of West Pakistan) and the Secretary, E. P. R. Board, Chittagong (in the case of East Pakistan), and each party will appoint a local representative to work out details and to arrange the division of work to be carried out by each agency. Plans should be prepared and signed by both representatives. Approximate estimates will be worked out in consultation, showing separately the initial and recurring expenditure chargeable to Railway and Defence Services Estimates respectively. The plans and estimates will then be forwarded to the Formation Commander concerned, the railway estimate being sent through the authorities named above. The Formation Commander will forward them to Service HQ concerned for further action.

Such works will be treated as authorized works, and the Service HQ will accord administrative sanction to them (*see* Table A).

257. All expenditure on works required for Defence purposes on those sections of the Railway which are classified as Military Lines (*see* Appx. J) will be adjusted in accordance with the following rules:—

(a) *Rule A.—Chargeable to Railway Funds.*—The cost of all lands and works necessary for the handling and transport by the railway, in its capacity as a carrying agent, of all Defence personnel, animals and stores. Such items would include, within the existing or to be extended railway station or yard limits, all buildings, quarters sidings platforms and ancillary works necessary for or incidental to, the working of the railway as a transport agency.

(b) *Rule B.—Chargeable partly to Railway and partly to Defence Funds.*—The cost of sidings, which are required for use by the Defence authorities in peace and which connect the actual railway station yards or running lines with military store yards or depots will be chargeable partly to Railway and partly to Defence funds on the following basis:—

- (i) The cost of all sub-grade works, that is to say, formation, earth-work, ballast and bridges, excluding girders, will be a charge against Defence funds, which should also bear the cost of maintenance of, and repairs to all such works.

(ii) The cost of all permanent-way, girders, and signals will be a charge against railway funds which will receive annually from Defence funds a credit to cover interest and maintenance on the capital cost of such works at the rates laid down in para. 258.

(iii) The cost of land for all such works will be a charge against the Defence funds.

NOTE :—In the event of a platform, etc., being required by the Defence authorities alongside such a siding, such platform, etc., will fall under the category of works chargeable to Defence Funds.

(c) *Rule C.—Chargeable to Defence Funds.*—The cost of all other works including the cost of land for such works. These works will consist of buildings, sidings, tracks, platforms, etc., required by the Defence authorities for their own administrative purposes to save transport by road and to provide facilities for the unloading and loading of Defence personnel, animals, or stores, at the site of any magazine, storeyard, or depots.

(d) *Rule D.*—As regards water supply arrangements, the cost of wells, head works, etc., necessary for the actual supply will be borne in full by either the Railway or Defence authorities, as may be the more convenient. If, for example, wells are sunk by the railway to provide water for railway purposes and the Defence authorities require a supply of water for purposes unconnected with the working of the railway as a transport agency, Defence funds will bear the cost of distribution from the railway main or mains, plus a charge made by the railway for the actual water supplied. Defence funds will not be called upon to bear any proportion of the cost of the original installation. The same procedure will apply when the railway obtains the water required by it from a Defence installation.

(e) *Rule E.*—The cost of maintenance of works referred to in Rules A and C above will follow the incidence of the initial expenditure on the works concerned.

(f) *Rule F.*—All works carried out by the railway authorities, the cost of which is chargeable to Defence funds, will be executed by the railway as agents of the Defence authorities; the latter will be liable to pay, in addition to the actual cost of construction, the usual percentage for supervision charges (see para. 258).

258. All expenditure on works required for Defence purposes on railways which are not classified as military lines will be adjusted in accordance with the following rules :—

- (i) The cost of the construction of troop sidings, platforms, etc., will be charged against Defence Services Estimates. Recoverable materials, such as permanent-way girders, signals, and other moveable things which could be used again for railway purposes, but are unlikely to be required by the Defence Services, will be supplied by the Railway Administration concerned.
- (ii) The Railway will make an annual charge against Defence Services Estimates of $8\frac{1}{2}$ per cent, on the cost of materials so provided to cover interest and maintenance, and of $2\frac{1}{2}$ per cent for maintenance on the cost of the work paid for from Defence Services Estimates including supervision charges but excluding the cost of any land. The charge for supervision will be leviable at the rate of $12\frac{1}{2}$ per cent only on the cost of works debitable to Defence Services Estimates excluding the cost of land. The rate of $8\frac{1}{2}$ per cent applies to capital expenditure incurred after 1st November, 1922. In other cases, the following rates will be charged :—
 - 7 per cent up to 31st March, 1918.
 - $8\frac{1}{2}$ per cent from 1st April, 1918 to 31st March, 1920.
 - $9\frac{1}{2}$ per cent from 1st April, 1920 to 30th June, 1922.
 - 9 per cent from 1st July, 1922 to 31st October, 1922.
- (iii) If the platforms and sidings required take off the main line beyond the limits of a station yard, the necessary signalling arrangements will be provided on the same terms as the platforms and sidings, and the railway administration will be paid from Defence Services Estimates the cost of the working of such signals in addition to the charges debitable to Defence Services Estimates under (i) and (ii) above.
- (iv) When land has to be acquired for the sidings or platforms, the amount payable for the land will be included as part of the cost of the work chargeable to Defence Services Estimates unless the railway administration concerned prefers to acquire the land for its own purposes.
- (v) In the case of any sidings or platforms completed before the 18th April, 1896, the whole cost of which, including materials, has been paid for from Defence Service Estimates, the railway will charge only $2\frac{1}{2}$ per cent for maintenance on the whole cost, inclusive of Supervision charges

but exclusive of the cost of land. If the sidings are abandoned, the railway will be recouped from Defence funds the cost of taking up the returning to store the permanent-way and other materials.

259. (i) Any loss devolving on Railways consequent on the surrender 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.

- (ii) The basis on which the loss should be calculated, should be as detailed below :—

A—Debit to the Defence Authorities.

1. *For buildings :*

- (1) *Depreciated value of the building.*—Depreciation should be calculated with effect from 1st April, 1936, *i.e.*, the date on which the new rates of rent (including depreciation) for all Government Departments 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.

2. *Cost of dismantlement of the building.*

- (11) *For electric equipment provided in the building.*—*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.

- (iii) 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, the Defence authorities will be liable for rent up to three months from the date of actual surrender or up to the date on which dismantlement of the building is commenced, whichever period is less.
- (iv) If a Railway administration decides to make use of surrendered building instead of dismantling it, no claim for compensation will ordinarily be made against Defence authorities unless the Railway is able to make only an inadequate use of the building. In this case too,

no claim will be made unless the loss involved is a substantial one. In cases where it is decided to charge compensation, the amount payable will be determined by negotiation between the Defence authorities and the Railway Administration concerned.

260. When work is carried out on behalf of the Defence, funds should, in order to avoid interest charges, be provided by the Defence authorities, in advance or by instalments during the progress of work, as may be arranged. Where this is not possible and the Railway Capital Account has to be debited in the first instance, the Railway will make a charge for interest at the rate charged by Government for advances to the provincial Loans Fund during the year, calculated on half the sum of the unadjusted outlay at the beginning and end of the year.

The interest thus charged will be included in the cost of the work and adjusted by the Defence as part of the cost of the work concerned except that interest on expenditure incurred and debited finally to Railway Capital Account (recoverable materials) will be debited against Main Head 8, Sub Head D—General Charges in the case of Army and to corresponding detailed Heads in the case of PAF and PN (see Appx. G).

261. All expenditure, including the cost of land, in connection with sidings on military lines which are not required for the use of the Defence authorities in peace, but are immediately essential on mobilization, will be debitable to railway funds.
262. When railway works are required for the Farms/Remounts Wing of the R. V. & F. Service or the P. O. F., the cost, initial and recurring, representing the military share, will be debitable to the appropriate head within SS—Defence Service—Effective.

The cost of maintenance will in each case follow the incidence of the initial expenditure on the work.

263. The CMES will maintain a list of sidings and platforms, for which payments are made to the Railway Authorities showing the capital expenditure charged to Defence Services estimates and the annual payment made. Before any annual payment is made, the CMES will obtain and attach to the bill a certificate from the Fm HQ to the effect that the particular siding or platform is required for Defence purposes. If a siding is no longer required, the QMG, C-in-C, Navy or C-in-C, Air, will be consulted regarding its disposal.

264. The incidence of cost of supplying high pressure oil lamps and apparatus will be :—

- (i) When required for troop sidings or platforms the incidence of cost will be decided in accordance with the rules in paras. 257 to 258 and the work will be carried out by the Railway Administration.
- (ii) In all other cases, the M.E.S. will be responsible only for the supply, erection, and maintenance, of lamp posts winches, tackle, or other apparatus required for lifting the lamps into position.

265. The Agency for the construction and maintenance of authorised buildings for Railway Units of the Auxiliary Force, will ordinarily be the Railway Administration concerned, who will ensure that the fundamental conditions laid down in para. 16 are duly fulfilled. Approval to project estimates will be accorded by the C. F. A. in the same manner as for other Defence works, but detailed estimates will be prepared and dealt with by the Railway Administration under its own rules.

The Railway Administration will levy supervision charges at 12½ per cent on all new works excluding the cost of any land, except where the cost of an individual work does not exceed Rs. 500. An annual charge of 2½ per cent of the original cost of the work including supervision charges will also be levied by the Railway to cover cost of maintenance. As regards levy of interest charges see para 260. The Railway Administration will take the same precautions regarding excesses as in the case of purely railway works. If, in any case, it becomes apparent that there is likely to be an excess of more than 10 per cent over the approved estimate, a revised project estimate will be prepared and subsequent action taken as laid down above.

The actual expenditure will be debited by the Railway Administration against the M. E. S. through the C of A concerned, either monthly as incurred, or in 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 to the local Defence authorities as soon as the detailed estimate is sanctioned stating the probable amount to be spent up to the close of the current financial year, further advice will be sent, as early as possible, of any probable lapse from the allotment made for a work.

মোঃ রফিকুল ইসলাম

সংস্কৃত বিদ্যালয়

এ.সি.বি. সিভিল পোস্ট অফিসের সাথেই

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CHAPTER VI—EXECUTION OF WORK

Section 21—Preliminary Action.

General.

269. The procedure by which new services are originated and that for obtaining the necessary administrative, financial, and technical approval is laid down in chapter II, and the preparation of designs and estimates, will normally proceed accordingly.

Scales and Designs of Buildings.

270. The scales of accommodation and the general designs of quarters and of certain other buildings approved by the Government of Pakistan (e. g., the dimensions of rooms and verandahs) are contained in the Barrack Synopsis. Any increase over these scales requires the approval of the Government of Pakistan in the case of new buildings, and of the administrative authority competent to approve the service in the case of the adaptation of existing buildings for purposes which can be authorised without the approval of the Government of Pakistan. In other cases the general design and specification will be furnished with the project estimate and will be approved by the authority according administrative sanction to the work.
271. Type plans of buildings embodying the scale, general design, and specification approved by the Government of Pakistan, will be issued by the E-in-C. Copies will be furnished to local administration for use by the P. W. D.—in areas where they execute Defence works. Type plans will be regarded as a guide and will be adapted to suit local conditions.
272. It is not obligatory to apply changes in scale of accommodation or general design in case of works to which administrative sanction has been accorded before the introduction of the changes. Each case will be treated on its merits.
273. Powers of approval of designs are given in Table B. The officer empowered to approve the design is responsible that the concurrence of all other officers affected is obtained (see para. 38).

Estimates.

274. Estimates fall under three categories :—

(i) **Guess Estimates** .. for obtaining acceptance in principle.

- (ii) Indication cost .. for obtaining acceptance of necessity.
- (iii) Project Estimates
(P.A.F.W-1840 .. for obtaining administrative sanction.

The Project Estimates may contain :—

- (a) Abstract Estimates.
- (b) Plinth Area Estimates.
- (c) Detailed Estimates.

275. The Guess Estimate is intended to give a rough idea of the cost in order to determine within whose powers the project lies, and to enable the Competent Financial Authority to decide whether the proposal should be accepted in principle. This Estimate is normally calculated on a *per capita* basis for domestic and technical accommodation, and on a rough plinth area rate for storage accommodation. For external services 10 per cent on the building costs will be allowed.

When called upon to do so by the competent authority, CsMES/GEs/PEs will provide Guess Estimates even though the value of the project is beyond their contractual powers. In such cases, a copy of the Guess Estimate will be sent to DW & CE/CMES.

276. The Indication of Cost may be called for by the competent authority through his engineer adviser. The estimate will ordinarily be furnished by, or obtained through M.E.S. channels from the engineer officer who will be charged with the execution of the work. It will be accepted at each stage by the engineer adviser of the administrative authority concerned before submission to the next higher authority. The estimate should contain sufficient detail (see para 27) to enable the engineer officers in higher formations to judge whether the cost given is adequate. Copy of the key plan Recce proceedings should also be attached. If necessary, further details should be called for through engineer channels.

277. Where the cost of the work is enhanced owing to political or other abnormal reasons, the estimated amount of the extra cost should be shown separately in the indication of cost.

278. A Project Estimate will be called for by the C.F.A. in respect of works for which formal orders accepting necessity have been issued from his engineer adviser who will take specific action for its preparation and submission through M.E.S. channels. The engineer adviser to the C.F.A. on receipt of the estimate will check it and pass it to the staff by whom the

administrative sanction of the C.F.A. will be issued to all concerned. The estimate will then be returned to the engineer adviser of the C.F.A. for communication to M.E.S. authorities in the lower formations. A copy of all project estimates costing over Rs. 10 lakhs will be forwarded to the E-in-C for scrutiny.

279. Detailed rules for the preparation of project Estimates are laid down in Standing Orders/Routine Instructions for the M.E.S. Constructional costs may be based on :—
- (i) Abstract estimates, based on actual costs of similar construction in the locality.
 - (ii) Plinth Area Estimates prepared on P.A.F.W- 1840. In these the cost is deduced from the rates for similar work in the locality.
 - (iii) Detailed Estimates which give estimated measurements quantities and rates, and are prepared at rates given in the M.E.S. Standard Schedule of Rates on P.A.F.W-1840 abstracted into a convenient form on P.A.F.W-1842.
 - (iv) Road estimates, E/M cost per point, and lump sums, etc.
280. When necessary, separate provision will be made in all Project Estimates for charges such as the following :—
- (i) Special establishment (see Section 19).
 - (ii) Special T. & P. (see Section 19).
 - (iii) Charges of a political nature.
281. On completion of the work the cost of the above charges will be distributed between the various items of the work in assessing the capital value for purposes of record.
282. The engineer officer who prepares it is responsible that the Project Estimate is as accurate as possible in the circumstances. He will decide on the amount of detail to be submitted in support of the costs quoted in the estimate.
283. (i) Indications of cost and Project Estimates will invariably include the following items:—
- (a) Contingencies at 5 per cent.
 - (b) Establishment Charges at 2 per cent.
- (ii) Item contingencies at 5 per cent is intended to cover additional expenditure (other than that caused by changes in scope or other administrative reasons) which could not be foreseen at the time the estimate

was prepared. For example, if it is found that pited foundations are necessary instead of the normal type of foundation allowed for in the estimate, the Contingencies Item in the sanctioned estimate can be used towards covering the additional expenditure.

- (iii) Item Establishment Charges at 2 per cent is intended to cover additional staff, over and above basic establishment staff, which has to be provided for the execution of the project. For example the pay of a casual (work charge) overseer, or of a work mistri employed on the execution of the project, would be covered by the Establishment Charges item.

Section 22—Sites

General.

286. The suitability of sites on military land required for any military purpose will be considered by a Station Board. The proceedings, accompanied by a plan furnished by the local M.E.S. officer, will be forwarded through the ordinary channels to the competent approving authority as specified below.
287. If the proposals involve the acquisition, exchange, or relinquishment of land, or the return to military occupation of land vested for management in a Cantonment Board, the approval of the Government of Pakistan will be obtained by the C-in-C, Air or C-in-C, Navy if only PAF or PN interests are affected; by the Chairman POF Board, if only the interests of POF are affected; and in all other cases by the Q.M.G.
288. Sites for buildings within a work of defence or the Clearance Zone thereof may be approved by the Brigade or Div/Sub Area Commander in the case of Army, the COS in the case of PAF and NHQ in the case of PN in accordance with the Rules contained in A.R.
289. In other cases where the approval of the Government of Pakistan is not required for sites of new works, e.g., the erection of a building by the M.E.S. within an area already in its charge, sites for new works, costing up to Rs. 10,000 may be approved by the Brigade Commander and for those costing over Rs. 10,000 by the Div/Sub Area Commander in the case of Army.

The competent authority for the purpose of this para. in the case of PAF and PN is the COS and NHQ respectively.

290. In every cantonment or military station, a Station Board will decide what areas, buildings, etc., will be allocated to:—
- (i) The PAF.
 - (ii) The PN.
 - (iii) The Pakistan Ordnance Factories.
 - (iv) Military Farms.
 - (v) Butcheries.
 - (vi) Bakeries.

(vii) Medical store depots and workshops.

(viii) Remount Depots and Horse Breeding Establishments.

291. In areas outside cantonments, which have been appropriated solely for the use of the P.A.F. or the P.N., the P.O.F., Military Farms, the Remount Wing of the R.V.&F. Service provided that no other military interests nor works and defence (see para. 226) are affected, sites for new works may be approved by the local head of the service or organisation if the cost of the work does not exceed Rs. 10,000 and in other cases, by the head of the service or organisation. Where living accommodation, is affected the concurrence of the medical officer in charge must be obtained.

292. The construction of new buildings, etc., within a cantonment is dealt with under Sections 179 to 189, Cantonments Act, 1924 (Act II of 1924), which must be complied with in all respects.

The Government Buildings Act, 1899 (IV of 1899), is applicable to cantonments and such military stations as are situated within the limits of a municipality. The provisions of this Act will be complied with by the M.E.S. authorities. In the case of cantonments, reasonable notice of the erection of new buildings will ordinarily be sent to the Cantonment Board as required by Section 3 of the Act.

293. When 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 Div/Sub Area Comdr in the case of Army, the COS in the case of PAF and NHQ in the case of PN.

Taking over Sites and Buildings.

294. Where barracks or other buildings are to be taken over by the M.E.S. for reconstruction or repairs, the GE/PE/ME will arrange with the O.C. Unit or other occupant affected, and will, if necessary, take steps to arrange other suitable temporary accommodation.

295. When a building is handed over to a contractor he will be required to give a written receipt for the fixtures and glass.

296. When carrying out a work inside the enclosures of Pakistan Ordnance Factories or Ordnance Depots, etc., the M.E.S. must comply with the rules laid down for persons admitted into such enclosures.

297. In contracts for large services, a site plan showing the grounds to be handed over to the contractor will be prepared and the contractor restricted to the areas shown therein.

Section 23—Method of Execution

General

301. The method of execution may be by any or by a combination of the following :—

- (i) Military labour (*see* para. 302).
- (ii) Directly employed civilian labour (*see* para. 303).
- (iii) Contract (*see* Chapter VII).

If two or more methods are employed in carrying out different portions of the same service, care must be taken not to infringe the conditions of contract.

302. Military labour may be utilized on all types of works, including major works, as may be decided by the appropriate competent authority. Detailed rules for carrying out such works with the assistance of Army troops are laid down in Appx. "E".

Civilian labour.

303. Directly employed civilian labour is suitable for—

- (i) Certain routine duties and maintenance work ; such employment is generally uneconomical and will be strictly limited at stations where there is a T. C.
- (ii) Larger services when it is difficult or undesirable to enter into a contract such as :—
 - (a) road, E/M, Refrigeration and Air Conditioning works ;
 - (b) where contractors are unwilling to undertake the work at reasonable rates or there is reason to believe that free competition is not operative ;
 - (c) when there is difficulty in forecasting the work to be done and in measuring the work when done.

304. The execution by directly employed civilian labour of services under (b) and (c) of para.303 (ii) costing more than Rs. 2,000 for labour only requires the sanction of the DW & CE concerned or of the E-in-C as the case may be.

305. When direct labour is employed, a careful programme of work should be drawn up so as to avoid discharges for short periods or the waste involved in "finding work".

306. Each SDO will maintain a daily record showing the employment of his direct labour. These records will periodically be examined by the GE/PE/ME to ensure that the labour is properly employed.
307. Labourers will be supplied with tools by the M.E.S. Tools, the property of workmen or of a contractor, will not be repaired at the expense of the M.E.S.
308. Where a Term Contract is in operation, the programme of work should be so arranged that as far as possible the T.C. can employ approximately the same number of men throughout the year. The method of ordering work on the T.C. is given in para. 322.

Transport.

309. Except as laid down in paras. 314 and 315, all transport required for use by the M.E.S. other than authorised scales will be obtained by indent on the local transport officer, who will either hire or provide Government Transport, the expenditure being debitable to the relevant M.E.S. head of account of the Service concerned. Transport may be demanded by time, or on maund mileage, or cubic foot mileage rates, including or excluding loading and unloading, as required. Local transport officers, if unable to supply transport of the particular type demanded by the M.E.S. will obtain the previous concurrence of the M.E.S. authorities concerned before supplying alternative transport.
310. The cost of animal or mechanical transport services rendered by the A.S.C. to the M.E.S. will be either the actual cost of hired transport supplied, or, where Government transport is supplied, will be the rates laid down by Government from time to time.
311. Transport supplied by the A.S.C. for works carried out by the M.E.S. for Civil Departments will also be charged for on the basis described above.
312. Indents for transport must be accompanied by a certificate that funds are available to pay for the transport required and should also indicate in red ink the relevant M.E.S. Head of Account of the Service concerned to which debitable. Further allocation of the charge for transport against individual services will be made in accordance with the rules in Chapter IX.
313. Demands for motor cars required in connection with works will be made by the CMES on the Fmn Commander, who will, if possible, arrange for the allotment of a staff car.

314. The orders in para. 309 are not intended to preclude the M.E.S. from entering into contracts for works for which the contractor arranges his own transport, or to apply when it is undesirable to force a contractor to use Government transport.
315. The M.E.S. shall be free to enter into separate contracts in special cases, e.g., for the transportation of machinery and articles which require special stacking. The A.D.S. & T. and the M.E.S. officer concerned will mutually decide when this procedure is necessary.

Section 24—Orders for Work

Stores.

320. For the execution of any service, arrangements will be made for the timely delivery to the site of all requisite stores. Normally, all stores will be supplied by the contractor and in the case of large works an advance on the security of such stores is permissible (*see* para. 410). Where stores are to be supplied by the M.E.S. (*e.g.*, in the case of services executed by direct labour), the GE/PE/ME will be responsible for placing the necessary orders well in advance of the commencement of work. The programme of construction will be based on the arrival of stores.

Issue of orders to contractors.

321. All orders to contractors will be in writing and signed either by the GE/PE/ME, and AGE/AME or SDO in charge of the work. 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 paras. 322-323). Contractors will be warned that no claim for additional work which cannot be supported by a written order will be recognised.

322. In the case of term contracts all orders on contractors for works will be given on P.A.F.W-1823 or P.A.F.W-1823-A. The first, when used, will contain details of the work required and the schedule items. The second will be used when the detail is contained on P. A. F. W-2158, or P.A.F.W-1842 or when the work is to be executed in accordance with plans and specifications; a copy of these documents will accompany the order, on which it will be sufficient to insert that work is to be performed in accordance with the accompanying details or plans and specifications as the case may be. Carbon copies of the order will be taken on P.A.F.W.2160 and noted in the SDO's Construction Accounts as a liability.

323. In the other cases, as soon as a contract has been placed, instructions and the necessary documents will be forwarded to the Engineer-in-Charge of the work, who will then communicate with the contractor as to handing over the site and commencing work.

Procedure in the case of maintenance services.

324. The necessity for repairs and minor maintenance services is ascertained through :—

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- (i) periodical inspections (para. 358).
 - (ii) other inspections by the GEs/MEs, AGEs/AMEs and SDOs.
 - (iii) requisitions for urgent repairs (on P. A. F. W-1817).
 - (iv) inspection reports made by superior authority (Finn Commander, CMES etc.).
325. On receipt of requisitions the SDO will strike out any service not chargeable to Government or involving a new service or reappropriation. He will also strike out of requisitions referred in para. 324 (iii) above any repair which is not urgent. He will notify the requisitioning officer accordingly.

Section 25—Progress and Completion of work

Measurements.

330. Important services carried out by Measurement Contract should be measured by an officer of considerable technical experience in measuring; the CMES will, when possible, arrange for the measurements of such services to be taken by AQS. Measurements of others services should, as far as possible, be made by the SDO himself and not by his subordinates.
331. SDOs are personally responsible for the accuracy of measurements taken by themselves or by their subordinates. For their own protection they should ensure that there is no delay in taking measurements and will check on the site a proportion of any measurements taken by subordinates. The GE/PE/ME or AGE/AME will check a proportion of all measurements taken in his division and test checks will be carried out from time to time by the AQS detailed by DW & CE/CMES.
332. Detailed rules are printed in Measurement Book (P.A.F.W-2261), and the various form of contract contain provisions regarding the procedure if and when the contractor objects to any measurement.
333. The measurement book will provide a complete record of works performed under a contract and will, therefore, include all items having a financial value, so that full support is given to the amount of the final sum due to the Contractor. It is the basis of all accounts of measured work and of materials received which have to be measured work or counted. In any case in which extensive services such as road-work, pipe laying or electric wiring are carried out by directly employed labour, *vide* para. 303 (ii), measurement will be recorded in a measurement book.

As a measurement book may have to be produced as evidence in a court of law, 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; the state of the works when they are handed over to the M.E.S. should also be recorded, agreed, and signed by the parties concerned.

A Measurement Book need not be used for :—

- (i) work executed by casual personnel which will be recorded on the muster roll or casual labour roll. If the work is unmeasurable, pro-

gress only need be recorded in these rolls but an explanation will be given explaining the reasons why the work was unmeasurable.

- (ii) periodical services where reference can be made to the measurements entered in a Periodical Services Measurement Book.
- (iii) requisitions up to any amount for repairs to buildings and up to Rs. 3,000 for all other works. In both these cases, the detailed measurements will be recorded on the requisition.
- (iv) 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 the supplies made. The bills pertaining to such supplies will be endorsed "Stores received and found correct." An exception to this rule is in the case of supplies of timber, etc., where actual measurements have to be taken at the time of receipt in which case the Measurement Book will be used.

334. A register of Measurement Books will be maintained in the office of every GE/PE/ME.

✓ Periodical Services Measurement Books.

335. These will be maintained by the GE/ME for all buildings, etc., in the area. These records will form the basis of bills of quantities for such services, as well as the basis of payment for any periodical services executed by the T. C. and must be kept up-to-date.

✓ Schedule of Rates.

336. All Pakistan standard schedule rates are given in a departmental publication entitled "M.E.S. Schedule of Rates" published by the E-in-C. These rates will be periodically revised so as to keep them realistic with reference to the current market prices.

The M.E.S. Schedule of Rates will show the rate and the specifications according to which each kind of work, including the supply of road metal, is commonly executed, as well as standard labour rates. This schedule is required for the purpose of preparing estimates and is also taken as a guide in preparing contract documents. Where Schedule rates do not exist and *pro-rata* rates can be deduced from the schedule, such rates will be treated as schedule rates. In all other cases whether before or after the contract is let, star prices will be fixed under Para. 397. The analysis of rates will be made available to the Military Accounts Department and test audit authorities if required.

337. All Stock Book rates for stores as well as rates deduced from the M.E.S. Standard Schedule of Rates will be expressed in rupees and paises. The amounts in the Construction Accounts will also be entered on the same basis.
338. In the case of contractors' bills, the amounts entered in the "allocation" (and paid to the contractors) will be rounded off to the nearest rupee, that is, fractions of less than 50 paises will be omitted and of 50 paises or over calculated as one rupee. No item will be omitted on a Bill or Requisition on the plea that the monetary value is negligible. The minimum total payment for any one item is to be one paisa.
- The totals of other individual items will similarly be exact to a paisa. The totals of Requisition, as distinct from Bills, will be expressed in rupees and paises.
339. The E-in-C is empowered to sanction local daily labour rates for workmen directly employed by the M.E.S.

Variations and Deviations.

340. (i) Every scheme will be carefully considered 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. Deviation order (see para. 321), when necessary with definitely state how the deviations are to be measured and priced. In some cases it may be necessary to arrange a "star" price which requires the approval of the CMES. The omission of such definite instructions in deviation orders may result in claims which are difficult to settle and to excesses on allotments. Any additional time allowed will be stated and the contractor's agreement obtained.
- (ii) Every executive officer must clearly realize that any deviations liable to involve excess on a specific allotment may cause embarrassment to his administrative superior. An executive officer 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 II.
- (iii) During the execution of a service material improvements may suggest themselves to the Engineer-in-Charge; if such modifications lie beyond his authority to approve, he will at once submit his proposals to his superior officer.
- (iv) The Broad principles are that in the absence of any delegation of authority the officer authorized to approve a design will be authorised to

approve of deviations from that design, provided that to increase on the approved expenditure will be incurred, and that the limits of deviation in the conditions of contract are not exceeded.

Completion certificates.

341. When a building or work is taken over from a contractor as satisfactorily completed according to the terms of the contract, a written and dated certificate to that effect will be given to the contractor by the Engineer in-Charge of the work who will keep a copy to be included in the other documents relating to the contract.

Registers of Buildings.

342. The M.E.S. (local P.W.D. and Railway Officers in the case of Defence buildings in their respective charge) will maintain a "Register of Military (or Civil) Buildings" in which will be entered every building, etc., in their charge showing :—

- (a) The purpose for which constructed.
- (b) References to periodical Services Measurement Books and completion drawing.
- (c) Accommodation provided.
- (d) The date of erection or purchase.
- (e) Whether water is laid on and sewage installation fitted.
- (f) The nature of the walls, floors, and roofs.
- (g) The external dimensions at plinth and the plinth area.
- (h) The capital cost (excluding the cost of the site and of the internal electrical installations) and the plinth area rate per square foot.
- (i) Brief details of the internal electrical installation, including capital cost.
- (j) The cost of land, if purchased by Government.
- (k) All items of subsequent capital expenditure other than on furniture and M plant. The authority for any changes will be noted in the "Remarks" column.

In the case of civil buildings in M.E.S. charge any additional information that may be required will also be recorded in these Registers.

343. These registers will be kept in P.A.F.W-2167 Portfolio. Separate registers will be maintained for every military station, etc., and for buildings belonging to the Army, the PM, the PAF, the Ordnance Factories, and the

Civil Administration. A register will be maintained in the offices of the CMES, GE/ME, the C. of A. concerned and U.A. attached to GE/ME. Additional copies of registers will be maintained in the office of respective DW & CE in the case of Defence buildings and in the office of the Secretary to Local Administration in case of all Civil buildings.

344. The GE/ME (local P.W.D. and Railway Officers in the case of Defence buildings in their respective charge) is responsible that the registers are corrected up-to-date and correspond with existing buildings and will furnish annually amendments to each office mentioned in para. 343 above. These amendments will be completed so as to show the position on 30th June each year.

NOTE :—Copies intended for DsW and CEs/CsMES will, however, be kept corrected by annual interchange. The corrected copies will be forwarded as early as possible after 30th June, but not later than 1st Nov. The DsW & CEs/CsMES will then return the superseded copies.

345. Buildings and other structures which form part of water supply or electrical installations will be shown separately in these registers as their costs are recorded in the Plant Record Books (P.A.F.W-2208) and funds for their maintenance are provided by the installation concerned, but no details of such buildings will be entered in the Plant Record Books.

Closing the Accounts on Completion.

346. 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/PE/ME.
347. Before the accounts of a work are closed: —
- (i) any adjustments of cost necessary under the rules, e.g., paras. 652, 694 and 759 will be made in the accounts.
 - (ii) all liabilities and expected credits will be cleared.
 - (iii) the contractors columns in the Construction Account will be compared with the Contractors Ledger and any recoveries due from or payments due to contractors in connection with the work will be effected.
 - (iv) tools, portable machinery, etc issued to contractors will be withdrawn and any losses carefully adjusted (see para. 669).

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 subworks concerned so that, for statistical purposes, the full cost may be worked out and placed on record.

348. On completion of a works, completion reports will be in accordance with the following procedure on P.A.F.W-2266-A :—

Part 'A' of the form will be completed as soon as the project is physically completed, and will be forwarded through engineer channels to the DW & CE concerned in the case of work over Rs. 90,000 and to the CMES for minor works. After being noted they will be returned direct to the GE/PE/ME concerned for the completion of Part 'B' and re-submission of the form in duplicate to the U.A. who will, after verification and check, transmit the original to the CMES for disposal, retaining the duplicate in his office for subsequent check by the Local Audit Staff. In the case of services administratively approved by higher authority the reports will be forwarded by the CMES through engineer channels to the engineer adviser of that authority. Completion report for minor works approved by an authority lower than the Government of Pakistan will be sent only to the CMES. They will be returned to the CMES who will record all completion reports. A note that the completion report has been rendered will be made in the construction account.

Once Part 'A' of the completion report has been completed the work will be regarded as completed for all purposes of the Regulations although the accounts may not have been settled; no further new works will be authorised against the sanctioned project and no further supplementary estimates may be accepted.

349. Where the service consists of more than one specific work the completion report will be accompanied by a statement on P.A.F.W-2251 giving particulars of the service item by item.

Section 26—Inspections

355. Works in progress will be inspected by E-in-C, DW and CE and CsMES from time to time to ensure that—
- (i) the work is being executed in accordance with the approved design, and without unauthorised deviations or additions,
 - (ii) supervision is efficiently directed to ensure that the quality of materials and workmanship is in accordance with the specification,
 - (iii) the work is proceeding expeditiously.
356. Other inspections will be directed to—
- (i) ensuring that Government property is kept in good repair.
 - (ii) considering the necessity of any proposed services, and their relative order of priority,
 - (iii) deciding when it will be more economical to carry out definite renewals instead of continuing with piecemeal repairs.
357. Administrative inspections will be made by E-in-C, DW & CE and CsMES to ensure that—
- (i) GEs/PEs/MEs 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 paras. 88 and 89 are being complied with,
 - (ii) the subordinate staff is organized, distributed, and employed economically, time occupied in travelling is kept to a minimum, and every member bears a proper and adequate share of the work (see para. 76),
 - (iii) plans and records are kept in accordance with Regulations and up-to-date,
 - (iv) 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,
 - (v)
 - (a) store accounts are kept in the prescribed manner,
 - (b) stock-taking is carried out efficiently and continuously,
 - (c) the casual personnel are kept to a minimum,
 - (d) transporting and handing of stores are minimized by direct purchase for, and delivery to the sites of, important works,
 - (e) that stock is kept to a minimum and that there is no accumulation of surplus stores,

358. The following periodical inspections will also be carried out :—

- (i) All barrack buildings, fixtures, and furniture (in the case of PN/PAF only) will be inspected half-yearly in accordance with A. R. Dates of inspection will be arranged to suit local conditions. These inspections form the basis of the annual repair programme and interim requisitions should only be made for very urgent repairs.
- (ii) A Report Book (P.A.F.W.-1805) will be maintained in the Quartermaster's office of each unit in which all necessary repairs will be entered by the Quartermaster as they arise. This book will be used as a basis for the periodical inspections referred to above.
- (iii) Marching in and out inspections will be carried out as laid down in A.R.
- (iv) The quarterly inspection of all Normal Landing Grounds will be carried out under the orders of the CMES concerned. Whenever a Normal Landing Ground is unfit for use, a report will be telegraphed by the local GE to Air HQ and the local P.A.F. authority.
Travelling expenses incurred by the M.E.S. personnel in connection with the inspection will be met from P.A.F. Funds.
- (v) A joint inspection of M.E.S. articles of mobilization equipment of General Hospitals will be carried out every year by a local representative of the M.E.S. and Medical authorities. A report based on this inspection giving the state of completion, repairs, etc., of the equipment, will be furnished on P.A.F. 1-1144 by the local Medical authorities to the Adjutant-General in Pakistan annually on or about the 1st July each year.
- (vi) Technical inspection of the plant and accessories at defence electric light stations will be carried out as required, at least once annually, under the orders of the E-in-C.
- (vii) As regards inspection of defence works, see para. 225.
- (viii) Every Government-owned, hired, leased/requisitioned, or appropriated building will be inspected at least once a year under the orders of the JE/ME.
- (ix) The GE/ME will bring to the notice of the O.C. station, or local head of service or department concerned, any cases 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.

CHAPTER VII—CONTRACTS

Section 27—General

361. The various forms of contract are enumerated below. The forms contain full instructions. If local conditions necessitate an alteration in the printed terms, the prior orders of the E-in-C, will be obtained who will consult the audit and Government legal authorities, if necessary. The M.E.S. Contract Manual should also be studied.
- (i) Term contracts (P.A.F.W.-1821) at a fixed percentage above or below the prices given in the MES Schedule of Rates up to a certain financial limit and for a certain period (see paras. 375 to 378) for: —
 - (a) minor works and maintenance, excluding periodical services detailed in Table 'F' and mud plastering.
 - (b) periodical services detailed in Table 'F' including mud plastering.
 - (ii) Lump Sum Contract (P.A.F.W.- 2159) may be entered into for new works and maintenance services not given to the Term Contractor. In certain cases these services may be carried out by means of a percentage Rate or item Rate Contract.
 - (iii) Percentage Rate Contract (P.A.F.W.-1779) at a fixed percentage above or below the prices given in the M.E.S. Schedule of Rates or in the special schedule of rates attached to the tender form and contract is applicable to certain new works and maintenance services, beyond the limits of the Terms Contract, as specified in para. 376.
 - (iv) Item Rate Contract (P.A.F.W.-1779.-A). In this contract the Contractor undertakes to carry out items of work in accordance with definite specifications at the rates stated in the contract.
 - (v) Contract for supply of furniture (P.A.F.W.- 2270). This will usually be arranged for all supplies of furniture whether for new provision or complete renewals.
 - (vi) Auctioneers' Contract [DGDP Form DP(DIS)-54]. This form will be used by the M.E.S. only when the auctioneers appointed by the DGDP cannot undertake the auction and special arrangements have to be made by the M.E.S.
 - (vii) Running Contract for supply of materials (P.A.F.W.-1815). Rates at which materials are to be supplied, time allowed for delivery, etc., are specified.
 - (viii) Contract for Conveyance of Materials (P.A.F.W.-1815-A). Only to be used when the Army Service Corps (ASC) are unable or unwilling to carry out the conveyance of materials on behalf of the M.E.S.

- (ix) Tender and Contract for Piecework (P.A.F.W.-1780), used where a rate only is agreed upon without reference to the total quantity of work to be done, or to the work to be done within a given period. This form of contract should be confined to the execution of a specific work.
- (x) Tender and Contract for Work in Tribal Areas (P.A.F. 1781). The use of this form will be restricted to cases in which contracts are placed with persons who are nominated by the local political authorities.
- (xi) Supply of electric energy to private buildings (*i.e.*, buildings not owned, hired, leased/requisitioned or appropriated or used by the Government of Pakistan in the Ministry of Defence—P.A.F.W.-2195).

Consumer's application for a supply of water for non-domestic purposes in all cases and/or for domestic purposes not within the boundaries of a cantonment—P.A.F.W. 2308.

Supply of water to private buildings *i.e.*, buildings not owned, hired, leased/requisitioned or appropriated or used by the Government of Pakistan in the Ministry of Defence—P.A.F.W.-2310.

These will require a reference to the C. of A. concerned if the rates are not the All Pakistan recovery rates in force from time to time.

362. Contracts involving an uncertain liability or any condition of an unusual character should be avoided. Such clauses normally require the prior sanction of the Government of Pakistan. Amendments in the standard terms of contracts may, however, be made by the E-in-C with the prior concurrence of the Ministry of Finance (Mily) except in the case of those contracts which are accepted by authorities other than him.

Whenever 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.

363. Contracts for the supply or conveyance of materials may be entered into for Divisions or Sub-divisions or stations separately or collectively as required subject to the conditions stated in para. 309. Such contracts may be annual, biennial or triennial at the discretion of the CMES.
364. The inclusion of the maximum amount of work possible in a single contract will usually stimulate competition and achieve economy, but where local circumstances require, contracts for items of a service above T.C. limits may be given to different contractors, and part may be done by Lump Sum Contract and part by Percentage Rate Contract.

365. A number of contracts relating to one work (*i.e.* one single item of work in a project estimate) may be given to different contractors even though the total cost of the work may exceed the amount up to which the officer is empowered to accept contracts. But no individual contractor may receive a contract amounting to more than this sum, nor, if he has received once a contract, may he receive a second in connection with the same work while the first still in force, if the sum of the contracts exceeds the power of acceptance of the officer concerned. All such cases, irrespective of amount involved will require the prior approval of the Govt.
366. A contractor may employ an agent, duly authorised by Power of Attorney, to carry out financial transactions on his behalf.
367. Contract by legal representative of a deceased contractor.

(i) *Contract by minor—invalid.*—A contract cannot be made by or on behalf of a minor.

(ii) *Contract by an heir of a deceased Contractor.*—In the event of death of a contractor during the currency of his contract, his heir, major or minor, will not be allowed to continue the contract. Such a contract will, therefore, be deemed to have been terminated without penalty with effect from the date of the contractor's death. Such termination will not effect the liability already incurred by the contractor when he was alive.

NOTE :—A Pakistani attains his majority at the age of 18 unless he is under the jurisdiction of the Court of Wards, or a guardian of his property has been appointed by any Court in which case he becomes a major at the age of 21.

368. Contracts will be given an index letter and serial number by the contracting officers.

369. The Notice of Tender, Tender Forms, Conditions of Contract and any Schedules, Specification, Drawings, Bills of Quantities, etc. attaching thereto form part of the contract documents. The original contract together with all Schedules, Specifications, Drawings, Comparative Statement of tenders and a certified copy of the notice calling for tenders will be forwarded to the C.M.A., as available, after copies have been made for use in G.E's office. The bills of Quantities in case of lump sum contracts will, however, always be treated as secret documents and will not be passed to the C.M.A. or the U.A.

370. The GE/PE/ME will maintain a list of all contracts relating to the Division, together with duplicate copies of those contracts. The GE/PE/ME and S.D.O. in charge of the work will be supplied with a complete unpriced

duplicate set of all contract documents. The duplicate copy of Bills of Quantities retained by the GE/PE/ME will, however, contain the contractor's rates when the Bill were prepared in his office.

371. The GE/PE/ME will inform the CMES of all contracts accepted by himself. The CMES will maintain list of all contracts given out in his area.

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

373. Whenever the Standard Schedule of Rates is taken as the contract basis for any payment the schedule in force on the date of issue of the Notice of Tender will be applicable and in cases of contracts where no notice was issued the Standard Schedule of Rates in force on the date on which the contractor asked/was asked to undertake the work will apply.

374. (a) Water supplied from M.E.S. water supply system for use in all works carried out by the M.E.S. whether departmentally or through a contractor, will be charged for except in cases where the local M.E.S. officer considers that the assessment or measurement of water consumption will be too difficult. Water will be supplied to Contractors free of charge only when, in the opinion of the office competent to accept the contract, the difficulties or inconvenience that would be caused by issuing it on payment outweigh the loss involved in wastage in a free supply. In such cases the C. of A. will invariably be consulted and the decision will be embodied in the tender forms before they are issued.

(b) In cases where water is either supplied free to a contractor or is issued to a work executed departmentally, the cost will be assessed by the GE/PE/ME as accurately as possible and debited direct to the work concerned.

(c) In the case of works carried out departmentally, the recovery rate will be the All Pakistan flat rate in force for the time being when then water is drawn from domestic piped supplies, and the costed rate for the previous year of the installation concerned when the water is drawn from an irrigation system. In the case of works carried out through contractors, the above recovery rates will be computed as those prevalent at the time of calling for tenders, and shown in the contract documents.

(d) Recoveries for water will be adjusted in accordance with ordinary rules contained in these Regulations.

Section 2.—Types of Contract

✓ Term Contracts.

375. Term contracts for artificers' work will be entered into in each engineer area for the execution of such services as do not in any case exceed the T.C. limit and which are not carried out by military labour, by direct labour within the limits allowed by the T.C., or by other means.
376. The normal limit for an individual service, executed under the Term Contract is Rs. 10,000, but a lower limit may be specified at the discretion of the CMES (see P.A.F.W-1821 "Term Contract"). Above this limit no service may be ordered on the T.C. without the authority of the DW&CE and the term Contractor's concurrence. The conditions of the T.C. permit the execution by other contractors or by M.E.S. workmen of certain special services, even when the estimated cost is under the T.C. limit.
377. Separate term contracts for :—
- (i) minor works and maintenance excluding periodical services detailed in table 'F' and mud plastering, and,
 - (ii) periodical services and mud plastering,
- may be entered into for division or sub-divisions or stations separately or collectively as required, and will normally cover a period of one year.
378. It is not permissible to divide a single service or item the estimated cost of which exceeds the T.C. limit, so as to bring it, or two or more separate services, within such limit.

✓ Lump Sum Contracts.

379. These will usually be entered into for all new works, maintenance and periodical services other than those specified in para. 375. In each engineer area as many periodical services as possible should be included in a single contract to stimulate competition and achieve economy. In certain cases these services may be carried out by means of a Percentage Rate Contract, *vide* para. 381.
380. Bills of Quantities are not required for works estimated to cost less than Rs. 10,000. Above this amount the engineer authority empowered to accept the contract will decide whether B. of Q. shall be prepared or not. When B. of Q. are not prepared special care is necessary that drawings and specifications are complete in every particular.
- Specifications for services within the T.C. limit will be prepared in the office of the GE/PE/ME. For other services estimated to cost Rs. 20,000 or less will be prepared in the office of the CMES.

B. of Q. and specifications for services above this limit will normally be prepared as follows :—

- (i) For services or items of a service estimated to cost up to Rs. 2,50,000 in the office of the CMES.
- (ii) For services or items of a service above that limit in the office of the DW & CE or CMES, as may be decided by the DW & CE. When they are prepared in the CMES's office they will be technically examined in the office of the DW & CE.

Whenever possible the GE/PE/ME who will be responsible for the execution of the work should be given the opportunity of seeing the specification before it is finally approved, provision will be made in Specifications and B. of Q. for unforeseen services but it will not exceed 2 per cent. of the estimate

Percentage Rate Contracts

381. The circumstances under which these contracts are applicable to new works and maintenance services beyond the limit of the T.C. are as follows :—

- (i) When there is difficulty in estimating the quantities correctly until the work has been commenced (e.g., extensive roof or floor repairs, or other large internal alterations.)
- (ii) When it is considered imperative to commence work without the delay which the preparation of B. of Q. involves.
- (iii) In other special cases (e.g., when local conditions make it unlikely that contractors capable of tendering on a lump sum basis will be forthcoming).

Prior approval of the engineer authority immediately superior to that empowered to make the contract is required for (ii) and (iii) above, unless the contract is accepted by DW & CE/E-in-C in which case he will be the deciding engineer authority.

382. B. of Q. are not required, but specification and drawing will be prepared whenever possible prior to calling for tenders. The work is paid for at such a percentage above or below the M.E.S. (or Special) Schedule of Rates as the successful competitor may offer.
383. For services involving a large number of items or when subsequent measurements may be disputed by the contractor, measurement contracts should not as a rule be adapted.
384. Measurements will be taken during and after the execution of the work, and will not be allowed to fall into arrears, or such contracts may prove expensive.

Section 29—Tenders

386. Tenders will be called for by public notice on P. A. F. W.-2162 or 2162-A. Tender for all works costing Rs. 5,00,000 and over will be advertised. The cost of advertisement etc., will be debited to the work concerned.

The system of selective tendering will be adopted whereby selection will be made from among the contractors borne on the approved lists of the M.E.S., Central/Provincial P.W.D., PWR, PER, PIDC, WAPDA, etc., who are considered suitable by the accepting officer and within whose financial limit the proposed work lies. Tenders will be issued to the selected number of contractors, and the acceptance of tenders will be governed by the rules contained in Section 30.

The list of approved contractors will be kept fairly large so that the choice is not restricted to limited number of contractors. This list will be occasionally reviewed with a view to eliminating the names of inefficient contractors.

Contractors who are not borne on the MES approved lists will be governed by para. 390 for purposes of earnest money and by Paras. 428 to 440 for purposes of security deposit. Before contracts are concluded with these contractors, necessary security clearance will be obtained.

M. E. S. contracting officers are authorised to enhance temporarily the tendering limit of a contractor as required, beyond the approved limit, in cases when, due to paucity of M. E. S. approved contractors, the contracting officers have perforce to issue a tender to a contractor who secures the contract, the value of which is either in excess of his tendering limit or makes the total value of the contracts held simultaneously by the contractor beyond his tendering limit. In such cases, the contractor will not be required to sign a fresh security bond and deposit additional standing security until the work is satisfactorily completed and it is decided to confirm the contractor in his temporarily enhanced tendering limit.

387. Tender Notices will be issued by the officer who is competent to accept the tender. Detailed instructions are contained on the relevant forms (PAFsW-2162 and 2162-A).

An accepting officer, may, however, authorise a senior officer on his staff to sign, on his behalf, the Notice of Tender, initial corrections and sign and initial all documents attached to a contract but such authorisation will in no case include or apply to the acceptance of a contract and the signing of the acceptance letter.

388. The tenders will be addressed to the Accepting Officer as notified on the Notice of Tender.

Tenders will be deposited in locked boxes the keys of which will be held by the Accepting Officer.

No tenders will be accepted after the hour specified in the Notice calling for Tenders.

All tenders will be opened at the time stated in the Notice of Tender by a Board of two officers appointed by the Accepting Officer and scheduled in the Comparative Statement of Tenders (P. A. F. W.-1810) which will be signed by both these officers. The composition of the board of officers will be as under :—

- (i) One member will be from the serving officers of the Corps of Engineers/MES. In the case of isolated GEs/PEs/MES and due to the prevailing shortage of officers. It is not possible for a GE/PE/ME to appoint a civilian officer to open tenders and schedule them in the Comparative Statement of Tender (P. A. F. W.-1810), he may appoint himself as one of the officers for this purpose. This measure, however, will only be taken after every effort has been made by the isolated GE/PE/ME to appoint an officer other than himself.
- (ii) The second member will always be a serving commissioned officer of the Armed Forces, outside the Corps of Engineer/MES. The commissioned officers of the Armed Forces serving with the Civil Armed Forces will also be eligible.

On the acceptance of a tender, two copies complete with all documents will be prepared, one set being forwarded to the successful Contractor and the other retained locally.

389. (i) Whatever the advice of the C. of A. or other financial authority concerned will be taken before a tender other than the lowest or of an unusual nature is accepted.
- (ii) Prior approval of the C. of A. concerned is required for the acceptance of a contract by the CMES if its amount exceeds Rs. 20,00,000 but does not exceed Rs. ^{25,00,000}~~20,00,000~~. The DW & CE/E-in-C may, however, accept contracts for amounts not exceeding Rs. 10,00,000/Rs. 10,00,000, respectively, without financial consultation, but prior approval of the Ministry of Finance (Mily) is required for the acceptance of a contract by the E-in-C if its amount exceeds Rs. 5,00,000.
- (iii) Further instructions are given in the Standing Orders/Routine instructions for the M. E. S.

390. The rules relating to earnest money to be deposited by contractors other than those borne on the M. E. S. approved list are as under :—

- (i) The amount of earnest money will normally be fixed at Rs. 50, but in the case of large contracts the accepting authority will fix such amount as he considers desirable. When Bills of Quantities are supplied, the amount will not be less than $\frac{1}{2}$ per cent, of the estimated value of the contract, and when they are not supplied it should not be less than $\frac{3}{4}$ per cent. of the estimated value of the contract, but in neither case shall the amount ever exceed Rs. 100.
- (ii) Where facilities exist, the earnest money may be deposited by contractors into a Sub-Divisional or District treasury or a branch of the State/National Bank of Pakistan in favour of the officer nominated in the Notice of Tender, no previous authority of that officer is necessary for this deposit.

The amount will be credited to Revenue Deposit, and the full designation of the M. E. S. officer will be stated on the Deposit receipt. Such earnest money will be refunded only under the authority of an order by the officer nominated in the Notice of Tender endorsed upon the original deposit receipt. A record of such transactions will be maintained in a separate register and no entry will be made in the Cash Book.

If, however, the accepting officer desires that the deposit, instead of being refunded, be credited to Government, he will return the receipt to the Treasury Officer or the Branch of the State/National Bank of Pakistan as the case may be, with instructions to credit the amount to Government through the C. of A. concerned.

- (iii) In other cases, the amount will be remitted to the M. E. S. officer concerned who will pass the transaction in his Cash Book. A formal receipt on s-119 will be given.

The earnest money deposited by unsuccessful contractors will be retained by the officer nominated in the Notice of Tender until a certificate is produced from the accepting officer that a *bona fide* tender has been received and that all the documents issued to the contractor have been returned and the contractor presents the receipt given by the officer nominated in the Notice of Tender.

When the earnest money shall have become forfeited under the terms of tender it can only be restored with the sanction of the engineer authority next higher to the accepting authority.

391. In exceptional cases a CMES may dispense with calling for tenders and may make a contract within his powers with any approved contractor, in such cases he will report the circumstances to the DW & CE concerned with an explanation of the reasons for dispensing with competition and the method of determining the rates. Similarly, all GEs/PEs/MEs, may in exceptional circumstances enter into an agreement up to Rs. 500 with any approved contractor without calling for tenders, in such cases a report of the circumstances will be made to the CMES along with an explanation of the reasons for dispensing with competition and the method of determining the rates.

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

NOTE :—The power of CMES herein means the power which he exercises ordinarily without consultation with the Controller of Accounts.

Section 39—Acceptance and Amendment of Contracts

General.

395. The powers of acceptance of tenders are laid down in Table 'B' (see also para. 389).

396. If the amount of a tender is so high as to cause the cost of the sanctioned service to be exceeded (or to make it likely that it will be exceeded beyond permissible limits) then the tender cannot be accepted until revised sanction has been obtained.

397. 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 rates in the MES Standard Schedule of Rates, *i.e.*, in any contract within his powers of acceptance he may fix any star prices required, but all star prices will be checked by an AQS before approval. A CMES is authorised to fix, before expiry of the period covered by the contract as originally executed or as subsequently amended, all star price relating to any contract, whether accepted by him or any higher authority.

A GE/PE/ME is similarly authorised to fix any star price relating to a contract accepted by any higher authority provided that such rate does not involve the payment of more than Rs. 2,000.

Where the star price 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.

398. (i) Subject to the general provision contained in clause (ii) below, an officer competent to accept a contract is also competent to amend it provided that the 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.

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 were 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.

- (ii) In cases where a contract is concluded by the accepting officer with the prior concurrence of the Ministry of Finance (Mily)/C. of A. (see para. 339), any amendment thereto shall also require the specific concurrence of the Ministry of Finance (Mily)/C. of A. before that amendment is formally concluded.

399. In the case of running contracts (e.g., contracts for the supply of materials etc.), only an approximate amount is entered in the tender as a rough guide. If the actual value of work done, etc., exceeds this limit it will not constitute an amendment thereto provided :—

- (i) the additional work is ordered in accordance with the conditions of the contract within the period covered thereby, and
- (ii) the effect is not to increase the value of the contract beyond the powers of acceptance of the engineer authority concerned.

Section 31—Bills and Payments to Contractors

General.

401. The larger and more frequent the payments to a contractor, the greater will be the facility with which he can execute the work and lower the terms at which he can afford to tender.
402. The Hand Receipt (P.A.F.W.-2260) may be used for making petty Payments or secured advances to a contractor other than payments made on a running account receipt or final contract bill. Payments for advances on running account will be made on a Running Account Receipt (P. A. F. W.-2263).
403. Final Contract Bills, whether for lump sum or measurement contracts, will be prepared on P.A.F.W.-2262. Interim payments in connection with running contracts for supply or conveyance of materials will also be made on this form.
- They will be prepared by Contractors, who will be required to submit an unsigned duplicate marked "copy" with the original. In the case of small contracts with illiterate contractors, the preparation of bills in the M. E. S. office is occasionally unavoidable, but will only be undertaken by order of the GE/PE/ME, in such cases "bill prepared by M.E.S." will be endorsed on the form.
404. The measurements will then be abstracted on P.A.F.W.-2264. The original will be in ink and schedule items will be entered in numerical order. These abstracts will be entered in duplicate by the AQS or the SDO who took the measurements and given a serial number which will be quoted in the bill. The abstract will be signed by the Officer or SDO who prepared it and appended to the bill.
- The original as agreed on will be sent to the contractor to enable him to prepare his bill, and returned by the Contractor with the bill. The duplicate will remain with the GE/PE/ME. Only the total of the work done will be given in the bill.
405. Bills for Measurement Contracts will either contain the detail of quantities obtained by measurement entered in the bill, or a reference to the accompanying abstract sheet as may be most suitable.
406. Requisition Bills will contain the amount of each attached P. A. F. W.-1817 and 1833, or, if for a service to which this form is not applicable, be prepared in the manner described for Measurement Contracts.

407. In the case of Lump Sum Contracts only variations and work shown as "Provisional" in the contract are measured. Bills for these contracts will be prepared as shown in Appendix I and will contain :—

- (i) Particulars of the contract and a detailed statement of the previous running account payments which have been made on P.A.F.W.-2263.
- (ii) The deduction in full of the provisional amounts in the B. of Q., whether any work has been done under them or not.
- (iii) The measurements, in detail, of any work which may have been executed under the provisional amounts (the cost of such work being added to the Bill).
- (iv) The measurements in detail of any additions to, or deductions from, the contract, unless such additions or deductions have formed the subject of special Lump Sum agreements in which case the agreements will be forwarded to the Controller of Accounts concerned for record as is done in the case of the originals of all contracts, *vide* para. 369.
- (v) The measurements in detail of any additions to, or deductions from, the contract caused by the existence of any errors that may have been made in the preparation of the B. of Q.

The measurements in detail may be given on the Bill but will usually for convenience be given on one or more Abstract Sheets which will be numbered and referred to in the Bill. The Abstracts of Quantities and Prices will be prepared separately under the various headings shown in the bill (*see* Appx. I).

Paragraph I of the Summary at the end of P.A.F.W.-2263 will not be required as the information is already given in the body of the bill as shown in Appx. I.

Advances to contractors.

408. It is necessary sometimes, in the interest of work, to engage labourers or contractors or incur other liabilities on behalf of the contractor concerned, to complete work which he has neglected or failed to complete. In such a case it is permissible to spend Government funds on behalf of the contractor in accordance with the terms of his agreement. Otherwise no advance or recoverable payment should be made to or on behalf of a contractor, nor should financial aid be given to him in any form, except as laid down in paras. 409—412. To avoid subsequent disputes with the contractor, 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). As regards issue of stores to contractors, *see* para. 661 *et seq.*

409. Payments in advance may be made to contractors in accordance with the rules below. Such payments will be entered in the Construction Account and in Contractors' Ledger (P.A.F.A.-785) as charges against the contractor.
410. Secured advances to a contractor may be sanctioned for imperishable materials and timber collected for use on a work. In cases in which the contract is for finished work. The amount of the advances will not exceed 75 per cent. of the value of the materials and timber as assessed by the GE/PE/ME and should be sanctioned by the CMES in the case of contracts accepted by himself or higher authority. The GE/PE/ME will sign the following certificate which will be attached to the hand receipt form on which payment is made :—

"Certified that the quantities of materials/timber detailed in the attached schedule, have actually been brought by the contractor to the site of the work and the contractor has not previously received any advance on their security, and that these materials (except timber) are of an imperishable nature and are all required by the contractor for use in the work in connection with items for which rates for finished work have been included".

The GE/PE/ME will attach a formal agreement on P.A.F.W.-1833-A, signed and executed by the contractor. He will ensure that as materials, timber are used, recover/ is made from other payments to the contractor.

411. If, under the terms of a contract, daily labour is employed, or any other expenditure is incurred by the M.E.S. which is debitable to the contractor, the amount will be entered in the Construction Account concerned (see para. 510) and in the Contractors' Ledger (see para. 418).

412. If it is desired to advance money to a contractor for the importation of labour, construction of coolie lines etc., the sanction of the DW & CE concerned or E-in-C, as the case may be, is required; such advances will not exceed the amount of the Standing Security Bond/Security Deposit held up to date. All cases of advances exceeding the amount of standing security bond/security deposit will require Government sanction.

All other cases of payment of advances to contractors will be referred to the E-in-C for obtaining Government sanction.

412. Payment on running account may be made by the GE/PE/ME for work done. The amount of such payment shall not exceed the difference between the approximate value of work done and the cost of stores issued up to

date. In making such an advance due regard is to be paid to total value of work done, the amount of the standing security bond/security deposit held 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/PE/ME on P. A. F. W.-2263.

In the case of important services, to be determined specifically by the CMES, payments on account will be checked and signed by the AQS before payment.

413. Payment made to a contractor on running account will be settled in the final contract bill. If the contractor refuses to sign the final contract bill, a note will be entered on the bill, and the sum due to him will be debited to the work and credited to Head P—Deposits and Advances, Sub-head—Miscellaneous Deposits.
414. If the final account of a contractor shows that he has already been over paid or that the account closes with a balance due by him, the account may be settled by a recovery in cash from some other bill, or from his standing security bond/security deposit. If an immediate recovery is not practicable the balance should be credited to the work, and debited to the sub/minor head relating to "MES Advances" of the relevant head of account of Service concerned. A note that the final payment has been made will be entered on the contract agreement.
415. Fines and forfeitures of deposits of contractors will be credited to the work concerned unless otherwise ordered by the CMES in which case the amount will be credited as revenue receipt (see para. 604).

The circumstances in which a contractor may become liable for liquidated damages are defined in the conditions of various forms of contracts and the detailed procedure to enforce such claims is described in the Contract Manual.

The approval of the E-in-C/DW & CE will be required for the abandonment or reduction of a claim for liquidated damages exceeding Rs. 10,000 or of any claim incurred by a breach of contract which has caused increased cost to the State not exceeding Rs. 10,000.

The CMES may remit or modify a claim for such liquidated damages when the amount does not exceed Rs. 10,000 and the breach of contract has not caused any increased cost to the State.

The amount of liquidated damages should be in direct proportion to the amount of the contract (or individual service in the case of a Term Contract) and in inverse proportion to the time for execution. Ordinarily, a delay equal to the time allowed should entail a claim for damages equal to 10 per cent. of the amount. Thus if the time allowed is one month the damages should be about one-third per cent. of the estimated cost, for each day's delay.

416. Provided that the claims of Government against a contractor are nil, the amount due to the contractor, if any, 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. The Courts decree against one of the partners in the case of a joint contract will not apply to any sum due to the joint contractors on that contract. (see also para. 438).
417. The payment to a contractor of a bonus or compensation out side the terms of his contract requires the sanction of Government of Pakistan.

The sanction of the Government of Pakistan will also be required to the payment of any certified loss sustained by a contractor on account of labour and materials collected for a work but not utilised on the work owing to its abandonment, even though such payment may have been legislated for in the contract agreements.

Contractor's Ledger.

418. A contractors' Ledger (P.A.F.A.-785) will be maintained in the GEs/PEs/MEs office. In this a folio will be opened to cover all transactions with each particular contractor. The ledger will be posted as the transactions occur and will be balanced monthly. A ledger account need not, however, be opened in cases in which the only payment is the final payment. Security deposits of contractors will not be shown in their accounts in the Contractors' Ledger.
419. The closing balance of each personal account should be detailed so as to show, in respect of each separate work, the amount outstanding, if any. The balances of the accounts in the ledger will be reconciled monthly with the corresponding balances detailed in the Construction Accounts.
420. All that accounts in the ledger will be examined periodically to see that balances do not remain outstanding for a long time.
- A contractor will be given an extract from his account in the ledger when required. He should be encouraged to look at this ledger account and sign it in token of his acceptance.

Section 32—Standing Security Bonds and Security Deposits
of Contractors.

General.

421. The rules contained in para. 423, *et seq.*, relating to security deposits do not apply to contractors borne on the approved lists of the M.E.S. who will be required to furnish standing security bonds in lieu of security deposits. These rules, therefore, apply only to such contractors as are borne on the approved lists of other Departments, *e. g.*, Central/Provincial PWD, CDA, PWR/PER, EPDC WPDC, WAPDA, etc., if and when they tender for works with the M.E.S. See also the penultimate sub-para of para. 336.

Standing Security Bonds.

422. With the exception of contractors of financial notation of over Rs. 10,000 who have proved themselves either by long association with the M. E. S., or by other equally acceptable credentials, as being RELIABLE contractors and have been classified as such by DsW & CE/CsMES, all contractors who desire to be registered with the MES, will be required to execute the standard form of bond on P.A.F.W.-2350 in the following amounts, as security against performance, *viz.* :—

Class	Contractual Limit	Enlisting Authority	Amount of Standing Security Bond
A	Unlimited	DW & CE	Nil
B	10 lacs	-do-	Rs. 10,000
C	5 lacs	-do-	Rs. 7,500
D	2.5 lacs	CMES	Rs. 5,000
E	1 lac	GE/PE/ME	Rs. 2,500

423. The execution of a standing security bond will not be a condition of contract, it will be independent of any or all contracts and will affect the M. E. S. only as a condition precedent to enlistment of contractors other than those classified "RELIABLE" and in the recovery of monies within the terms of the bond.

424. The standing security will be pledged in favour of the Enlisting Officer and will remain in his custody.

The bond will be deposited with the C. of A. concerned and will remain in force so long as the contractor's name appears on the list. The bond will be returned to the contractor when his name is removed from the list, if there is no claim by Government against the contractor.

425. One bond only will be required of any one contractor irrespective of the trade groups or class in which he is registered. In the case of a contractor whose operations extend over two or more engineer areas, the bond will be accepted by the DW & CE/CMES in whose area the HQs of the contractor is situated.

Contractors enlisted with one DW & CE will be permitted to tender in the areas of the other DW & CE. Similarly, contractors enlisted with one CMES/GE/PE/ME will be permitted to tender with other CMES/GE/PE/ME.

426. Should the value of the standing security bond be reduced by an enforceable claim, the contractor will be required to make up the deficiency (or meet the claim without touching the bond) before he is invited to tender for further work.

The value of a bond will not limit the value of a claim by Government under the Conditions of Contract.

427. The provisions of paras 437 [(iv) and (v)], 438 and 439 also apply *mutatis mutandis* to standing security bonds.

Security Deposits of Contractors.

428. Security deposits will not be taken from regiments, jails, municipalities or other Government concerns. Exception may also be made in the case of large and reliable firms, and individual contractors by the CMES in the case of contracts falling within his or a GE's/PE's/ME's powers of acceptance and by the DW & CE in all other cases. Such exceptions will ordinarily be supported by reports from the Income-tax Officer and other Civil authorities, showing that the firms, or the individual contractors, are financially sound and are known for their business honesty and integrity. Also no security will be taken in the case of piece work tenders (see para 361). When contract are placed with political 'nominee' contractors, security deposits will not ordinarily be taken. In cases where the Political authority concerned cannot accept the responsibility, security will be recovered. In all other cases security must be taken for the due fulfilment of a contract.

429. The forms of security which are allowed are as follows, subject to the terms of individual forms of contract :—

- (i) Deposit in cash up to Rs. 500.
- (ii) Government securities.
- (iii) Provincial and Municipal Debentures.
- (iv) Port Trust Bonds.

- (v) Deposit receipts of recognised banks approved by the Fma Commander. Such deposit receipts will be accepted on the understanding that Government is not held responsible for any loss that may result from the failure of the bank, notwithstanding delay in return of the receipt. Such receipts should be made out in the name of the enlisting officer.
- (vi) Post Office 5-year cash certificates up to Rs. 10,000 for their market price and not for their face value.
- (vii) Post Office Saving Bank pass books duly pledged to the enlisting officer.
- (viii) A deduction of 5 per cent. to 10 per cent. from the gross amount of the contractor's bills, *i. e.*, the value of work done at contract rates.

Note :—For forms of security bonds see Appendices VII and VIII of F. R. part, I.

430. The security may be a combination of (i) to (viii) if considered desirable by the enlisting officer and approved by the C. of A. concerned.

The security deposits enumerated in (ii), (iii) and (iv) above are subject to the rules in Chapter VIII of the Government Securities Manuals, and those in (vi) and (vii) to the Rules for Cash Certificates and Savings Bank Accounts, respectively.

In the case of (iii) and (iv) above the enlisting officer should satisfy himself that these securities are sound.

- ✓431. In the event of Government paper tendered as security appreciating or depreciating no re-adjustment of the value of the Government paper will be made, unless the rise or fall of the market value is such as to render it necessary to call upon the depositor to produce further Government paper to the extent of at least Rs. 100, or to enable the officer with whom the security is lodged to return to the depositor Government paper to the same extent. Even then no such adjustment will be made unless after such adjustment there is still a reasonable margin between the market value of the Government paper tendered and the amount of the security required.

432. The amount of the security to be taken should ordinarily be calculated as follows to the nearest ten rupees :—

- (i) For a contract not exceeding Rs. 10,000 in value, 10 per cent, with a minimum of Rs. 25, except in the case of contracts for works in the former N.W.F.P., when it may be reduced to 5 per cent, at the discretion of the DW & CE.

(ii) For contracts between Rs. 10,000 and Rs. 30,000, in value, 7 per cent, with a minimum of Rs. 1,000 and a maximum of Rs. 2,000.

(iii) For contracts exceeding Rs. 30,000 in value, 5 per cent, with a minimum of Rs. 2,000.

If calculated as above, the security deposit exceeds Rs. 6,000 the amount may be specially fixed by the officer accepting the contract having regard to the probable loss or inconvenience to Government from failure on the part of the contractor, but in such cases the amount must not be fixed below Rs. 6,000. In the case of a term contract and contracts for the supply or conveyance of materials the amount of security deposit may be calculated on the estimated average amount of work to be done during twelve months.

433. Security deposits received in cash will either be credited as a receipt in the cash book of the imprest holding officer, or be paid into the treasury on a receivable order, the necessary adjustment to Head P—Deposits and Advances being affected. Security deposits recovered in the form of percentage deductions from contractor's bills will be debited to the work and credited to Head P—Deposits and Advances. In all cases the contractor will be furnished with a receipt on S-119 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.
434. In the case of savings bank deposits the enlisting officer will satisfy himself by an inspection of the entries in the pass book that the amount deposited has been correctly pledge.
435. All other securities will be disposed of in accordance with the general rules in F. R.
436. Transactions relating to securities other than cash deposits will not pass through the accounts of the MES enlisting office. The enlisting officer will make arrangements for the custody or disposal of security deposits and will draw any interest due thereon on behalf of the depositor.
437. (i) A security deposit may be restored to a contractor on his executing a No-Demand Certificate (P.A.F.A.-451), as soon as possible after the delivery of the supplies or the performance of the services, contracted for, or after the expiry of the maintenance period, if any, prescribed in the contract and with due regard to the state of his account. An enlisting officer in

consultation with the C. of A. concerned is empowered to refund a portion of a contractor's security deposit when any delay occurs in the audit of his accounts provided that the security deposit has become due for refund in the circumstances stated above, and provided further that he is satisfied that the objects on account of which the deposit was taken have been served and that any claims outstanding against the contractor will be covered by the amount of the security deposit retained. The procedure outlined below will be followed in the case of building contracts over one lakh.

- (ii) In the case of building contracts (except Term Contracts) of over one lakh, security deposit will normally be refunded to the contractor on the expiration of the maintenance period for the whole works, as specified in the contract agreements, provided that Government shall have no claim against the contractor and that the contractor shall first have rendered a No-Demand Certificate (P.A.F.A.-451). The CMES may, however, at his discretion, refund at an earlier date the said security deposit in such proportions and at such times as he shall deem fit on account of those Sections of the works, which have been completed more than 12 months previously and in respect of which Government have no claims against the contractor and provided that the balance of security deposit in respect of the remaining portions does not fall below the minimum required under para. 432.
- (iii) At the request of the depositor a security deposit or any portion thereof which has become due for refund in the circumstances stated above, may be appropriated in whole or in parts towards the security deposit of another contract that has just been or is about to be entered into with the depositor.
- (iv) The depositor's acknowledgment will be obtained in all cases of security returned which will, in the case of refund of an interest-bearing security, set forth full particulars of the security. No securities should be refunded till the particulars of the claim have been verified with the receipt entries in the relevant book and the receipt granted to the depositor for the security has been surrendered. If the receipt is not forthcoming the acknowledgment of the contractor on the back of P.A.F.A.-451 will be considered as sufficient.
- (v) When payment of securities is made to the official receiver appointed by the court to manage the estate of a contractor adjudicated insolvent, 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.

438. If the security deposit of, or any other sums due to a contractor are attached by any Court, the enlisting officer may, if there are no claims against

the contractor, pay the total amount into Court, otherwise the lien of Government on this amount takes precedence of a claim by an attaching creditor; but if the contract be a joint one, *i.e.*, furnished by more than one individual joining a contract, no amount can be attached to satisfy a demand against one of the partners alone.

If it appears to the enlisting officer on receipt of an order of attachment, that nonpayment of monies due to a contractor from Government would adversely affect the continuance of services under the contract, the enlisting officer will make due representation to the court concerned with a view to obtaining a modification of the order, which will give authority to the enlisting officer 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.

- ✓ 439. Security deposits or any other sum due to the estate of a deceased contractor may be paid, without the production of usual legal authority, under the orders of the CMES on execution of an indemnity bond on the form prescribed in Appx. VII to F.R. Part I, 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. In any case of doubt payment should be made only to the person producing legal authority.
- ✓ 440. A Security deposit made by another person on behalf of a contractor will, on fulfilment of the contract, be returned to the depositor.

CHAPTER VIII REVENUE AND RECEIPTS

Section 33—General

General Rules.

442. The GE/PE/ME is responsible for making demands for payment of all revenue, whether credited to Main Head VIII/X-H/XI-C or D, or compelled as deduction from expenditure, and for taking steps for its prompt realisation. For this purpose certain records detailed in para. 443 below are maintained. These records, show in respect of all recurring and non-recurring items of revenue, the assessment, the progress of recovery, and the outstanding amounts due to Government.
443. The initial records of revenue are kept in the offices of GEs/PEs/MEs and are audited locally.

The following forms will be used :—

- (f) *P.A.F.W.-2239—Rent Assessment Ledger.*—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/requisitioned or appropriated. Where necessary, rent of tenements will be recorded separately.

When the accounts of a work involve expenditure on the construction, acquisition, or equipment, of a building intended to be used as a residence, or expenditure on renewals to an existing residential building, it will be seen—

- (a) that if it is a new building it is entered in the Register of Buildings and Rent Assessment Ledger ;
- (b) that the orders of competent authority to assess or revise the rental are obtained. This rule applies also to expenditure on the provision of furniture or internal electrical installations in connection with residential buildings.

In case where a building is actually occupied prior to closing the accounts of expenditure on its construction, acquisition or equipment, rent is chargeable from the date of occupancy and should, therefore, be fixed provisionally with the sanction of the competent authority.

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.

- (ii) *P.A.F.W.-2240 Revenue Ledger*.—Contains a progressive record of revenue due and recovered per building or quarter as well as from other sources. In the case of charges for electric energy and water due from private persons, the detail recorded is maintained in consumer's ledgers [see (v) and (vi) below]. This ledger will be closed on the 25th of each month (30th in June).
- (iii) *P.A.F.W.-2241 Rent, Electric and Water Bill*.—This will be used for recovery of charges from all individuals other than those who pay direct to the M.E.S. for water and electricity supplies.
- (iv) *P.A.F.W.-2299 Consumers' Ledger (Water)*.—Records particulars of all buildings which are supplied with water which is paid for by the M.E.S. except those in Cantonment stations (see paras. 474 and 475). It also shows progressively the assessment and the recoveries. The monthly readings will be posted from the Meter Reader's Books except where the quantity is assessed by the GE/PE.
- (v) *P.A.F.W.-2184 Consumers' Ledger (Electric)*.—Records particulars of all buildings which are supplied with electric energy both for domestic and power purposes except those for which recoveries are required to be made by the M.A.D. The monthly readings will be posted from the Meter Reader's Books, except where assessed by the GE/PE or where charge is made at flat rates per lamp.
- (vi) *P.A.F.W.-2170 Consumer' Ledger (Electric and Water) Special*.—Records particulars of assessment of water and electricity supplied to non-paying consumers.
- (vii) *P.A.F.W.-2298 Return of Recoveries (Water)*.—Shows amounts due from various individuals on account of water which are to be billed for either by the M.E.S. or the Cantonment Authority or the M.A.D.
- (viii) *P.A.F.W.-2218 Return of Recoveries (Electric)*.—Shows amounts due from individuals on account of electric energy.
- (ix) *P.A.F.W.-2217 Bill (Electric) for Consumers paying direct to the M.E.S.*—is used for amounts due on account of electric energy, the recovery of which is made direct by the M.E.S.
- (x) *P.A.F.W.-2300 Bill (Water) for consumers paying direct to the M.E.S.*—Is used for amounts due on account of water, the recovery of which is made direct by the M.E.S.
- (xi) *Account for charging of secondary batteries* (see para. 18 of Appx. O).

Miscellaneous Receipts.

444. Any proceeds realised on account of grass or other usufruct, etc., from enclosed areas which form the compounds of Government offices, inspection bungalows, vacant buildings, manufacturing establishments, areas of land used as brickfields or quarries by the M.E.S. catchment areas of M.E.S. water supplies, areas of land occupied by M.E.S. storage yards, and any other land directly under the control of the M.E.S. whether situated within or outside cantonment limits, the management of which is not vested in the Military Estates Officer, will be credited to Main Head VIII/X-H/XI-D. Revenue, as the case may be.
445. Rules regarding assessment, rate of recovery and remission of rent, including rent for internal electrical installation, are contained in a separate pamphlet—"Quarters and rents".
446. The rent for accommodation hired for MES offices will be fixed in accordance with the rules in vogue for hiring/requisitioning of properties for use by Defence Services. When an office is located in a house occupied by an MES Officer due to non-availability of office accommodation, the rent liability of occupant will be lessened in proportion to the accommodation utilised for office. Normally an office should not be located in a house allotted to an MES Officer for residential purposes and if such necessity arises, the needful may be done utilizing the barest minimum accommodation.
- In all cases when rent is paid for offices, a certificate must be attached to the first bill of the year that a suitable public building is not available.
447. The waiving of authorised charges on account of electric energy and water requires the sanction of the Government of Pakistan. Where charges for electric energy and water are adjusted on the basis of assessed consumption in the case of officers proceeding out of Pakistan, the GE/PE may, with the concurrence of C. of A. concerned, write off small amounts not exceeding Rs. 5 in each case. Irrecoverable items and over payments are governed by F.R. Part 1.
448. Unless otherwise provided for in the following rules, receipts which are not finally creditable to Government and which represent cash or other value received, which has to be eventually repaid or utilised to meet the cost of services rendered, or taken in deduction of expenditure previously incurred, will not be governed by the rules in this Chapter.

449. The rules issued by the Auditor General for regulating the exhibition of recoveries in Government accounts are contained in the Audit Code. Their application has been described in the relevant paragraphs.
450. Except in the case of departmental charges in respect of sales on credit (see paras. 176 and 683) it is not permissible to credit Revenue until it is realised.

Section 34—Recovery of Rent

451. Except where otherwise laid down by Government the recovery of rent for buildings in the charge of the M.E.S., whether they are maintained or hired/requisitioned from Defence Services Estimates or from Civil estimates, will be governed by the following rules.
452. Acting under the orders of the Station Commander or other authority responsible for the allotment of accommodation, the GE/ME will hand over accommodation to individuals and will submit a copy of the handing/taking over report to the Station Commander, the unit concerned and his U.A. The O.C. unit/formation will then render the Occupation Return (PAFZ-2170) to the Station H.Q. and the U.A. concerned, which will form the basis for recovery of rent. The U.A. will inter-link the occupation return with the handing/taking over report, and in the event of non-receipt of the former in time, he will act on the latter for recovery of rent from the new occupant and will check that he has taken action to discontinue recovery of rent from the previous occupant. The O.C. Unit/formation will also render a yearly occupation/vacation return showing all quarters by classes to the Station HQ, the GE/ME and the UA concerned by the 5th July. Changes in occupation/vacation will, however, be notified forthwith.

In the case of Factory buildings, the occupation return will be submitted by the Factory authorities to the Controller of Ordnance Factories Accounts.

453. Rent Bills (PAFW.-2241) in respect of individuals paid by the following will be forwarded in duplicate (triplicate in case of Posts and Telegraphs employees) to the—
- (i) Accountants attached to Military units concerned.
 - (ii) Controllers of Accounts.
 - (iii) Treasury Officers.
 - (iv) Heads of Offices.

These bills should reach them not later than the 15th.

454. Amounts billed for will be recovered by the above named authorities without prior notice to the individuals concerned.

455. Rent bills will be prepared for the current month, except in the case of pensioners and private persons, when rent will be recovered monthly in advance. (see AR)

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- ✓ 456. Rent bills pertaining to individuals not paid by any of the above will be sent direct with a request for payment on or before the 5th of the following month, either into the treasury or to the M.E.S. office concerned. (see para. 491).
457. 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 authority referred to in para. 452 above will intimate the probable date of vacation to the GE/ME and the bill will be prepared at once.
458. Pending settlement of any discrepancies in the rent bill, which should be referred to the authority responsible for the allotment of the quarter the individual concerned will pay the amount billed for.
459. One copy of the rent bill will be returned through the C. of As. concerned by the 5th of the following month to the officer issuing the bill when the Revenue Ledger will be entered up. In the case of private individuals the Revenue Ledger will be entered up either on receipt of the treasury receipt or of an intimation of Payment to an M.E.S. officer.
460. The amounts recovered will be entered as Revenue receipts, except that any recoveries made from a Department of the Central Government will be treated as a reduction of expenditure under the minor head concerned (see Appx. G), unless recoveries are effected after the accounts of the year are closed.
461. In the case Government servants (both Service Officers and Civilians) the Accounts Officer when returning a copy of Rent Bill (*vide* para. 459) will show therein the actual amount of rent recovered along with a remark whether the recovery is with reference to a percentage of emoluments or the assessed rent of the quarter.

In cases where the rent recoverable is limited to a certain percentage of the emoluments of the Government servant, it will be the responsibility of the Accounts Officer to ensure that the rate of recovery of rent is changed retrospectively, if such emoluments are changed retrospectively.

462. In the case of certain quasi-commercial and manufacturing concerns, *Pro-forma* statistics will be furnished by the M.E.S. for rent of accommodation. These quasi-commercial concerns are Military Farms, Medical Stores Depots and Workshops, Bakeries, Butcheries, Ordnance Factories, and M.E.S. installations.

**Section 35—Recovery of Charges for Electric Energy,
Hire of Fans, etc.**

466. Except in the case of consumers who are billed for direct by the M.E.S. on P.A.F.W.-2217, charges for hire of fans, for security deposits when leviable, for incidentals such as replacing fuzes, and those on account of rent of internal electrical installation and electric energy will be included in the rent bill from the Return of Recoveries—Electric (P.A.F.W.-2218) which will be rendered to the UA by 10th of each month. This return will be prepared monthly for each installation and will show separately the total amount to be recovered direct by the M.E.S.
467. The detailed account of all recoveries to be made by the M.E.S. will be maintained in the Consumers' Ledger—Electric (P.A.F.W.-2184) by the S.D.O. concerned.
468. An abstract of all receipt, duly supported by treasury receipts, will be rendered monthly by the S.D.O. concerned to the GE/ME. For this purpose any amounts credited in the GE's/ME's cash book will be intimated to the S.D.O. concerned.
469. In case of non-paying consumers, the record of measurement will be maintained in the Consumer's Ledger—Special (P.A.F.W.-2170) and an intimation sent the parties concerned for incorporation in their respective accounts.
470. Recoveries of rent internal electric installations will be treated in the same way as recoveries of rent of buildings. Other recoveries on account of charges for electric energy, etc., will be credited to Revenue except those from Central Government Departments which will be complied as deduction from the minor head concerned unless recovery is effected after the close of the accounts of the year.

Section 36—Recovery of Charges for Water

473. The procedure for recovery, etc., of charges for water in a non-cantonment station and in cantonment stations, other than those referred to in paras. 474 and 475, will be as laid down for electric energy (see para. 466 *et seq.*).

474. In a Cantt. Station in which the MES officer is functioning as the "Officer" under Section 233 of the Cantonments Act, 1924 (II of 1924), (hereinafter referred to as the Act), the recoveries on account of water supplied from MES own sources to all *entitled consumers* paid from Defence Services Estimates and occupying buildings owned, leased, hired or requisitioned by the Ministry of Defence shall be effected at the M.E.S. all-Pakistan rate through Return of Recoveries by inclusion in the rent bills, and credited to receipt Main Head VIII/X-H/XI-D, Revenue, as the case may be.

In a Cantt. Station, where the Cantonment Board does not receive supplies from MES, bulk or distributed, and has its own source of supply, the recoveries from *entitled consumers* paid from the Defence Services Estimates occupying buildings owned, leased, hired or requisitioned by the Ministry of Defence and who depend on Board's water supply shall be effected at the M.E.S. all-Pakistan rate through Return of Recoveries by inclusion in the rent bills. For this purpose, the Return of Recoveries will be rendered by the Board to the M.E.S. U.A. concerned by the 10th of each month for inclusion in the rent bills. The M.E.S. shall pay the Board for all water so received at the rate (s) included in the agreement with the Board, and the recoveries effected from *entitled consumers* will be credited to receipt Main Head VIII/X-H/XI-D, Revenue, as the case may be.

In a Cantt. Station in which the MES officer is functioning as the "Officer" under Section 233 of the Act, and in which the Cantonment Board is not receiving bulk supply of water from the MES under Section 234-A of the Act, recoveries are required to be effected by the Board, *vide* Section 234 of the Act. In such cases a monthly Return of Recoveries will be prepared by the GE/PE from the Meter Reader's Book in respect of *non-entitled consumers* and forwarded in duplicate to the Board. The total cost at the prescribed rate (water tax/rate) notified from time to time of all water supplied to *non-entitled consumers* (including supplies made under agreements *vide* Sections 222 and 225 of the Act) and charges for water supplied to persons and buildings exempted from payment by the Board, less the collection and audit charges, will be reported monthly, quarterly or half-yearly according to the periodicity of the recoveries made by each Cantt.

Board, to the GE/ME by the Cantt. Board and debited by the former to Main Head 2-K(5) by credit to Main Head 3-C (a) (2) in the case of Army, Main Head 10-H (f)(i)(b) in the case of P.A.F. and to Main Head II-G(c)(7) (b) in the case of PN.

NOTE:—Exemptions granted by the Central Government under Section 99-A of the Act in respect of persons and buildings should not be included.

The water charges collected by the Board after deducting collection and audit charges, will be paid into the treasury monthly, quarterly or half-yearly according to the periodicity of the recoveries made by each Cantt. Board to the credit of the "Officer" referred to above and the treasury receipt, together with the duplicate copy of the Return of Recoveries duly completed will be forwarded to the GE/ME for transmission to the C. of A. concerned for credit of the amount to receipt Main Head II-K(5) of XLVII Revenue.

Each Cantt. Board where there is a "Distributed Supply of Water" will prepare a monthly, quarterly or half-yearly "Statement of Collection of Water Charges (Distributed Supply of Water)" in the proforma prescribed for the purpose and submit the same to the GE/ME and a copy endorsed to the Ministry of Defence (D-5). The treasury receipt for the amount paid into the treasury to the credit of the "Officer" together with the duplicate copy of the Return of Recoveries duly completed will also be forwarded to the GE/ME along with this statement. The amount paid into the treasury will be credited to Head II-K(5) by the C. of A. concerned as stated above. The Executive Officer will as laid down in Rule 25-A of the Cantonment Account Code 1924, prepare (i) the Assessment Register of water tax, (ii) the Demand and Collection Register of water tax and rates, and (iii) the statement showing monthly figures of realisation and collection and audit charges, etc.

The test audit of the recoveries on account of water-tax and other charges arising out of the supply of water to non-entitled paying consumers shall be carried out by the Civil Accounts General concerned.

The Audit Officer, who test audits the accounts of the Cantonment, will also audit the water taxes and rates recovered by the Cantonment Board from paying consumers supplied from the M.E.S. water supply system and a result of the test audit of account conducted by him, countersign a certificate to the following effect which the Executive Officer of the Cantonment should forward without delay to the C. of A. concerned:—

- (i) that all recoveries on account of water tax and water rate have been duly credited to Government and that steps have been taken towards the clearance of the outstandings,

- (ii) that remissions or exemptions have been admitted under proper authority, and
- (iii) that only the bare cost of collection and authorized audit charges have been appropriated from such collections.

At the conclusion of the each financial year a statement containing the total collection against the total demands for the year must be prepared and signed by the President of every Cantonment Board who, in signing it, will verify its correctness. The statement will also be audited by the Audit Officer of the Cantonment Fund at the local audit.

475. In a cantonment station in which the M.E.S. officer is functioning as the "Officer" under Section 233 of the Cantonment Act (Ac. II) of 1924 and in which the Cantonment Board is receiving, under Section 234-A of the Act, a bulk supply of water from the M.E.S. for all persons in the Cantonment other than "entitled" consumers, the Board shall pay the M.E.S. for all water so received at the rate(s) included in the agreement with the M.E.S.

The meter readings for supplies made to isolated "non-entitled" consumers residing outside the Board's bulk supply area, but inside the M.E.S. area, would be added to the Board's main bulk supply meter readings and paid for by the Board to the M.E.S. as part of the bulk supply, unless otherwise provided in the agreement. Such "non-entitled" consumers will deal direct with the Board and pay for their water at the Board's rate.

The recoveries made from Cantonment Boards by the GE/PE in respect of bulk supplies shall be credited by him to Main Head VIII-X-H/XLD, Revenue, as the case may be. The loss, if any, sustained by the M.E.S. on account of the difference between the M.E.S. costed rate (s) of water at taking over point (s) in a cantonment where a bulk supply is given, and the rate (s) that may be included in the agreement between the M.E.S. and the Cantonment Board as a result of arbitration by the President under Section 234-A-(2) of the Act, shall be debited by the GE/PE to Main Head 2-k(5) by credit to Main Head 3-C (a) in the case of Army, Main Head 10-H)(f) (I) (b) in the case of PAF and to Main Head II-G (e) (7) (b) in the case of PN, on receipt of a monthly, quarterly or half-yearly report of loss on account of bulk supply of water from the Cantonment Board who will prepare the above report in the proforma prescribed for the purpose. A copy of this report will be endorsed to the Ministry of Defence (D-5). In cases where barrack areas or individual Military buildings occupied by "entitled" consumers are situated within the Board's bulk supply area but

outside the M.E.S. area, and it is uneconomical to lay a special M.E.S. 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, the Board being billed only for the net quantity. The occupants of such buildings or barrack areas will deal direct with the M.E.S. and pay them for all water consumed at the M.E.S. all-Pakistan flat rate.

NOTE:—for the purposes of this para. an "Entitled consumer" means a person in a cantonment who is paid from the Defence Services Estimates and is authorised by general or special order of the Government of Pakistan to receive a supply of water for domestic purposes from the M.E.S. or the Q.W.D. on such terms and conditions as may be specified in the order.

476. The procedure for adjustment of charges for water in the case of entitled non-paying consumers and the treatment of recoveries on account of water will be as laid down for electric energy (see paras. 469 and 470).

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Section 37—Recovery of Charges for Furniture

- X 479. The rules contained in this Section are applicable only to the PAF and Navy Wings of the M.E.S. They do not apply to the Army where the responsibility for the provisioning and maintenance of furniture rests with the QMG and not with the M.E.S. *see also* para. 180.
480. The recovery of rent from non-entitled individuals will be made in the same way and together with the recovery of rent of buildings.
481. The rate of recovery of rent will be ten per cent. per annum of the capital cost.
482. The capital cost of the article supplied in each case will be ascertained from:—
- (i) the Vocabulary of Ordnance Stores (Pakistan) in the case of articles of A.O.C. equipment,
 - (ii) the List of Articles of Barrack and Hospital Furniture of M.E.S. supplied issued by the E-in-C.,
 - (iii) book value in respect of obsolete or surplus furniture.
- It will be recorded in the Rent Assessment Ledger (P.A.F.W.-2239) and the Revenue Ledger will show only the amount of the assessed rent.
483. The amount recovered will be credited to Revenue except in the case of buildings occupied by a Department of the Central Government when recoveries are effected before the close of the accounts of the year.
484. The hire of furniture will be rounded off in the same manner as the rent for a building, and will be charged for the following periods:—
- (i) that during which an occupant is liable to pay rent for the quarter occupied.
 - (ii) 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 lodging allowance,
 - (iii) in the case of officers temporarily occupying rent-free quarters in a Fort (e.g., Fort Attock, etc.) for the period of occupation.
485. In the case of certain quasi-commercial and manufacturing concerns proforma statistics will be furnished by the M.E.S. for rent of furniture supplied in the same manner as for rent of buildings (*see* para. 462).

Section 38—Cash Receipts

490. When payments are due to Government they will normally be made into treasuries on Receivable Orders (P.A.F.A-507), unless recoveries are effected through pay bills, etc. These are issued by M.E.S. officers and in the case of rent and charges for water and electric energy, by Unit Accountants and Head Clerks of CE's/PE's/ME's or outstation AGE's/AME's offices (see F.R., Part II).

✓ 491. In the following cases alone, cash payments may be received by GE's/PFs/MEs or AGE's/AMEs :—

(i) Barrack Damages from private individuals (para. 159).

(ii) Cash sales of stores (para. 682).

(iii) Earnest money deposited by tenderers (para. 390).

(iv) Security Deposits (para. 429).

(v) Other miscellaneous amounts (e.g., electric energy or water charges, deposits for works, fees for charging secondary batteries, etc.), not exceeding Rs. 100 each case.

As a general rule, S.D.Os. and Overseers will not receive cash. In special cases the MES may, with the concurrence of the C. of A. concerned authorise any such individual to receive cash, specifying the amounts which may be received.

492. Whenever cash or a treasury receipt is accepted, a receipt (S-119) must be given to the payer. Receipts will be signed by the individual authorised to receive cash. Acknowledgments for amounts deducted on account of Standing Security/Security Deposits from contractors' bills and amounts paid into treasuries may, however, be signed by the head clerk in GE's/PE's/ME's or outstation AGE's/AME's offices. They should set forth clearly the reference to treasury receipt number and date or number and date of the contractor's bill (see para. 433).

Separate receipt books will be used for the purpose.

493. A register of all receipt books will be maintained.

494. All amounts *actually* received in cash, as distinct from the sums paid direct into treasury or deductions from vouchers, will be recorded at once in the Cash Book (see para. 535), the entry in the Cash Book and the counterfoil of the receipt book being initialled at the same time.

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495. Amounts received by an individual not holding a cash assignment or an imprest account will be remitted to the nearest cash assignment/imprest-holding officer, or paid into the nearest treasury as soon as possible. In the latter case the treasury receipt with full particulars will be forwarded to the cash assignment/imprest-holding officer concerned who will issue a receipt to the individual remitting cash or the treasury receipt.

CHAPTER IX—WORKS ACCOUNTS**Section 39—General**

501. Two accounts are required in respect of services chargeable to the M. E. S. Heads of Accounts:—

- (i) A Construction Account of the expenditure on specific items, or services, or groups of services, which will exhibit in detail the cost, including not only cash payments but charges for services rendered by other Defence Services or the departments of same service or by Civil Departments.
- (ii) A Financial Account which can be interlinked with the Construction Account and will record accurately the summarised cash expenditure charged to the M.E.S. Head of Account of the service concerned during the period of accounting.

502. The various heads of the M.E.S. Budget and Budget of other Departments on behalf of whom the M.E.S. operates as an Agency service are detailed in Appx. G.

503. 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. The allocation should show the office of origin, the sub-head, minor head and detailed head of the budget concerned and the name or number of the work or item concerned. 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. The allocation will be shown both on the voucher and on an Allocation Form (P.A.F.W.-1777) attached to the voucher in triplicate. The importance of correct allocation is paramount.

In certain cases, primary allocation may be to a temporary head, e. g., in the case of materials for a project (see para. 639). The expenditure will, however, be reallocated later to the specific works or items concerned.

The term "work" when by itself, is used 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 plants; or the supply or manufacture of other stores.

504. In order that Construction Account may include the total cost of each service, it is necessary that priced vouchers should be obtained from other departments for services rendered by them *e.g.*, the A.S.C. officer concerned will render a priced voucher in respect of transport. The expenditure will be charged to the M.E.S. account concerned and a corresponding credit given to the other department.
505. The term "sub-division" used in this Chapter covers the following :—
- (i) The normal sub-division charge.
 - (ii) An independent outstation or section in charge of an Overseer, Superintendent, or Supervisor working directly under the GE/PE/ME.
 - (iii) 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/PE/ME himself or by one of his AGEs/AMEs.

Section 40—Construction Accounts *

510. The Construction Account will be maintained by the S.D.O. concerned. The primary account will be booked in loose leaf folios (P.A.F.W.-2242) which are grouped together by detailed heads of the budget concerned. From these, Abstracts will be prepared monthly on P.A.F.W.-2242-C. Detailed instructions for the maintenance of folios and Abstracts are laid down in Appx. L and in Standing Orders/Routine Instructions for the M.E.S.
511. For purposes of executive control, it is necessary that a record of liabilities should be kept with the Construction Account. The procedure for recording liabilities and for clearing them is laid down in Standing Orders/Routine Instructions for the M.E.S.
512. The Abstracts will be summarised monthly to show the total expenditure and liabilities booked against—
- (i) Major Works individually ;
 - (ii) groups of Minor Works ;
 - (iii) Minor heads of maintenance ;
 - (iv) other Standing Charges, and
 - (v) details of minor heads of maintenance when required.

This will be carried out on the Expenditure Return (P.A.F.W.-2251) copies of which will be forwarded to the CMES and C. of A. concerned.

The CMES will combine the returns for his area and forward a Summary to the DW & CE on the same form.

513. The CMES will maintain in a Register of Appropriations (P.A.F.W.-2244) a record of all allotments received by him, of all modifications made thereto and of all allotments made by him to GEs/PEs/MEs. A similar register will be maintain in the office of each GE/PE/ME showing allotments received from the CMES and allotment made to S.D.Os. This register will be maintained under the supervision of the U.A.
514. The technical sanction accorded by the competent engineer authority and the allotment of funds made to a service or a requisition will be communicated by the GE/PE/ME to the S.D.O. through his U.A.

Record of Sanctions.

515. The following registers will be maintained in the GE's/PE's/ME's office under each major head :—

(i) Register of Sanctions (P.A.F.W.-2252).

It will be maintained by the U.A. to record all sanctions for standing charges (e.g., payment of rent for railway sidings, contingent charges, etc.).

(ii) Register of Approvals to Works (P.A.F.W.-1816).

It will be maintained under the supervision of the U.A. to record all administrative sanctions and technical sanctions for works.

Section 41—Bills

520. Bills for advance payments will be submitted on P.A.F.W.-2263 in duplicate, by the S.D.O. The GE/PE/ME will verify the bill by personal inspections. In the case of important services the bill should be checked and signed by AQS also.
521. Final Bills will be prepared in accordance with the instructions given in para. 403 and submitted in duplicate to the GE/PE/ME. They will be accompanied by all the relevant sub-vouchers in support, particularly :
- (i) In the case of services executed by Lump Sum or Measurement Contract, the Abstract Sheets (P.A.F.W.-2264) and the Measurement Books. The abstract will be component part of the bill.
 - (ii) In the case of requisitions, every P.A.F.W.-1833, the amount of which has been included in the bill.
522. As and when bills for payment are completed by S.D.Os. they will be sent to the GE/PE/ME.
523. (i) The abstract will be checked with the measurement book, and the bill with the abstract and with the contract, and a certificate will be recorded that this has been done.
- (ii) All final bills passed for payment by the GE/PE/ME will be forwarded, accompanied by P.A.F.W.-2254, to the CMES concerned. In the latter's office the AQS will select from them a percentage for check which should generally cover the activities of every subordinate and embrace every class of work.
 - (iii) After this examination final bills will be returned to the GE/PE/ME for payment after pre-audit by the U.A. concerned (See para. 541).
 - (iv) The percentage of bills to be checked in the CMES office will be fixed by the DW & CE concerned from time to time and should not eventually be less than 50 per cent.
 - (v) The bills, after payment, will be sent to the C. of A. by the U.A. for post-audit.
 - (vi) The upper part of the last page of P.A.F.W.-2262 should invariably be stamped and signed as under:—

Blue	TECHNICALLY CHECKED. AQS CMES OFFICE.
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 - (vii) Post payment technical check of bills will be carried by the Technical Examiner of E-in-C's Branch.

Section 42—Cash Assignments/Imprest Accounts

529. For the purpose of making payments, cash assignments will be placed by the C. of A. concerned at the disposal of GEs/PEs/MEs and independent AGEs/AMEs. The amount of the assignment will be fixed by the DW & CE concerned in consultation with the C. of A. concerned. Within the amount so fixed the assignment will be recouped on application to the C. of A. concerned as need arises.

Generally each GE/PE/ME will be placed in account with one treasury but, where necessary, the assignment may be apportioned between two or more treasuries.

For outstation AGEs/AMEs and S.D.Os., *see* para, 530.

530. With the approval of the CMES and concurrence of the C. of A. concerned, an outstation AGE/AME may be allowed an imprest up to Rs. 2,000 and an outstation S.D.O. up to Rs. 500 for payment of muster rolls, etc., which they are competent to pay (*see* para. 539). The initial amount advanced by the C. of A. on account of imprest as well as any permanent addition or reduction will be debited/credited by him to Head P—Deposits and Advances—Suspense—Departmental Accounts—Military Cash Balances.
531. An officer of the M.E.S. may deposit the imprest granted to him in a branch of the State/National Bank of Pakistan in accordance with the rules laid down in Army Regulations. He cannot, however, have a deposit account with a Civil Treasury.
532. Whenever the amount held falls considerably below the authorised imprest, the imprest holder may ask his C. of A. to recoup the imprest either in full or by such smaller amount necessary to meet probable demands. The application for recoupment will show the actual balance in hand.
533. On the 1st of July each year every officer holding an imprest will send to the C. of A. concerned an acknowledgment of the amount that is due from and is to be accounted for by him.
534. Any amounts left unpaid from cheques for payment of establishments, etc., and other miscellaneous cash receipts may be credited to imprest, but if the authorised limit (*see* para. 530) is thereby exceeded they will be paid into the treasury. In cases where no imprest is held but a cash assignment is held in lieu, any amounts left unpaid at the end of the month will be carried

over to the Cash Book of subsequent month or months and in case any cash is still left unpaid at the end of the financial year it will be paid into the treasury.

Every officer holding imprest/cash assignment will maintain a Cash Book (P.A.F.W.-2246). In this, 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 U.A.

The Cash Book will be closed and balanced on the 25th of each month (except in June when it will be closed on the 30th). The Cash Book will be sent to the C. of A. concerned.

All vouchers will be submitted with the Cash Book except:—

- (i) Muster rolls or other vouchers in support of payment to labourers irrespective of amounts, and casual personnel bills. An allocation sheet shall be sent in lieu.
- (ii) Other cash vouchers, whether relating to works contingencies, the amounts of which do not exceed Rs. 25.
- (iii) Invoices, or other vouchers in acknowledgment of issues of stock, including issues of articles from manufacturing operations, stock.

The Cash Book of an imprest-holding outstation AGE/AME or S.D.O. will also be balanced on the dates given in para. 536 and will be sent to the GE/PE/ME duly supported by all vouchers, for further necessary action described above.

The value of cheques issued by the C. of A. in response to a request for recoupment of imprest on payment of muster rolls, etc., will be debited to Minor Head "(g)Unclassified Charges" under sub-head D—General Charges of Head 8 MES in the case of Army, and to corresponding detailed head in the case of PAF and PN (*see* Apx. G). This head will be completely relieved at the end of each month, the service heads concerned being debited to the extent to which bills, etc., are rendered in adjustment, Head P—Deposits and Advances—Suspense—Departmental Accounts—Military Cash Balances being debited with the balance. This procedure will be followed irrespective of whether the cheques drawn are accounted for in the cash book for the month or not. Head P—Deposits and Advances—Suspense—Departmental Accounts—Military Cash Balances will be cleared when bills are rendered or expenditure accounted for subsequently. On receipt of the cash book

the gross expenditure will be debited to the service heads concerned. Contra Credits will be given to Minor Head "(g) Unclassified Charges" Head 8-D in the case of Army, or to corresponding detailed head in case of PAF/PN, when relevant, and to the revenue and service heads concerned for sums credited to imprest in the cash book which ordinarily was due to be remitted into the treasury (*vide* para. 534). The balance will be credited to cheques drawn, if the imprest is recouped, or to Head Deposits and Advances—Suspense—Departmental Accounts—Military Credits—Balances, if the imprest is to be reduced.

Section 43—Payments

539. All bills and muster rolls will be checked by the U. A., and all bills will be technically checked (*see* para. 523) by the technical staff, before they are passed for payment by a GE/PE/ME or an independent AGE/AME under para. 541 (a) (i). Bills and muster rolls paid under para. 541 (b) by an outstation AGE/AME/S.D.O. holding imprest will be similarly checked after payment.

As regards technical examination of muster rolls, *see* para. 540.

540. All muster rolls will, after payment, be passed for examination to the technical staff concerned in the GE's/PE's/ME's office who will endorse thereon a certificate in token of his examination. The AQS in the CMES office will call for such muster rolls as are ordered by the CMES and will similarly endorse them with a certificate of his examination. All muster rolls will be passed finally to the U. A. for review of those certificates and for record.

541. (a) (1) GEs/PEs/MEs and independent AGEs/AMEs are authorized to pay all bills [other than those specified in (2) below] after pre-audit by the U. A. attached to them. All such bills will, however, be subject to post-audit by the C. of A. concerned. A GE/PE/ME is also authorised to pay advance payments and secured advances to contractors (*vide* para. 408 *et seq*) without having them pre-audited.

(2) Bills on account of arbitration awards, compensation claims and refund of security deposits will be paid only after these have been pre-audited by the C. of A. concerned.

(b) An outstation AGE/AME holding imprest is authorised to pay all muster rolls, casual personnel bills, advance payments and secured advances to contractors (*vide* para. 408 *et seq*) without having them pre-audited by the C. of A. Similarly, an outstation S.D.O. holding imprest may pay muster rolls and casual personnel bills without check before payment; he may also pay petty bills up to Rs. 200 if authorised by the GE/PE/ME or by the independent AGE/AME, as the case may be.

542. 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 mark if the payee is illiterate. A 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.

543. The GE/PE/ME may authorise a subordinate in charge of a sub-division to make payments on his behalf. Otherwise all payments will be made in the presence of an officer. At the time of payment, the voucher will be endorsed, initialled or signed, and dated.

544. Payments are made normally from cash assignments. However, in cases where imprests are held, payments are made either from imprest or by cheques issued by the C. of A. When the amount of the imprest is not sufficient to meet the total amount of the muster rolls, advance payments, etc., to be paid, a cheque for the amount necessary will be obtained from the C. of A. concerned who will issue the same on demand by letter (as distinct from telegraphic demand). When making a demand the name of the treasury on which, and the contractor for whom, the cheque is required must be stated. A bill should in no case be met partly from imprest and partly from a cheque demanded from the C. of A.

Payments to contractors will be made by the M.E.S. by means of crossed cheques after due check/audit of the contractor's pre-receipted bills. In tribal Districts, payments may be made in cash.

545. Payments to other departments and the States which have acceded to Pakistan will be arranged by the C. of A. a notification of the payment being forwarded to the GE/PE/ME who will forward it to the S.D.O. concerned.

546. When bills are submitted under para. 541 to the C. of A. concerned, they will be accompanied by a Schedule of Bills (P.A.F.W.-2258). After they are audited, the C. of A. will retain the original bills and return the schedule of bills to the GE/PE/ME showing thereon the amount for which each bill was passed and the allocation in detail. If cheques are sent through an imprest-holding authority (see para. 544), they will accompany the schedule of bills, and the corresponding entries will be endorsed accordingly.

On receipt back of the schedule of bills the GE/PE/ME will endorse on the duplicate copy of each bill the amount paid in respect thereof, return the duplicate to the S.D.O. concerned and file the schedule of bills in his office in serial order.

The S.D.O. will retain the duplicate copies of bills in support of the entries in his construction accounts.

NOTE :—When a C. of A. raises an objection/observation on the bill and returns it to the M.E.S., the objection/observation will be promptly dealt with (see Rule 163, F. R., Pt. 1).

547. Advances of pay or travelling allowance will normally be demanded from the C. of A. concerned, but in urgent cases payment may be made from imprest/cash assignment in which case an intimation will be sent to the C. of A. forthwith. Adjustment of an advance on account of travelling allowance will be affected on completion of the journey by means of a travelling claim.

Section 44—Establishment Accounts

ary bills.

The rules governing the preparation, etc., of salary bills and travelling allowance claims of officers and establishment are laid down in F.R. They are equally applicable to the M.E.S. except that amounts remaining unpaid may be credited to the imprest under para 534, and in case where no imprest is held but a cash assignment is held in lieu, the unpaid amounts left at the end of the month will be carried over to the Cash Book of the subsequent month or months, and in cases where no imprest is held but a cash assignment is held in lieu, the unpaid amounts will be kept as cash in hand duly accounted for in the Cash Book. Such amounts may be paid to the individual concerned without further preaudit by the Accounts authority concerned. (see also para. 547 and standing Orders/Routine instructions for the M.E.S.). In case any cash balance drawn against a cash assignment is still left unpaid at the end of the financial year it will be paid into the treasury.

Muster Rolls.

The S.D.O. [or other subordinate where authorised by the GE/PE/ME] will enter the casual personnel paid at daily rates on a Muster Roll (P.A.F.W.-2255). Separate Muster Rolls may be used for different works. When a Muster Roll is used for several works the work upon which each man is employed will be designated by a capital letter so as to facilitate allocation. In special cases where casual Personnel e.g. road gangs, carpenters, blacksmiths, etc., are engaged on monthly rates, the GE/PE/ME may order payment to be made on Muster Rolls. In the case of extensive works such as road work pipe laying or electric wiring, an abstract of the measurements recorded in the Measurement Book (P.A.F.W.- 2261) vide para. 333, will be prepared on P.A.F.W.-2264, which will be reconciled with, and attached to the Muster Roll.

Muster Rolls will be closed weekly, every ten days, or monthly, as may be ordered by the GE/PE/ME, and will be submitted to him for check and payment except as provided for in para. 539.

GE/PE/ME (including an independent AGE/AME) will pay from cash assignments, but an outstation AGE/AME/S.D.O. holding imprest will pay either from imprest or will write/wire to the C. of A. concerned thus :—“Muster

Roll No.....passed for Rs.....Issue cheque to.....
(here enter payee, S.D.O. or self), on.....
 Treasury".

553. In exceptional or urgent cases when mustering labour would cause dangerous delay (e.g., repair of a dam, burst water mains, etc.), a Casual Labour Roll (P.A.F.W.-2256) may be used. On this only the number of labourers of each class and the number of days worked will be entered. A report of the circumstances and expenditure involved will be made at once to the authority competent to sanction the work. The men may, if it is not possible to engage them direct, be engaged through a Contractor whose Commission will be agreed to beforehand and a written agreement signed by the GE/PE/ME and the contractor. The contractor's commission should form a separate item and will not be included in the rates for labour. In all cases when mustering is dispensed with, a Labour Report (P.A.F.W.-2257) will be sent daily to the GE/PE/ME as soon as work is started. The GE/PE/ME may order this report to be submitted even when mustering is done.

Casual Personnel Bill.

554. The Casual Personnel Bill (P.A.F.W.-2258) is used for the payment of all casual personnel paid at monthly rates except those paid on Muster Rolls (see para. 551). It will be prepared monthly, in duplicate, by the S.D.O. on a date fixed by the GE/PE/ME for the period previous to that date. Payment will be authorised by the officer concerned from his cash assignment and in cases where an imprest is held the payment will be authorised by the imprest holding officer concerned either from his imprest or by cheque which will be obtained on demand from the C. of A. concerned (see para. 544). 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 from casual personnel will be recorded separately and credit to the head "Income-Tax".
555. If pay is claimed for any casual personnel paid at monthly rates for whose appointment sanction has not been accorded, the amounts may be passed provisionally on the authority of the GE/PE/ME stating that sanction of competent financial authority has been applied for and that the sanctioned estimate provides for the appointment.
556. If any wages remain unpaid from a Muster Roll or Casual personnel Bill they will be credited to imprest, if held, (see para. 534). In cases where imprest is not held, but cash assignment is held in lieu, the unpaid wages

left at the end of the month will be carried over to the cash book of the subsequent month or months. The details will be entered in the Register of Unpaid Wages (P.A.F.W.-2259) kept by the officer holding imprest/cash assignment. In case any cash balance out of the amount drawn against a cash assignment is still left unpaid at the end of the financial year it will be paid into the treasury.

Payments of unpaid wages will be made, either on a Muster Roll or on a Hand Receipt (P.A.F.W.-2260). When payment is made the voucher on which it is made will be noted against the entry in the unpaid wages register. Cases may occur in which the accounts of the work have been closed before the payment is demanded. In such cases the expenditure will be charged off to the budget head affected.

Incidence of Cost of all personnel.

557. The pay and allowances of all permanent and temporary establishment will be charged in the first instance to the allotment for establishment except as stated below. The pay of all casual personnel will be charged direct to the work for which they were engaged.
558. In exceptional cases when temporary personnel, or permanent personnel who have been replaced by temporary personnel, are employed solely on the execution of a service costing over Rs. 10,000 their pay and allowances which are debited to the Establishment Head may be transferred under orders of the CMES as a charge against the work, except in the case of clerical or permanent drawing establishment when the sanction of the DW & CE concerned is required.
559. 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 concerned, except that where the work is carried out by daily labour, instead of by contract, the CMES may approve of the pay and allowances of personnel, solely required to supervise such labour, being debited or 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. As regards the personnel employed for meter reading and billing in connection with installations *see para. 752*.
560. In cases where services are cost-accounted e.g., E/M installation,

workshops, and manufacturing operations, personnel are divided into two main classes as below :—

- (i) Those employed on administration and supervision duties. This class consists of persons above the rank of Superintendent in actual charge. It includes Watch and Ward staff, but not a S.D.O. placed in whole-time charge of a installation, etc. Their pay and allowances will be charged to the Establishment Head of the service concerned.
- (ii) Those employed in maintaining and operating the plant, etc. Such personnel may be permanent, temporary or casual. The pay and allowances of permanent and temporary personnel (installation staffs) will, in the first instance, be charged to a separate detailed head under the Establishment head concerned, but will be transferred at the end of each month as a charge against the installation, etc., concerned. The pay of casual personnel will be debited directly against the installation, etc., concerned. 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 CMES will decide what proportion of the pay and allowances of permanent and temporary employees should remain as a charge against the Establishment head and what proportion of the pay of casual personnel will be charged to such other works.

Incidence of Departmental Charges. ✓

561. Departmental charges (see para 248 et seq) recovered on account of work done, etc., by the M.E.S. are adjusted as under:—

- (i) Departmental charges levied on works for other Departments of the Central Government are treated as reduction of expenditure under the sub-heads "Establishment", and "Tools and Plant" the portion representing Audit charges being adjusted as a reduction of expenditure under Main Head 2-1.
- (ii) Work done etc., by the M.E.S. on behalf of Local Government (see Civil Account Code, Vol. 1) is generally of the nature of work done as a standing arrangement, in that such work is regularly undertaken every year; departmental charges recovered before the close of the year on such work will be treated as reduction of expenditure under the same heads as prescribed above for similar recoveries from other Departments of the Central Government.
- (iii) Departmental charges levied on occasional works, etc., done by the

M.E.S. for Local Governments will be credited to the Revenue heads concerned.

- (iv) Establishment charges levied on work done by the M.E.S. for private persons or bodies (including Local Funds, States which have acceded to Pakistan, and Governments outside Pakistan) will be treated as reduction of expenditure under the Sub-head "Establishment", but recoveries on account of T. & P. and Audit charges will be credited to the Revenue heads concerned.
- (v) Leave and Pensionary charges. When rates of establishment charges include a separate charges for leave and pensions, the portion on account of leave will be treated as revenue receipts under Main Head VIII/X-H/XI-D, Revenue, as the case may be, and that for pensions credited to XLVIII—Defence Services—Non-effective. When the rates for leave and pension contribution are combined, the recoveries will be credited to the Revenue Head XLVII.
- (vi) The above orders are subject to the general rule that all recoveries effected after the close of the accounts of the year in which the expenditure was incurred will be credited to the Revenue heads concerned.

562. Similarly charges on account of establishment and tools and plant levied by the other Departments on account of work carried out for the M.E.S. will be booked under the corresponding sub-heads of the budget, except when the work is carried out on other than a standing arrangement when they will be charged direct to the work.

The portion on account of audit charges which is debitible against the M.A.D. will be complied against Head 2-1.

Leave and pensionary charges will be debited to the relevant head under the Major Head 59—Defence Services—Non-effective, except when a separate rate for leave charges is levied in which case this amount will be adjusted as described above.

The C. of A. concerned will maintain an account of the lump sum payments made to the P.W.D. on account of departmental charges for work done for the M.E.S. and notify the relevant amounts to the GE/P2/ME for entry in the Construction Account concerned.

Contingent Bill Register.

563. The charges which will ordinarily be classed as contingent charges debitible to the appropriate "Establishment" head of the service

concerned are given in para. 168. The CMES will distribute the contingent allotment placed at his disposal among his GEs/PEs/MEs. Contingent charges will be paid from the imprest/cash assignments. At the end of each month the Contingent Bill Register (P.A.F.A. 797) will be prepared from particulars in the GEs/PEs/MEs Cash Book and contingent bill forms which will be furnished by other imprest/cash assignment holders in the division.

In the case of the E-in-C, DW & CE and CsMES a simple account will be prepared at the end of the month on a contingent bill from and forwarded (together with the vouchers) to the UA/C. of A. concerned for adjustment.

Printing and Stationery Charges.

564. Charges on account of printing and binding done at the Government Presses and also those for stationery, whether obtained from the Stationery Depot or purchased locally, will be brought to account in the books of the M.E.S. officers concerned and adjusted under detailed head (5)—Printing and Stationery of Main Head 8-E/10-H (i)/11-G (f), as the case may be, against the budget allotment placed at their disposal for the purpose.

The allotment made is intended to meet the normal requirements only. In abnormal cases (e.g., when stationery is required for large projects and the normal budgetary provision has been exhausted) the cost of additional stationery will be met by transfer of the funds from the appropriation for the project concerned to that for stationery, with the sanction of the C.F.A. (*viz.*, Service HQ concerned).

NOTE :—Charges in respect of printing and stationery required for the E-in-C's Branch are met out of the budget allotment made under Main Head 12-K (4) [see also para 168].

Section 45—Deposit Works

568. The general rules for the exhibition in accounts of transactions relating to contributions from Central Revenues to Local Funds and Public Bodies and *vice versa* are contained in Article 181(8) of the Audit Code.
569. Construction Accounts will be maintained in the usual manner.
570. Deposit contributions will be paid either into the treasury, or to the CE/PE/ME or other imprest holding officer concerned if under Rs. 100 (*see* para. 491). The amount of the deposit should be shown as an allotment to the work in the Constructions Account.
571. Such receipts and all expenditure incurred up to the amount of the deposit will be compiled to Head P—Deposits and Advances Sub-head M.E.S. Deposits—Contribution (*see* para. 597).
572. The amount of each deposit should be actually divided into two parts, one part representing the share available for works expenditure and the other showing the departmental charges leviable thereon. These parts should be shown separately in the Construction Account and abstracts (*see* para 510). Refunds of unexpended balances on completion of works will be treated as a reduction of the original deposit and not as an expenditure and will be recorded in the Construction Account by making a corresponding reduction in the figures entered as allotment.
573. Departmental charges are normally adjusted month by month as expenditure is incurred. The C. of A. may, however, specially authorise the adjustment to be made once a year in the accounts for June. If the accounts are closed before the month of June, the necessary adjustment must be made in the month concerned.
574. In the case of work done by the M.E.S. in connection with dismantling, packing, cartage, etc., of surplus plant and machinery and stores on behalf of a purchaser, the difference between the deposit received and the total expenditure incurred (inclusive of departmental charges) will be adjusted by debit/credit to VIII—M.E.S./X-H/XI-D, Revenue, as the case may be.

Section 46—Miscellaneous Rules

General Charges.

575. Recurring payments of all railway sidings will be adjusted by the Controller of Accounts concerned after the vouchers have been reviewed by the CMES concerned. The Controller of Accounts will forward the relevant inter-departmental Schedules to the GE/PE/ME concerned for inclusion of the amounts in the latter's Works Accounts.

Charges relating to :—

- (i) rent for hired/leased/requisitioned buildings, including annual recurring compensation and miscellaneous expenses,
- (ii) rent for hired/leased/requisitioned lands including annual recurring compensation and miscellaneous expenses,
- (iii) rates and taxes,

are controlled by the M.L. & C. Service. The M.L. & C. Service through its local representatives (Military Estates Officers) will arrange hiring/requisitioning of buildings under such rules and regulations as may be prescribed from time to time by that Service. Demands for buildings to be hired etc., accompanied by necessary details will be placed by Os. C. Stations on the Military Estate Officer in whose jurisdiction the building(s) is/are situated.

576. All expenditure incurred in connection with telephones will be adjusted as laid down in para. 162.
577. Adjustments due to rounding off to the nearest rupee of the total of each detailed head of compilation will be made annually in the Supplementary Accounts for June on all Pakistan basis under Main Head 7-D (7)/VII-D(I). M.E.S. accounts are not affected.
578. Should an error or omission in the recorded expenditure of a work come to light after its accounts have been closed (see para 346), 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 in the relevant documents concerned.

Inter-departmental Accounts.

579. 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 Rule 124, F.R. Part II.

The general procedure to be followed in effecting adjustments by book transfer is laid down in the Military Account Code. In the case of transfer transactions between M.E.S. Divisions, the originating Division will send vouchers in duplicate to the other Division who will acknowledge the debit on the original.

Capital and Revenue Accounts.

580. In respect of civil buildings in charge of the M.E.S. which are available for occupation as residences, Capital and Revenue Accounts are prepared triennially by the M.A.G. for each major head of expenditure in accordance with the rules prescribed in the Account Code, and in any subsidiary orders issued by the E-in-C, or the Government of Pakistan in the Rehabilitation and Works Division. For this purpose the GE, ME will furnish his U.A. with the necessary data in respect of such buildings as may have to be included in the Capital and Revenue Accounts in suitable forms prescribed by the Controller of Accounts or the M.A.G.

These accounts are, however, not prepared in respect of military buildings in charge of the M.E.S. or the P.W.D.

Transfer Entries.

581. 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 :—

- ✓*
Transfer Entries
- (i) in order to correct an error in allocation,
 - (ii) in order 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,
 - (iii) in order to adjust by debit or credit to the appropriate head of account (or work) an item outstanding in the accounts for the head relating to "M.E.S. Advances" or in the accounts for P—Deposits,
 - (iv) in order to bring to account certain classes of transactions which do not pass through the Cash Book, e.g.,—
 - (a) 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 (see para. 494).

- (b) Amounts due to contractors on closed accounts (see para. 413).
 - (c) Revenue receipts not recovered in cash (see paras. 561 and 450).
 - (d) Amounts debited/credited to Remittance heads (see para. 649).
 - (e) Percentage charge leviable under rules, *i.e.*, establishment, tools and plant (see paras. 561 and 573).
 - (f) Debits to Sub-head 1 of Main Head 8-M.E.S.—Expenditure in U.K. (see Section 56).
 - (g) Items which have ceased to be chargeable against the construction account for the work.
 - (h) Remittance transactions advised by the Controller of Accounts or direct by another Division or Department concerned, if the corresponding debit or credit has not already appeared in accounts.
582. For every transfer entry there will be either an authority on the transfer voucher (P.A.F.W-2253) or an order recorded on another document (e.g., loss statement contractor's bill). This should set forth a clear and concise explanation of the proposed correction or adjustment. In cases 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 in which the charges in question were originally wrongly allocated, will be specified.
583. 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 permissible except in the following cases :—
- (i) An error or omission in the recorded expenditure of a work (but see para. 578).
 - (ii) All errors affecting M.E.S. Advances and Deposits and remittance head. These must be corrected however old they may be.

Section 47—Quantitative Accounts

Tools and Plant,

584. Tools and Plant may be classified as Area or Division.

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

(i) Register of Articles on Charge (P.A.F.W.-2279). All receipts and issues, except temporary issues (*vide* para. 587) will be entered.

(ii) Distribution Ledger (P.A.F.W.-1814). This ledger will show the distribution of all articles held on the Register of Articles on Charge.

586. All changes in distribution will be supported by temporary vouchers. Distribution ledgers will be checked annually between the 1st December and the 1st March with the individual registers of articles on charge and the both parties will sign the ledgers. Vouchers will then be destroyed.

587. Temporary issues of small articles by SDOs to workmen will be made on a hand receipt and these issues will not be shown in the ledgers.

588. Annual Tools and Plant Return (P.A.F.W.-2193). This will be compiled from the Registers of Articles on Charge and submitted to the CMES by the GE/PE/ME on 1st August. The CMES will prepare the Schedule of Demands under the sub-head concerned from these annual returns and from a similar return in respect of his own office.

Furniture. *see Amendment No-3*

589. In each Sub-Division or Station under the DW & CE (Air) and DW & CE (Navy) the following ledgers will be maintained :—

(a) Required for all Classes of Furniture :—

(i) Station Furniture Register (P.A.F.W.-2279). This register will show the quantity of each article of furniture held in the Station and all increases and decreases therein.

(ii) Unit Furniture Distribution Ledger (P.A.F.W.-1824). This shows issues and receipts. From it the Station Furniture Distribution Ledger (Sl. No. iii below) is completed.

(iii) Station Furniture Distribution Ledger (P.A.F.W.-1814). This shows distribution of all furniture held in the station.

- (iv) Furniture Repair Register (P.A.F.W.-1814 adopted). This shows articles receipts and repaired by DEL in F & S Yard.
- (v) Register of Furniture Deposited. This shows furniture retained for repair and the date handed back to the Unit.
- (vi) Register of Unserviceable Furniture (P.A.F.W.-2412). This shows the disposal of all furniture considered beyond economical repair.
- (b) Not required for P.A.F. special technical and office furniture or for M.E.S. office furniture :—
- (i) Register of Furniture Authorised for Each Line (P.A.F.W.-2413). This Register will show the Furniture authorised for each line set of quarters, hospital installation, etc. From it the Station Register of Authorised Furniture (Sl. No. ii below) is compiled.
- (ii) Station Register of Authorised Furniture (P.A.F.W.-1811). This shows the quantity of each article of furniture authorised by regulations for the Station. Articles supplied as free gifts by the Red Cross Society to military hospitals and their capital value, as assessed by the GE, will be entered separately at the end of this register. The articles will also be included in the Annual Furniture Return (see para. 591).
- (iii) Divisional Register of Authorised Furniture (P.A.F.W.-1811). This shows the quantity of each article of furniture authorised for the M.E.S. Division when it comprises of more than one Station.
- (c) General Furniture Record :—
- (i) Furniture Stores in Hand Ledger (P.A.F.W.-2223). This shows receipts and issues of expendable stores purchased for repair and maintenance of furniture and recorded in it.
- (ii) Individual Officer Furniture Distribution Ledger (P.A.F.W.-1814). This shows furniture issued to officers. From it the Hired Furniture Distribution Ledger (Sl. No. iii below) is compiled.
- (iii) Hired Furniture Distribution Ledger (P.A.F.W.-1814). This shows distribution of all Officer Furniture held in the Station.
- (iv) A Divisional Furniture Distribution Ledger (P.A.F.W.-1814). Will be maintained in the G.E.'s office for purposes of controlling distribution only and is not subject to audit. The Station Registers will be used for accounting and audit purposes.
590. Changes in distribution of furniture in charge of units, etc., will be supported by temporary vouchers, which will be destroyed after the annual verification. Furniture in store will also be checked.

591. Following returns are submitted annually :—

(i) Annual Furniture Return (P.A.F.W.-2219). This will be compiled submitted to the DW & CE concerned after the U. A. has checked the values by the 15th September with Annual Budget Estimates forecast. The purpose of this Return is :—

- (a) to balance distribution as per scales,
- (b) to evaluate furniture for Maintenance Funds.

(c) to demand funds to complete scales.

(ii) Annual Return of Surplus and Deficient Furniture (P.A.F.W.-2411). This return will be submitted to the DW&CE by the 25th June to enable him to transfer furniture to meet requirements as per scales, and to give him general picture for demand of funds.

592. (i) All-Pakistan Furniture Rates are given in a departmental publication entitled "List of Articles of Barracks and Hospital Furniture of M. E. S. Supply" issued by the E-in-C. These rates will be periodically revised so as to keep them realistic and up-to-date with reference to the current market prices. See also para. 181.

(ii) The All-Pakistan rates will be used for :—

- (a) the preparation of estimates,
- (b) inviting tenders for manufacture.
- (c) the valuation of stocks,
- (d) the pricing of vouchers, loss statements and barrack damage Bills.
- (e) calculating hire charges (see paras. 481 and 482).

For articles of special design and obsolescent or obsolete articles, for which there is no all-Pakistan rate, the actual purchase price, if known, or an assessed purchase price will be used. For articles of Ordnance Supply the rate to be used is the payment issue rate plus 2 per cent.

593. Transfer of furniture within the same M. E. S. Wing will be without financial adjustment. Transfer of furniture from one Wing of the M. E. S. to other will be made by the E-in-C. Articles of furniture in the offices of the E-in-C and DsW & CEs will be brought on charge on suitable ledgers.

Section 48—Advances

594. The following items will be debited to Sub/Minor Head relating to "M.E.S. Advances", viz., Main Head 8, Sub Head K in the case of Army, Main Head 10, Sub Head H (k) in the case of P.A.F. and Main Head 11, Sub Head G (h) in the case of P. N. :—

(i) Sales on credit (see para. 683).

(ii) Expenditure on Deposit Works in excess of the amount deposited.

This form of expenditure should only occur in exceptional cases and will be adjusted as soon as possible.

(iii) Outstanding against contractors (see para. 414),

(iv) Losses or deficiencies of cash, pending investigation (see para. 207).

(v) Debits, the classification of which cannot at once be determined.

(vi) 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.

595. The record of all transactions under this head will be kept by the U.A. in the Register of Suspense Accounts [P.A.F. (C.M.A.) 258].

596. Transactions under this sub-head are under the direct control of GEs/PEs/MEs. At all times, and particularly towards the end of the financial year the outstandings in the Register of Suspense Accounts will be carefully watched, to ensure as far as possible that all items are cleared and that the account closes with a "nil" balance. Any items which have not been cleared by the end of the financial year will necessitate the provision of funds.

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Section 49—Deposits

Accounts

597. The following are the items included under the Head P—Deposits and Advances which is not a budget head and is, therefore, not subject to the rule regarding lapses contained in para. 52.
- (i) Cash deposits of subordinates or contractors as security.
 - (ii) Deposits for work to be done for local bodies, private individuals, etc. (see para. 571).
 - (iii) Amounts due to contractors on closed accounts (see para. 413).
 - (iv) Imprest advances (see para. 530).
598. The record of all transactions under this head is kept by the U.A. in the Register of Suspense Account [P.A.F. (C.M.A.) 258]. These transactions are finally compiled under the Army Debt Heads, *i.e.*, Head P.—Deposits and Advances sub-head (1) security deposits and (2) all other miscellaneous deposits.
599. The imprest advances will be charged against the Sub-Head Departmental Accounts—Military Cash Balances.
600. Cash deposits of subordinates and contractors may be converted in consultation with the Controller of Accounts concerned, at the cost of the depositor, into one or more of the forms of interest-bearing securities (see para. 430) provided :—
- (i) that the depositor has expressly desired this in writing, and
 - (ii) that the acceptance of the new form of security is permissible under the rules, as well as under the terms of the agreement or bond. Cash which has actually been received or recovered may be converted even though the full amount of the deposit which is being paid or deducted in instalments may not have been realised.
601. When a sum due to a contractor, held in deposit on closed accounts, is ultimately paid to the contractor concerned, his acknowledgment 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.
602. In the accounts for June every year the following classes of lapsed deposits will be credited to Main Head VIII-D/X-H(5)/XI-C(3), Miscellaneous, as the case may be :—

- (i) Original deposits not exceeding one rupee remaining outstanding for one whole account year.
 - (ii) Balances not exceeding one rupee of items partly cleared during the year then closing.
 - (iii) Balances unclaimed for more than three complete account years.
603. The age of a repayable item, or of a balance of it, will be reckoned as dating from the time when the item or the balance first became repayable.
604. Deposits which are credited as a revenue receipt, either under para. 415 or under para. 602, cannot be repaid by the M.E.S. until the claim has been checked by the Controller of Accounts concerned. The amount to be repaid will be treated as a refund of revenue under the head to which it was originally credited.

Register of Securities.

605. A Register of Securities will be maintained by the E-in-C/DW & CE, CMES/GE/PE/ME on P.A.F.W.-2286 in which will be recorded the receipt or disposal of the security deposits of contractors and establishment (see also paras. 429 and 430). The original acknowledgments of the depositors for the refund of security deposits will, except in the case of refund of cash deposits, be properly filed with this Register.

The E-in-C/DW & CE/CMES/GE/PE/ME will at the close of the year record in the Register a certificate to the effect that all securities, or the acknowledgments of the authorised custodians, are in his possession or in that of the Controller of Accounts. This account will be audited locally.

CHAPTER X—STORES

Section 50—General

608. To ensure the rapid execution of Minor Works, Major Works costing up to Rs. one lakh and Maintenance, the M.E.S. are required to hold a stock of stores for daily use. The maximum value of stock which may be held at any time is called the Stock Limit. The figure is fixed by the Government of Pakistan for each Wing of the M.E.S. as a whole and by the DW & CE and CsmES for areas, and Divisions, respectively.

Stores required for Major Works costing over Rs. one lakh will normally be purchased as required and charged direct to the work concerned (*see* para. 629 *et. seq.*). Stores so purchased will not pass through Stock.

The M.E.S. are also authorised to hold a mobilization stock of Engineer Stores. The value of this stock is fixed by the Government of Pakistan.

609. The GE/PE/ME is the executive and accounting officer for stores except in the case of those areas where the responsibility is placed with the CMES concerned by the DW & CE.

610. A staff of F/S personnel is provided to assist the GE/PE/ME in carrying out his responsibilities. Their duties are laid down in paras. 103 and 112.

611. The duties of a store holder (*i.e.*, the individual charged with the custody of the stores) will, in addition to those laid down in para. 112, be:—

- (i) Submission to the GE/PE/ME of receipt vouchers for stores received.
- (ii) The daily submission to the GE/PE/ME of receipted indents and issue vouchers for stores issued.

Accounts.

612. The following accounts and records are maintained in connection with stock transactions:—

- (i) Stock Register (P.A.F.W.-2279). This shows daily receipts and issues of items and is closed annually. Separate registers will be maintained for each store.

The stock register is maintained by the SDO. The SDO at headquarters station maintains stock register both for the stocks held at the headquarters station and the stocks held at the outstations (*vide* para. 626)

- (ii) Stock Purchase Register (P.A.F.W.-2316). This is maintained by the GE/PE/ME and shows how the Stock Book Rate for each item is calculated.
- (iii) Materials Register (P.A.F.W.-2255). This is a record of stores issued direct to work. Maintained by the SDO.
- (iv) Road Metal Register (P.A.F.W.-1809). This is a record of road metal and road surfacing materials, etc., collected for use on roads. Maintained by the SDO.
- (v) Stores in Hand Ledger (P.A.F.W.-2223). Maintained by the SDO in respect of the items in his Expense store.
- (vi) Priced Stock Account (P.A.F.W.-2157). This is maintained in the office of the GE/PE/ME by a M.E.S. Clerk. It shows the value of Stock Book rates of daily receipts and issues, and the total value of stock in hand at these rates.
- (vii) Stock—Suspense Accounts (P.A.F.W.-2273). This records the credits accrued on accounts of issues of stock and the expenditure incurred on replacements and custody of stores in stock. It is maintained in the office of the GE/PE/ME.
- (viii) Order Book. All orders for stores for stock and their estimated cost will be recorded in an order book in the office of the GE/PE/ME.

Despatch of Stores other than by the Cheapest Route.

613. The undermentioned officers are empowered to sanction extra expenditure, in case of necessity, on the despatch of stores other than by the cheapest route or mode of conveyance to the extent indicated below :—

	Rs.
1. E-in-C	1,000
2. DsW & CEs	600
3. CMES	200
4. GE/PE	20
5. AGE (Independent)	20

(See also Rule 20, F.R., Pt. I).

Section 51—Provision of Stores

General.

616. Stores may be obtained from any of the following sources :—

- (i) Normally from the D.O.S., GHQ, who is responsible for the provisioning and distribution of all engineer stores to the Army, P.A.F. and Navy Wings of the M.E.S.
- (ii) Purchase with the prior approval of Government from reputed firms abroad or their representatives in Pakistan through the execution of 'supply & fix' contracts in respect of such special type of equipment (e.g., air conditioners, cranes, lifts, etc.), which is beyond the competence of M.E.S./E.M.E. to instal or tackle efficiently.
- (iii) Purchase through the Rates Contracts arranged by the D.G.D.P.
- (iv) Purchase direct from the market by contract.
- (v) Through local purchase by the prescribed M.E.S. authorities (*see* para. 627).
- (vi) Internal transfers in the M.E.S. between Wings, areas, divisions and sub-divisions.
- (vii) Transfers from other departments.
- (viii) Manufacture by the M.E.S.

The supply of certain articles is restricted to definite sources. A list is given in Appx. 'M'.

Orders for Stores.

617. Orders for stores will be placed by the GE/PE/ME in accordance with requirements calculated on :—

- (i) The estimates submitted by the store holder based on the average consumption of the past quarter (*see* para. 112).
- (ii) The estimates from SDOs based on special requirements for work in prospect (*see* para. 101).

The GE/PE/ME may authorise outstation SDOs to indent direct on the Bazar Supply Contractors up to Rs. 100 in one month.

618. Only an officer or SDO may receive consignments of stores and sign measurement books or receipts given to suppliers, except in the case of an outstation where an Overseer or Supervisor may be specially authorised

by the GE/PE/ME to do so up to a limit in value of Rs. 50. The store holder's signature on the receipt vouchers which proves his liability for the stores is in addition to the receipt given to the supplier.

Receipt Vouchers.

619. The individual receiving the stores will number the receipt voucher and endorse the following information :—

- (i) Date of receipt.
- (ii) Indent No. and date.
- (iii) No. and Page of measurement book if required (e.g., timber, etc.).

If the consignor's invoice is not available when the stores are received it will be submitted to the GE/PE/ME in support of the receipt voucher as soon as it arrives and will be endorsed with the No. and date of the receipt voucher and any damages or deficiencies in red ink.

Deficiencies.

620. When any stores received either for stock or for a work are found to be deficient or damaged, the following action will be taken :—

- (i) In the case of stores received from other M.E.S. Division or other Military Departments, if the consignor's vouchers have been received, the full quantities recorded thereon will be entered on the receipt vouchers. Any stores damaged or deficient will be entered by the storeholder on a loss statement, the items on this loss statement will be treated as issues. If the consignor's invoices have not been received the quantities actually received will be entered on a receipt voucher. When the consignor's voucher is received any deficiencies which then come to light will be dealt with by correspondence.
- (ii) In the case of stores received from firms and non-military Government Departments, only actual quantities received will be brought on charge; discrepancies will be dealt with by correspondence.
- (iii) Case of deliveries f.o.r. station of despatch will be dealt with as in (i) above.

Stores for Stock.

621. *Stock Book Rate.*—This term denotes the cost per unit fixed in respect of an article borne on the stocks of the M.E.S. at a valuation. A stock book rate applicable throughout each division or for separate outstation subdivisions if required will be fixed at the beginning of the financial year

by the GE/PE/ME and issued to all concerned in a priced Stock List. These rates will be subject to periodical revision as laid down in para. 623.

A percentage figure will also be fixed by the GE/PE/ME with the approval of the CMES to cover all overhead charges other than railway freight (including normal wastage losses, maintenance of the store godown or yards, etc.). This percentage will be based on the proportion which the total of these charges bears to the estimated turnover of stock, worked out from the figures of the previous year.

NOTE.—If the store godown or yard is used exclusively for the storage of stock, the total expenditure on its maintenance will be debited to Stock and included in the overhead charges. But if the godown or yards are used partially for the storage of stock and partially for other miscellaneous equipment, the total expenditure on the maintenance of the store godown or yard will be debited initially to the maintenance head concerned, an approximately proportionate amount as assessed by the GE/PE/ME being debited annually by transfer from that head to Stock and included in the overhead charges.

622. The stock book rate will be compiled in the Stock Purchase Register (P.A.F.W.-2316) from the supplier's bill, *plus* freight (and customs duty and sales tax in the case of imported stores), to the total of which will be added the percentage referred to above.
623. *Adjustment of stock book rates.*—Normally the stock book rate will remain constant throughout the year, but on receipt of a consignment of stores during the year, the GE/PE/ME will examine the stock book rates of the articles included in the consignment and, if any particular rate is found to be seriously affected by the fresh consignment, will alter the rate for that article accordingly, at the same time indicating when the revised rate will take effect.
624. *Stores held.*—The quantities held should not exceed three months average consumption of stores obtained in Pakistan or six months consumption of stores which have to be obtained from abroad. A figure representing the value of this stock will be fixed by the CMES for each division, and will be known as the Ruling Balance.

During the year stores may be purchased for stock up to the stock limit before funds have accrued on account of issued which it is anticipated will be made during the year, even though the Ruling Balance may be temporarily exceeded thereby.

For every item of stock a maximum and minimum quantity will be fixed by the GE/PE/ME. The maximum will be such as will ensure that the stock limit exceeds by a reasonable margin the value of the stock held, supposing

that every item is made up to its maximum; the minimum will be so fixed that it covers probable issues during the time normally taken to comply with a demand for replacement.

625. When the stores (or any portion thereof) are actually received for stock the storeholder will check the stores, enter them on his tally cards, and will prepare in quadruplicate and sign the necessary receipt vouchers of which he will transmit three copies to the SDO. The latter will make necessary entries in the stock register and transmit two copies to the GE/PE/ME, retaining one copy in support of the entries made. One of these two copies will support the Priced Stock and Stock Suspense Accounts of the GE/PE/ME and the other will be retained in support of the entry in the Stock Purchases Account (see para. 612).

In the case of outstation stock, the copies will be sent to the GE/PE/ME through the headquarters station SDO to enable the latter to make necessary entries in the stock register maintained by him for the outstation.

626. A separate stock may be maintained under the orders of the GE/PE/ME for outstation Sub-divisions. The numerical account for this stock will be kept in a separate stock register (P.A.F.W.-2279), the other accounts being common for the Central/Divisional and Sub-Divisional stock.

In the case of transfers between the Central/Divisional and Sub-Divisional stock the only accounts affected are the Priced Stock Account (P.A.F.W.-2157) and the Stock Registers (P.A.F.W.-2279) both for the Division and the Sub-division. The quantities will be shown as received or issued, as the case may be, in the Stock Registers and the difference between the value of the stores at the S.B. rates of the issuing stock and that of the receiving stock will be added to or deducted from the balance in the Priced Stock Account.

✓ Local Purchase/Cash Purchase of Stores.

627. (i) Local purchase of stores and plant and machinery will be resorted to only in emergency and never as a means of replenishing stock. Necessary action to make local purchase will be initiated only after receipt of "non-availability certificate" from the prescribed source of supply.) Powers of local purchase of various M.E.S. authorities are given in item (xi) of Table 'B' read with foot-note 7 thereunder.

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- (ii) An imprest of Rs. 500 is placed at the disposal of the E-in-C/DsW & CEs/CsMES to make cash payment for stores purchased in the local market to the extent of the financial powers of local purchase granted to them.

The imprest will be operated only in those cases where procurement of stores is not possible under the normal system of payment. Bills in recoupment of the imprest will be submitted to the C. of A. concerned for preaudit and payment in the usual manner.

GEs/PEs/MEs are also authorised to draw advances up to Rs. 500 for making cash payment for stores purchased in the local market to the extent of their financial powers of local purchase, from the assignments held by them by issue of a cheque in their favour without passed bills after the stores have been received and inspected. The amount so drawn will be shown in the particular column of the cash book for subsequent accounting.

Losses of Stock.

628. Losses affecting articles borne on stock, when debited to Main Head 8, Sub Head A (d) or Main Head 10, Sub Head H(d) or Main Head 11, Sub Head G, Minor Head(b)(3), as the case may be, will be financed by a transfer of the funds from Head 8-G/10-H(j)/11-G(e), Stores respectively. This will have the effect of reducing the funds available for replacement of issues. Any recovery on account of loss made subsequently will be treated as reduction of expenditure under Head 8-A(d)/10-H(d)/11-G(b)(3) as the case may be, unless the recovery is made from a private individual or from a Local Government or is effected after the accounts of the year are closed, in which case it will be treated as at Revenue receipt. Credits will be appropriated to Head 8-G/10-H(j)/11-G(e), Stores as the case may be thus becoming available for expenditure on replacements.

Stores for Issue to a Specific Work estimated to cost over Rupees one Lakh.

629. *Procurement of Stores.*—Stores required by the M.E.S. for works estimated to cost over Rs. one lakh will always be procured for and delivered direct to the work and will not pass through Central/Divisional Stocks, except in the case of the following :—

(a) Cement (only when covered accommodation is not found at the site of work or when flow of supply to meet the demand is greater).

(b) Hard wood.

630. Except as provided in para. 635, no stores may be demanded, ordered or purchased unless the project has been administratively sanctioned and fund have been allotted and are available to cover the cost of the stores.

631. Stores may not be procured chargeable to one project with the intention of re-issuing them wholly or in part to other projects, but stores which are found to be surplus to requirements, during the course of or at the close of a project will be transferred to other projects which require them. Stores will not, however, be transferred from one project to another for which they are not required merely in order to close the accounts of the former (see also para. 652).
632. Central/Divisional Stocks are not a normal source of supply to projects. GEs/PEs will, however, issue any stores which may be required and which are held in excess of requirements. Similarly CsMES will, when scrutinizing demands, order the issue to the project of stores reported surplus to requirements in other Central/Divisional Stocks in their areas. Stores will not be issued from stocks held in Central/Divisional Stocks within the authorised maxima, except in case of urgency and except that petty requirements may be issued if they are not readily available otherwise.
633. Stores for projects will be obtained by special demands on ESDs/Ordnance Depots except those stores for which another source is prescribed by Government. Stores may be procured by local purchase subject to the rules governing such purchases (see para. 627), provided that resort to local purchase is not otherwise prohibited. On every demand or indent on an ESD/Ordnance Depot/D GDP etc., the name of the project, the detailed head of account and the code No. will be given.
634. The initial demand for stores which are required to be demanded from ESDs etc., will include all stores of which there is a likelihood of their being not available in stock, e.g., machinery of a special nature or of a capacity or duty greater than is listed in SDLES. Otherwise, when the work is to be spread over a long period, a proportion of the stores should be demanded initially and further demands should be submitted as the work proceeds. A multiplicity of small demands will, however, be avoided. A balance must be struck between holding too large a stock of stores and submitting too many demands.
635. Stores will not be purchased, or demanded from ESDs, etc., in anticipation of administrative sanction and allotment of funds, if it is desired to collect stores for a project to which administrative sanction has not yet been accorded, the prior approval of the authority competent to accord administrative sanction to the project and an allotment of funds, or sanction to incur expenditure in anticipation of an allotment of funds, must be obtained. No special certificate is required on a demand on an ESD/Ordnance Depot

that funds are available to cover the cost of the stores demanded but the signature of the Demander will *ipso facto* be regarded as a certificate that funds are in fact available or that sanction to incur expenditure has been obtained from the competent authority.

636. *Earmarking of stores.*—Csmes may make application to the D.O.S. through DW & CE concerned for stores to be earmarked for projects which are awaiting administrative sanction or allotment of funds. The application will give full name of the work and the period, which may not exceed six months for which the stores are required to be earmarked. Stores which are likely to be readily available will not be included among those to be earmarked. Applications for stores to be earmarked in the first place or for extension of the earmarking, will not be made as a matter of course, nor will authority necessarily be given by the D.O.S.

When the stores are actually required they will be demanded by a Special Demand, in which no other stores will be included and a reference to D.O.S.'s letter authorizing the earmarking must be given on the demand, otherwise they may be notified as being not available when in fact they are awaiting issue.

If it is found that any stores which have been earmarked will not be required, the CMES will immediately inform the ESD etc. with a copy each to DW & CE concerned and the D.O.S.

637. *Custody of Stores.*—Except in a case of very large project for which it is necessary to create a special stores organization the SDO i/c of the project will be responsible to the GE/PE for the custody, preservation and accounting of the stores and he will be given the necessary staff. The physical custody of the stores may be entrusted to an overseer but if the quantities of stores are considerable, a Supervisor or a Storeman will be employed. Casual personnel may be employed to assist but they will not be placed in sole custody of the stores.

The normal F & S staff of the Division or station will not be entrusted with the custody or accounting of any stores procured for projects, nor will the stores be kept in the furniture or stores yards of the station unless there is spare accommodation which can be fenced off or otherwise separated so that there is no access between one and the other. The necessary accommodation must be found or will be provided as a charge against the project use will be made, whenever possible, of building completed in the early stages of the project and this is a factor to consider in arranging priorities,

638. *Cost of Stores issued from ESDs and Central/ Divisional Stock.*—Stores issued from ESDs etc., to projects will be debited at PVES or PPLES rates, whichever are applicable. Stores issued from Central/Divisional Stocks will be debited at PVES or PPLES rates or at Stock Book rates when such are applicable.

Packing and handling charges incurred in the ESD or Central/Divisional Stock will be debited to the project.

The cost of road transport and rail freight will be borne by the project. Credit notes for rail freight will be allocated to Head 8-MES G(a)(3) Minor Head G(a) of Main Head 8 M.E.S. has since been abolished, but the question of its re-introduction is again under consideration of the Government at present, in the case of Army and to corresponding minor head of account concerned in the case of P.A.F. and P.N. On receipt of the stores actual expenditure incurred on account Railway Freight (or at 5 per cent. of cost in the case of stores despatched under military credit notes) will be debited to the project and credited to Stock.

639. *Material-at-Site Account.*

(i) Except in the case of projects for which only one folio of the Construction Account (other than for Establishment and Contingencies) is maintained, a Materials-at-Site Account will be kept for every project. Sanction to monetary limit to the value of the stores which may be held is necessary before a Material-at-Site Account is opened. CsMES will sanction the opening of Materials-at-Site Account up to the value of Rs. 1 lakh and DsW & CEs up to Rs. 3 lakhs. Application will be made to the E-in-C for sanction when the value is likely to be over Rs. 3 lakhs.

(ii) A Materials-at-Site Account will comprise the following :—

(a) *Materials Register* (P.A.F.W.-2225) in which all stores received for the project, from whatever source procured, will be brought to account and in which all issues will be recorded.

(b) *Summary of Materials* (P.A.F.W.-2226) in which will be shown the balances of all stores, and their value, held on the Materials Register at the end of each quarter.

(c) *Construction Account.*—A separate folio of the Construction Account of the project in which all expenditure incurred on the procurement, preservation, custody, etc., of stores and all credits of stores issued will be posted.

The above will be maintained by the SDO i/c of the project. Tally cards will be maintained for all stores by the Storeman or other subordinate in physical charge of the stores.

640. *Materials Register*.—In this register all receipts and issues will be entered daily. A separate page will be used for each article or material. The value in the 'Receipts' column will be the purchase price plus railway freight to which other incidental charges will not be added. The 'issues' column will not be valued. In the 'Balance' column both the quantities and the values will be entered; the values will be calculated on the issue Rate.

All transactions either receipts or issues will be initialled and dated by SDO in the Remarks Column.

641. (a) *Issue Rate*.—This will be fixed by adding to the purchase price or the cost as debited by the ESD etc., the cost of railway freight, road transport and any other incidental charges plus a percentage to cover the cost of labour, materials and other charges incurred in connection with the custody and preservation of the stores which are debited to the Materials-at-Site Account. Alternatively percentages may be fixed to cover the cost of freight and road transport and all other charges, a separate percentage being applied to stores obtained locally and those received by rail from a distance. The Stores Purchase Register (PAFW-231f) or a manuscript register may be used for calculating the issue rate.

- (b) *Revision of Issue Rates*.—Issue rates are fixed in order that the rates at which the stores are issued represent fairly the cost of procuring and storing them, the object being to balance the Materials-at-Site Account it is, therefore, necessary to keep the issue rates under review. If it is apparent that any issue rates are too high or too low, or if further consignments of stores are received at prices appreciably higher or lower than those on which present issue rates are based, they will be revised. The revised issue rates will be effective from the first day of the following month except when revision is due to fresh receipts, previous stocks having been exhausted; the revised issue rates will then be effective from the date of the receipt of the fresh stocks. If any of the previous stocks remain in appreciable quantities at the end of the month, then their quantity and value will be taken into consideration in calculating the revised issue rates. The previous issue rates as shown at the head of the page in the Materials Register will be struck out and the revised rates and the effective date will be entered

in red ink, and a note will be made in the 'Remarks' column against the first balances valued at the revised rates.

642. *Transactions in respect of Losses.*—The rules governing the quantities which are to be booked in the event of losses in store and in transit are the same as those in force for Central/Divisional Stocks.

643. *Summary of Materials.*—At the end of each quarter of the financial year the SDO will enter in the Summary of Materials the balances and the values of all stores as shown in the Materials Register. At the end of the first quarter he will also enter the balances, and values as the close of the previous financial year. He will enter the total value of all balances at the foot of the last page of the Summary.

Two copies of the summary will be prepared. The SDO will retain one and the other will be forwarded to the GE/PE with the Construction Account Abstract for that month. This copy will be a 'floating' copy from it the GE/PE will transfer the figures to a further copy to be maintained in his office and he will then return it to SDO for completion at the end of the next quarter.

The objects of the summary are:—

- (a) to enable the GE/PE and the SDO to compare the value of the stock held with the debit balance of the Construction Account;
- (b) to enable the GE/PE to compare the quantities of stock held with the work remaining to be done so that he may take action to reduce any unnecessarily large balances or to procure further quantities if balances are insufficient having regard to quantities which are on order.

644. *Construction Account.*

(i) A folio of the Construction Account (P.A.F.W.-2242) will be maintained to show all credits and expenditure in connection with the Materials-at-Site-Account. It will be maintained, and the Abstract (P.A.F.W.-2242C) will be prepared, in accordance with the normal rules for the maintenance of Construction Accounts.

(ii) The following will be entered as expenditure (and liabilities where required under the rules):—

(a) The cost of stores, including stores required for the preservation of stocks.

(b) Railway freight and carriage.

- (c) Wages of labour employed in connection with the handling, custody and preservation of stocks, including loading of vehicles employed on the removal of issues.
- (d) The cost of labour, freight and other expense incurred in transferring samples stores to Central/Divisional and other stocks.
- (iii) The following will not be entered as expenditure they will be debited to the items of the project Estimate mentioned in each case:—
- (a) The cost of buildings, fencing land, etc., for storage purposes (to be debited to Contingencies, which may with the sanction of the competent authority be increased if heavy expenditure on buildings is necessary).
- (b) The salaries etc., of storemen (to be debited to Establishment).
- (iv) The following will be entered as credits:—
- (a) The value of stores issued to work at the issue rates in force on the date of issue.
- (b) The value of stores transferred to other works or to Central/Divisional or other stocks at the rate appropriate.
- (c) The actual price received for the sale of surplus stores.

The value of stores shown as issues in the Materials Register in order to adjust losses will not be shown as a credit in the Construction Account.

- (v) Funds must be available to cover the debits balance of the Construction Account at the end of the first financial year in the case of works carried over from one year to another. In subsequent years funds are not required to cover the debit balance brought forward but they must be available at the end of the year to cover any debit balance on the years' working (the funds required will be a minus quantity should credits exceed expenditure).
- (vi) When the accounts of the project are closed, any balance in the Construction Account will be debited or credited to the various items of the estimate in proportion to the final cost of each item not including Contingencies and Establishment and any other item in which no stores have been consumed.

645. *Receipt and Issues.*—All stores, no matter from what source obtained or received, or however small in quantity or value or however urgently required will be taken into custody by the subordinate having physical custody of the materials-at-site (the store-holder) and will be checked and brought to account in the Materials Register. No stores will be issued until

they have been checked and entered on the the tally cards by the store-holder, and unless a formal indent signed by the SDO has been presented to the store-holder. Stores may not be taken direct to the work or used without having been formally received and issued by the store-holder.

All stores will be checked on receipt by the store-holder against the Convoy Note, supplier's bill, challan or other document. Stores which require to be measured will be entered in the Measurement Book (P.A.F. W.-2261). All measurements, weighings, etc., will also be checked by the SDO. Discrepancies and damages will be dealt which in accordance with the prescribed procedure.

646. *Receipt Procedure—Stores procured by Contract and Local Purchase.*—The store-holder will enter the quantities actually received and (if there are differences) the description of the stores on.

- (a) all copies of the suppliers' bill, if the bill only accompanies the stores,
- (b) all copies of the bill and one copy of the challan etc., or,
- (c) two copies of the challan, etc., if no bill accompanies the stores.

In cases of (b) and (c) the store-holder will return one signed copy of the challan, etc., to the supplier or his representative. In the case of (a), if one copy only of the challan, etc., alone is received with the stores, the store-holder will prepare and hand over to the supplier or his representative a written receipt for the stores. The store-holder will enter the stores received on the tally cards and at the end of the day will forward all copies of the bill or the challan etc. to the SDO.

On the following day the SDO will enter the stores received in the materials Register, and will endorse the challan or all copies of the bill "Entered in Materials Register". He will also write against each item the page number of the Materials Register and will add the date and his signature. He will also allocate the bill to the Materials-at Site Account and forward two-copies to the GE/PE for payment, retaining the third copy. If he has received only the challan, etc., he will retain it, and when he receives the bill he will compare it with the challan, etc., and make any corrections which may be necessary to the bill. He will allocate the bill to the Materials-at-Site Account, endorse it "Store received *vide* challan No. date." and will attach the challan to the original copy of the bill, which, with one other copy, he will send to the GE/PE for payment; he will retain the third copy.

After paying the bill, the GE/PE will return one copy to the SDO who will enter the sum as expenditure in the Construction Account, at the same time cancelling the corresponding liability.

647. *Stores procured otherwise than by Contract and Local Purchase.*—Except in the case of stores obtained from Central/Divisional Stock in the same Division the store holder will enter the quantities actually received and (if there are differences) the description of the stores on the convoy note, challan, or other document received with the stores; he will enter the quantities received on his tally cards and will forward the convoy note, etc., to the SDO, who will prepare a Transfer Receipt Voucher (P.A.F.W.-2253) in triplicate. The SDO will enter the receipts in the Materials Account and will then forward two copies to the GE/PE, retaining the third copy and the convoy note, etc. When the issue Voucher, inspection Note, or Receipt Certificate is received, he will check it with his copy of the Transfer Receipt Voucher and will sign and forward it to the GE/PE.

The GE/PE will pass one copy of the Transfer Receipt Voucher to the UA, and will retain the other copy; this copy will be used by him to check receipts against his indents. He will also return the signed copy of the consignor's Issue Voucher, Inspection Note or Receipt Certificate to the Consignor.

The SDO will enter the cost of stores received, and will cancel the liability, when he receives the ID Schedule from the UA through the GE/PE. In case of deficiencies and damages the procedure given above for the preparation of the receipt vouchers will be modified in accordance with the normal procedure in such cases.

648. *Stores from Central/Divisional Stocks in the same Division.*—When stores are to be obtained from Central/Divisional Stock in the same Division as that in which the project is being carried out, the procedure will be the normal one for drawing stores from Divisional Stocks. The SDO will prepare an indent in quadruplicate on P.A.F.W.-2274 which he will sign and allocate to the project. He will retain one copy and will send the other three copies to the Central/Divisional Stock by hand of the individual who is to draw the stores. The storeman in the Central/Divisional Stock will return two copies of the indent, with any corrections on account of differences in the stores issued, signed by the individuals drawing the stores in token of having received them. The store holder of the Materials-at-Site will enter the receipts on his tally cards and will forward the two copies of the indent to the SDO at the end of the day.

Not later than the next day the SDO will enter the receipts in the Materials Register and will make any necessary corrections to the copy originally retained by him. He will then forward the two signed copies to the UA concerned from whom he will in due course receive notification of the amount to be debited in the Construction Account of the Materials-at-Site Account. Until then the SDO will not make any entry in the Construction Account either as a liability or as expenditure.

649. *Issue to the Project.*—Issues will be made only against indents, prepared in duplicate on P.A.F.W.-2305 and signed by the SDO. The indents will not be priced. Separate indent will invariably be used for each different item of the project estimate, to which the indents will be allocated before signature. The store holder will correct the indents if the stores issued vary in description or quantity from those entered on the indent and he will obtain on the indent the signature of the individual who draws the stores. He will enter issues on his tally cards, putting the machine numbers of the indents in the "Voucher" column. At the end of the day the store holder will forward to the SDO all indents in respect of stores issued during the day.

The SDO will enter daily in the Materials Register all issues made as shown by the receipted indents received from the store holder on the previous day.

After the 25th of every month (in June after the 30th), the SDO will prepare from the receipted indents a separate Transfer Issue Voucher (P.A.F.W.-2253) for each item of the project estimate, priced at the Materials-at-Site Account issue rates which were in force on the date the stores were issued. The total quantity issued of any one article during the month will be given as a single item in the voucher, except when the issue rate has been changed during the month, when the quantities issued before and after the effective date of the change will be shown as separate items. From these vouchers the SDO will credit the Materials-at-Site Account and debit the project items in the Construction Account.

In the case of issues to the contractors the procedure is as described above but, in addition, the SDO will prepare an unstamped dated acknowledgement (P.A.F.W.-1826) in triplicate, two copies of which he will hand over to the contractor or his agent together with the indents. The unstamped dated acknowledgement will be priced at the rates at which the cost of stores is recoverable from the contractor as shown in Schedule "B" of the

contract agreement and will be allocated to the item of the project Estimate. One stamped dated acknowledgement will include the stores shown on one indent only.

When the contractor or his agent draws the stores he will sign one copy of unstamped dated acknowledgement and will hand it over to the store holder with the indent. At the end of the day the store holder will forward all unstamped dated acknowledgements received by him, together with the indents to the SDO.

The SDO will enter daily in the Construction Account all unstamped dated acknowledgements in respect of stores issued to contractors on the previous day, the values being entered under "Charges against Contractor" in the Contractor's Account. He will then forward them to the U.A. who will make the requisite entries in the Contractor's ledger.

The unstamped dated acknowledgement, by which the cost of stores is debited to the contractor will be priced at the rates shown in the contract agreement but the transfer voucher, by which the cost of the same stores is debited to the item of the Project Estimate, will be priced at the issue rates of the Materials-at-Site Account. These rates will usually differ.

650. *Issues other than to the project.*—In the case of issues other than to the project, the SDO will prepare indents as in the case of issues to the project and will send them, together with any instructions regarding despatch etc., to the store holder who will make any necessary corrections to the descriptions or quantities. If the stores are removed by the "consignee" the store holder will act as in the case of issues to the project, but if the stores are to be despatched by road or rail to the destination, he will endorse both copies of the indents "despatched by Convey Note No. dated." and will send one copy of the indent as the copy of the Convey Note for despatch by post to the consignee.

The SDO will prepare a Transfer issue Voucher in triplicate on the day following; he will enter the quantities issued in the Materials Register and the cost of stores at issue rates (or other rates if specially directed) but not any departmental charges which may be leviable, in the Construction Account as an "expected credit" to the Materials-at-Site Account. He will forward one copy of the voucher to the consignee and one copy to the U.A.

651. *Projects having a Single in the Estimates.*—In the case of a project in the project Estimate of which there is only one item (other than Contingencies and Establishment) a Materials-at-Site Account will not be maintained in

the manner prescribed above. The following modified procedure will be adopted :—

- (a) No separate folio of the Construction Account will be maintained. The cost of all stores and connected expenditure will be debited direct to the works item of the estimate except for the pay and allowances of storemen, etc. (debitable to Establishment), and the cost of buildings, fencing, land etc. (debitable to Contingencies).
- (b) Stores will be accounted for by quantities only in the Materials Register. The balances will be valued at the end of each quarter and the values will be entered in the "Balances" column. The Summary of Materials will be prepared and one copy will be forwarded to the GE/PE in the same way as prescribed heretofore. The valuation will be done at:—
 - (i) PPLES rates or if not available,
 - (ii) PVES rates plus 40 per cent. or if not available,
 - (iii) at estimated rates based on the purchase price, freight, etc.

If the quantity of stores required to be stocked at any time for the project is very small, they may, with the sanction of the CMES be Accounted for in a Store-in-Hand Ledger instead of in a Materials Register. The normal rules for the maintenance of such Ledgers will be applicable.

652. *Disposal of Surplus Stores.*—The SDO will report to the GE/PE by forwarding a valued list, at any time during the currency of the project, of any stores the balances of which are greater than are likely to be required for the project. The GE/PE will, if he agrees, take action to dispose of the surpluses so reported, he will take similar action if at any time it becomes apparent to him that the balances of any of the stores held are beyond requirements. At the close of the work the SDO will send to the GE/PE a valued list, copied from the Materials Register of the balances remaining.

The GE/PE may transfer stores to others projects in his Division if it is likely that they will be required for use, within the next twelve months. These projects must have been administratively sanctioned and funds must be available, unless prior approval has been obtained as required by para. 635. He may also order the transfer of stores or maintenance and minor works provided that they are likely to be required for use within the next three months.

The GE/PE will not order the transfer of stores to Central/Divisional Stocks. The GE/PE will submit to the CMES a valued list of any balances which he is unable to dispose of. He may request permission to transfer

some or all of the stores to Central/Divisional Stocks either to replenish stock or for small works costing up to Rupees one lakh or both, in which case he will give the following information in addition to the quantities which he proposes to transfer :—

- (a) for replenishment authorised maximum and present stock balance,
- (b) for small works present stock balance and quantities on demand which have not been supplied.

The CMES will order transfers to meet any known requirements in his area, but not to Central/Divisional Stock. He will then forward the list amended in respect of any transfers ordered by him to the DW & CE concerned together with the information regarding requirements for the replenishment of stock and small for works. After meeting the requirements, if any, other Csmes the DW & CE will forward the list of balances to the E-in-C.

The E-in-C will give his orders regarding the disposal of the balances. He may order some or all the stores not required in Central/Divisional Stocks to be transferred to Central/Divisional Stocks to be held as surplus to requirements. When the stores are so transferred, they will be physically checked and the GE/PE will report to the CMES the quantities actually transferred. The stores will then be treated in all respects as other stores held in excess of requirements and will be dealt with accordingly.

Stores transferred to other works or Central/Divisional Stocks will be transferred at PVES or PPLES rates or, when there are no such rates, at the issue rates of the Materials-at-Site Account. The cost of carriage of stores transferred to works will be borne by the works concerned but the cost of carriage of stores transferred to Central/Divisional Stock will be charged to the Materials-at-Site Account.

When there is no Materials-at-Site Account, stores for which there is no PVES or PPLES rate will be transferred at the rates assessed by GE/PE.

Section 52—Issue of Stores to Contractors

661. 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 at Stock Book Rates on the date of issue will be charged direct and finally to the work, the stores being given to the Contractor to fix. No recovery in respect of the supply of such stores will be made from the contractor.
662. 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 his contract.
663. In cases where the contract is on the basis of percentage above or below schedule, the percentage to be added or deducted will be calculated on the gross amount of the contractor's bill.
664. The rates to be charged to contractors for stores issued to them in accordance with the terms of their agreements will be the "Supply only" rates shown in the MES Schedule of Rates prevailing on the date of the issue of Notice of Tender or those on the date on which the contract was accepted if no Notice of Tender was issued as in the case of single tender contract.
- If, when tenders for work are being called for, a "Supply only" rate does not exist for an article which is to be specified in the contract, such rate must be approved and incorporated in the tenders before their issue.
665. Any additional stores not specified in the contract and which it is the responsibility of the contractor to supply, may be issued to the contractor at the discretion of the GE/PE/ME. Such stores will be charged for at the Stock Book Rates (plus customs duty and sales tax elements in the case of imported stores) prevailing on the date of issue or the current market rates if they are higher. Issue of such stores will only be made after agreement of the contractor to the recovery rate has been obtained in writing.
666. An unstamped, dated acknowledgment (P.A.F.W-1826) detailing full particulars of the materials issued to the contractor, including the recovery rates, and total value, chargeable to him, will at once be taken from him.
667. When a contract specifies that the contractor will draw certain materials from Government, it is not permissible for him to obtain the materials otherwise, unless in a case of emergency the supply has been entrusted to the contractor at rates and for reasons which will be recorded by the GE/PE/ME.

Return of Surplus Materials from Contractors.

668. Government are not bound to take over surplus materials from contractors, whether supplied by Government or by the contractor himself. Such

materials may be taken over if it is in the interests of Government to do so. If taken over, they will be paid for at an agreed rate, taking into consideration the condition of the stores. If the stores were originally supplied by Government the price allowed to the contractor on requisition must not exceed the amount charged to the contractor after taking into consideration depreciation etc., which will be assessed by the GE/PE/ME.

669. Tools, portable machinery, etc., may be issued on loan to a contractor provided a statement to this effect specifying the nature, quantities, value and place of issue and that any damage or deficiencies will be paid for by the contractor is made in the contract. On issue, the contractor will sign a receipt which will be given back to him when he returns the tools, etc. The cost of any loss, damage, etc., other than fair wear and tear, will be recovered from the contractor and credited to Revenue, except in the case of T. & P. charged to works under Para. 172 when the amount will be credited to the work concerned. This will be assessed by the GE/PE/ME. The amount will be shown in the Contractor's ledger pending recovery. In the case of tools, portable machinery, etc., lost by a contractor an additional charge of 10 per cent. on account of departmental charges will be levied which will be credited to Revenue.
670. The executive officer concerned must see that stores, tools, portable machinery, etc., issued for a work are brought to the site of the work and actually used. No store may be removed without the permission of the GE/PE/ME.

Section 53—Care and Maintenance of Stock

Stock-taking.

675. All furniture, T & P held in store will be checked annually in July by an officer or an SDO but a minimum of 5 per cent. of articles of furniture must be checked by the GE, who may delegate this duty to the AGE. The Stock-taking Report (P.A.F.W.-2221) will be used for this check, a separate form being used for each SDO's charge. All other stores will be checked by an officer or an SDO with the Tally Cards and Stock Register during the year at the rate of 25 per cent. per quarter. The checking officer will sign the relevant certificates in the Stock-taking Report (P.A.F.W.-2221) and will enter therein only those items in respect of which any discrepancies have been detected. In the case of stores, he will also enter his dated initials in the remarks column against each item checked in the relevant registers.

After stock-taking surpluses will at once be credited to Government and deficiencies will be dealt with in accordance with the rules in Para. 205 *et seq.*

The verification of unused road metal and other road materials will also be made at least once a year by an officer or an SDO.

Section 54—Issues of Stock

Rates.

677. Issues of stores from stock to works (including deposit contribution works and works for Civil Departments) will be made at Stock book rates (see para. 621).

Indents.

678. When stock is required, the SDO will prepare, sign and allocate an indent (P.A.F.W.-2274) in quadruplicate. Indents will be sent to the store holder in triplicate, a separate indent being prepared for each service for which a separate folio has been opened in the Construction Account—on receipt of the indents, the store holder will issue the items available correcting the quantities, if necessary. He will obtain an acknowledgment from the individual drawing the stores on all copies of the indent which will then be sent to his SDO after making necessary entries in the tally cards.

One copy will be retained by the SDO for entries in the stock register. Two copies will be passed to the GE's/PE's/ME's office where they will be priced. One copy will be returned to the SDO for entry in the Construction Account and the other retained for entries in the priced Stock Account and the Stock Suspense Account, in the case of out station stock, the copies will be sent to the GE/PE/ME through the headquarters station SDO to enable the latter to make necessary entries in the stock register maintained by him for the out-station.

Any correction to an indent will be made in ink or indelible pencil and initialled.

Expense Stores.

679. (i) A numerical account of all stores drawn from stock in bulk by subordinates for incorporation in works will be maintained in P.A.F.W.-2223 (Stores-in-Hand Ledger). Any serviceable stores similarly drawn from Materials Account of another work or received from demolitions or purchased will also be entered therein. The cost of these stores will be allocated to the services for which they are required, but issues from the numerical account will be supported by indents on PAFW-2305 which will specify the work in which the materials have been incorporated, the counterfoils being destroyed after the GE/PE/ME has inspected and signed the ledgers. The balance in hand of such stores as have not

been definitely incorporated in any work, when priced at S.B. rates at the end of the month, will not ordinarily exceed Rs. 500 in value. Any excess should be regularised with the GE/PE/ME.

- (ii) Apart from the above, a Superintendent E. & M. or a Charge Mechanic in charge of an E & M installation or Mechanical T & P may hold in store minor spare parts, fuels, lubricants, jointing, packing, charts for recording meters, cleaning materials and other consumable stores required for the daily running and maintenance of an installation. The stores will be accounted for on P.A.F.W-2223 (Store-in-hand Ledger,) and issues will be supported by indents on P.A.F.W-2305, which will be dealt with by the GE/PE/ME or the officer in charge of Mechanical T & P as laid down in (i) above.

The cost of all stores held on this account will initially be charged to Main Head 8-MES, Sub-Head C Maintenance and Operation, installations or Sub Head F T & P, as the case may be, in the case of Army, and to corresponding Sub/minor heads of account in the case of PAF and PN. The monetary limit up to which such store may be held will be fixed by the CMES separately for each installation and any excesses regularized by him.

Sale of Stores.

680. Stores (other than those recovered from demolitions for which *see* para. 696) may, with the approval of the CW&CE concerned, be sold to other department or to individuals in Government employ on cash payment at Stock Book rates, *plus* an addition of custom duty and sales tax elements in the case of imported stores, *plus* an addition of 10 per cent. as departmental charges, provided they are surplus to requirements. The DW&CE concerned before approving the sale will fully satisfy himself on this account. The percentage recovered on account of departmental charges (including custom duty and sales tax elements, if any) will be credited as a revenue receipt. The value of stock sold at S.B. rates will be credited to the Priced Stock Account, Stock Suspense Account and to Minor Head *G(a)—Stock of Main Head 8-MES in the case of Army Minor Head (j)(l) of Main Head 10-H in the case of P.A.F. and Minor Head (e)(l) of Main Head 11-G in the case of P.N.

* Minor Head G(a) of Main Head 8-MES has since been abolished but the question of its re-introduction is again under the consideration of Government at present.

681. No articles of A.S.C. supply will, however, be retained by the M.E.S. In exceptional cases where facilities do not exist for supply direct from the A.S.C. and the individual concerned is permitted to draw the articles from stock at payment issue rates, a repayment indent will be placed on the A.S.C. to replenish stock as early as possible.

682. All sales of stores will be entered on P.A.F.A-58. In the case of sales by auction or sales to individuals, the issue voucher will be accompanied by the treasury receipt and the sale account (P.A.F.A-58) (see para. 491).

683. *Sold on credit* When stores of any kind are sold on credit, i.e., when the cost of such stores will be recovered or adjusted through an accounts officer, the value of such stores, plus the percentage referred to above, will be debited to Main Head 8, Sub Head K, in the case of Army, Main Head 10, Sub Head H(k) in the case of PAF and Main Head 11, Sub Head G(h) in the case of PN (see para. 594).

Section 55—Disposal of Stores

Salvage and Surplus Stores.

690. These may be classified as;

(i) Unused stores;

(a) Any surplus to the quantities fixed by the CMES for a Materials Account which cannot be used by the end of financial year;

(b) Over-drawn by executive officers from stock.

(ii) Part-worn but serviceable;

(a) Materials such as metals recovered from demolitions, etc;

(b) Plant replaced by more modern or economic type.

(iii) Unserviceable tools, plant or material recovered from demolition, etc. including unserviceable furniture held on the charge of MES Establishments under the control of DW & CE Air and Navy.

691. Any surplus described in para. 690(i) will be transferred to stock and brought on ledger charge by means of a receipt voucher. The Stock Suspense Account will be debited and the works item credited at the Stock Book rate or estimated new value if a new item of stock. The Priced Stock Account will also be debited with the same amount. When it is uneconomical to return surplus materials (e.g. bricks or bulky articles) to store in anticipation of future requirements, they will be brought on ledger charge as detailed above and a temporary receipt will be obtained from the SDO holding them. Subsequent issues will be made on indent in the normal manner, the temporary receipt being adjusted accordingly.

692. Stores described in para. 690(ii) will be held by the SDO concerned for use or, if so directed by the CMES, will be transferred to another Division for use, provided that they can be used within twelve months. Any surpluses which cannot be used will be listed for disposal (see para. 693). Valuable metals will be return to stock and taken on ledger charge at a valuation assessed by the GE/PE/ME. A Demolition Register will be maintained in each Sub-division showing stores obtained and their disposal.

693. (i) Stores held on the books of M.E.S. formations of the Army, PAF and Navy Wings may be declared as surplus to Disposal Organisation by

the undermentioned authorities up to the limits indicated against each:—

SO 1 E 3, E-in-C's Branch	..	..	..	Rs. 30,000
D.W. (E-in-C's Branch)	..	..	..	Rs. 60,000
E-in-C	..	..	..	Rs. 1,05,000

- (ii) All other stores in excess of the limits specified in (i) above which it is decided to declare surplus to Disposals Organisation will require approval of the Ministry of Finance (Mily) before they are declared as such. For this purpose, a draft declaration together with a complete history of the case and/or a certificate on draft declaration from to the effect that stores are from pre-partition stocks will be forwarded by the E-in-C's Branch to the Ministry of Finance (Mily.) for their agreement before being declared to Disposals Organisation.
- (iii) If the Disposals Organisation fails to dispose of the stores within nine months from the date of receipt of the declaration forms by them, these will be sold by the MES formations through public auctions under the provisions of para. 696.

Materials obtained from demolitions.

694. The sales proceeds or the assessed value of materials obtained from demolition of buildings, etc. will, after deducting the cost of dismantling (see para. 42), be adjusted as under:—

- (i) In the case of additions and alterations to existing buildings, including repairs, and renewals, no financial transaction is involved unless they are sold by auction or taken on stock or used on other work in which case their sale or assessed value will be dealt with as in case of surpluses prescribed in para. 691.
- (ii) In the case of buildings demolished but not replaced which are written off the Register of Buildings the value of materials will be credited to the Revenue head concerned and debited to the Stock Suspense Account or work, etc. If taken in to Stock, the Priced Stock Account will be debited with their value.
- (iii) 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 value will be credited to the "Demolition" item and debited to the building in which incorporated or as indicated in (ii) above.

695. Surplus stock transferred to other Divisions or Areas will be issued at the S. B. rate of the consignee, the issuing Divisions paying freight and

adjusting under order of competent authority any loss involved thereby (see para. 207). Surplus serviceable stock which cannot be utilized or transferred will be sold under order of competent authority in accordance with the provisions of para. 680 or para. 696 as the case may be.

Auctions.

696. (i) Except in the case of cash of sales, sales on credit (see paras. 680 and 683) or sales effected through the Central Disposals Organization, surplus stores (including materials recovered from demolitions and also furniture on the charge of MES Establishments under the control of DW & CE, Air/Navy) will be sold by public auction. The auctioneer employed for this purpose will be the auctioneer appointed by the DGDP for the stations or groups of stations. No other auctioneer may be employed without the prior concurrence of the DGDP. Petty auctions at stations for which the DGDP has not appointed an auctioneer may be carried out by the M.E.S. staff under the orders of the CMES. An officer of the M.E.S. or an SDO deputed by the GE/PE/ME, will attend all auctions of M.E.S. stores. The reserve prices will invariably be fixed [see clause (ii) below] for each lot separately or for lots jointly prior to the sale by auction and communicated to the MES officer conducting the auction. These reserve prices will in no case be communicated to the auctioneer. Payment will be made by the auctioneer in accordance with his contract, either into the treasury or direct to the M.E.S. officer, who, for the purpose of such sales, will be the local representative of the DGDP. The auctioneer's commission will be deducted from the sale proceeds.

(ii) Reserve prices will be fixed by officers not below the rank of GE/PE/ME. Assessment of a reserve price will be made on the basis of the market price at the time the stores are declared surplus, modified in accordance with the actual condition of stores. Current demand for the stores in the open market will also be taken into consideration, if it is known or can be ascertained.

697. M.E.S. formations are permitted to dispose locally, through public auction (see para. 696), of surplus serviceable/repairable stores (whether current, redundant, obsolete or obsolescent) the book value of which does not exceed Rs 20,000 per item, except cast iron and re-rollable iron which will be disposed of only if NOT accepted by P.O.F. Board to whom it will be offered in the first instance. Such stores will not be required to be reported to the D.G.D.P. for disposal.

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Unserviceable Stores

698. M.E.S. formations are permitted to dispose, through public auction (*see* para. 696), of stores of any value declared unserviceable by the competent authority, except cast iron and re-rollable iron which will be disposed of only if NOT accepted by the P.O.F. Board to whom it will be offered in the first instance.

The disposal through public auction, of plant, machinery items etc., will be carried out by the MES formations only if these are completely unserviceable or beyond economical repairs, otherwise these will be reported to the D.G.D.P. for disposal.

Unserviceable stores will not be reported to the E-in-C's Branch for disposal orders. Such stores will not, however, be disposed of unless proper write off action under the relevant rules has been finalized.

Section 56—Store Accounts

(The rules contained in this Section are at present held in abeyance. The question of their re-introduction is, however, under the consideration of Government separately, and in the event of a final decision being taken to re-introduce them, they will have to be re-written with suitable modifications, where necessary. As such these rules have not been reproduced in this volume. If, in any case, a reference to these rules is necessary Section 57 of the 1950 reprint of these Regulations may be referred to.)

CHAPTER XI—ELECTRICAL, MECHANICAL AND WATER SUPPLY SERVICES

Section 57—General Responsibility

Electricity Act.

720. The Electricity Act, 1910, together with its subsequent amendments, wherever applicable, is binding on M.E.S. 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 military purposes without reference to the E-in. C.

Installations.

721. The responsibilities of the M.E.S. for Defence installations for the supply of electric energy, water refrigeration, and for consuming apparatus connected therewith, are laid down in the succeeding paras.

722. Where the term "Industrial Plant" is used, it covers any authorised plant, machinery, specialist and scientific apparatus, or other consuming apparatus which is not provided by the M.E.S. in accordance with Barrack Synopsis, but which is used or required by the arm, department or service concerned to enable it to carry out its function.

(i) *Installations and buildings, etc., provided from M.E.S. funds for the use of Arms, Departments and Services, who do not operate their own "Industrial Plant" (if any), and do not employ a competent technical staff for this purpose.*

The M.E.S. will provide, erect, maintain and operate the supply installation and all consuming apparatus, including industrial plant (if any). They will construct and maintain all foundations for machinery, etc. and any other works connected with the consuming apparatus attached to the structure of the building, etc. The expenditure involved will be debited to the appropriate M.E.S. heads of account of the Service concerned. The department or service may erect, maintain and/or operate any supply installation and/or consuming apparatus, which is the responsibility of the M.E.S. at the request of and as the agent of the M.E.S. The expenditure will be met by, and the responsibility will remain with, the M.E.S. Such arrangements may be made locally between representatives of the M.E.S. and the department or service concerned.

(ii) *Installations provided from funds outside the M.E.S. heads of account in buildings, etc., provided from MES funds for the use of arms, departments and services who operate their own "Industrial plant" and employ a competent technical staff for the purpose.*

(a) Except as provided for in (b) and (c) below the MES will have no responsibility, financial or otherwise, for the supply of electrical 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 a MES supply is available and economical, the M.E.S. will arrange the supply (including provision, erection, maintenance and operation) to a joint (to be fixed by mutual arrangement), where the responsibility of the M.E.S. as regards the supply will cease. Such supply point will normally be the fuses, wall sockets stop-cocks or valves controlling the supply to the individual industrial plant. The M.E.S. 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 where the supply of electric energy is arranged by the M.E.S. The M.E.S. will, however, provide, erect and maintain the consuming apparatus required for normal illumination, ventilation, heating, etc., as provided for in Barrack Synopsis, but excluding any special provision made for the industrial plant.

The plant of any foundation or other work to be attached to the structure of the building, etc., will be approved by the CMES before the works is started, and the services of the GE/PE/ME can at all times be called upon in an advisory capacity when foundations for machinery are being installed by the operating service.

No adjustment of charges in respect of the supply of electric energy, etc., will be made in the M.E.S. accounts.

The M.E.S. may erect, maintain and/or operate any industrial plant provided from Defence Services funds outside the M.E.S. budget at the request of and as the agent of the arm, department or service concerned, provided that the expenditure is met by, and the responsibility remains with, such arm, 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 M.E.S. and of the arm, department or service concerned.

- (b) in the case of the industrial Plant(s) provided by the D.F.M.E. from funds outside the M.E.S. heads of accounts in buildings etc., provided from M.E.S. funds, which the E.M.E. formations operate for their own use and for which they employ a competent technical staff, the M.E.S. will be responsible for the electric supply services up to all consuming apparatus and industrial plant as a charge against the M.E.S. head concerned (namely Main Head 8-MES/10-H/11-G, as the case may be), subject to the proviso that a corresponding reduction will be made in the budget provision of the E.M.E.

The responsibility for power supply to industrial Plant is defined in (a) above. The M.E.S. are responsible for all illumination, power consuming devices, ventilation etc, as authorised in Barrack Synopsis.

In the case of E.M.E. Plant and Machinery which is purchased from funds outside the M.E.S. heads of accounts and power supply is obtained from the M.E.S. the M.E.S. will provide and instal all the required wiring up to the E.M.S. Plant/Machinery Motor Terminals including all control gear etc.

The M.E.S. are responsible for periodical inspection and testing. Maintenance is also the responsibility of the M.E.S. to the extent described above. Any work not covered by this would have to be done at the Unit/Arm cost as an agency work of the M.E.S. Initial works executed by the M.E.S. on E.M.E. demand will be recovered by monetary book debit between the two services and subsequent to installation of any such new power line, the responsibility for maintenance will be of the M.E.S. The M.E.S. will be responsible for the supervision in all cases where the actual work is not done by them.

- (c) in the case of medical electrical apparatus, suitable earth-wiring and "earth" will invariably be installed by the M.E.S. the portion which is not normally to be provided by M.E.S. as part of the M.E.S. electrical installation will be carried out by the M.E.S. as an agency service the cost thereof being debited against Head 2-II, Medical Services/10-B(c)/11-B(g), as the case may be.

- (iii) *Installations and buildings, etc., provided from funds outside the MES heads of accounts for the use of arms, departments and services who operate their own "Industrial Plant" and employ a competent technical staff for the purpose.*

The responsibilities and duties of the M.E.S. in respect of such installations are as defined in sub-para. (ii)(a) above except that:—

- (a) the supply will be carried only to the main switch or fuse controlling the supply to the building, where all M.E.S. responsibility ceases.
- (b) The provision made in sub-para (ii) (a) for scrutiny of plants of foundations, etc., will only apply if the M.E.S. construct or maintain the buildings as agents of the department, etc., concerned.
- (c) Debits for electric energy, etc. supplied by the M.E.S. will be adjusted in accordance with the rules in para. 469.
723. The MES will provide and erect petrol and fuel oil storage and handling and measuring plant authorised for mechanized units. They will hand over the plant, excluding underground pipe lines and tanks, to the unit for maintenance and operation from funds outside the M.E.S. budget.
724. (i) The M.E.S. will instal petrol and fuel oil stores and handing and measuring plant required in connection with A.S.C. bulk and retail issue installations and will be responsible for subsequent renewals. General maintenance repairs of ASC bulk and retail petrol and fuel oil storage installations, as well as kerbside pumps will be carried out by EME Workshops free of cost while minor adjustments and repairs not requiring the use of special tools and/or stores or attention by skilled personnel trained in such work will be carried out by the ASC. On completion the installation will be mutually certified as fit for use and will be handed over to the ASC for operation.

Provision of instalations will be treated as works expenditure and charged to Head-86-Capital Outlay or Head 8-MES, while renewals of installations will be treated as works/ maintenance expenditure in accordance with para. 757.

- (ii) Petrol installations of Air Force units and bulk petrol stores installation on aerodromes and landing grounds are the responsibility of the Air Forces in Pakistan, and are provided out of Main Head 10-Air Forces, Sub Head H-Works Main Head (f)—M & O Installations.

Installations provided and erected through the agency of the M.E.S. will, on completion, be handed over to the Air Forces for operation, care and

routine maintenance. General maintenance receipts will be carried out by EME Workshops under the relevant rules (see section 62). Renewals, calibration of tanks, removal of sludge and water from tanks, periodical painting and internal inspection will, however, be carried out by the M.E.S. on behalf of the Air Forces at those stations which are located in M.E.S. Divisions. At stations located outside M.E.S. Divisions, general maintenance will be carried out by the Work agency responsible for the maintenance of the landing ground and buildings. Air Force Personnel are not to undertake the drawing off of water nor are they to attempt to effect repairs to the plant (see PAF Equipment Regulations).

(iii) The provision of Clause (ii) above are applicable *mutatis mutandis* to PN Establishments for the purpose of Bulk and Retail Petrol and Fuel Oil Installations. Funds for Petrol and Fuel Installations for PN Establishments costing up to Rs. one lakh will be provided out of Main Head 11-PN, Sub Head C-Works. Works costing over Rs. one lakh are financed from Head 86-Capital Outlay, Main Head 1, Sub Head A-Works, Minor Head (d) Naval Works.

725. The M.E.S. 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 by the A.G.C. as industrial plant, and excluding those for services not provided for under the M.E.S. heads of accounts.
726. The M.E.S. will provide, erect, maintain and operate their own plant and machinery and will be responsible for carrying out unit repairs to that. Field and base repairs to M.E.S. plant and machinery will be carried out by EME Workshops under the relevant rules (see Section 62).
727. The M.E.S. will provide and erect instructional workshop machinery for Engr units and will be responsible for renewals thereto. The machinery will be handed over to the units concerned for maintenance from the Annual Training and Field Practice training grants (see F.R. Part 11).

Transfer of tools, plant and machinery, if surplus to the requirements of the M.E.S. from their charge to that of Engr units, will be carried out under the orders of the E-in-C. The transfer will be without value, except as laid down in para. 172.

Outside Supplies.

728. When a supply of electric energy or water for Defence buildings, etc., other than in cases falling under exceptions (a) and (b) below is obtained from a company, local body/Development Authority, Railway Administration, or Government (civil or military), Department, the M.E.S. will make the necessary arrangements and draw up the agreement or memo. of terms as the case may be and deal with the supplying agency, except:—

- (a) When, for administrative or other reasons, the Government of Pakistan decide otherwise.
- (b) When such supply is not required for any buildings, etc., maintained from Main Head 8-M.E.S./10-H/11-G but only for buildings, etc., maintained or hired from funds outside these heads. In such cases the department responsible for the provision of funds for maintenance of the buildings, etc., will draw up the agreement or memo. of terms as the case may be and deal with the supplying agency (including the payment of bills).

NOTE :—The arrangements between the Central Government and the Provincial Governments will be embodied in formal agreements and those between (a) the various branches of the Defence Services and (b) the Defence Services and other departments of the Central Government in memo. of terms.

Formal agreements between Government department (Central or Provincial) are exempt from stamp duty *vide* Stamp Act, 1899.

729. Where a distributed supply of electric energy or water, or both, is obtained from a company or other supplying agency for military buildings maintained from funds under Main Head 8-M.E.S./10-H/11-G in stations where there is no M.E.S. staff, arrangements will be made by the M.E.S. for the bills in respect of such supplies to be submitted to the GE/PE concerned through the O.C., Unit or Formation concerned and the latter will certify on the bill that the quantities charged for are correct.
730. When water purchased is delivered by the suppliers into tanks or reservoirs and from there is not pumped or distributed through pipes, but distribution is made by hand or transport direct to units, payment for the water will be made direct to the suppliers by an officer detailed by the Unit Commander and the incidence of cost will follow the administrative arrangements. If, however, the water is pumped or distributed through pipes, the expenditure will be debited to the M.E.S. head of account of the Service concerned.

Section 58—Capital Services

Water Supplies.

731. Rules for M.E.S. water supplies are contained in Appendices N and O and the authorised scales are laid down in Barrack Synopsis. All water supply works and the provision of all mechanical water drawing plant (exclusive of articles of A.O.C. supply and the drawing of water by manual labour and piped distribution system are authorised M.E.S. works and may be carried out without reference to the Government of Pakistan provided that :—

- (i) The scheme does not entail taking a supply from an outside source which cannot be arranged by the DW & CE under his powers, *vide* item 5 of Appx. K in which case a formal draft agreement or proposals for the conditions of supply will be submitted for the approval of the Government of Pakistan before any work is commenced.
- (ii) The supply of water is limited to normal domestic requirements.
- (iii) The scheme does not include a supply for irrigation : such projects are Special. The initial construction of wells for irrigating soldiers gardens, including Persian wheels and gear appertaining thereto, is, however, an authorised work, but such Persian wheels and their gear will be maintained and renewed and regimentally.

732. When it is proposed to take a supply of water from an outside source and supply cannot be arranged by the DW&CE under his power, *vide* item 5 of Appx. K, the proposals, a project estimate of cost and a report bringing out the following points, will be submitted to the Government of Pakistan for consideration:—

- (i) Source of supply of water, and the reasons for considering a separate M.E.S. source undesirable.
- (ii) Whether the supply will be distributed or taken over in bulk, and the reasons.
- (iii) The proposed conditions of supply.
- (iv) A report from the medical authorities that the source of supply has been inspected and that a chemical and bacteriological examination has been carried out by the Deputy Assistant Director of Hygiene of the Formation concerned.

733. The M.E.S. will be responsible for all sedimentation, filtration and chlorination plant, including the supply of chemicals except that the A.S.C. will

provided bleaching powder where such is employed. In cases, however, where water is chlorinated in detail in small service tanks in the unit lines, units will be responsible for providing chemical and purifying the water. In all cases Medical Services will test the water and advise the dosage of chemicals required for the purification of water to the local M.E.S. officer/Unit.

734. The DW&CE concerned will make arrangements that all water supply works concerned with mobilization camps and railways sidings are inspected and tested, where possible, by the M.E.S. In all cases the work will be debited to the appropriate M.E.S. head of account of the Service concerned.

Electrical Supplies.

735. Rules for M.E.S. Electrical Supplies are contained in Appendices N and O and the authorised scales are laid down in Barrack Synopsis. Electrical installation connection with authorised services in Defence buildings are authorised works. They may be carried out subject to para.721, *et seq*, and to the usual financial rules without reference to the Government of Pakistan provided:—

(i) Authorised scales are not exceeded.

(ii) The scheme does not entail taking power beyond that already authorised by the Government of Pakistan from an outside source, or excess over the annual payment of Rs.1,00,000 in case of supply arranged by the DW&CE from an outside source under his powers *vide* item 5 of Appx. K. in which case before any work is commenced a formal draft agreement or proposals for the condition of supply will be Submitted to the Government of Pakistan for approval.

736. When it is proposed to take power from an outside source and the supply cannot be arranged by the DW & CE under his powers *vide* item 5 of Appx. K, the proposals, a project estimate of cost and a report bringing out the following points, will be submitted to the Government of Pakistan for consideration:—

(i) Source of supply of power and why a M.E.S. power station is not considered desirable.

(ii) Whether any company's license covers the area concerned, if so, a copy of the license must be sent with the proposal.

(iii) Whether the supply will be taken over in bulk or distributed and the reason.

(iv) The proposed conditions of supply.

Ice Installations.

737. The previous sanction of the Government of Pakistan is necessary to the establishment of an ice-making or cold storage installation. The M.E.S. will be entirely responsible for the installation and all expenditure will be charged against the appropriate M.E.S. head of account of the Service concerned.

Section 59—Cost Accounts of M.E.S. Installations

General.

743. All electrical and water installations controlled by the M.E.S. are fully cost accounted, in accordance with the principles laid down in the following paras. The annual return for electrical and water supply installation is compiled and submitted on P.A.F.W.-1836.

Capital Charges

744. The capital cost includes the provision of all those buildings and the fittings thereof, land, plant and apparatus, which are appropriated solely for the generation, collection, reception, storage and control of electrical energy and water, and the distribution of electrical energy and water up to and including the meter switch or stopcock at the boundary of individual consumer's premises. It does not include expendable spares.
745. The Capital cost and detail of capital charges will be entered in the Plant Record Book (P.A.F.W.-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 at rates fixed by the E-in-C.

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 unrecovered by depreciation charges, less the proceeds from its sale, will be charged in a lump sum to the depreciation account at the time of its disposal. If, however, the sum to be charged is large, the DW & CE concerned 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.

746. 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 capital charges.

Recovery Rates.

747. The "all-in" unit cost of electricity and water in any installation is obtained by dividing the total quantity actually supplied per annum into the total "all-in" cost of the operation of the installation concerned.
748. From the consolidated results the average all-Pakistan unit cost is obtained. In the case of water, the all-Pakistan 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.
749. The figures in the costing sheets (Section 'A' of P.A.F.W-1836) of each individual installation will be consolidated by CsMES and forwarded to the E-in-C annually for the preparation of an "all-Pakistan" costing sheet.
750. The consolidated totals of cost and quantities of all M.E.S. electrical installations in Pakistan will be used in the E-in-C's branch at GHQ to ascertain :—
- (i) That the net sum of any profits minus any losses on energy sold for different purposes on equals the profit which would have been made had the all-Pakistan flat rate been charged for energy for all purposes.
 - (ii) What profit or loss is being made at the current selling prices for energy for each purpose, with the current percentage of overhead incidence on each.
 - (iii) To what extent the percentage incidence of overheads levied on individual classes of load 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-Pakistan flat rate for energy for all purposes.
 - (iv) At what rates proforma debits shall be raised against other Defence Services installations and workshops.
751. The rates charged for water and electricity will be reviewed periodically.

Maintenance and Operation.

752. (i) *Supervising Staff.*—This includes SDOs., GEs/PEs and higher officers not solely employed on any one installation, and office expenses. The cost is charged to the installation in the form of "on costs" which is a percentage of the 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 M.A.G.
- (ii) *Superintending Staff.*—This includes persons who are concerned solely in the operation, maintenance and accounting of the particular installation. The wages of such persons are charged direct to the installation (see para. 560). Where persons below the grade of SDO are employed on more than one installation, or partly on non-installation work, their wages will be booked to the work of installation in proportion to the time spent on each.
- (iii) *Operating Expenses.*—These include water and electrical energy purchased by the M.E.S. and all fuel, lubricants, materials for maintenance repairs, running and other expenses. Other miscellaneous charges e.g., protective clothing and replacement of spares (see para. 758), 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 the house owner in respect of maintenance of installations in hired/leased bungalows, will also be treated as operating expenses.

Sundry credits such as sale of oil sludges, etc., will be deducted from operating expenses, an allowance for this will be made in the operation estimates.

Other credits, which are compiled by deduction from expenditure, are shown separately in the Maintenance and Operation Estimate for the installation. In the case of installations, the capital cost of which was shared jointly between the M.E.S. and other bodies or departments and which are operated by the M.E.S. on behalf of the other partners, the only payments that may be taken as a reduction of expenditure will be those made by departments, etc., of the Central Government, if effected before the maintenance and operation accounts of the year are closed. In all other cases recoveries will be credited to Revenue. Renewals are not included in operating expenses. For the definition of a renewal see para. 757.

753. *Maintenance of internal installations.*—Repairs to, and replacements of, internal water and electrical installations in building maintained by the M.E.S. under the M.E.S. heads of accounts will be classified by the GE/PE/ME as "fair wear and tear" or "barrack damages".

The removal of bulbs necessitated by fair wear and tear is included in the cost of an electric installation and is the responsibility of the M.E.S. in the case of all buildings electrified as a charge against Head 8-M.E.S./10-H/11/G, as the case may be.

New bulbs will be issued in return for a burnt out bulb of equal wattage branded with the M.E.S. mark and in replacement of bulbs proved to be damaged by storm. In unit lines, bulk supplies will be made to the Quartermaster.

If a broken bulb is returned or an old bulb is returned, a signed acknowledgement will be taken from the recipient and replacement will be charged for as a barrack damage (see para. 159).

Cleaning of bulbs and shades is not a M.E.S. responsibility.

Miscellaneous machinery.

754. Charges on account of maintenance of disinfectors, etc. and the replacement and supply of minor spare parts therefor will be charged to Main Head 8-M.E.S., Sub Head C, Minor Head (f) in the case of Army, Main Head 10, Sub Head H, Minor Head (f) (4) in the case of P.A.F. and Main Head 11, Sub Head G, Minor Head (e) (8) in the case of P.N.

External lighting.

755. Perimeter lighting and other authorized external military lighting will be maintained from Sub-head 8-B, Minor Head (e) or Sub-head 10-H, Minor Head (e) (9) or Sub-head 11-G, Minor Head (e) (11) as the case may be, except where otherwise ordered by the Government of Pakistan.

Supplies from Ordnance Factories.

756. No debits for electric energy and water supplied by the P.O.F. Board to the M.E.S. will be raised against the M.E.S. Necessary statistics in this respect will, however, be obtained annually from the Factory authorities by the GE/PE/ME concerned for inclusion in the M.E.S. *proforma* accounts.

E. and M. Renewals.

757. An E/M renewal may be briefly defined as the replacement of a complete installation, or the whole of a definite portion of an installation or of a complete unit forming part of an installation except that if the existing installation or portion of the installation requiring replacement is still serviceable, it will be classed as a new work. The CMES decision on the aforesaid exception will be final.

The installation of meters (See Appx. 'P') will be treated as renewals.

758. Lists of spare parts will be prepared by the CMES for each installation in accordance with the scales laid down in Standing Orders/Routine Instructions for the M.E.S.

759. All renewals/replacements costing up to Rs. 90,000 will be financed from funds allotted under Sub-Head 'C', Minor Head (a), (b), (c), or (f), as the case may be, of Main Head 8-M.E.S. in case of Army and corresponding minor/detailed heads of account in case of P.A.F./P.N. An allotment of funds for the purpose implies administrative sanction.

All renewals/replacements costing over Rs. 30,000 will be financed from funds allotted under Sub-Head 'C', Minor Head (h) of Main Head 8-M.E.S. in the case of Army, Minor Head (f) of Head 10-H in the case of the P.A.F. and Minor Head (c) of Head 11-G in the case of P.N. These will be progressed in the same way as a major work.

A scheme which involves the installation of plant and machinery will be submitted to the next higher engineer authority for prior technical scrutiny. Technical sanction will be accorded in accordance with provisions of Table 'B'. All alterations to the capital cost will be entered in the Plant Record Book (P.A.F.W.-2268).

Completion reports for all renewals costing over Rs. 30,000 will be submitted and dealt with in accordance with the provisions of para. 348.

760. The procedure for the inclusion of the completion cost of E & M renewals in the cost accounts will be as follows :-

(i) *If the 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 on the Plant Record 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 DW & CE concerned (see para. 745).

- (b) *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, if any, 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 will be shown in the "Costing Sheet", as a direct charge in the manner described in the last sentence of clause (a) above.

**Section 60—Water and Electric Supplies to non-Military
Connections and Private Buildings****General.**

765. Rules for the supply of water to paying consumers for domestic and/or non-domestic purposes are contained in P.A.F.W.-2309 for issue to intending consumers.

An agreement will be executed with consumers on the appropriate form—
See Appendix O.

766. Rules for electric supply to private buildings are contained in P.A.F.W.-2191. An agreement will be executed with a private consumer on P.A.F.W.-1774, except in the case of bulk supplies which will be governed by special agreement.

Wherever possible supplies to Cantonment Boards should be in bulk and not distributed.

767. 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.

**Supply of Electricity to Buildings belonging to
Civil Departments and Railways.**

768. Where it is possible for the M.E.S. to give a bulk supply of electricity to buildings belonging to Civil Departments and Railways, each case will be considered on its merits and will be covered by an agreement or a memo. of terms, as the case may be. All applications for such supplies, together with local recommendations, will be submitted to the Q.M.G./A.H.Q. N.H.Q. as the case may be. In cases where it is not possible to give a bulk supply, the M.E.S. may give a distributed supply under the same conditions as for private buildings (see P.A.F.W.-2191).

Water Supplies to the States and Frontier Regions Division.

769. Where water is supplied to the States and Frontier Regions Division other than under special arrangement, for

- (i) members and staff of that Division who are entitled to a free supply and
- (ii) villagers, cattle troughs, caravans, etc.

The total quantity supplied will be charged against the States and Frontier Regions Division at the all-Pakistan rate.

Electric Supplies at Private Expense.

770. The provision of internal electrical installations (a) at private expense in Defence buildings occupied by paying consumers and (b) at unit expense in Defence buildings occupied by Pakistan Armed Forces units, is authorised subject to the acceptance in writing by the owner or occupant or O. C. unit, as the case may be, of the conditions laid down in P.A.F.W.-2155. The sanctioning authority is the GE/PE/ME subject to the approval of the Fm Commander, except in the case of a unit which proposes to install electrification in the whole of its lines which will be referred to Service H.Q. concerned with full particulars of the source of supply, *i.e.*, whether from local M.E.S. power station, company supply, etc. In the case of a company supply, rates and terms of supply must be stated, and the agreement will be between the President of Pakistan and the Supply Company.

771. Where a Pakistan Armed Forces unit installs electrification in the whole of its lines up to the scales laid down in Barrack Synopsis, it will be entitled to a free supply of energy in accordance with regulations and it will cease to be entitled to issues of lamp, oil, wick, etc.

If only a part of its lines is electrified, the unit will be entitled to a free supply of energy, and will receive a proportionately lower issue of lamps, oil, wick, etc.

772. Energy for any unauthorised appliances will be charged for. Any allowance for hot weather establishment which would be admissible may be drawn where fans are installed at unit expense and the energy is paid for by the unit.

773. Funds to meet the estimated cost of the work must be paid into the treasury before work is begun. Project will be sanctioned as special works. Departmental charges will be levied at $4\frac{1}{2}$ per cent (*see* Table G).

Section 61—Miscellaneous Rules

Supply of Water and Electricity.

- 780: Except in cases of shortage or when control becomes essential water will be turned on during the whole 24 hours of each day.
781. The hours of supply of electrical energy will normally be 24 hours of each day, unless supply during the hours of day-light in the non-punkhah season tends to increase the average nett all-in-cost per unit, in which case the O.C. Station will limit the hours of supply to those which he considers are necessary to meet entitled loads.
782. The hours during which a supply of water or electric energy is to be made available will be decided by the O.C. Station after consulting the GE/PE/ME and will be notified in Station or equivalent orders and known as the "hours of supply".
783. The maximum duration of the punkhah season will be fixed by the Formation Commander for each station and published in Formation Orders. Within these limits the dates of the commencement and the end of the punkhah season will be settled by the O.C. Station in conjunction with the Medical Authorities and the dates will be notified in station or equivalent orders. The actual period of working should be reduced to a minimum.
784. The O.C. Station will lay down the hours during which perimeter lighting and other external and internal lighting directly under his control will be turned on.
785. In the case of piped water supplies, whether the source of water is controlled by the M.E.S. or water is obtained from an outside source, when for any reasons a shortage of water occurs such that the piped system cannot supply the minimum quantities authorised for the station (see Barrack Synopsis); the M.E.S. officer responsible for the supply shall certify that such shortage exists; the Fmn Commander will take such action as he may consider necessary to supplement the available piped supply.

Immediately the supply of water becomes sufficient again the M.E.S. officer or the O.C. Station shall certify to this effect to enable the services of bhisties, etc., engaged during the period of shortage, to be dispensed with.

786. When a distributed piped supply of water is obtained from an outside agency in stations where there is no M.E.S. staff, the certificate as regards shortage of water will be signed by the O.C. Station.

Prevention of Waste.

787. The M.E.S. are responsible for the technical management of the electrical and water supply systems in their charge and are responsible for bringing to notice of the O.C. Station any instances of what they consider is over-consumption or waste in Defence buildings occupied by entitled consumers.

788. The O.C. Station is responsible that due economy is exercised in the use of water and electric energy by entitled consumers in his station, and such disciplinary action as may be considered suitable in the circumstance of each case is enforced when he considers it desirable. Standing Orders on the use of water and electric energy by the entitled consumers will be issued by the O.C. Station.

789. In the case of Factory supplies the Superintendent or officer-in-charge of Factory will assume the responsibilities of the O.C. Station.

790. No change in or additions to the water supply or electrical fittings or current consuming devices already approved for a Defence building may be made in that building without the written authority of the GE/PE/ME in each case. For private building see rules printed separately on P.A.Fs.W-2309 and 2191.

Wireless Aerials.

791. No wireless aerial or any structure connected therewith may be erected so as to cross an electrical power line or interfere with the electrical installation. Previous permission of the GE/PE/ME must be obtained in writing for the erection of an aerial, etc. on a building in M.E.S. charge.

Manufactures.

792. The term "manufacture" implies the process of production of a definite quantity of articles from raw material. If it is intended to continue the process for an indefinite period and/or for quantities "as required", a work order for such manufacture will be placed on E.M.E. Workshops. The debit raised by the E.M.E. on this account will be adjusted against the respective work/installation (see also Section 62). Otherwise the manufacture must be subsidiary to a project or major work and an estimate will be prepared giving the probable cost and outturn of the manufacture. When this has been sanctioned, the account will be kept as laid down for Materials Accounts (see para. 639, *et seq.*).

E/M Estimates.

793. The rules given in para. 274 *et seq* regarding estimates apply equally to E/M estimates. All schemes for electric and water supply installation costing over Rs. 1 lakh but not exceeding Rs. 10 lakhs will be submitted to the DW & CE concerned for prior technical scrutiny and those costing over Rs. 10 lakhs will be submitted to the E-in-C for this purpose.

~~Rs. 100,00,000.00~~
Water Divining.

794. The Q. M. G./C-in-C Air/C-in-C Navy may sanction, with the prior concurrence of Ministry of Finance (Mily.) the payment of a sum, not exceeding Rs. 150, each time that the services of a water diviner are made use of. This payment will be exclusive of normal travelling and daily allowances and will cover each scheme for which the diviner works regardless of the time taken and the area covered. Such payment will not be subject to the rule regarding payment of honoraria laid down in F.R.

The expenditure involved will be debitable to the project estimate concerned.

Section 62.—Workshop Facilities

Repairs of M.E.S. equipment, etc.

798. As there are no workshops on the charge of the M.E.S. the responsibility for repairs of M.E.S. equipment, etc., has been vested in the D.E.M., GHQ. As a result of this arrangement, all repairs and rebuild of vehicles and equipment held by the M.E.S. will be carried by E.M.E. Workshops free of cost. Any item requiring manufacture, arising out of repairs, will be treated as repairs.

Manufacture Works of M.E.S.

799. Manufacture work orders of the M.E.S. will be costed. All material required for such manufacture will be issued by Ordnance to E.M.E. Workshops on free issue basis, but when the costing is done, the components of labour and material will be shown separately. The manufacture work orders of the M.E.S. will be charged 75 per cent overhead charges on direct labour. See also para. 792.

Note:— The provisions of para. 798 and 799 apply, for the present, to the Army Wing alone of the M.E.S. Consequently repair to vehicles/equipment of M.E.S. (Navy) and M.E.S. (Air) will be carried out in E.M.E. static workshops on payment, but the question of bringing these two services also on the free repair system is under the consideration of Government at present.

Sub-Divisional and Installation Workshops.

800. Any expenditure incurred in sub-divisional and installation workshops will be booked directly to the work concerned.

TABLE A

(See Para. 25)

POWERS OF ADMINISTRATIVE SANCTION

The various authorities in the Army, the P.A.F. and the P.N. will have the following financial powers for acceptance of necessity and according sanction to new Works and Repairs :—

A. New Works—

(1) Army—Financial Powers—

Government of Pakistan	..	Full powers
Q.M.G.	.. ..	.. 30,000 90,000/-
Div/Sub Area Comd	..	.. 10,000
Bde Comd	..	.. 5,000
Sta Comd	..	.. 2,500

(2) P.A.F.—

Government of Pakistan	..	Full powers
C-in-C, P.A.F.	..	.. 30,000
Station Commanders	..	.. 2,500
O.C., Air HQ (U)	..	.. 2,000

(3) P.N.—

		<i>Authorised Works</i>	<i>Special Works</i>
Government of Pakistan	..	Full powers	Full powers
C-in-C, P.N.	..	.. 30,000	30,000
Comd I/C Karachi	..	.. 5,000	500
Naval Officer I/C Chittagong	..	.. 2,000	400

B. Repairs, Renewals and Replacements—

Administrative authorities listed in 'A' above.	..	All ordinary repairs (and abnormal repairs, renewals and replacements costing up to Rs. 30,000).
Government of Pakistan	..	Abnormal repairs, renewals and replacements costing more than Rs. 30,000.

Notes:—1. The above amounts are exclusive of departmental charges.

2. The authority competent to accord approval to the construction of a building, etc. for an authorised purpose will also be competent to sanction the purchase of a building for the same purpose subject to the rules in para. 36.

TABLE B
(See para. 71)
POWERS OF TECHNICAL SANCTION, ETC.

The Competent Engineer Authority to accord technical sanction to designs and requisitions, accept contracts, etc., within specified limits is given in table below :—

Description of work, etc.	1	2	3	4	5	6	7	8	Remarks
		E-in-C	DW & CE	CMES (Lieutenant Colonel/ SE)	GE/PE/ ME (Major/ XEN)	Indep. AGE/AME (Captain/ A/XEN)	AGE/AME (Captain/ A/XEN) or SDO Lieute- nant/Asstt. Engineer	Overseer, Supt. & Supervisor Gds. I when holding charge of a sub- division	
Technical sanction to designs or requisitions for :									
(i) Major and minor works (including sub-works of Projects).		F.P.	10,00,000	10,00,000	40,000	20,000	5,000	1,000	
(ii) Maintenance, buildings, communications, etc. and maintenance and operation of installations (for J/M renewals see Para. 759).		F.P.	F.P.	F.P.	40,000	20,000	5,000	1,000	
(iii) Purchase, manufacture and repair of tools and plant except (i) below subject to the Stores Rules (F.R.).		F.P.	50,000	10,000	5,000	2,500	200	50 (For repairs only).	

1	2	3	4	5	6	7	8	9
(iv) Purchase of camp equipment and furniture (where provision of furniture is the responsibility of the MES) for inspection Bungalows and offices.	F.P.	10,000	500	300	150	100	..	
(v) Manufacturing operations under Minor Head C(d) of Head 8-MES.	F.P.	F.P.	F.P.	..	..	..	..	Contracts up to the limits marked * can be accepted by competent engineer authorities without financial consultation. Acceptance of contracts up to the increased limits marked † is, however, subject to financial consultation.
(vi) Acceptance of contracts (including contracts for local materials and petty supplies) subject to the Stores Rules (F.R.) and rules regarding acceptance of contracts (see A. pt. X).	5,00,000*	3,00,000*	1,00,000*	40,000*	20,000*	5,000*	..	
	..	..	2,50,000†	1,00,000†	50,000†	..	..	The E-in-C may accept contracts of values higher than Rs. 5,00,000 with prior financial concurrence. See also para. 393.
(vii) Disposal or write off of all unserviceable or surplus stores, tools, and plant, in particular the case of P. A. F. & P. N. wings only, or materials obtained from dismantled buildings.	F.P.	F.P.	25,000	10,000	5,000	500	..	Amounts represent book value. Adjustments to be made against the work concerned, or against Stores Sub-Head concerned as indicated in para. 628. Provided that the loss is not of such a nature as to necessitate enquiry when the procedure indicated in F.R. will be followed.
(viii) Losses attendant upon disposal of stores, unavoidable losses of stock or in connection with manufacturing and building operations. Losses represented by writing down of stock to market rates.	F.P.	F.P.	25,000	500	200	100	..	

TABLE B Contd.

1	2	3	4	5	6	7	8	9
(ix) Adjustment of a loss against the sub-head relating to stores by reference to head 8A(b)/10-H (d)/11 G (b) (3) losses when adjustment against the sub-head relating to stores would unduly inflate the rates for materials.	50,000	25,000	10,000	..	..	..	..	..
(x) Purchase of stores on any indent on any supplying Department.	F.P.	F.P.	F.P.	2,500	2,500	2,500	..	..
(xi) Local purchase (subject to the Stores Rules in F.R. read with footnote 7 below).	..	..	..	..	..	..	..	..
(a) Of stores, plant and machinery (including spare parts), which are very urgently required and when delay is detrimental to the public service.	5,000 in certain circumstances Rs. 50,000 in consultation with Min. of Fin. (Milly).	2,000	1,000 (in certain circumstances Rs. 2,500 for iron, steel and pipe fittings.)	660	600	600*	..	..
(b) Stores of DGOP supply when not readily available on a rate or running contract.	..	..	..	300	300	300	..	..
(c) Individual petty supplies of non-recurring nature which are not covered by (a) or (b) above.	..	300	75	50	50	25	..	..

*These powers will be exercised only when in the charge of an outstation.

- NOTES:—1.** The E-in-C may authorise acting or carrying on holder of an appointment to exercise full powers of the appointment.
- 2.** Powers of the holder of an appointment may be increased upto to those of the next higher grade by CsMES in the cases of GE/PFs/MES and SDOs and by DsW & CE in the case of CsMES. Any enhancement of powers above those of a CsMES will require the approval of the E-in-C.
- 3.** The normal powers of an officer may be restricted by his immediate M.F.S. superior, but in such cases a report must be made to the DW & CE in the case of GEs/PEs/MES and to the E-in-C, in the case of CsMES.
- 4.** An officer officiating as E-in-C, DW & CE or CMES will exercise the full powers of his appointment as given above.
- 5.** CsMES and M.E.S. authorities superior to them may sanction charges for hot weather establishments and payments not exceeding Rs. 10 per month in any one case to Government servants in receipt of monthly rate of pay for supplying drinking water, dusting offices, acting as night darwans or for doing similar services, in addition to their own duties. Sanction to payments not exceeding Rs. 10 per month for the services mentioned will be subject to the conditions mentioned in para. 12, Art. V.F.R. Part II.
- 6.** In case of emergency, or when owing to unforeseen circumstances it is not practicable to obtain supplies from or through the Stationery Depot, a GE/PE/MES, a CMES and DW & CE may sanction the local purchase of all a tickets of stationery to the extent of Rs. 50 for each transaction subject to a maximum of Rs. 100 per annum. The E-in-C has similar powers to the extent of Rs. 100 for each transaction subject to a maximum of Rs. 250 per annum in respect of his office as well as for lower MES formations. The cost of all such stationery will be debited against the budget allotment referred to in para 564.
- 7.** The powers of local purchase of stores and plant and machinery (including spare parts) (vide item xi of table above) will be resorted to only in emergency and never as a means of replenishing stock. The officer authorising such purchases will be held personally responsible that they are in fact necessary and that they are within a reasonable time incorporated in the work for which purchased or an explanation is submitted to the E-in-C. Competitive tenders will be called for whenever practicable (see also para. 627).
- 8.** The E-in-C and DW & CE have full powers in respect of the purchase of books, newspapers and periodicals. CsMES may purchase books, newspapers and periodicals to the extent of Rs. 120 per annum. The purchase of publications from abroad for MES will, however, be arranged by the E-in-C through Chief Administrative Officer, Ministry of Defence. These rules do not include such items as Station Orders, etc., which may be purchased as required.
- 9.** The powers authorised above, when applicable will be exercised by M.E.S. Officers in all cases, whether work etc., is executed on behalf of the Defence, Civil Departments, etc., or for Deposit Works (see appendices C and D).

TABLE C

PART I.—DUTIES OF E-IN-C (See para. 84)

(a) General.

The E-in-C will be the head of the M.E.S. organisation and exercise over-all administrative and technical control over the entire M.E.S. There will be three Directors of Works and Chief Engineers for the Army, the Air Force and the Navy, who will receive their technical guidance from him. He will also be the highest Engineer Adviser to the Cs-in-C and his advice may be sought where necessary.

(b) Administrative.

- (1) Recruitment, promotion, postings and discipline of MES personnel down to the level of Overseer Grade 1/Suptd. E & M Grade 1/Supervisor F & S Grade 1, in accordance with the relevant rules.
- (2) Maintenance of service records of the above personnel.
- (3) Holding of all departmental examinations.

(c) Technical.

- (1) Common scales of accommodation and specifications.
- (2) Production of type designs for Common User Buildings.
- (3) Technical examinations by C.T.E.
- (4) Technical sanctions of projects over Rs. 10 lakhs.
- (5) Operation of a Revision Section for review of Schedule of Rates, M.E.S. Regulations, Barrack Synopsis and other rules, regulations procedures.
- (6) Review and fixing of all-Pakistan Rates of Water and Electricity.
- (7) Arranging inspection of installed machinery in large installations through Inspectors of Machinery.
- (8) Control over a Central Tools and Plant Pool for meeting special requirements.
- (9) M.E.S. courses at Military College of Engineering and overseas institutions.

(d) Stores.

Advice to M.G.O. on forecasts, provisioning and distribution of stores including "theatre" stores.

PART II.—DUTIES OF A DW & CE (See paras. 72 and 34)

(a) General.

The Director of Works and Chief Engineer will be the senior Engineer Adviser to the Service Headquarters concerned. He will be directly responsible for all works services to the Service Headquarters. He will be the head of the M.E.S. Section working in each Service. For matters of local administration and discipline the M.E.S. Section will, through the Director of Works and Chief Engineer, come under the Service Headquarters. An elaboration of his functions and responsibilities is given in the succeeding clauses.

(b) Administration.

- (1) Postings and transfers of Personnel within the Service.
- (2) Discipline of personnel within the service according to the rules.
- (3) Review of establishments of M.E.S. to correspond with workload and obtaining sanction of Service Headquarters.
- (4) Recruitment of M.E.S. personnel up to grade II staff and clerical establishment.
- (5) Local administration and welfare of personnel.
- (6) Technical control over lower M.E.S. executive formations.

(c) Technical.

- (1) Planning, designing and execution of all work.
- (2) Maintenance of all installations and services like electricity, water sewerage and air-conditioning.

Note:—Maintenance of external services will be the responsibility of the major user.

- (3) Technical sanction of projects up to Rs. 10 lakhs.
- (4) Ensuring proper expenditure, control and prompt payment of all dues.
- (5) Maintenance of up-to-date records of Government buildings, roads and other installations.
- (6) Technical training to the extent decentralised.

Budget.

- (1) Preparation of demands.
- (2) Allocation and distribution available funds.
- (3) Submission of various Budget Financial Returns.
- (4) Dealing with audit observations.

(5) Settlement of contractors' claims.

(6) Dealing with points raised by Public Accounts Committee.

(e) Stores.

(1) Preparation of Stores Forecasts.

(2) Procurement of Stores on indents from ESDs/Ord. Depots.

(3) Ensuring 100 per cent annual check of stores.

TABLE D

(See para. 86)

DUTIES OF A CMES

Reference to para.	Particulars
8	Priority of execution of works.
39	Register of services awaiting execution.
79	Transfer reports.
80	Service books of civilians.
85	As adviser to Army, Navy and Air Force Commanders and local heads of services.
85	Technical training schemes.
86	Efficient administration, maintenance and control of Government property.
87—91	Schemes for economy, control and training of personnel.
123	Leave or furlough of establishments.
125	Medical and sanitary requirements.
126	Security deposits.
129	Temporary and casual appointments.
134	Overtime pay.
135	Wages during transit of casual personnel.
141	Delegates authority.
146	Petty works done repair grant.
168	Classification of contingent.
178	Hire of T. and P.
219	Normal landing grounds in P.A.F. charge.
228	Works of defence carried out by agencies other than M. E. S.
241	Annual inspection of building of Farms and Remounts Wings RV & F Service.
246	Execution of work by private agency.
263	Railway Sidings and Platforms.
313	Motor Cars.
330	Measurement of important services by AQS.
348	Completion reports.
355, 357 & 358	Inspections.
371	Maintains list of contracts.

Reference to para.	Particulars
376	Decides limit of individual services to be carried out under Term Contracts.
380	Preparation of B.Q. & specifications.
391	Dispenses with calling for tender in exceptional cases.
397	Fixes Star rates.
393	Amendments to contracts.
410	"Secured advances" to a contractor.
412	Specifies important services.
422	Classification of reliable contractors and enlistment of contractors.
428	Authorises exemption from security deposit.
439	Refund of security deposit.
491	Authorises SDOs, etc., to receive cash.
512	Monthly expenditure return for the District.
513	Register of appropriations.
533	Imprest advance.
535	Cash book.
558 & 559	Pay and allowances chargeable to works.
563	Monthly Contingent Bill.
605	Register of Securities.
608	Stock limit for Divisions.
609	As executive and accounting officer for stores in certain Districts.
624	Fixes Ruling balance of stock.
627	Local purchase of stores.
680	Issue of stores on cash payment with the approval of DW & CE.
692	Transfer of Pari-worn stores between Divisions.
696	Auctions.
Table B	Designs and specifications, acceptance of contracts, adjustments, local purchase of stores, etc.
"	Note 2 Authorises a GE/PE/ME to exercise higher powers.
"	Note 3 Restricts the powers of a GE/PE/ME.
"	Note 6 Sanctions certain establishment charges.
"	Note 7 Local purchase of stationery.
"	Note 9 Purchase of books, newspapers and periodicals.

Appendix B Preparation of schedules of demands.

Appendix N paras. 1 & 2. Extension of a distributor to M.E.S. water mains.

para. 5 Extensions of M.E.S. electricity mains in all stations.

NOTE :—The CsMES will exercise the following responsibilities, duties, etc. in respect of MEs/AMEs :—

- (a) He will technically check a percentage of final bills which may not be less than 20 per cent in respect of all MEs/AMEs in their area.
- (b) He will technically inspect the work of MEs/AMEs and will provide them with all tech guidance and issue technical instructions whenever necessary.
- (c) He will report on the technical capabilities of MEs/AMEs in their ACRs.
- (d) He will conclude a contract on behalf of MEs/AMEs if the amount of the contract exceeds their powers of acceptance.
- (e) With regard to leave, the rules as laid down in CSR and other relevant service orders will apply. [See para. 135 (iv)].
- (f) With regard to discipline, the cases beyond the powers of ME/AME will be referred to CMES through Sta HQs.

TABLE E

(See para. 92)

DUTIES OF A GE/PE/ME

Reference to para.	Particulars
17 (a)	Commencement of work on grounds of urgency.
17 (b)	Protection of Government property or inhabitants in cases of imminent danger to buildings, etc.
64	Excesses over estimates.
64	Reduction of amount of project estimate.
66	Reports probable excesses.
75	Duties generally.
79	Transfer reports.
80	Service books of civilians.
82	Insufficiency of allotment.
92	Is local representative of the CMES for various engineer duties.
95	Special duties of E/M officers.
126	Security deposit of cashier.
127	Transfer of security deposits, etc.
129	Temporary and casual appointments.
131	Leave of temporary personnel.
133	Casual personnel.
134	Overtime pay.
135	Casual leave of casual personnel.
141	Delegates authority.
146	Petty works executed from repair grant.
149	Periodical services.
150	Repairs done regimentally to earthen floors.
188	Transfer of furniture from one unit, depot, etc., to another.
201	Assessment of value of buildings for Insurance purposes.
134	Reports progress of deposit works.
243	As Executive Engineer of a Cantonment.
294	Takes over barracks or other buildings.
306	Inspects muster rolls.
315	Contracts for transport.
320	Places orders for stores.

Reference to para.	Particulars
321	Issues orders to contractors.
324	Quarterly inspections, etc.
331	Checks measurements.
335	Maintains Periodical Services Measurement Books.
343 & 344	Maintains Registers of Buildings.
346	Approves expenditure after the completion of a work.
348	Completion reports.
358	Inspections.
358	Reports on normal landing grounds.
368—370	Maintains list of contracts.
371	Informs CMES of contracts accepted.
380	Specifications for services.
387, 388 & 389	Tenders.
390	Earnest money.
391	Agreements without calling for tenders.
397	Fixes non-schedule rates.
398	Amendments to contracts.
403	Preparation of contractor's bills by M.E.S.
410	Secured advances.
412	Payments on running account.
422	Enlistment of contractors.
430	Accepts certain forms of security deposit.
437	Refund of security deposit.
438	Court Orders against contractors.
442	Revenue.
447	Writes off petty charges due from officers out of Pakistan.
452	Barrack damages.
491	Receives cash payments.
512	Monthly expenditure return.
513	Maintains register of appropriations.
514	Technical sanctions and allotment funds.
520 & 523	Verifies bills.
529	Holds cash assignments.
533	Acknowledgment of imprest advance.
535	Cash book.
539 & 541	Pays certain classes of bills.
543	Authorise. SDO to make payments.

Reference to para.	Particulars
546	Forwards duplicate copy of bills to SDO.
551	Authorises subordinates to enter up muster rolls.
551	Casual personnel paid on muster rolls.
552	Closing of muster rolls.
553	Labour engaged through a contractor.
554	Casual personnel bills.
580	Statistics of civil buildings.
588	Annual Tools and Plant Return.
605	Register of Interest-bearing securities.
609	Is executive and accounting authority for stores.
612	Maintains stock register, stock purchase register and other stock account records.
617	Places orders for stores.
617	Indents on the Bazar supply contractor.
618	Delegates authority to outstation subordinates.
621	Priced list of stock rates.
623	Alters S.B. rates.
624	Fixes maximum and minimum quantities for items of stock.
625 & 629 <i>et seq.</i>	Prices receipt vouchers for stores.
627	Local purchase of stores.
641	Fixes price of articles borne on materials register.
658	Assesses value of materials.
669	Assesses losses on T. & P.
675	Stocktaking.
678	Pricing of indents for stores issued from stock.
679	Regularises excess balance of stores.
790	Changes in water supply or electrical fittings.
Table D	Sanction to designs and specifications, acceptance of contract, adjustment of losses, local purchase of stores, etc.
Table B Note 7	Local purchase of stationery within certain limits.
Appendix N para. 1.	Service connections to M.E.S. water mains.
Appendix N part 5.	Service connections to M.E.S. electricity mains.

TABLE F

(See para. 149)

NORMAL PERIODICAL SERVICES

Internal and External Limewashing (white or tinted)

Half-yearly.—Abattoirs, meat stores, bakeries, grain stores, foul-linen stores, cook houses and other buildings where food is dealt with, latrines and urinals.

Yearly.—Barrack buildings generally, and workshops.

Every two years.—Storehouses and similar buildings.

Distemping (including whitening of ceilings)

Half-yearly.—Hospital wards, if requisitioned by the C.C. Hospital.

Every two years.—One coat of size distemper for offices, schools etc., or in lieu.

Every four years.—Two coats of distemper.

Tarring and tar varnishing, etc.

Yearly.—Dadoes of stables (to be tar-varnished).

Every two years.—Felted roofs of "soft" (ordinary) felt (to be tarred).

Every four years.—Fences and other external work, if not painted. (Huts wooden fences, etc., to be treated with wood preservative).

Every eight years.—Felted roofs of "hard" (self-faced) felt (to be treated with a suitable preservative composition).

External Painting and Oiling

Every three years.—Two coats on all wood-work, iron work, etc., not otherwise treated.

Internal Painting and Oiling

One coat every four years.

Variations

Variations of the intervals laid down above may be made as follows:—

- (i) 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 CMES.

- (ii) Internal painting of schools may be executed every three years.
- (iii) Rooms in which infectious diseases have occurred may (after disinfection by the Medical Authorities) be redistempered, re-painted, etc., on the certificate of a medical officer that the work is necessary.
- (iv) The external wood-work and iron work of new buildings should be repainted within two years of completion, and thereafter at the normal intervals.

The dados of stables should be tar-varnished twice in the first year after erection, and thereafter at the normal yearly interval.

- (v) Expenditure, limited on internal work to one-fourth and on external work to one-third of the total respective costs of periodical services for each year that has elapsed since they were last executed, may be incurred on painting and papering quarters allotted to Classes I to VI (see Barrack Synopsis) at each change of occupancy. One coat of distemper, may, if necessary, be applied on change of occupancy, provided that not less than one year has elapsed since distemping was last executed.

The execution of periodical services in a quarter (or pair of quarters) should whenever possible, be synchronized, so that all work on quarter (or pair of quarters) 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.

The normal intervals and their variations prescribed in this Table may be reduced with the prior sanction of the CMES but any extension thereof may be sanctioned by the GE/ME.

TABLE G
(See para. 248)

RATES OF DEPARTMENTAL CHARGES

1. Departmental charges as laid down below will be charged on all civil/agency deposit works executed by the MES.

Works performed on behalf of	Establishment Charges	Tools and Plant Charges	Audit and Account Charges	Pensionary Charges
(i) All works except as detailed below.	14 per cent	1½ per cent	1 per cent	½ per cent
(ii) Military Farms	9 per cent	1 per cent	1 per cent	
(iii) Remount wing of PRV & FC	9 per cent	1 per cent		
(iv) Preparation and/or checking of estimates only and assessment of the value of buildings for Civil Department Remounts, Farms and Cantonment Boards.	2 per cent (Note 1)			
(v) Naval/Army/Air Force Units for electrification of Military Buildings at unit expense	2 per cent	1½ per cent	1 per cent	
(vi) Connection of Private Buildings to MES Water Mains.	7 per cent	1½ per cent	1 per cent	
(vii) Collection of Revenue not credited to Main Head VIII MES.	5 per cent			
(viii) Collection of direct Revenue from irrigation works.	10 per cent or actual cost of special estab. if greater.			

NOTE:—1. When work is subsequently carried out by MES prescribed departmental charges are levied less any charge already made for preparation of estimates.

2. The following are exempt from the levy of M.E.S. departmental charges but not from the cost of special establishment or special T. and P. :—

Works chargeable to the training grant, or to regimental or post or station funds.

Coffins and graves for military officers, soldiers and their families.

War graves maintained from funds provided by the Imperial War Graves Commission.

All works on buildings/grounds of institutions, etc., which are run exclusively for the benefit of troops and/or their families. These concerns may be run by private individuals/regimental contractors or under unit arrangements (financed from regimental funds) and comprise such institutions as :—

Officer Convalescent Homes.

Soldier's Homes and Institutes.

Religious buildings in unit lines and Prayer Rooms.

Army Health and Child Welfare Centres.

Staff and Departmental Messes and Clubs.

Deposit works for regimental contractors, etc., which are in the nature of improvements or extensions to accommodation used by troops.

In doubtful cases the Frm Commander will be the deciding authority.

Works undertaken on behalf of consumers in connection with the extension of supply lines of M.E.S. electrical undertaking to other than Defence buildings.

Military College Jhelum.

Articles of furniture purchased by units through the M.E.S. (see para. 192).

3. As regards percentage charges on sales of stock, see para. 680. Issue of stores to Armed Forces units for instructional purposes exempted from the levy of the percentage charges.
4. The rates of departmental charges to be levied on works carried out by the Central P.W.D. on behalf of M.E.S. will be as notified by Rehabilitation and Works Divn of the Government from time to time. The current rates are as under :—

Establishment Charges.	Tools and plant Charges.	Audit and Accounts Charges.	Pensionary Charges.
11 per cent	2 per cent	1 per cent	$\frac{1}{2}$ per cent
5. The supervision charges levied by the Railway Administrations on work for the military and Auxiliary Force units are laid down in para. 258 and 265, respectively.
6. Departmental charges are not levied on internal electrical installations provided in Defence buildings at private expenses through the agency of the M.E.S. if the individual concerned agrees, in writing, to forego all his right, title and interest in respect of the installations in favour of Government. Such installations will, on completion, be maintained at Government expense, their cost entered in the Register of Buildings and rent assessed on the increased capital cost (see P.A.F.W.-2155).

APPENDIX 'B'
SCHEDULE OF DEMANDS

(See para. 65)

1. The various budget reports pertaining to any one financial year and the sequence in which they are prepared are detailed below :—
 - a. Budget Forecast.
 - b. Budget Estimates.
 - c. Preliminary Report.
 - d. Preliminary Revised Estimates.
 - e. Revised Estimates.

2. Each of these reports is composed of two distinct portions as under :—
 - a. Works services including purchase of buildings and lands prepared by the Service HQ concerned with the assistance of DW & CE concerned & DML & C.
 - b. Maintenance and Standing Charges prepared by MES, and DML & C (in respect of rent of lands, bldgs., etc. & rates & taxes). Or the Army side reports for maint. of bldgs., roads, furniture, drains, etc., maint. & operations of refrigeration & air-conditioning, payments for railway sidings and platforms and care-taking of vacant bldgs., etc., are prepared by staff with the assistance of MEs/AMEs. and Stn. Furniture Yards.

These reports are co-ordinated and amalgamated into one complete whole at the Service HQ concerned.

3. The various stages for the preparation etc., of Budget Forecast and Budget Estimates are summarized below :—
 - (a) Lower formations prepare the estimates and submit through proper channels to the HQ concerned on the forms given in Annexure I.
 - (b) At each intermediate formation the estimates are checked, amended and compiled.

(c) At Service HQ these Estimates are examined in detail and all-Pakistan Estimates are prepared. These Estimates are then submitted to the Government with a copy to Ministry of Finance (Mily).

(d) The Ministry of Finance (Mily) examine the demands, make such adjustments as may be deemed necessary and refer to Ministry of Finance.

(e) The final Estimates are then voted in the Legislature.

The main difference between the Budget Forecast and Budget Estimates is that the latter is a more definite indication of the requirement of funds given in the former and is the basis on which grants are voted in the Legislature.

4. Once the grants have been voted by the Legislature and funds placed at the disposal of the administrative authority responsible for controlling expenditure at the Service HQ concerned, the funds are allotted by the controlling authority on the basis of availabilities and priorities.

The money released in the manner indicated above becomes available for expenditure on general or specifically authorised items.

5. It is essential that expenditure in any year be restricted to voted grant. For this purpose, the actual and estimated expenditure are reviewed at periodical intervals. This is done through the medium of Estimates shown at items (c) to (e) of para. 1 above. Each of these estimates shows the financial position as under :—

	Actual Exptr.	Estimated Exptr.
(a) Preliminary Report ..	2 months (July & Aug)	10 months (Sep to Jun)
(b) Preliminary Revised ..	4 months (July to Oct)	8 months (Nov to Jun)
(c) Revised Estimates ..	5 months (July to Nov)	7 months (Dec to Jun)

6. The procedure outlined in para. 3(a) to (c) above is followed in the preparation etc., of the above estimates, with the addition that such transfers of funds as can be approved by the authorities concerned are made and taken into account and the final results are reported to Ministry of Finance (Mily) by Service HQ. Surrenders are re-appropriated for other purposes where permissible. Excess demands are normally not entertained but where inescapable, are met by re-appropriation from other sources or by a supplementary grant.

7. The following time-table is normally observed for the submission of the estimates to the Service HQ. concerned :—

(a) Budget Forecast for the next financial year ..	22 Nov each year*
(b) Budget Estimates for the next financial year ..	20 Dec each year*

- (c) Preliminary Report for the current year .. 1 Oct each year*
- (d) Preliminary Revised Estimates for the current year .. 20 Nov each year*
- (e) Revised Estimates for the current year .. 26 Dec each year*

*These dates sometimes change if the Estimates are called earlier.

Note :—Demands for major works are included by Service HQ in the Budget Forecast and Budget Estimates based on the expected work load of that year DW & CE concerned will however, forward a list of carry-over works which are expected to be executed in that financial year.

8. The detailed procedure for preparation etc., of the above Estimates is described below :—

(a) Works.

- (1) The stages of acceptance and execution of a Major Original Work are illustrated in the following examples :—

Sl. No.	Process	Works costing Rs. 1 lac or over	Works costing below Rs. 1 lac
		<i>1 Year</i>	<i>1 Year</i>
1.	Staff/ User think of the project	} 1 July	} 1 July
2.	Users Recce orders by initiator of project.		
3.	Initiator submits proposal to staff.		
4.	Staff call on Engrs to produce a guess estimate.		
5.	Demand forwarded to Service HQ	15 July*	15 July*
6.	Staff obtain Service C-in-C's acceptance in principle & inform Fins etc., for holding Key Plan Recce	30 Sep	15 Sep
7.	Key Plan Recce Board Proceedings received at Service HQ concerned along with users proforma for special building	31 Dec	15 Oct
8.	Indication of cost & Engineers appreciation	15 Feb	1 Nov
9.	Acceptance of necessity of CFA	31 Mar	15 Dec
10.	Staff orders detailed Siting Board & proceeding received at Service HQ concerned	30 Jun	15 Jan

	<i>II Year</i>	
11. Projects Estimates by Engrs. ..	30 Sep	15 Feb
12. Adm approval & allotment of 2% funds.	30 Dec	1 Apr
13. Designs, contracts & tenders etc. by Engrs.	31 May	31 May
14. DW & CE concerned demand provisional allotment. ..	1 Jun	1 Jun
15. Provisional allotment by staff to be confirmed by final allotment in the following Aug in receipt of Budget.		
	<i>III Year</i>	<i>II Year</i>
16. Work starts ..	1 Jul	1 Jul

*Demands for EME installations forwarded to GHQ, MGO Br by 20 Jun each year.

- (2) Provision is made in the Budget Forecast Estimates, having regard to Engineer Capacity and the amount require for works carried over from previous year(s).
- (3) The Forecast may include a bulk sum to cover urgent projects, consisting of standard type-plan buildings, to be processed on a two-year time-table basis.
- (4) The total estimated cost of new Major Works as selected should not exceed approximately twice. The sum likely to become available for expenditure in the next year for the purpose but some margin will be allowed for large works the execution of which will take more than two years.

(b) *Works in progress.*

The estimate for the works in progress is prepared on Form I-A.

This gives the minimum allotment required to complete the actual work in hand or to meet commitments. Each work must be specified separately. This estimate is prepared by MES executing the work(s) and submitted to staff.

(c) *Minor Works.*

Estimate for Minor Works will normally be based on the average allotment for the previous two years. Should it be essential to demand an

increase of funds, detailed reasons must be given for the increase.

(d) *Maintenance and Standing Charges.*

The estimates are prepared on Forms II to VIII by the GE for PN & PAF and for the Army by PE in respect of Abnormal Repairs (under Maintenance of Buildings and Communications and Maintenance and Operation of installations), Normal Maintenance & Operation of installations excluding Refrigeration & Air-conditioning, MES Establishment, Tools, Plant & Machinery and Expdr in U. K. and by ME/AME in respect of Normal Maintenance of Buildings, Roads, Drains, Rifle Ranges, etc. Normal Maintenance and Operation of Refrigeration and Air-conditioning, Payments for Railway Sidings & Platforms and Caretaking of vacant Buildings etc. and Sta Furniture Yard in respect of Furniture, for services directly administered by him. Each of these Forms contains exhaustive foot-notes for the guidance of all concerned. These are checked amended and compiled by the intermediate authorities.

(e) *Rents of Buildings, etc. and Rates and Taxes.*

Estimates for the above are prepared by the DML & C based on the Estimates prepared by the MEOs and submitted to the Service HQ concerned.

(f) *Acquisition of Lands and Buildings.*

The Estimates for Acquisition of Lands and Buildings are prepared on the basis of the demands received from Fms etc.

9. 50-Civil Works—Central under the Engineer-in-Chief. The detailed rules regarding the preparation etc. of the Schedule of Demand and Budget for these works are given in Appx. C.
10. The demands for new major works will be submitted by Civil Administrative officers after consulting their engineer advisers, to the respective Secretaries of the local Administrations (Her Majesty's Minister or Charge d'e Affaires at Kabul in the case of works for Kabul Legation) by the 25 October.

FORMS FOR THE BUDGET REPORTS FOR ENGINEER SERVICES

Form I—General Abstract of Budget Reports for the Engineer Services for the Year 19

(1) FORECAST FOR THE FINANCIAL YEAR 19

Main Head.....	Actuals as reported by MAG				Voted Grant Current Year	P R E current year	FORECAST NEXT YEAR			Increase/Decrease Cols (l) & (j)	Foreign Exchange requirement	Justification in brief
	Year previous to previous year	Previous Year	Current Year (last 4 months)	Year			Normal	Aid	Total			
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(k)	(l)	(m)	
Sub Head.....												
Minor Head..... (In laes of rupees)												

(2) BUDGET ESTIMATES FOR THE FINANCIAL YEAR 19

Main Head.....	Actual as reported by MAG				Voted Grant current year	Revised Estimates current year	Forecast next year	BUDGET ESTIMATE NEXT YEAR			Increase/Decrease Cols (l) & (k)	Foreign Exchange requirement	Justification in brief
	Year previous to previous year	Previous year	Current year (last 5 months)	Year				Normal	Aid	Total			
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
Sub Head.....													
Minor Head..... (In laes of rupees)													

(3) PRELIMINARY REPORT FOR THE FINANCIAL YEAR 19

Main Head.....	Actuals as reported by MAG				Voted Grant current year	Fore- cast next year	PRELIMINARY REPORT CUR- RENT YEAR			Increase/Decrease Cols (c) and (h)	Remarks
	Year previous to previous year	previous year	Current year (last 2 months)	Year			Normal	Aid	Total		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	
Sub Head.....											
Minor Head..... (In laes of rupees)											

(4) PRELIMINARY REVISED ESTIMATES FOR THE FINANCIAL YEAR 19

Major Head.....	Actuals as reported by MAG		Voted Grant Current year (c)	Preliminary report (f)	Preliminary revised estimate current year		Increase/Decrease Cois (e) & (j)	Foreign Exchange current year (l)	Justification in brief (m)		
	Year previous to previous year (b)	Previous Year (c)			Current year (1st 4 months) (d)	Normal (g)				Aid (h)	Total (i)
(n)	(b)	(c)	(d)	(f)	(g)	(h)	(i)	(l)	(m)		

(In lacs of rupees)

Sub Head.....

Major Head.....

(5) REVISED ESTIMATES FOR THE FINANCIAL YEAR 19

Major Head.....	Actuals as reported by MAG						REVISED ESTIMATE CURRENT YEAR			Increase/Decrease Cois (g) and (j)	Foreign exchange requirement current year (n)	Justification in brief (o)		
	Year previous to previous Year (b)	1st 5 months (c)	Previous year		Current year (1st 5 months) (f)	Voted Grant current year (g)	P R E current year (h)	Normal (i)	Aid (k)				Total (l)	
			Year previous to previous Year (b)	Total (c)										Total (e)
(n)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(k)	(l)	(m)	(n)	(o)	

(In lacs of rupees)

Sub-Head.....

Minor Head.....

1. The various budget reports mentioned above in respect of Major Head 86 Capital Outlay, Main Head 1, Effective Charges, and also those in respect of Head 8-MES/10-H/11-G will be prepared by Sub, minor and detailed heads of account as given in Appx. 'G'.
2. In case of works etc. executed by the PWD etc. on behalf of the Defence Services, charges on account of establishment and tools and plant will be included (for the purposes of this schedule) in Sub Heads E & F. The percentages levied by and total amount paid to each construction agency will be stated.
3. An entry will not be made under losses unless a full explanation is given as to why losses are anticipated.
4. Variations in demands and the financial effect assigned to each cause of variation will be explained in full.
5. In all returns the anticipated expenditure for the current year will be the same as indicated in the latest P R E or R E of the current year as the case may be.

FORM I-A—MAJOR WORKS IN PROGRESS

Main Head.....	Sub-Head.....	Minor Head.....	Detailed Head.....
Serial No.	Job No.	Name of work and Station	Sanctioned cost Rs.
		Expendr previous years Rs.	Anticipated expenditure current year Rs.
		Required next year	Remarks

FORM I-B—NEW MAJOR WORKS

Main Head.....	Sub-Head.....	Minor Head.....	Detailed Head.....
Serial No.	Order of Priority	Name of work and Station	Estimated cost next year
			Remarks

- Notes:—1. The above Forms will also be used for Abnormal Repairs/Renewals chargeable to "Maintenance" Sub/Minor heads under Main Head 8 MES/10-H/II-G.
 2. Each work must be specified separately.
 3. In Form I-A the allotment required next year is that required to complete actual work in hand or to meet commitments.

FORM II—MAINTENANCE OF BUILDINGS, COMMUNICATIONS, ETC.

(a) Military Buildings

Particulars	Capital value		Authorised Reqt.		Anticipated Current Year		Reqd next year		Total (a) Buildings.	
	Bldgs. including W/S etc. but excl. internal electric installations	Internal electric installations	Bldgs. including W/S etc. but excl. internal electric installations	Internal electric installations	Bldgs. including W/S etc. but excl. internal electric installations	Internal electric installations	Bldgs. including W/S etc. but excl. internal electric installations	Internal electric installations	Anti-cipated current year	Required next year
1. Pt. Buildings										
2. Ty. Buildings										
3. Officer Ty Buildings										
4. Hired, Leased etc. Bldgs										
	Total									

(b) Mily Roads.

Particu	Authorised Reqt.		Reqd next year		Anticipated current year		Book value of furniture		(c) Furniture		(d) Misc		(e) A/Repairs		Total		
	Mileage	Reqd next year	Reqd next year	Reqd next year	Anticipated current year	Anticipated current year	Particulars	Particulars	Particulars	Particulars	Particulars	Particulars	Particulars	Particulars	Particulars	Particulars	
1. Roads in Camfts.																	
2. Roads ex-Camfts.																	
Total																	

1. Rifle Ranges
 2. Drains
 3. Defences
 4. Perimeter & other authorised lighting.
 5. Other items not covered above.
- Total

Totals

- Notes :**
1. Any variations from the anticipated expenditure during current year are to be explained.
 2. Variation in capital value of Bldgs., Intern of Electric Installations, Furniture and Mileage of Bonds reported in the previous year's and next year's Forecast will be explained in detail.
 3. A statement showing capital cost of each type of bldgs and list of roads with mileage for each station will also be submitted.
 4. The following rates/percentages will be adopted from maintenance of buildings etc. —

(a) P. Bldgs. incl. water supply fixtures etc. but excl. internal electrical installations	24% of capital value.				
(b) Ty Bldgs. (Ty Bldgs. constructed before the war, bldgs built to hatted scales and specifications during the war and ty bldgs constructed during the war but not to hatted scales and specifications eg. certain workshops, hangers etc. which though only required for ty use have been constructed to what amounts to pt specifications on account of the use to which they had to put) incl. water supply fixtures etc. but excl. internal electrical installations.	<table border="0" style="margin-left: 20px;"> <tr> <td>1% of capital value for 1st year</td> <td rowspan="3" style="font-size: 3em; vertical-align: middle;">}</td> </tr> <tr> <td>3% of capital value for 2nd year</td> </tr> <tr> <td>5% of capital value thereafter</td> </tr> </table>	1% of capital value for 1st year	}	3% of capital value for 2nd year	5% of capital value thereafter
1% of capital value for 1st year	}				
3% of capital value for 2nd year					
5% of capital value thereafter					

- | | | |
|--|----|----------------------|
| (c) Internal electrical installations (also perimeter & external lighting) | .. | 11% of capital value |
| (d) Military Roads in Cantts and Military Roads ex-Cantts | .. | Rs. 1840 Per mile |
| (e) Furniture excl. surplus Furniture | .. | 5% of Book value. |
| (f) Rifle Ranges, Drains, Defences, etc. | .. | Estimated cost. |

5. The percentages given for ty bldgs above are to be taken as a guide only and particular cases calling for higher percentages should be represented with the Schedule of demands.
6. The percentages given in Note 4(a) to (c) above are also applicable to buildings, internal electrical installations, perimeter and external lighting etc., forming part of B/M installations for which provision is made and debit is taken under the minor/detailed heads concerned of similar head relating to "Maintenance of installations" of head 5/10-5/11-C1.
7. List of Abnormal Repairs/Renewals costing over Rs. 30,000 each is to be given on the Form II-A and total amount shown under the relevant minor head.

N.B. — In the case of P.N. the demands for the maintenance of both buildings and installations will be combined and compiled in one consolidated return. For this purpose Form II will be amended to include the details of Form III as well. Separate Form III will not, therefore, be used on the Navy side.

FORM II-A—ABNORMAL REPAIRS /RENEWALS OF BUILDINGS, ETC. COSTING OVER RS. 30,000 EACH

Sl. No.	Name of Project and Station	Approved/estimated cost	Expenditure previous year	Anticipated current year	Required next year	Remarks
		Rs.	Rs.	Rs.	Rs.	

Note:—In the case of PN, the demands abnormal repairs/renewals of both buildings and installations will be combined and compiled in one consolidated return. For this purpose, Form II-A will be amended to include the details of Form III-A as well. Separate Form III-A will not, therefore, be used on the Navy side.

FORM III—MAINTENANCE & OPERATION OF
INSTALLATIONS*

Particulars	Anticipated current year	Required next year
(a) Water Supply.		
1. Expenditure		
2. Deduct—Recoveries		
(b) Electrical.		
1. Expenditure		
2. Deduct—Recoveries		
(c) Ice.		
(d) Manufactures		
(e) Refrigeration & Air-conditioning		
(g) Misc		
(h) Abnormal Repairs and renewals		
Total Expenditure		
Deduct—Recoveries		

* See N.B. below Form II.

- Notes:—1. Expenditure is the working cost as shown in Annual Returns and does not include 'on costs', depreciation, interest etc.
2. Details of costs of repairs to bldgs & internal electrical installations and FOL installations (including perimeter and external lighting) debited to the concerned E/M installation Minor Head, will be given.
3. Details of items charged to Sub Head 'C' (g) Misc-(and corresponding detailed heads of PAF,PN) will be attached as under:—

Sl. No.	Particulars	Anticipated current year	Required next year
1.	Steam coal		
2.	Fire Wood		
3.	Testing Fee		
4.	Transport		
	(i) Replacement		
	(ii) Cost of spare parts		
	(iii) Maint charges		
5.	Establishment charges for maintenance		
6.	Heating Plant		
7.	Other expenses		
4.	A list of Repairs/Renewals costing over Rs. 10,000 will be submitted on Form II-A.		
5.	Deduct—Esc. cost: Details of to be the same. have been entered in be submitted.		
5.	Details of to be the same. have been entered in be submitted.		

FORM III-A—ABNORMAL REPAIRS/RENEWALS OF INSTALLATIONS COSTING OVER RS. 30,000 EACH.

Serial No.	Name of Project and Station.	Approved or Estimated Cost	Expenditure Previous year	Anticipated current year	Required next year
		Rs.	Rs.	Rs.	Rs.

Note.—See Note below Form U-A.

FORM IV—GENERAL CHARGES

Minor Heads	Anticipated current year	Required next year
(a) Rent for hired/leased/requisitioned buildings including annual recurring compensation and Misc. expenses.		
(b) Rent for hire/leased/requisitioned land including annual recurring compensation and Misc. expenses.		
(c) Rates and taxes.		
(d) Payments for Railway Sidings and Platforms.		
(e) Miscellaneous.		

Total

- Notes:—1. Minor heads (a), (b) and (c) are controlled and operated upon by the M. L. & C. service. Minor heads (d) and (e) are controlled and operated upon by the M.E.S.
2. Any variations from the anticipated expenditure during the current year are to be explained.
3. A list of Rly Sidings and Platforms for which charges are included in this Form is to be attached on the following proforma:—

S. No.	Name of Siding/Platform	Annual Maint charges due to Railways	Arrears due to Rlys excl current year's allotment	Remarks.

4. Details of charges included under minor head relating to "Misc." are to be explained e.g.

Care of vacant buildings
 Law charges (vide para. 164 Regulations for M.E.S.)
 Survey Charges
 Etc.

5. Details for care of vacant buildings will be given as under:—

Sl. No.	Name of lines etc.	No. of chowkidars reqd.	Period reqd.	Rate P.M.	Total Amount

FORM V—ESTABLISHMENTS

Detailed Heads	Anticipated current year	Required next year
1. Pay and allowances of officers.		
2. Pay and allowances of others.		
3. Travelling and outstation allowances.		
4. Miscellaneous expenses.		
5. Printing and Stationery		
6. Telephones in MES Offices.		
7. Payments to other Departments.		
8. Deduct—Credits from other Departments.		
Total		

- Notes:—1. Variations from anticipated expenditure during the current year will be explained.
2. List of sanctioned Establishment by categories only showing rate of pay as under is to be attached.

Sl. No.	Category	Numbers		Rate P.M.	Total Expenditure		Remarks
		Current year	Next year		Current year	Next year	

1. Brigadier.
2. Colonel.
3. Lt. Col.
4. SE.
5. etc.
6. etc.

Details of other expenses included in Pay & Allowances will also be shown.

3. Details of "Traveling & Outstation Allowances" will be submitted as under:—

Sl. No.	Particulars	Anticipated current year	Required next year
---------	-------------	-----------------------------	-----------------------

1. TA & DA.
2. Replacement of personnel carrying vehicles/staff cars.
3. Spare parts for personnel carrying vehicles/staff cars.
4. Maint. of personnel carrying vehicles/staff cars.
5. Other items not covered above.

4. Details of "Misc. expenses" will be given as under :—

Sl. No.	Particulars	Anticipated current year	Required next year
1.	Liveries class IV servants		
2.	Hot & Cold weather amenities		
3.	Service stamps.		
4.	Pay & allowance, Mafies, Dhisties & Sweepers.		
5.	Dusting/washing allowance		
6.	Typewriters & Duplicators and their repairs		
7.	Other Misc. expenses.		
5.	In support of the demand for "Payments to other Departments" the following information will be submitted :—		

Sl. No.	Particulars	Executing Deptt./Agency	Funds to be spent next year	Departmental charges excl. T & P element
1.	Works (Detail of each work to be given).			
2.	Maintenance of Buildings communications, etc. (Areas where maint. is carried out by other Depts. etc. to be shown separately).			
3.	Maintenance & Operation of Installations. (Areas where maint. is carried out by other Depts. etc., to be shown separately).			
6.	Deduct Credits from other Depts.—Any variation from the figures provided in the summary of departmental charges excl. T & P element will be explained.			

Minor & Detailed Heads	Anticipated current year	Required next year	Remarks
(a) MES Machinery			
1. Cost of Machinery.			
2. Maintenance & repairs and cost of spare parts.			
(c) Other Tools & Plants			
1. New Supplies			
2. Repairs & Renewals.			
(d) Payments to other departments.			
(e) Deduct—Credits received on account of hire etc. of tools, plant and machinery.			
1. To other Deptts.			
2. To contractors in connection with Defence works.			
Total			

- NOTE—1. List of stores by Broad Categories with cost for demands at (a) (1) and (c) (1) will be attached.
2. Details of maintenance and repairs and cost of spare parts in (a) (2) above calculated at the following basis will be submitted :—

Particulars	Capital Value	Maint/Repairs Charges incl. cost of spare parts
(i) Tractors, Graders, Excavators, Cranes, Dumpers, Air Compressors Generating & Pumping Sets and Load carrying transport on land and water when petrol or oil driven.	@ 6% of Capital value.	
(ii) All other petrol & oil driven plants ..	@ 4% Capital value	
(iii) Steam driven and hand driven plants ..	@ 3% of Capital value.	
3. Minor/detailed head relating to "Other Tools and Plant" will be supported by a schedule showing total capital values of the following categories with demands calculated at the following percentages :—		
(i) Small tools, miscellaneous articles and portable (Capital value) 20% plants.		
(ii) Furniture in MES Office & Inspection bungalows (Value) and Camp equipment.		10%
(iii) Scientific and drawing instruments ..	(Capital value) 5%	
The sum of the demands under detailed heads 1 & 2 will not exceed the total of the above schedule.		
4. Minor/detailed head relating to "Payments to Other Departments" and "Deduct Credits—to other Dep'ts." will be derived from the Summary of Departmental Charges and variation if any will be explained. Demand under "Deduct Credits" will also be supported by the following :—		
(i) Element of departmental charges on account of T & P.		
(ii)		

FORM VII—ACQUISITION OF LANDS/BUILDINGS

Sl. No.	Name of project	Purpose for which required with brief necessity	Estimated cost	Funds required next year
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- Notes :—1. Lands/Buildings costing below Rs. 1 lac are financed out of Sub-Head relating to Acquisition of Lands, Bldgs., etc.
 2. When the required land forms part of a work, it will be financed out of this Head if the cost of land including cost of work is less than Rs. 1 lac.

FORM VIII—EXPENDITURE IN ENGLAND

Anticipated current year	Reqd. next year
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HEAD VIII/X-H/XI-G—MES REVENUE

Sub and detailed heads	Actual last year	Anticipated current year	Antici- pated next year
'A' Rents—			
1. Buildings.			
2. Furniture.			
3. Internal Electrical Installations and hire of fans.			
'B' Recoveries on account of supply of			
1. Water.			
2. Electrical Energy.			
'C' Sale of Government Property			
'D' Miscellaneous			
'E' Receipts from the disposal of surplus lands and bldgs. etc.			
'F' Receipts in England			
1. Miscellaneous.			
Total			

Note :—Any variation from the previous year's budget will be explained.

APPENDIX C
CENTRAL CIVIL WORKS

(See paragraph 7)

Rules governing the execution of Central Civil Works by the M.E.S.

1. Introductory :—

- (a) Nothing in these rules should be deemed to override any special rules laid down by the Government of Pakistan for application to special classes of works.
- (b) The term "Civil Works" as used in these rules embraces works charged to the Major Heads 50-Civil Works—Central.

The E-in-C, as a "Chief Local Authority" discharges the functions and exercises the powers of a minor local Government in respect of civil works under his administrative control.

- (c) The general principles under which Central Civil Works are executed by the M.E.S. are briefly :—

- (i) All matters which require the approval of Administrative Authorities (e.g., Administrative sanctions and expenditure sanctions, changes and excesses in estimates, appropriations and re-appropriations, etc.), are dealt with in accordance with the rules in the Central P.W.D. Code upon which the rules in this Appx. are based.
- (ii) All technical and engineering matters (e.g., technical sanctions, contracts, execution of works, system of accounts, etc.) are dealt with under the rules contained in the Regulations for the M.E.S. except as otherwise specified below.
- (iii) The forms used in connection with Central Civil Works will, as far as applicable, be the Pakistan Army Forms which are used for ordinary M.E.S. Works.

2. Classification of Civil Works Expenditure :—

Expenditure on Civil Works is classified under the Major, Main and Sub-Heads enumerated in Appx. G. This expenditure is divided primarily into two classes :

- (a) Original works, which include new works, alterations, additions, and purchases and also all work necessary to bring into use newly purchased or previously abandoned buildings.

(b) Repairs which expression is synonymous with the term "Maintenance" used in these Regulations.

Note 1. Works which are in the nature of repairs but which affect the capital value of the building concerned will be carried out in accordance with the rules contained in this Appx. On completion the expenditure will be written back to the appropriate head in the same manner as for a renewal affecting capital cost.

Note 2. A new work or repair estimated to cost up to Rs. 2,500 only is known as a petty work or petty repairs respectively.

Note 3. At the discretion of a CMES or DW & CE expenditure on minor additions and alterations costing up to Rs. 150 and Rs. 500, respectively, may be treated as repairs in respect of 50-Civil Works—Central under the administrative control of the E-in-C., vide the rule contained in Appx. 4 to the Public Works Account Code.

3. Fundamental Rules applicable to all Civil Works :—

- (a) There are four main stages in the project for a Central Civil Works, namely, administrative sanction, expenditure sanction, technical sanction and the appropriation or re-appropriation of Funds. These stages are described in paras. 4 to 7 below.
- (b) It is not essential that expenditure sanction should invariably be obtained before technical sanction is given; in some cases it may be convenient to reverse the order of these stages. But it is a fundamental rule that except as otherwise stated in sub-paras. (c), (d) and (e) below, no work shall be commenced or liability incurred in connection with it until all the conditions contained in sub-para. (a) above have been fulfilled.
- (c) Expenditure sanction is only required in certain cases (see para 5 below).
- (d) In the case of repairs other than "special repairs" of the nature mentioned in para. 4 (a) below no administrative sanction is required; the M. E. S. authority concerned is authorised to accord technical sanction to, and to incur expenditure on, such works up to the amount of the allotments placed at his disposal for the purpose.
- (e) If, in any case, whether on grounds of urgency or otherwise an M. E. S. officer is required by Superior Authority or any Administrative Authority to carry out a work or incur a liability which involves an infringement of these fundamental rules, the orders of such Authority should be conveyed in writing. On receipt of such written orders or in cases of emergency, on his own responsibility, the M.E.S. officer may proceed to carry

out the necessary works, in all such cases the requirements of para. 17 of these Regulations read with the Note thereunder must be complied with.

4. Administrative Sanction :—

- (a) For every new work for special repair, the original works portion of which affects the capital value of the building, it is necessary to obtain, in the first instance, the concurrence of the Competent Authority of administrative department requiring the work. The formal acceptance of the proposals by that Authority is termed "administrative sanction" of the work.
- (b) The duty of obtaining administrative sanction devolves upon the local officer of the department requiring the work. The local M.E.S. authority concerned may be required to provide estimates (*see* para. 274 *et seq* of these Regulations) on the requisition of the head of the department, or the senior officer of the department of a minor local Government concerned, or of such officer as is competent to accord administrative sanction to the work.
- (c) Estimates (*see* para. 274 *et seq* of these Regulations) will be prepared by the local M. E. S. authority in the same way as for M. E. S. works [*see* also sub-para. (i) above] and will be passed directly to the local officer of the department requiring the work.

The local M. E. S. authority must, in each case, exercise his judgement on the demand made, and it is his duty to oppose at this stage, any application of the real necessity for which he is not satisfied. In any case in which he feels that he cannot recommend the execution of a work called for by a duly constituted Authority, he should explain his objections to the officer concerned and, if he fails to convince him, should refer the matter for the orders of his departmental superior.

The procedure prescribed in this rule will apply also to modifications of the proposals originally approved ; if, by reason of such modifications, revised administrative sanction becomes necessary [*see* para. 9 (c) below] and to material deviations from the original proposals, even though the cost of the same may be covered by savings on other items.

- (d) Subject to the restrictions given in sub-para. (f) below, a minor local Government is empowered to accord administrative sanction to a work required to meet the needs of departments under its direct administra-

tion provided that the estimated cost of the works does not exceed Rs. 30,000.

A minor local Government may, at its discretion, delegate its power of administrative sanction, in whole or part to officers subordinate to it.

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

(e) Subject to the restrictions given in sub-para. (f) below, the Authorities specified in Annexure A are empowered to accord administrative sanction to a work required to meet the needs of their departments, provided that the estimated cost of the work does not exceed the amount specified in Annexure A against their names.

(f) The exercise of the powers enumerated in sub-paras. (d) and (e) above is subject to the following restrictions :—

(i) In the case of residential buildings the scale of accommodation supplied shall not exceed that which is appropriate to the status of the occupant.

(ii) No authority is entitled to accord administrative sanction to an estimate for alterations or additions to a residential building if the effect of the expenditure contemplated would be to increase the capital cost of the building to a figure beyond that to which the authority in question is competent to accord administrative sanction in the case of a new residence.

Note :—As an exception to this rule a minor local Government may, in all cases, accord administrative sanction to estimates for alterations and additions to existing residential buildings up to a limit of Rs. 200 in each case.

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

- (iv) A minor local Government may not accord administrative sanction to an estimate, supplementary to an estimate administratively approved by the Government of Pakistan for expenditure upon a residence of the head of the minor local Government, in order to provide for work for which no specific provision was made in the original estimate.
- (v) The powers conferred do not extend to the provision of two or more houses for the same officer.
- (g) When the estimated cost of a work exceeds Rs. 30,000 or, in the case of a work required by one of the departments specified in Annexure A, the powers of any officer of the department in question, the administrative sanction of the Government of Pakistan in the administrative department concerned must be obtained through the minor local Government [see also sub-para (d) above].
- (h) A group of works which forms one project shall be considered as one work, and the necessity for obtaining the administrative sanction of higher authority to a project which consists of such a group of works is not avoided by the fact that the cost of each particular work in the project is within the powers of approval of the minor local Government or officer concerned.

Note :—While no minor local Government (or officer) may accord administrative sanction to any estimate for a work which cannot be fully efficient unless other works are also approved, if the cost of all such works collectively exceeds its powers of approval, it is not the intention that two or more works should be regarded as forming part of a group of works merely because they are of the same nature, if they are otherwise mutually indep.

- (i) It is upon the amount of the administrative sanction that in the case of works requiring the "expenditure sanction" of the Government of Pakistan (see para. 5 below), the amount so sanctioned is based.

No excess over the expenditure sanction is permitted. In order, in the case of such works, to be able to take advantage of the rule in para. 64 of these Regulations, which admits of an excess of 10 per cent in the actual cost of the work over the amount administratively approved, the minor local Government will, in submitting project estimate for the approval of the Government of Pakistan in the department concerned, cause an addition of 10 per cent to be made to it to cover this permissible excess. This addition will be regarded as a reserve and will be available to meet these excesses and for no other purpose.

5. Expenditure Sanction :—

- (a) Expenditure sanction means the concurrence of the Government of Pakistan in the expenditure proposed. It is necessary in the case of expenditure upon an original Major Works (*i.e.*, a work the expenditure on which exclusive of departmental charges, is estimated to exceed Rs. 30,000). In other cases the act of appropriation or re-appropriation (*see* para. 8 below) will operate as sanction to the expenditure concerned.
- (b) Expenditure sanction can only be given by the Ministry of Finance of the Government of Pakistan. The duty of obtaining expenditure sanction, where necessary, rests with the department requiring the work. Application for such sanction should be made through the Government of Pakistan in the administrative department concerned.
- (c) Any excess over the amount to which expenditure sanction has been given requires a revised expenditure sanction which should be applied for as soon as such an excess is foreseen.

For the procedure in cases where savings are anticipated, *see* para.6(d) below.

6. Technical Sanction :—

- (a) M.E.S. officers will, in respect of Civil Works, prepare design and specifications or requisitions in the same manner and exercise the same powers as regards according technical sanctions as for ordinary M.E.S. works, that is to say, the rules relating thereto contained in these Regulations will, except as otherwise stated in Sub-paras. (b) to (e) below, apply in all respects to Civil Works.

As an exception to this rule the M.E.S. Sub-divisional officer at Kabul will have powers to accord technical sanction to requisitions in respect of works executed for the Kabul Legation up to Rs. 2,000 in each case.

- (b) An M.E.S. Authority cannot be required (except by his departmental superior) to prepare designs, specifications and plans until funds for the work have actually been allotted or promised.
- (c) In the case of an original work, other than a petty work, the counter-signature of the local head of the department not directly administered by a minor local Government, or of the senior officer of the minor local Government of the department on behalf of which its sanction is proposed, or of such other officer of lower status as may have been

empowered to accord administrative sanction to it, should be obtained to the detailed plans in token of his acceptance of them, before technical sanction is accorded.

If subsequent to the grant of technical sanction material structural alterations are contemplated, the orders of the original authority who accorded administrative sanction should be obtained, even though no additional expenditure may be involved by the alterations

- (d) In cases where a substantial section of a project has been abandoned, or where material deviations from the original proposals are expected to result in substantial savings, or where for any reason before or during the construction of the work it is found that the original estimate for it is excessive, the GE/PE/ME concerned will take such steps as may be necessary as regards revising the design and specification and obtaining the necessary technical sanctions thereto and will intimate both to the C. of A. and to the CMES that the amount of the expenditure sanction (or allotment) should be reduced accordingly.
- (e) Before work may be commenced or any liability incurred on a project containing two or more sub-works, a design and specification (or requisition) must be prepared for each such sub work and technical sanction must be accorded to it by the M.E.S. authority competent to accord such sanction to all such designs and specifications (or requisitions) relating to the project.

The rules contained in sub-para. 4(h) above also apply, with necessary changes, to technical sanctions.

In exceptional cases, where it is desirable to commence work on a project to which expenditure sanction has been accorded by the competent authority before all the designs and specifications (or requisitions) have been prepared, the M.E.S. authority competent to sanction the designs and specifications and requisitions as a whole may, with the prior concurrence of the minor local Government or the head of the central department not directly administered by a minor local Government, as the case may be, accord technical sanction to designs and specifications or requisitions for separate sub-work of the project and commence work on such sub-works, subject to the following conditions :—

- (i) For each such sub-work there must be a fully prepared design and specification or requisition, and, in the expenditure sanction (or project estimate if expenditure sanction is not required), there must

be a clear and specific amount corresponding to the sub-work in question.

- (ii) The M.E.S. authority, before according sanction, must be satisfied that no material deviations from the whole project as prepared for the purpose of expenditure sanction (or administrative sanction if expenditure sanction is not required) are to be anticipated.

7. Schedule of Demands and Budget for 50-Civil Works—Central under the E-in-C :—

- (a) The schedules of demands for expenditure will be prepared under the sub-heads given in Appx. G on the forms given in Annexure B and submitted to reach the E-in-C by the 25th November. The consolidated schedule will be submitted by the E-in-C through FAMF to the Rehabilitation and Works Divn. to reach them not later than 15th January [see also sub-para. (c) below].
- (b) The estimates of revenue will be similarly prepared and submitted by CsMES so as to reach the E-in-C by the 15th February. The E-in-C will forward a consolidated estimate to the Accountant-General, Pak. Revenues, by the middle of March.
- (c) In making demands for new Works—major as well as minor—the principles enunciated in paras. 50-55 of these Regulations will be followed, and as a rule only those works which have received administrative sanction according to rules will be included.
- (d) The demands should be rounded off to the nearest hundred, *i.e.*, provision for Rs. 50 and below under a detailed head should be deleted and provision for Rs. 51 and above up to Rs. 99 should be taken as Rs. 100.
- (e) Relevant extracts from Form No. 1 (see Annexure B) relating to new works will be submitted by the E-in-C, simultaneously with the despatch of the Schedule of Demands, to the administrative departments concerned to enable them to examine the proposals before the actual appropriation of available funds.
- (f) The Rehabilitation and Works Divn. will intimate to the E-in-C the total allotment provisionally made under each of the primary units of appropriation and the specific provision sanctioned by the Ministry of Finance for individual major works to enable the E-in-C to arrange of the preparation of designs and specifications for new major works before the end of June.

- (g) Upon the receipt of the intimation of the final provision for the year from the Rehabilitation and Works Divn. by the end of June, the E-in-C. will prepare, in consultation with the FAMF the statement showing the distribution of funds and issue copies to all concerned. Any subsequent changes are dealt with under the rules in para. 8 below.
- (h) In the event of the orders referred to in sub-para (g) above not being received before the commencement of the financial year, the E-in-C is empowered to authorise expenditure being incurred as follows until the receipt of those orders :—
- (i) All works in progress at the end of the previous year may be continued.
 - (ii) Expenditure may be incurred on minor works, repairs and tools and plant up to ten per cent. of the provisional allotment for each of these purposes—*vide* sub-para. (g) above.

8. Appropriation and Re-appropriation :—

- (a) "Appropriation" or "re-appropriation" represents the allotment of a particular sum of money to meet expenditure on a specified object it is operative only for the official year for which it is made. These terms are synonymous with the corresponding terms "appropriation" and "transfer of funds", used in the M.E.S.
- (b) A minor local Government has full powers to appropriate funds to meet expenditure upon Civil Works out of the sums allotted to it from Central Revenues, provided that—
- (i) The fundamental rules contained in para. 3 above are complied with.
 - (ii) The amount appropriated to any work does not exceed the amount approved or sanctioned for that work by a sum greater than the excess which may be authorised under these rules.
 - (iii) The supply provided for non-voted items of expenditure is not appropriated to votable items or *vice versa*.
- Note :—The terms "Voted" and "Non-voted" are explained in Public Works Account Code.
- (c) Subject to the above conditions, a minor local Government may re-appropriate sums from any main or sub-head (*see* Appx. G) to any other main or sub-head within the major head "50-Civil Works" provided that no re-appropriation shall be made :—

- (i) to meet any expenditure which is likely to involve further expenditure (other than contingent expenditure) in a future financial year;
- (ii) from or to the unit "grant-in-aid", nor between the Foreign Exchange and Rupee grants;
- (iii) to increase or decrease the total provision for major works, minor works and repairs;
- (iv) from the provision made for a new original major work to any other work or item.

Notes: 1. A re-appropriation from an original major work in progress is permissible only when made to a works of the same category.

- 2. Re-appropriations of petty sums should usually be avoided. All applications for additional funds or re-appropriation of funds from one primary unit to another will be submitted on P. W. D. forms Nos. and 44 which should invariably contain the reasons necessitating the addition to or reduction from the unit affected. All applications for modifications requiring Government orders, as also any surrenders, will be submitted in sufficient time to reach the service HQ concerned not later than the 5th June of each year.

- (d) Where the conditions specified in sub-paras. (b) and (c) above are not fulfilled, the sanction of the Government of Pakistan in the Rehabilitation and Works Division is required to the appropriation or re-appropriation.
- (e) The powers of appropriation and re-appropriation authorized in sub-paras. (b) and (c) above may be re-delegated, up to "Full powers" by:—
 - (i) The E-in-C to subordinate M.E.S. Authorities.
 - (ii) Minor Local Government in the former N.W.F.P. and Baluchistan to the senior engineer officer in the administration.

9. Changes and Excesses in Estimates :—

- (a) Excesses over the amounts administratively approved [excluding the 10 per cent addition made under para. 4(i) above are] permitted in accordance with the rules contained in para. 64 *et seq* of these Regulations.
- (b) Any development of a project considered necessary while a work is in progress, which is not fairly contingent on the proper execution of the work as first administratively approved, must be covered by a supplementary administrative estimate accompanied by a full report of the circumstances which render it necessary. Administrative sanction must be accorded to a supplementary estimate by the Authority who is competent

to accord administrative sanction to the whole work (including both original and supplementary estimates). Expenditure sanction (or revised expenditure sanction) must be obtained if the total of the original and supplementary estimates requires such sanction [see para. 5(a) above].

- (c) A "Revised" administrative sanction is required and must be obtained from the authority competent to approve the enhanced cost, if during the preparation of the plans and specifications or at any time during the course of construction, it becomes evident that excesses are likely to occur greater than those permitted under sub-para. (a) above. No revised administrative sanction is, however, necessary if the excess is covered by requisite expenditure sanction.

When any excess over an estimate which has been administratively approved is foreseen and there is likely to be unavoidable delay in the preparation of a revised estimate, an immediate report of the circumstances will be made to the Authority whose approval will ultimately be required.

When a revised estimate is submitted, it must be accompanied by a statement comparing it with the estimates previously approved by the competent administrative authority and by a report showing the progress made to date.

When excesses occur at such an advanced period in the construction of a work as to render the submission of a revised estimate purposeless, the excesses may be explained in a completion report and the approval of the competent administrative authority obtained to the total expenditure.

- (d) The approval or sanction to an estimate for any civil work will, unless such work has been commenced, cease to operate after a period of five years from the date upon which it was accorded.

10. Land Acquisition :—

- (a) When land is required for public purposes the M.E.S. officer concerned should, in the first instance, consult the Chief Revenue Officer of the district and obtained from him the fullest possible information as to the probable cost of the land, together with the value of buildings, etc., situated on the property for which compensation will have to be paid. Upon the information thus obtained an estimate should be framed by the M.E.S. officer and submitted for administrative sanction.

When approval (and expenditure sanction if required) has been obtained the M.E.S. officer should commit the matter to the revenue officer who will take the necessary preliminary action for the appropriation of the land under the Land Acquisition Act, or for its acquisition by private negotiation.

Should it subsequently be found impossible to obtain the land required without exceeding the estimate beyond the limits permitted in para. 9 above, or to obtain some other plot of land in lieu of that originally proposed, the M.E.S. officer will submit a revised estimate for administrative sanction. In cases where the amount claimed by the owner is largely in excess of the amount awarded by the Revenue officer, possession should not be taken except under the specific orders of the authority according administrative sanction to the work, until the time has elapsed within which an appeal may be preferred.

- (b) All proposals for the occupation of military land, whether within or without cantonment limits, should be submitted by the local Government to the Government of Pakistan in the Ministry of Defence.

11. Miscellaneous :—

- (a) A religious edifice should not be destroyed or injured in the execution of works, without both the full and free consent of the persons interested and the concurrence of the principal civil or political authority on the spot, except under the orders of the minor local Government within whose jurisdiction the edifice stands.
- (b) The administration of the furniture funds of the official residences of the Head of minor local Governments and other high officials, including the up-keep, of the stock list and the purchase, repair and maintenance, of furniture will be conducted by such officer as may be charged with these duties under rules issued by the Government of Pakistan. In every second and fourth year of the incumbency of the high official a special inspection and check of the stock list will be made by the audit officer. The M.E.S. officer in charge of the building will inspect the furniture, if possible at the same time as the Audit Officer, and a joint report will be submitted by the two officers. The duty of the M.E.S. officer will be to satisfy himself that the furniture is being properly maintained in good and serviceable order.
- (c) No authority lower than a minor local Government is competent to authorize the acquisition of a building by purchase, even though the

purchase or construction of the required accommodation may have been approved by competent authority. In all such cases, a survey and valuation report by the M.E.S. officer concerned should be submitted to the minor local Government.

- (d) No public building, which is not a purely temporary structure, may be sold or dismantled without the sanction, previously obtained, of the Government of Pakistan if its book value exceeds Rs. 10,000, or of the minor local Government in other cases.
- (e) It is the duty of the GE/PE/ME to bring to the notice of the administrative authority concerned any public buildings lying vacant which are not immediately required for Government use. They should generally be let from month to month, but a lease be given with the CMES sanction. A clause in the agreement should be added, when necessary, to enable the CMES to terminate the lease at short notice in case the building is required by Government.
- (f) Public building let to private individuals should not be altered or enlarged at Government expense to suit the tenant, and persons occupying public buildings on rent are prohibited from making any alterations, even at their own expense, except with the concurrence in writing of the GE/PE/ME.

The fact of any additions or alterations being made by the tenant confers no right of ownership on him, nor can the fact of the occupant having made additions or alterations at his own expense be considered as giving him any claim to a set-off against, or diminution of, rent. These considerations should be entered in the agreement or lease.

- (g) Insurance of Government buildings should not usually be effected, but, minor local Governments may authorise specially valuable property, liable to special risks, to be insured.
- (h) No public building may be occupied as a private residence except under the orders of the CMES.
- (i) It must be regarded as a fundamental rule that, without the previous sanction of the Government of Pakistan, no main artery of communication, such as a trunk road, may be abandoned or allowed to fall out of repair. As military considerations of importance may be involved in any change in through communication, all proposals for the removal of bridges or ferries on such communications must invariably be submitted for the consideration and orders of the Government of Pakistan.

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

Note :—Where any of the above provisions concerning any of the matters which require the approval of the Civil Administrative Authorities [see para.1 (c) above] are at variance with the relevant rules contained in the Central P. W. D. Code, the provisions of the latter rules will actually apply.

Annexure A

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

(The powers of authorities competent to accord administrative sanction to works required to meet the needs of the Central Departments will be as authorised by Government in respect of the Department concerned from time to time. Accordingly this Annexure has not been reproduced in this Volume).

Annexure B
FORM NO. 1

Schedule of Demands for Civil Works—Central, in for the year 19 - 19
(Figures for "Voted and Non-voted" to be shown separately against each item.
The terms "Voted" and "Non-voted" are explained in Public Works Account Code.)

PART I—ABSTRACT

Sub-head	Actuals for 19 - 19 (previous year)	Budget estimate for 19 - 19 (current year)	Revised estimate for 19 - 19 (current year)	Demand for 19 - 19	Remarks explaining the increase if any
A. Original Works—Buildings ..	Rs.	Rs.	Rs.	Rs.	
Customs { Voted ..					
Non-voted ..					
* * * *					
* * * *					
Total ..					
B. Original Works—Communications					
Total ..					
C. Original Works—Miscellaneous ..					
D. Reserve with local Government for Original Works.					
Total for Original Works ..					
E. Repairs—Buildings ..					
F. Repairs—Communications ..					
H. Reserve with local Governments for Repairs.					
Total for Repairs ..					
I. Establishments ..					
Total ..					
J. Tools and Plant—					
J. 1—News applied ..					
J. 2—Repairs and carriage ..					
Totals for Tools and Plant ..					
Total { Voted					
Non-voted					
GRAND TOTAL ..					

Schedule of Demands for Civil Works—Central in for the year 19 - 19
 (Figures for "Voted" and "Non-voted" to be shown separately against each item.)

PART II—DETAILS

(i) Original Works

Sub-head	Actuals for 19 - 19 (previous year)	Budget estimate for 19 - 19 (current year)	Revised estimate for 19 - 19 (current year)	Demand for 19 - 19	Remarks explaining the Increase, if any
	Rs.	Rs.	Rs.	Rs.	
A. Original Works—Buildings ..					
Customs—					
(i) Major Works ..					
(ii) Minor Works ..					
Total ..					
Total Original Works—Buildings.					
B. Original Works—					
Communications :—					
(i) Major Works ..					
(ii) Minor Works ..					
Total original works—Communi- cations.					
C. Original Works—Miscellaneous :-					
(i) Major Works ..					
(ii) Minor Works ..					
Total Original works—Miscella- neous.					
D. Reserve (if any) for unforeseen Original works.					
Total for Original works ..					

PART II-A—MAJOR WORKS—CIVIL INCLUDED IN PART II (i) FOR 19 -19
(Figures for "Voted and Non-voted" to be shown separately against each item)

Particulars of the work	Estimated cost of the work	Probable outlay to end of previous year, if any			Demand for 19	Order of urgency and the minimum allotment required for the work	Remarks
		Expenditure to the end of 19	Probable during 19	Total			
	Rs.	Rs.	Rs.	Rs.			
Buildings—Customs * * *	(Here add the word "Approximate" if the work is not technically sanctioned)						
Communications— * * *							
Miscellaneous * * *							

PART II-B—MINOR WORKS ESTIMATED TO COST OVER RS. 2,000 INCLUDED IN PART I FOR 19 -19

Particulars of the work	Estimated Cost of the work	Probable expenditure to end of previous year, if any	Demand for 19 -19	Order of urgency	Remarks
	Rs.	Rs.	Rs.		
Building—Customs * * *					
Total ..					
Communications— * * *					
Total ..					
Miscellaneous— * * *					
Total ..					

APPENDIX D**PAKISTAN ORDNANCE FACTORIES WORKS**

(As the execution of major and minor works and maintenance services of the Pakistan Ordnance Factories have been taken over by the P.O.F. Board, the rules in this Appx. have not been reproduced in this Volume.)

APPENDIX E
ARMY WORKS BY TROOPS LABOUR

(See para. 302)

The procedure for planning and execution of Army Works with the assistance of troops will be as follows :—

Maintenance Works.

1. After each six-monthly inspection of the station by the ME/AME, it will be decided between the ME/AME and the Station HQ as to what works can be carried out satisfactorily with the available troops in the station. For such works the ME/AME will work out the necessary estimates of stores required and arrange their procurement in the normal manner. When the stores are available these will be issued to the troops selected to do the work and necessary control over their consumption and accounting will be done by the ME/AME under the relevant rules. The maintenance works selected under this para. will be simple works such as white-washing, lipai, etc., which can easily be done by all Arms (non-technical troops). Engineer will NOT be used for these jobs as they should be employed/concentrated for better results on "New Works" (see para. 2 below).

New Works.

2. Depending upon the scope, size and nature of work and on the availability of troops the question of their employment on original works or on abnormal repairs will be decided by GHQ (QMG) in the case of works estimated to cost over Rs. 10,000 and by the formations for works up to Rs. 10,000. In the case of large works estimated to cost over Rs. 30,000 this decision will be taken by the GS Branch in consultation with the QMG's Branch and the E-in-C's Branch. At this stage the Units to do the job and the approximate time of their employment will be decided.

Planning Responsibility.

3. For works selected to be done with troops, the procedure for planning and processing of estimates up to the stage of administrative sanction would be the same as for other original works. The abstract of cost of the project estimates will, however, show besides the total cost, the estimated reduction that would accrue by the employment of the earmarked troops. The adminis-

trative sanction will be issued for the total amount. Demands for allotments will allow for the reduction on account of troops participation.

Organizing Responsibility.

4. On receipt of administrative sanction the preparation of detailed designs, specifications and working drawings will be taken in hand by the MES formation competent to accord technical sanction to the work concerned. This formation will also work out approximate quantities of all stores required for the execution of the work and arrange for their procurement through the normal recognized sources for each item of these stores.

Stores Responsibility.

5. Stores will be demanded from Ordnance in accordance with the prescribed procedure and a separate stores account for each work will be maintained. The stores procured will be issued to the troops for custody and consumption. During the collection of stores a small number of troops to look after the stores will be inducted to the work. The remaining troops should be brought to site when all stores or such proportion of these has been received that will ensure continuity of work without undue break. Double handling of stores will be avoided and all heavy stores passed directly to the troops. The requirements of troops to look after the stores and the stage when all troops be inducted to commence the work will be given by the PE/ME. The quantitative accounting of stores issued to the work *i.e.*, daily receipts and issues will be done by the troops. Stores from ESDs/Div. Stock etc., will be transported to works sites in troops transport, but where material is to be supplied by the Contractor it will be delivered by him at the site.

Execution Responsibility.

6. *O.C. Troops.*—The senior engineer commander will be designated OC Troops. He will be responsible for :—
 - (a) The execution of the project in accordance with the detailed drawings, specifications and priorities provided by the MES.
 - (b) Work organisation, on site.
 - (c) Discipline of troops on site.
 - (d) Effectively utilizing all resources placed at his disposal.
 - (e) Demanding these resources from the PE which are not available with him.

7. *O.C. works.*—The PE or other MES executive will be designated as OC Work. He will be responsible for:—
- (a) Providing detailed drawings, specifications priorities of the work to OC Troops.
 - (b) Ensuring at each stage of construction that the work is being done according to the specifications/priorities provided. In case of any defect, he will point out the same to the OC Troops in writing.
 - (c) The provision of labour to supplement troops labour on as required basis.
 - (d) Maintenance of construction accounts. He will ensure that allotment of funds is not exceeded.

Inspection.

8. In addition to the normal MES inspection. Formation Commanders and Engineer Commanders for Engineer Units, may inspect Units from the discipline, administrative and welfare point of view.

Establishment Equipments.

9. (a) For maintenance and minor works the troops required are generally small and it would normally be possible for an existing ME/PE to undertake the control and supervision of these works without any additional establishment.
- (b) Again for Major Works in an MES Division, which has a light work-load, it may not be necessary to provide a PE with any extra establishment.
- (c) *Manpower*
- (i) *Troops skilled.*—Engineer Troops will provide skilled labour, and will be restricted to only those whose normal trades tally with the work to be entrusted to them.
 - (ii) *Troops unskilled.*—Unskilled labour will be provided by Station/Formation Commander from non-technical troops as far as possible.

Working Pay.

10. The working pay will be at the following *per capita* rates ;—

- (a) When employed in Cantonment.
 - (i) Officers .. Free Government transport for inspection of works.
 - (ii) JCOs .. Rs. 0.37 per day.

(iii) ORs .. Rs. 0.25 per day.

(iv) NCEs .. Rs. 0.20 per day.

(b) When employed outside Cantonments.

(i) Officers .. 15% of pay of rank.

(ii) JCOs .. Rs. 0.60 Per day.

(iii) ORs .. Rs. 0.40 per day.

(iv) NCEs .. Rs. 0.30 per day.

Note :—The rates at (b) above are the maximum permissible and the QMG will be have the discretion to reduce them if considered necessary.

Each party commander will maintain a register showing the attendance of the troops. This register will form the basis for the PE to pay the working pay which will be charged to the project estimates. These charges together with the special expenses of the unit incidental to the employment of the troops will be included in the capital value of the completed works. OC Troops will prefer contingent claims on PAFA. 115.

(c) In addition to the above. JCOs, ORs, and NCEs will be entitled to Rs. 0.25 per day for maintenance of clothing. The rate is the maximum permissible and the QMG will have the discretion to reduce it if considered necessary.

(d) *Civilian skilled and unskilled.*—In the event of non-availability of such labour from troops, essential number of skilled and unskilled civilian personnel, to be decided by OC Troops will be employed at nerrick rates and paid by MES, chargeable to the works concerned.

Completion.

11. When the work has been completed, it will be handed over to MES who will enter it in their Register of Military Buildings at the total sanctioned cost. The actual cost as per construction will also be indicated in the Register for comparison purposes.

APPENDIX F
OPERATIONAL AND EMERGENCY WORKS

(See para. 41)

- I. The following procedure governing the execution of operational and emergency works will be observed at the discretion of the C-in-C of the Service concerned if in his opinion, a state of emergency should exist or be imminent at any time. In all other circumstances the normal works procedure as laid down in Chapters II and VI of these Regulations will apply :—
 - A. **Operational works.**
 - (i) GHQ/AHQ/NHQ may, on account of the situation actually prevailing declare any area an "Operational Works Area" and the Provision of the following will be put into effect in such an area.
 - (a) Field/Coastal Defences.
 - (b) Construction and improvement of roads and bridges.
 - (c) Field water supply.
 - (d) Ancillary buildings to tented camps and hospitals.
 - (e) Shelters but NOT huts as a substitute for tentage.
 - (f) Repairs, improvements and extensions to Airfields (e.g., runways, taxi tracks, dispersals, aircraft blast pens. POL supply, air field lighting and electricity supply, etc.), needed to meet immediate operational requirements—For PAF only.
 - (g) Works required for the defence of vital installations against air attack—For PAF only.
 - (ii) PROCEDURE.
 - (a) Commanders (nominated by GHQ/AHQ/NHQ for this purpose) in Operational Works Areas may order the execution, within their respective areas, of any Operational Work. Provided the necessary stores and labour are either at their disposal or are obtainable locally; otherwise application must be made to higher authority.

- (b) The order for a work should contain adequate information for the guidance of the engineers including, where necessary, the scale and type of construction and general specifications required.
- (c) Orders sanctioning works and the requisitioning or hiring of buildings and land will be recorded in writing and communicated to responsible engineer authority; also to the C. of A. concerned unless the tactical situation renders this course impossible.
- (d) No estimates will be prepared by engineer authority for such works. Cash receipts and payments will be entered in the imprest account which will be rendered to C. of A. in the normal way supported by vouchers.
- (e) Engineering stores issued from Central/Divisional Stock Dumps etc., will be struck off charge for audit purposes.

B. Emergency Works.

(i) All Major Works—

- (a) in other an Operational Works Area.
- (b) in an Operational Works Area but *other than* those detailed in para. A(ii) above.

which, owing to the situation, cannot be dealt with under the normal works procedure, will be dealt with as follows :—

- (ii) Certification by the Chief of General Staff (Army)/COS (PAF)/C-in-C (PN) as an "Emergency Work" will be accorded.
 - (iii) in consultation with financial authorities, a *provisional* sanction and allotment of funds, on the basis of a rough indication of cost, will be issued by the Government of Pakistan and work commenced;
 - (iv) at the earliest opportunity a project estimate in the usual form will be prepared by the appropriate local engineer authority and submitted through staff channels to the Q. M. G./Director of Works (AHQ)/C-in-C(PN) for obtaining administrative sanction and a normal allotment of funds.
2. In all other respects, the normal administrative, executive and accounting procedure will be followed.

APPENDIX G
BUDGET CLASSIFICATION

(See para. 145)

The Major Heads, Main Heads, Sub Heads, and Detailed Head under which expenditure incurred and Revenue realised by the M.E.S. is classified, are as follows :—

(i) Military Works (costing over Rs. One lakh each)

Budget Major Heads

Major Head 86—Capital Outlay on Defence Services.

Main Head 1.—Effective Charges—Expenditure Chargeable to Capital.

Sub Head A.—Works (including acquisition of lands)—See Classification Hand Book.

Minor Head—

- (a) Army Works.
- (b) Factory Works.
- (c) Air Forces Works.
- (d) Naval Works.

Detailed Head—

1. Works in progress.
2. New Works.
3. Acquisition of lands/buildings.

Sub Head B—Equipment, Plant and Machinery.

Minor Head—

- (a) E.P. & M. for the Army.
- (b) E.P. & M. for the Factories
- (c) E.P. & M. for the Air Forces.
- (d) E.P. & M. for the P.N.

Detailed Heads—

1. Values of E.P. & M. including sea freight etc.
2. Customs duty.

Major Head 58—Defence Services Effective.

Main Head 2.—

Sub Head 'D' Remount and Veterinary Services—*See Classification Hand Book.*

Main Head 3.—

Sub Head 'A'—Ordnance Factories and Sub Head 'B'—Military Farms—*See Classification Hand Book.*

Main Head 3.—Military Engineer Services (including Stores)

Sub Head A—Works (Costing up to Rs. One Lakh each).

Minor Head (a) Major Works

1. Works in progress
2. New Works.

Minor Heads (b) Minor Works.

- (c) Furniture.
- (d) Losses.

Sub Head-B—Maintenance Buildings, Communications, etc.

Minor Head (a) Buildings

1. Maintenance permanent buildings.
2. Maintenance temporary hutted buildings.
3. Maintenance other temporary buildings.
4. Maintenance Hired/Leased/Requisitioned buildings.

Minor Head (b) Military Roads

1. Roads in Cantonments.
2. Roads Ex-Cantonments.

Minor Heads (c) Furniture.

- (d) Miscellaneous.
- (e) Abnormal repairs and renewals.

Sub Head C—Maintenance and Operation of installations.

Minor Head (a) Water Supply.

1. Expenditure.
 2. Deduct Recoveries.
- Minor Head (b) Electricity

1. Expenditure.
2. Deduct Recoveries.

Minor Head (c) Ice.

- (d) Manufactures.
- (f) Refrigeration and Air Conditioning.
- (g) Miscellaneous.
- (h) Abnormal repairs and renewals.

Sub Head D—General Charges.

- Minor Heads
- (a) Rent for hired/leased/requisitioned buildings including annual recurring compensation and Misc expenses.
 - (b) Rent for hired/leased/requisitioned lands including annual recurring compensation and Misc expenses.
 - (c) Rates and taxes.
 - (d) Payments for Railway Sidings and Platforms.
 - (e) Miscellaneous.

Sub Head E—Establishments.

- 1. Pay and Allowances of Officers.
- 2. Pay and Allowances of Others.
- 3. Travelling and Outstation Allowances.
- 4. Miscellaneous expenses.
- 5. Printing and Stationery.
- 6. Telephones in M.E.S. Offices.
- 7. Payments to other Departments.
- 8. Deduct—Credits from other Departments.

Sub Head F—Tools, Plant and Machinery.

Minor Head (a) M.E.S. Machinery.

- 1. Cost of Machinery.
- 2. Maintenance and repairs and cost of spare parts.

Minor Head (c) Other Tools and Plants.

- 1. New Supplies.
- 2. Repairs and Renewals.

Minor Head (d) Payment to other Departments.

Minor Head (e) Deduct—Credits received on account of hire etc., of Tools, Plant and Machinery.

- 1. To other Departments.

2. To contractors in connection with Defence Works.

Note :—Minor Head (c) above is intended to accommodate expenditure on furniture equipment for M.E.S. Offices Inspection Bungalows, hand tools and the like.

Sub Head G—Stores.

Minor Head (b) Operation charges of Divisional Stocks.

1. Pay and Allowances of temporary and works charged staff.
2. Miscellaneous.

Sub Head H—Acquisition of land and compensation for damage to requisitioned property.

Minor Heads (a) Acquisition of Land.

(b) Acquisition of other property.

(c) Compensation for damages etc., to requisitioned property.

Sub Head I—Expenditure in U.K.*.

Sub Head J—Exchange.

Sub Head K—M.E.S. Advances.

MAIN HEAD 10—AIR FORCE (INCLUDING STORES AND WORKS).

Sub Head H—Works.

Minor Head (a) Major Works (not exceeding Rupees one lakh in cost).

1. Works in Progress.
2. New Works.

Minor Heads (b) Minor Works.

(c) Furniture.

(d) Losses.

(e) Maintenance of buildings, communications, furniture etc.

1. Maintenance—Permanent Buildings.
2. Maintenance—Temporary hatted buildings.
3. Maintenance—Other Temporary Buildings.
4. Maintenance—Hired/Leased/Requisitioned Buildings.
5. Maintenance—Airfields, Runways, Taxi Tracks, Hard Standings, Aprons etc.

*Expenditure incurred in countries other than the U. K. is compilable to normal Heads of Accounts.

6. Maintenance—Roads.
7. Maintenance—Furniture.
8. Maintenance—Miscellaneous.
9. Abnormal repairs and renewals costing over Rs. 30,000 each.

Minor Head (f) Maintenance and operations of Installations.

1. Water Supply :—
 - (a) Expenditure.
 - (b) Deduct—Recoveries of Water Supply from other departments of Central Government.
2. Electricity :
 - (a) Expenditure.
 - (b) Deduct—Recoveries of Supply of electricity from other departments of Central Government.
3. Abnormal repairs and renewals costing over Rs. 30,000 each.
4. Refrigerations and Air-conditioning.

Minor Head (g) General Charges.

1. Rent for Hired/Leased/Requisitioned buildings including recurring compensation.
2. Rent for Hired/Leased/Requisitioned lands including annual recurring compensation.
3. Rates and Taxes.
4. Payments for Railway siding and platforms.
5. Miscellaneous.

Minor Head (h) Tools, Plant and Machinery.

1. Tools and Plant.
2. Machinery.

Minor Head (i) Establishment.

1. Pay and Allowances of Officers.
2. Pay and Allowances of Others.
3. Travelling and outstation allowances.*
4. Miscellaneous Expenses.†
5. Printing and Stationery.
6. Telephones.
7. Payment to other Departments.
8. Deduct—Credits from other Departments.

*Will include maintenance and running expenses of Supervisory M. T.

†This cover contingent charges referred to in para. 165 of these Regulations.

Minor Head (j) Stores.

1. Purchases
 - (i) Supplies from Ordnance.
 - (ii) Supplies from other sources.
2. Depot Operations.
 - (i) Pay and Allowances of casual staff.
 - (ii) Miscellaneous.
3. Deduct—credit.

Minor Head (k) M.E.S. Advances.

MAIN HEAD 11—PAKISTAN NAVY (INCLUDING STORES AND WORKS).

SUB HEAD G—WORKS.

MINOR HEAD (a) MAJOR WORKS.

1. Works in progress.
2. New Works.

MINOR HEAD (b) MINOR WORKS.

1. Minor Works.
2. Furniture.
3. Losses.

MINOR HEAD (c) MAINTENANCE OF BUILDINGS AND INSTALLATIONS.

1. Maintenance of permanent buildings and installations.
2. Maintenance of temporary buildings and installations.
3. Maintenance of hired/leased/requisitioned buildings and installations.
4. Roads.
5. Furniture.
6. (a) Electricity.
(b) Deduct recoveries.
7. (a) Water.
(b) Deduct recoveries.
8. Refrigeration and Air-Conditioning.
9. Gas.
10. Dredging Charges.
11. Abnormal repairs.

MINOR HEAD (d) CENTRAL CHARGES.

1. Rent for land and hired buildings.
2. Rates and taxes.
3. Expenditure on Railway Sidings.
4. Miscellaneous.

MINOR HEAD (e) STORES.

1. Stores purchases.

2. Custom duty and Railway Freight.
3. Pay and Allowances of temporary and work charged Staff of Divisional Stores.
4. Miscellaneous.
5. Deduct—Value of stores transferred to Minor Works and Maintenances.

MINOR HEAD (f) ESTABLISHMENT.

1. Pay and Allowances of Officers.
2. Pay and Allowances of Others.
3. Travelling Outstation Allowances.
4. Miscellaneous.
5. Printing and Stationery.
6. Telephones in M.E.S. Offices.

MINOR HEAD (g) TOOLS, PLANT AND MACHINERY.

1. New Supplies.
2. Repairs Renewals.

MINOR HEAD (h) M.E.S. ADVANCES.

Note :—In the case of P. A. F. and P. N., the expenditure incurred in the U.K., U.S.A. and Canada is compilable to Sub Heads J and K, as the case may be, of Main Heads 10 and 11 of Major Head 53, while that incurred in all other countries is compilable to the normal heads of account.

MAIN HEAD 12—EXPENDITURE ON CERTAIN MEASURES OF AN INTER SERVICES NATURE.

SUB HEAD K—E-IN-C'S BRANCH

1. Pay & Allices of officers.
2. Pay & Allices of others.
3. Travelling & Outstation Allowances
4. Miscellaneous expenses.

MAIN HEAD VIII—MES (INCLUDING STORES)

Sub Head A—Rents.

1. Buildings.
2. Furniture.
3. Internal Electrical Installations and Hire of fans.

Sub Head B—Recoveries on account of supply of

1. Water.
2. Electrical Energy.

Sub Head C—Sale of Government Property.

Sub Head D—Miscellaneous.

Sub Head E—Receipts from the disposal of surplus lands, buildings etc.

Sub Head I—Receipts in U.K.

1. Miscellaneous.

Sub Head J—Exchange.

1. Exchange.

MAIN HEAD X—AIR FORCES (INCLUDING STORES AND WORKS).

Sub Head H—Works.

1. Rent of Buildings and furniture.

2. Receipts from disposal of Air Force Lands Buildings etc.

3. Recoveries on account of supply of water.

4. Recoveries on account of supply of Electric Energy Rent of Internal Electric Installation and Rent of Fans etc.

5. Miscellaneous.

MAIN HEAD XI—PAKISTAN NAVY (INCLUDING STORES AND WORKS).

Sub Head C—Miscellaneous.

1. Receipts from works including rent recoveries.

2. Contribution from other Governments and Departments in respect of leave and passage concessions.

3. Other Miscellaneous Items.

4. Receipts from disposal of surplus Naval Lands, buildings etc.

5. Rent of furniture.

6. Rent of Internal Electrical installation and hire of fans.

Sub Head D—Recoveries on account of Supply of

1. Water.

2. Electric Energy.

3. Gas.

Note :—In the case of P. A. F. and P. N. the receipts realized in the U. K., U. A. S. and Canada are compilable to Sub Heads J and K, as the case may be, of Main Heads X and XI of Major Head XI.VII, while those realised in all other countries are compilable to the normal heads of account.

(ii) Civil Works—Expenditure

Budget Major Head

50.—Civil Works—Central, under the E-in-C.—Voted.

—Civil Works—Central, under the E-in-C.—Non-Voted.

Original Works—Buildings.

1. Customs.

2. Land Revenue.

3. General Administration.

4. Administration of Justice.

5. Jails and Convict Settlements.

6. Police.
7. Education.
8. Medical.
9. Public Health.
10. Miscellaneous Departments.
11. Civil Works.

Notes :—

(i) These are the sub-heads most commonly operated against. A full list of sub-heads will be found in the Public Works Account Code. Any other sub-heads which may be operated against can be added as required to the above list.

(ii) Each of these sub-heads is split up into major and minor works.

Original Works—Communications.

- (i) Major Works.
- (ii) Minor Works.

Original Works—Miscellaneous.

- (i) Major Works.
- (ii) Minor Works.

Repairs.

Petty construction and repairs by Civil Departments.

Establishment.

Tools and plant.

Grants-in-aid.

Suspense.

(iii) Civil Works—Revenue

The Sub-Heads under Major Head XXXIX-Civil Works are :—

1. Rents.
 2. Ferry receipts.
 3. Tolls on roads.
 5. Recoveries of expenditure.
 6. Miscellaneous.
- Deduct—Refunds.

Note :—Sub-head 1 includes rents of buildings, furniture and other special amenities but excludes rents of land. Suitable detailed heads should be opened for the record of several kinds of these rents according to local requirements.

(iv) Deposit Works

Major Head

Deposit Works

Main Heads, Sub-Heads and Detailed Heads, either may follow the system laid down above for Main Head 8/10-H/11-G, or may be arranged specially to suit local conditions.

APPENDIX H
ALLOTMENTS MADE FROM APPROPRIATIONS FOR
UNFORESEEN EXPENDITURE

(See para. 59)

The following procedure will be observed to meet expenditure on military engineering works, which may be approved by the C-in-C of the Service concerned from the appropriation for unforeseen expenditure under Defence Services Estimates.

Before according administrative sanction to a military engineering estimate for a work to be carried out from the appropriation for unforeseen expenditure, the approving authority will request the Controller of Accounts concerned to intimate whether or not the amount required is available for transfer from the Defence services estimates to the appropriate sub-head under 8-M.E.S./10-H/11-G. If the Controller of Accounts reports that funds are available for transfer, the approving authority will authorise the necessary transfer of funds communicating administrative sanction to:—

- (i) his Engineer Adviser who will arrange for the execution of the works,
 - (ii) QMG in the case of Army and C-in-C of the Service concerned in the case of PAF and PN,
 - (iii) the Controller of Accounts or the accounts officer by whom the expenditure will be audited, and
 - (iv) the Controller of Accounts responsible for watching that the allotment for unforeseen expenditure is not exceeded.
2. A consolidated list of all such approvals will be submitted on 1st September, 1st December, 1st March and 1st June in the following form to the Q.M.G./C-in-C, PAF/C-in-C, PN to enable him to take steps for the issue of the formal orders of Government sanctioning the necessary transfer of funds.
3. The amount once transferred from the appropriation for unforeseen expenditure under "Defence Services Estimates" to 8-M.E.S./10-H/11-G will be treated as an addition under the latter head. Any permissible excesses on the works financed from this amount will be met from 8-M.E.S./10-H/11-G. On the other hand, any savings in the amount so transferred will be utilised on other works under the M.E.S. head of account concerned as may be considered necessary.

Statement of Funds required for Transfer from Head "58-Defence Services Estimates" to Head "8-M.E.S./10-H/11-G."

Amount to be transferred.	Project or work for which the amount is approved.	Head of account under which funds transferred should be allotted under 8-M.E.S./10-H/11-G.	Whether transfer is to be made from funds at the disposal of the Q.M.G./C-in-C, PAF/ C-in-C, PN.	Certificate of the Controller of Accounts concerned as to the availability of funds for transfer (copy to be attached).

APPENDIX I

EXAMPLES OF PREPARATION OF FINAL BILLS FOR
LUMP SUM CONTRACTS

(See paragraph 407 and P.A.F.W-2159)

	<i>Rs.</i>	<i>Paisa</i>	<i>Rs.</i>	<i>Paisa</i>
The amount of Contract				
Deduct—				
(i) Provisional lump sums (e.g., contingencies) in detail	×	×		
(ii) Provisional quantities shown pages ..	×	×		
(iii) Work omitted under Deviation Orders Nos.	×	×		
	×	×	×	×
			×	×
Add—				
(i) Work carried out under Provisional lump sums	×	×		
(ii) Work executed in respect of Provisional quantities	×	×		
(iii) Work executed under Deviation Orders Nos.	×	×		
	×	×	×	×
			×	×
Deduct—				
(i) Charges against contractor in respect of issue of M.E.S. Stores	×	×		
(ii) Running Account Payments (in details), e.g., 1st Payment on..... ..	×	×		
2nd Payment on..... ..	×	×		
etc., etc.				
(iii) Any other charges against contractor ..	×	×		
	×	×	×	

Total amount of bill payable to contractor (to be entered in Construction Account)	x	x
Amount of bill above in words	x	x
Deduct balance (if any) of Security Deposit (see below)	x	x
Actual amount to be paid to contractor	<hr/> x	<hr/> x

APPENDIX J
MILITARY RAILWAY LINES

(See para. 257)

The following sections of the Pakistan Western Railway are classified as Military Lines :—

- (i) Sind Sagar (*i.e.*, main line from Lalamasa to Shershah and Kundian to Campbellpore with branches and sections), *viz.*—

Golra—Basal Section

Jand—Kohat Section

Malakwal—Bhera Branch

Chalisa—Khewra—Dandot Branch (including Gunjyal Warchha and Haranpur—Gharibwal Sections).

Daudkhel—Mari Branch

Mahmudkot—Glazi Ghat Branch

Peshawar—Jamrud Branch

- (ii) Nowshera—Dargai Section

- (iii) Sind—Pishin Section (*i.e.*, main line from Ruk to Chaman and the loop line from Sibi to Bostan).

- (iv) Kohat—Thal.

- (v) Nuzki Extension (*i.e.*, from Spezand junction to Duzdap).

- (vi) Laki—Pezu—Tank.

- (vii) Tank—Kaur—Manzai.

- (viii) Zhob Valley Railway (Khanal to Fort Sandeman).

- (ix) Khyber Railway.

APPENDIX K

M.E.S. DEEDS, CONTRACTS, AND OTHER INSTRUMENTS

(See Table B)

Statement showing the different classes of deeds, contracts and other instruments in connection with engineer services, etc., controlled by the M.E.S. which may be executed by the Ministry of Defence and the authorities subordinate thereto.

[Extracted from Government of Pakistan Ministry of Law and Labour (Law Divn) Notification No. F.122/48-Law dated 6th April 1950 as amended from time to time.]

Note:—These powers are subject to the rules laid down in the Regulations for the M.E.S. or the pay and Allowances Regulations of the Service concerned.

VIII—IN THE CASE OF THE MINISTRY OF DEFENCE :—

A.—In the Military Engineer Services (subject to any limits fixed by the Central Government).

1. (a) All instruments relating to purchase, supply and conveyance or carriage of materials, stores, machinery, etc.;
- (b) All instruments relating to the execution of works of all kinds connected with buildings, bridges, roads, canals, tanks, reservoirs, docks and harbours, and embankments, and also instruments relating to the construction of water-works, sewages works, and the erection of machinery;
- (c) Security bonds for the due performance and completion of works;
- (d) Security bonds for the due performance of their duties by Government servants, whom the officers prescribed have power to appoint;
- (e) Leases for grazing cattle on canal banks or road sides; 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 road sides or in plantations;

By the Engineer-in-Chief, the Director of Works when specially authorized by the Engineer-in-Chief, Director of Works &

- | | |
|--|--|
| (f) All instruments connected with the reconveyance of property given as security; | Chief Engineers, Commander M.E. S. or Garrison/Project/Maintenance Engineer. |
| (g) Instruments connected with the collection or farming of tolls at bridges or ferries or other means of communication provided by the Provincial Government; | |
| (h) Agreements for the recovery of fines on account of drift wood or other timber passing into a canal; | |
| (i) Agreements with temporary and permanent civilian personnel. | |
| 2. Agreement for private connections to Military Engineer Services water supply systems in military stations. | By the Garrison Engineer/Project Engineer |
| 3. Agreements for non-military connections to Military Engineer Services electrical installations. | |
| 4. Agreements or memoranda of terms for taking a supply of electric energy or water from an outside source for military buildings when the annual payment in the case of each station does not exceed Rs. 1,000 and the payment of security deposit is not involved. | By the Commander M.E.S. |
| 5. Agreements or memoranda of terms for taking a supply of electric energy, gas, or water from an outside source for military buildings, when the annual payment in the case of each station does not exceed Rs. one lac. | By the Director of Works and Chief Engineer of the Wing concerned. |
| 6. Agreements entered into in Pakistan with civilian mechanics and others for a specified period of service in the Military Engineer Services. | By the Engineer-in-Chief. |
| 7. All deeds and instruments relating to any matters other than those specified in heads 1 to 6. | By the Secretary, Joint Secretary or Deputy Secretary, Ministry of Defence. |

G. CONTRACTS AND INSTRUMENTS RELATING TO CANTONMENTS

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/Project Engineer or the Public Works Department Divisional Officer.

* * * * *

H. GENERAL INSTRUMENTS AND CONTRACTS.

1. Agreements with clerks, copyists, draughtsmen, accountants, cashiers, agents, and storekeepers, whom the officer is empowered to appoint
- By any commissioned military officer, or civilian Gazetted Superintending Engineers and Executive Engineer of the M.E.S.

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M. CONTRACTS AND INSTRUMENTS RELATING TO CANTONMENTS.

2. Leases of houses appropriated by Government under the provisions of the Cantonments (House Accommodation) Act, 1923
- By the Officer Commanding the Station.

Note :—Agreements of an unusual nature with private individuals should invariably be referred to the Controller of Accounts concerned for scrutiny from financial point of view. Such agreements can only be executed by the Secretary to the Government of Pakistan in the Ministry of Defence on behalf of the President.

APPENDIX L

RULES FOR THE MAINTENANCE OF CONSTRUCTION
ACCOUNTS AND ABSTRACTS

(See para. 510)

1. Construction Accounts on P.A.F.W.-2242 will be maintained in accordance with the instructions printed on P.A.F.W.-2242-B Cover for P.A.F.W.-2242. Entries will be made in ink.
2. Separate covers will be kept for expenditure relating to each Main Head of Defence Services, *i.e.*, Main Head 8-M.E.S., Main Head 10-P.A.F., Main Head 11-PN., etc., and for each Major Head, *e.g.*, 50-Central Civil Works and for Deposit Works, etc.

Separate covers may, however, be kept for expenditure relating to sub-heads at the discretion of the GE/PE/ME.

3. From the Construction Accounts an abstract will be prepared monthly on the Construction Accounts. Abstract (P.A.F.W.-224-C). After the expenditure on the items of a major work or a group of minor works or a minor head of maintenance, etc., has been brought forward, a grand total of the month's transactions will be struck. These grand total will show the up-to-date expenditure and allotments for the various projects (or Major Works), groups of minor works, maintenance minor heads, etc. The following rules will govern the maintenance of these abstracts under Main Head 8-M.E.S. The same rules will apply for corresponding minor/detailed heads of account under head 10-H/11-G :—

(i) *Sub-Head A—Works—*

- (a) A single abstract per S.D.O. supported by separate folios for each major work consisting of a single estimate.
- (b) A single abstract supported by separate folios for each sub-work of a major work or project.
- (c) Where a major work or project is executed by more than one S.D.O. a separate folio will be maintained for such items of the project estimate as the S.D.O. is operating. In the case of a Major Work (or project), all the items on which expenditure has been incurred during the previous years will be brought forward 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 project are closed.

- (d) In the case of an individual major work or item of a project costing more than Rs. 30,000 which is performed by a combination of contractors or by a combination of daily labour and contractors separate folio will be opened for each contractor, or for the contractors and daily labour, respectively, so as to facilitate engineering control and any subsequent review.
- (e) For Minor Head (b)—Minor Works: A single Abstract per S.D.O. for each detailed head, supported by folios for the Minor Works debitable against that detailed head.
- (f) For Minor Head (c)—Furniture and Minor Head (d) Losses—A single Abstract per S.D.O. supported by folios for estimates and requisitions debitable against these minor heads.
- (ii) *Sub-head B—Maintenance—Buildings, Communication*—A single Abstract per S.D.O. for each Minor Head, supported by folios for requisitions debitable against that Minor Head. 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. 58) a separate abstract supported by the folios will be maintained.
- (iii) *Sub-head C—Maintenance and Operations—Installations*—
- (a) For Minor Heads (a), (b), (f), (g) and (h) —A single Abstract per S.D.O. for each Minor Head. This Abstract will be supported by folios for the various items in the annual estimate sanctioned in the case of minor heads (a), (b) and (f) and for estimates and requisitions in the case of the remaining minor heads in the event of there being two or more water or electric installations in one Sub-Division a separate Abstract will be kept for each such installation. Similarly, in the case of expenditure on the annual estimates for minor heads (a), (b) and (f) when it is desirable to record separately the monthly expenditure on items such as fuel, lubricants, wages, etc., for the preparation of monthly and annual returns, separate Abstracts may be kept for this purpose.
- (b) For Minor Head (d)—A single Abstract per GE/PE/ME supported by separate folios for each manufacturing operation in the Division and by separate outturn statements for each operation. These statements will be prepared on the construction account form and will show both in quantities and values estimated outturn, the actual outturn

month by month and the issue of the manufactured articles to works or stock.

- (iv) *Sub-head D—General Charges.*—A Single Abstract per GE/PE/ME for the Sub-Head supported by separate folios for expenditure under each minor head.
- (v) *Sub-head E—Establishment.*—A single Abstract for each office supported by separate folios for each detailed head. The expenditure for the office of the E-in-C/DW & CE/C.M.E.S. will be collected by the nearest accounting M.E.S. formation.
- (vi) *Sub-head F—T. & P.*—A single Abstract per GE/PE/ME for the sub-head supported by separate folios for each of the detailed heads of expenditure (i.e., "New Supplies", "Repairs and Renewals" under "Minor head (c)—Other Tools and Plants") and separate folios for each of the minor heads (a), (d) and (e). When allotments for repairs are given to S.D.Os. separate Abstracts supported by folios for requisitions chargeable to these allotments will be kept per S.D.O. The totals of these Abstracts will be included in the Abstract of the Division.
- (vii) *Sub-head G—Stores.*—The Stock Suspense Account will be kept as laid down in Section 56.

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" detailed heads are included in the Budget under minor heads C(a), C(b), E and F(e). Sums received under these "Deduct" detailed 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 minor head concerned.

APPENDIX M

SOURCES OF SUPPLY OF CERTAIN STORES

(See para. 516)

The following articles will be obtained from the source of supply shown :—

Army Ordnance Corps—

All Engineer Stores/Stores of Ordnance origin. Spare parts and accessories for mechanical transport of service type, if available. Drawing and Survey instruments, if available.

Army Service Corps—

Oil—Lubricating.

Fuel.

Greases.

Coal and Coke.

Blanching Powder.

APPENDIX N

EXTENSION OF MAINS AND MAKING OF SERVICE
CONNECTIONS TO NON-MILITARY BUILDINGS

(See para. 767)

Water Supply.

1. The extension of M.E.S. water mains in any military station other than in a cantonment station to serve private buildings or premises with water for domestic and/non-domestic purposes will be governed by the following conditions :—

(i) For an extension of the M.E.S. mains to serve two or more buildings, the Defence authorities will pay the whole cost of the distributor provided that the Formation Commander is satisfied that such extension is desirable and economically justified and that funds are immediately available; otherwise the owner 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 Formation Commander may determine. The Defence share of the expenditure (if undertaken) will be found from the appropriation for minor works. The owner is not entitled to any refund of expenditure incurred by him if Defence funds should subsequently become available.

(ii) For a service connection the owner of the building or premises will pay the whole cost.

(iii) 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.

The occupier or consumer may pay the charges for the owner. But no work can be undertaken by the M.E.S. in private property without the written concurrence of legal owner.

(iv) The amount to be charged to the owner shall be the actual cost of labour and materials (and of any special establishment and special tools and plant required) plus departmental charges under the rules in Section 16.

(v) The owner 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.

- (vi) Notwithstanding that all or part of the cost of the distributor has been borne by the owner the whole of it including the meters will become the property of and will be maintained by the M.E.S. The M.E.S. 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 Formation Commander, render their removal necessary.
- (vii) Application for an extension of a distributor or for a service connection will be made to the GE/PE in the first instance by the owner concerned on P.A.F.W.-2310. In the case of a service connection the GE/PE will, if he concurs, obtain the approval of the Formation Commander through the O.C. Station. In the case of an extension of a distributor the GE/PE will, if he concurs, forward a report to the C.M.E.S. (copy to O.C. Station) giving the following particulars :—
- (a) The estimated cost of the extension.
 - (b) Estimated consumption in the various buildings.
 - (c) Estimated revenue.
 - (d) Whether the buildings or premises to be served are likely to be permanently occupied.
 - (e) Whether the distributor is likely to serve other buildings at a later date.
 - (f) Whether the distributor is likely to assist in meeting any Defence requirements either now or at a later date.
 - (g) 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.
 - (h) An explanatory site plan showing the proposed layout.
2. The C.M.E.S. will make his recommendations and obtain the orders of the Formation Commander. Each case will be considered on its merits.
3. The extension of M.E.S. mains to serve private building 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 :—
- (i) Where the M.E.S. officer in charge of 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 M.E.S. under Section 234-A of the Act ;—

- (a) The conditions in para. 1 will apply to all such extensions whether for supply of water for domestic or non-domestic purposes.
- (b) Wherever possible the extension of M.E.S. mains in a cantonment station, for whatever purpose, to serve private buildings or premises *i.e.*, buildings not being military buildings as defined in these Regulations—should be made through the intermediary of a metered supply in bulk to the Cantonment Board.
- (ii) Where the M.E.S. officer in charge of the supply is NOT functioning as the "officer" :—
- (a) The extension of M.E.S. mains to serve private building and premises with water for domestic purposes is not permitted.
- (b) The extension of M.E.S. mains to serve private building or premises with water for non-domestic purposes will seldom be undertaken but when done will be governed by the condition in para. 1 above.

Civil Departments.

4. The extension of M.E.S. mains in order to give a supply of water to a Civil Department is governed by the conditions laid down for private consumers in paras. 1—3 above.

Electric Supply.

5. The extension of M.E.S. 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 :—
- (i) The Defence 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 on the property of the owner.
- (ii) The definition of "Consumer" is given in Section 2(c) of the I.E Act the President of Pakistan represented by the M.E.S. is the "licensee".
- (iii) Work performed by the M.E.S. for the owner is exempt from departmental charges (*see* para. 248).
- (iv) Reference sub-para. (vii) of para. 1 above, the connected loads of the various consumers and the estimated peak will be included in the report.
- (v) For extension of M.E.S. electricity mains to...

APPENDIX O

RULES FOR LEVY OF CHARGES FOR WATER AND ELECTRICITY, ETC.

(See paras. 765 and 767)

Water.

1. Paying consumers will be charged for water by one or other of the following methods :—

- (i) A water tax.
- (ii) A general water rate on an all-Pakistan basis.
- (iii) A special rate by agreement.

2. For the purpose of this Appendix a "military" building is one owned, hired, leased/requisitioned appropriated or used by the Government of Pakistan in the Ministry of Defence.

Supply of domestic water.

3. *In cantonments* :—

- (i) The fixing of the water tax is not the concern of the M.E.S.
- (ii) The water-tax is intended to cover a supply of water considered fair and reasonable for domestic purposes, and water consumed in excess of the approved amount allowed in return for the water tax will be charged for at the All-Pakistan water recovery rate.
- (iii) The All-Pakistan water recovery rate will be fixed by the Government of Pakistan.

4. The Cantonment Board is responsible for billing and making recoveries from non-entitled consumers.

Recoveries from entitled consumers shall be effected by inclusions in the rent bills from the Return of Recoveries.

In Non-Cantonment Stations :—

5. The imposition of a water-tax is not permissible. Water charges will be recovered from paying consumers at the all-Pakistan water rate :—

- (a) when the M.E.S. is the supplying agency ; and
- (b) in the case of military buildings only when the M.E.S. is not supplying agency and it is convenient for the M.E.S. to deal with and pay the bills of the supplying agency.

CONTROLLER/M.E.S. will notify Controllers of Accounts of all cases under (b).

6. Recoveries will be arranged by the M.A.D. (or Civil Accounts Officer) from personnel paid by that department, and by the M.E.S. in other cases.

Outside Supplies.

7. When the all-Pakistan water recovery rate is levied on a consumer, no water tax which may be levied by a supplying agency on the M.E.S. will be passed on to the consumer.

Special Stations.

8. No water charges will be levied at Chitral, Malakand and Dargai.

Supply of non-domestic water.

9. Paying consumers will be charged at the all-Pakistan flat rate (a) when the M.E.S. is the supplying agency, and (b) in the case of military buildings only when the M.E.S. is not the supplying agency and it is convenient for the M.E.S. to deal with and pay the bills of the supplying agency, GEs/PEs/MEs will notify Controllers of Accounts of all cases under (b).

The billing and recovery of charges will be done in the same way as for domestic supplies.

Supply of water in bulk for any purpose.

10. All applications for such supplies, together with local recommendations, will be submitted to the QMG/C-in-C Air/C-in-C Navy. Each case will be governed by an agreement.

Supply of Defence Services.

11. The *proforma* rate to be charged for water supplied from an M.E.S. installation to other M.E.S. installations of Sub-Divisional and Installation workshops will be the total working cost (pumping, supply and distribution) and "on costs" only per 1,000 gallons supplied as shown on the annual return of the installations for the previous year. The *proforma* rate to be charged for water supplied through the agency of the M.E.S. to manufacturing and *quasi-commercial* concerns, *viz.*, Military Farms, Medical Store Depots and Workshops, Bakeries, Butcheries and Pakistan Ordnance Factories, will be the M.E.S. all-Pakistan flat rate.

Electricity.

12. The rates distributed (metered) supplies are fixed by the Government of Pakistan and given in para. 3 of Annexure A. 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 plants used for the ultimate purpose of ventilation or air-conditioning, e.g., punkha 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 non-power circuit without risk of injury to wiring and fittings, etc.

*Class B.—*For power purposes during the normal hours of supply (see para. 781) including a supply refrigeration, heating and small domestic and other electrical consuming devices, not classified in A above when a separate power circuit has been provided; also to fans, blowers, etc., used for industrial purposes.

*Class C.—*For power purposes as defined in B above restricted to M.E.S. Generating Installations and to certain hours laid down by the C.M.E.S., which shall not in any case include the period of peak load on the installation.

*Class D.—*For street lighting.

13. In the case of small connections to consumers whose total monthly consumption is likely to be less than Rs. 10 in value the flat rates will be charged per month subject to no expense being incurred from Defence 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.

Recoveries for electricity.

14. Recoveries will be arranged by the M.A.D. (or Civil Accounts Officer) from personnel paid by that department, and by the M.E.S. in other cases.

Paying consumers will be billed as under :—

- (i) all paying consumers (military or civilian) without exception, supplied with electric energy obtained by the M.E.S. under agreement with a Supply Company or other supplying agency, or from an M.E.S. generating station, will be billed for the electric energy consumed by them at the rates laid down in Annexure A.
- (ii) all paying consumers (military or civilian) occupying or using military buildings (as defined in para. 2 above and under the control of the M.E.S.) supplied with electric energy which is neither generated in

an M.E.S. generating station nor is obtained by the M.E.S. under an agreement with a Supply Company or with other supplying agency will be billed for electric energy consumed at the rates mentioned in Annexure A, whenever arrangements can be made by the M.E.S. to deal with and pay the bills of the Supply Company or other supplying agency on account of the electric energy so consumed. Intimation of such arrangements will be notified by GEs/PEs to Controllers of Accounts concerned. In such cases civilians not paid from Defence Services Estimates or not employed for the benefit of the troops will be excluded when negotiating arrangements with the supplying agency. The Formation Commander will be the deciding authority as to whether an individual is or is not employed for the benefit of the troops.

- (iii) paying consumers (military or civilian) occupying non-military buildings supplied with electric energy, which is neither generated in an M.E.S. generating station nor is obtained by the M.E.S. under an 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.

Supply in bulk of electric energy from an M.E.S. undertaking.

15. All applications for such supplies together with local recommendations will be submitted to QMG/C-in-C Air/C-in-C Navy. Each case will be governed by an agreement.
16. When electric energy is supplied from an M.E.S. undertaking to other M.E.S. installations or Sub-Divisional and Installation workshops *proforma* and cash debits 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-Pakistan 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.

Hiring of Fans

17. 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. 11, Quarters and Rents with Rules for Supply of Water and Electricity).

At trans-frontier stations, fans surplus to Defence requirements may also be hired to paying consumers not paid from Defence Services Estimates.

The conditions of hire are laid down in P.A.F.W-2216 and will be binding on the hirer. Fans will not be purchased or held specifically for issue on hire.

Charging of Batteries.

18. (a) Privately owned secondary batteries may be charged at M.E.S. electric supply stations, at the discretion of the GE/PE. This discretion will also cover the limitation of this concession to any particular personnel and to any particulars days for charging.
- (b) Although every reasonable precaution will be taken, the Defence authorities will not be responsible for 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 to 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 M.E.S. revenue Head VIII/X-H/XI-D as the case may be, and treated in the manner laid down in para. 470.

ANNEXURE A

RATES FOR RECOVERY OF CHARGES FOR WATER
AND ELECTRICITY, ETC.

Water.

1. The All-Pakistan flat rate for water will be as notified from time to time in J.S.Is. or other Government orders. The current rate is 62 paisas per 1000 Gallons. This rate is inclusive of any tax which may be levied by Provincial Government or other authorities.
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 M.E.S. meter proved to be incorrect beyond 5 per cent). Rs. 5
 - (d) Disconnection or turning off for infringement of rules. Rs. 10
 - (e) Reconnection after disconnection owing to vacation of building, premises or land. Rs. 2

Only (c) will be levied in respect of a military building as defined in para. 2 of Appx. O unless the work is necessitated by an infringement of the rules in P.A.F.W-2309.

Electricity.

3. Electricity Rates (Reference para. 12 of Appx. O)—
The all-Pakistan recovery rates for electricity will be as notified from time to time in J.S.Is. or other Government orders. The current rates are as under :—

					Per Board of Trade Unit Paisas
Class A	..	..	..	..	the Board of Electricity assumption.
Class B	..	..	..	..
Class C	..	..	..	..	34
Class D	..	..	..	..	34

4. Special Rates (applicable only to unmetered consumers, entitled or non-entitled).

Consuming Device	Rates per mensem		Per
	In Doors	Out of Doors	
(i) Lamps :—	Rs. Ps.	Rs. Ps.	
15 Watts	1-05	1-56	Lamp
20	1-40	2-11	..
25	1-75	2-64	..
30	2-11	3-17	..
40	2-81	4-21	..
60	4-21	6-33	..
75	5-24	7-91	..
100	7-03	10-55	..
(ii) Battery eliminators	1-25		Article
(iii) "All electric" wireless receiving set	2-50		

Notes :—

- (i) Entitled consumers in metered buildings (whether metered separately or in blocks) may utilize savings on the authorised free allowance of electricity for lighting and ventilation, for any other purpose such as "all electric wireless receiving sets", etc.
- (ii) Armed Forces Units may operate a private or unit owned wireless set installed in an institute building for the sole benefit of the troops from savings on the free allowance of electricity authorised for occupied barracks, provided that the consumption is separately metered. No expense on electrical connection or meter will be borne by Government.
- (iii) In each case any excess over the free allowance will be charged for at the rate given against Class A in para. 3. Charges for excess consumption in occupied barracks and regimental married quarters will be recovered through the unit concerned. In other cases, recoveries will be effected from the individual consumer though the local head of the formation or department in which the individual is employed.

Charging Batteries.

5. Reference para. 18 of Appendix O :—

	Rs.
Per car battery	3
Per wireless battery	2

6. The following charges will be levied for work carried out at the request of the consumer ;—

	Rs.
(a) Testing meter (to be refunded in the case of an M.E.S. service meter proved to be incorrect by more than 3 per cent.)	5
(b) Inspection and test of consumer's internal installation ..	10
(c) Replacement of M.E.S. service fuses	1
(d) Replacement of consumer's fuses (up to 2 cut-outs); for each additional cut-out 25 Paisas.	1
(e) Reconnection after disconnection for non-payment of bills or infringement of rules.	10
(f) Reconnection after disconnection owing to vacation of building or premises.	2
(g) Changing position of meter board (excluding any alteration necessary to the wiring).	5
(h) Other work	As fixed by the GE/PE dependant on the extent and type of the work.

Only the (a) will be levied in respect of a military building as defined in para. 2 of Appx. O unless the work is necessitated by the infringement of the rules in P.A.F.W-2191.

7. Hire of fans (see para. 17 of Appendix O) :-

	Rs.
Per ceiling fan per calendar month	5
Per desk fan per calendar month	3

Periods of 15 days and less will be charged at half rates; periods of over 15 days at full rates.

REGULATIONS FOR THE M.E.S. 1964

TABLE OF CONCORDANCE

The "Regulations for the Military Engineer Services 1964" is a completely revised edition. It is based on Regulation for the M.E.S. 1936 (Reprints 1942 and 1950) and other Government Orders, letters and instructions received up to 5 September 1964.

2. The Table of Concordance given below shows column-wise the paras. in the new Regulations, the comparative paras. of 1950-Reprint and other references supporting modifications made in the new edition.

New Para.	Old Para. of 1950 Reprint	Other References and Remarks
1	— (New)	Govt of Pak, Min of Def, Karachi No. 33/44/D-8 of 23-2-60 (Paras. 1—4).
2	1	
3	2	
4	3 (Reconstructed)	
5	4	
6	5 (Reconstructed)	Min of Def (Navy Branch) letter No. WK/1311/INHQ of 10-4-62.
7	6	
8	7	
9	8	
10	9	
11	10	Editorial changes.
12	11	Editorial changes.
13	12	
14	13	
15	14	
16	15	Govt of Pak No. 6431/E6/788/D3A of 15-2-60 & late G of I D.D. letter No. 9623/21/Q3/A(W,iii) of 9-6-47.
17	16	Late G of I D.D. letter No. 9623/21/Q3/A (W,iii) of 9-6-47 & G of P Min of Def UO No. F. 50/174/D8 of 5-7-51.
18	17	

New Para.	Old Para. of 1950 Reprint	Other References & Remarks
19	18	
20	—(New)	Govt of Pak. Min of Def, Karachi No. 33/44/D-8 of 23-2-60 as amended <i>vide</i> even No of 2-7-62.
21	21 (Reconstructed)	Late G of I DD letter No. 9623/21/Q3/A (W. iii) of 9-6-47 and G of P Min of Def Corrigendum No. 5645/47/Q3(iii) dated 9-4-52 and J.S.I. 8 of 1962.
22	—(New)	Late G of I DD letter No. 9623/21/Q3/A (W.iii) of 9-6-47.
23	—(New)	Ditto
24	—(New)	Ditto
25	22	G of P. M of D letter No. 2016/E2/5926/D3A of 3-1-62.
26	23	Late G of I DD letter No. 9623/21/Q3/A(W. iii) of 9-6-47 (Para. 16 of Annex.)
27	24	
28	25	G of P, M of D letter No. 5645/47/MQ3C/425/Q/D3 dated 21-2-58 as amended by Corr No. 5645/47/MQ3C/40/D3/A dated 26-10-59.
29	—(New)	G of P, M of D letter No. 5645/7/V/Q3C/229-O/D3 dated 20-8-55.
30	26	
31	27	J.S.I. 8 of 1962 as amended.
32	28	Late G of I DD letter No. 9623/21/Q3/A(W.iii) of 9-6-47, Para. 10.
33	29,30	
34	31	
35	32	
36	33	
37	34	
38	35	Govt of Pak No. 10105/35/Rev/2488/M/D3 dated 11-8-56.
39	36 (Reconstructed)	J.S.I. No. 8 of 1962.
40	37 (Reconstructed)	

New Para.	Old Para. of 1950 Reprint	Other References and Remarks
41	—(New)	M. of D (Army Branch) letter No. 5645/18/Q3 dated 7-3-49, M of D (Air Branch) letter No. Air HQ/5551/19/Org-1/AF dated 8-8-50 and M of D (Navy Branch) letter No. WK/0703/NHQ(P) dated 16-12-50.
42	41	
43	41A	
44	42	
45	43	Govt of Pak No. 10105/EinC/Rev/12089-G/D3 dated 6-1-53 as amended <i>vide</i> J.S.I. 29 of 63.
46	---	
47	45	Blank.
48	46	
49	47	
50	48	
51	49 (Reconstructed)	Editorial Changes.
52	50	
53	51	
54	52	
55	53 (Reconstructed)	
56	55	
57	56 (Reconstructed)	
58	57	
59	58	
60	59	
61	61 (Reconstructed)	
62	62	
63	64	
64	65	Govt of Pak No. 5645/34/MQ3(c)/1673/Q/D3 dated 23-5-59 Min of Def letter No. 5645/34/Q3C dated 14-6-52.
65	66	
66	67	Late G of I DD letter No. 9624/21/Q3/A(W. iii) dated 9-6-47 (para. 22).
67	68	
68	69	Blank
69	---	Govt of Pak No. 2016/E-2/5926/D3 dated
70	70 (Reconstructed)	3-1-62.

New Para.	Old Para. of 1950 Reprint	Other References and Remarks
71-72	71-72	
73-74	73 (Reconstructed)	
75	74	
76	75	
77	76	
78	77	
79	78	
80	79	
81	80	
82	81	
83	—	Blank.
84	(New)	Same as against para, 1 above.
85-89	85-89	
90	—(New)	Govt of Pak No. 5621/17/A/MQ.3C/3101/D3 (A) of 1-7-60.
91	90 (Reconstructed)	Editorial changes.
92	91 (Reconstructed)	Do.
93	92	Govt of Pak No. 1345/78/E1(E)/2046/D3A dated 29-4-61.
94	93	
95	94	
96	95	
97	96	
98	—(New)	Govt of Pak No. 33/44/D8 of 23-2-60, and R.I. No. 161/61.
99	—	Blank.
100-104	100-104	
105	105 (Reconstructed)	Govt. of Pak No. 7001/MES/Regis/Rev/2597/D-3A of 5-9-64.
106-112	106-112	
113-119	—	Blank.
120	116	
121	119	Editorial changes.
122	120	
123	121	
124	122	
125	123	
—	124	Deleted.

New Para.	Old Para. of 1950 Reprint	Other References and Remarks.
126	125 & 126	Govt of Pak Min of Fin OM No. F. 12(II)-IF.II/52 dated 5-7-52.
127-128	127-128	
129	129 (Reconstructed)	
130	130	
131	131 (Reconstructed)	Editorial changes.
132	—	Blank.
133	133	AI(P)43 of 49, Annexure A (Para 15), RI 163/1962.
134	134 (Reconstructed)	AI(P) 53/57.
135	135	Rule 346-A PR(P) and CS No. 137/IV/59, PAO 371/59, Govt of Pak No. 1005/57/2/EIA-1357/E/D3 dated 18-6-67.
136-138	136-138	
139	—	Blank.
140-141	140-141	
142	142 (Reconstructed)	
143	143	
144	—	Blank.
145-147	145-147	
148	[148 less clause (b)]	Clause (b) taken to para. 163].
149-154	149-154	
155	155 (Reconstructed)	Editorial changes.
156-161	156-161	
162	162 (Reconstructed)	SPAO No. 22/62 & Appx 'S' of AR (Instr).
163	Clause b of 148	JSI 8 of 1962.
164	163	
165	164	
166	165	
167	166	
168	167 (Reconstructed)	Editorial changes.
169	168 (Reconstructed)	G of p Min of Def (Army Branch) letter No. 4003/E4/5173/D3A dated 2-11-61. Min of Def (Air Br) No. AIHQ/5789/54/Org. Est/AF/D7A dated 15-1-62.
170	169	
171	170	
172	171	

New Para.	Old Para. of 1950 Reprint	Other References and Remarks
173	—(New)	Late C of I DD letter No. 9623/21/Q3/A (W. iii) dated 9-6-47,(Para. 6).
174	172	
175	173	
176	174	
177	175	
178	176	
179	—	Blank.
180	—(New)	Govt of Pak No. 5645/87/MQ3F/219/D3A of 12-1-60.
181	181	
182	182	Para. 8 of Furniture Pamphlet.
183-189	183-189	
190	190	Govt of Pak No. 3103/14/E3/2454/D3-A of 22-8-64.
191	191	
192	192	A1(P) 30/50
193-195	193-195	
196	196 (Reconstructed)	
197	—(New)	
198 &	—	Blank.
199		
200-202	200-202	
203 &	—	Blank.
204		
205	205	Govt of Pak Min of Def letter No. 3819/2577/E3 dated 6-9-50.
206 &	206-209	
209		
—	210	Deleted.
210	211	Govt of Pak No. 10105/EinC/Rev/12089/G/ D3 of 6-1-53.
211-214	—	Blank.
215-223	215-223	
224	—	Blank.
225-226	225-226	
227	227	JSI 8/62
228	228	

New Para.	Old Para. of 1950 Reprint	Other References and Remarks
—	229	Deleted.
229-230	—	Blank.
231-234	231-234	
235	—	Blank.
236	235	
237-243	237-243	
244-245	—	Blank.
246	246	
247	—	Blank.
248-251	248-251	
252-255	—	Blank.
256	256 (Reconstructed)	Editorial changes.
257-258	257-258	
259	258-A	
260	259 (Reconstructed)	Editorial changes.
261	260	
262	261	
263	262	
264	263	
265	264	
266-268	—	Blank.
269	270	
270	271	
271	272	
272	273	
273	274	
274 } 275 } J	275 (Reconstructed)	PAO 829 of 1952 & RI No. 214/62-Guess Estimates.
276-277	276-277	RI 214/62.
278	278	Same as para. 1 above.
279	279	
280-282	280-282	EinC's TI No. 27 of 16-7-54 & Works Procedure
283	—(New)	(Appx 'B')
284-285	—	Blank.
286	286	
287	287 (Reconstructed)	

New Para.	Old Para. of 1950 Reprint	Other References and Remarks
288-297	288-297	
298-300	—	Blank.
301	301	
302	302	G of P M of D letter No. 5645/7/S/MQ3D/1283/8/D3A dated 7-4-62.
303	303	
304	304	Govt of Pak No. 6420/79/E6/296/E/D3 of 11-2-56.
305-315	305-315	
316-319	—	Blank.
320-325	320-325	
326-329	—	Blank.
330-335	330-335	
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362	362	G of P M of D letter No. 2705/17/E2 (B)/2781-G/D3 dated 29-3-52.
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386	386	Govt of Pak No. 33/44/D8 of 23-2-60, No. 6401/E6/3379/D3A of 27-8-62 & 6401/23/E6/4744 G/D3 of 4-6-52.
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479	—	Govt of Pak M of D letter No. 5645/87/MQ-3F/219/D3A of 12-1-60.
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496-500	—	Blank.
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506-509	—	Blank.
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523	523	Clause (iii) amended <i>see</i> para. 541.
524-528	—	Blank.
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616	635 (Reconstructed)	M of D letter No. 33/44/D8 of 23-2-60 [Para. 7 (v)] and M of D UO No. 3628/S/D3A of 22-10-62.
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628	645	Editorial changes.
629-632	646-655	G of P M of D letter No. 3722/049/E3/9705-G/D3 of 17-11-52.
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697	—(New)	M of D letter No. 1557/40/DGDP/Coord of 25-1-61.
698	—(New)	M of D letter No. 7020/DGDP/Coord of 7-3-62.
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722	722	G of P M of D letter No. 4316/E4/2081/F/D3 of 24-9-55.
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728	728 (Reconstructed)	G of P letter No. 4316/1/E4/118-F/D3 of 4-5-56.
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757	757 (Reconstructed)	Late G of I DD letter No. 9623/21/Q3/A/ (W.iii) of 9-6-47 & E-in-C No. 1346/1/76/E1(2) of 13-5-61 (Para. 7).
758	758 (Reconstructed)	Late G of I DD letter No. 9623/21/Q3/A (W.iii) of 9-6-47.

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759	759 (Reconstructed)	Late G of I letter No. 9623/21/Q3/A(W-iii) of 9-6-47 and JSI 8/62.
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792	792 (Reconstructed)	G of P No. 1736/124/ME-2/1321-M/62/D9(B) of 30-7-62.
793	793	G of P letter No. 3344/D8 of 23-2-60 (Annex.).
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795-797	—	Blank.
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798-799	—(New)	G of P M of D letter No. 1706/124/ME-2/1321-M/62/D9(R) of 10-7-62.
800	805	
Table 'A'	Table 'A'	*JSI No. 8 of 1962 as amended <i>vide</i> Corr No. 10 of 62 and 6/63.
Table 'B'	Table 'B' (Reconstructed)	
item (vi)	item (vi)	Govt of Pak No. 34/261/D8(A) of 12-2-62 and No. 34/261/D8 of 9-7-56 as amended.
item (xi)	item (xi)	Govt of Pak No. 3006/E3/6121-G/D3 of 30-7-53.
Note 1	Note 1	Govt of Pak No. 2355/26/E2A/2239-G/D3 of 23-3-53.
Note 7	Note 7	Govt of Pak No. 3006/E3/6121-G/D3 of 30-7-53.
Note 8	Note 8 (Reconstructed)	
Table 'C'	Table 'C'	Same as against para. 1 above.
Table 'D'	Table 'D' (Reconstructed).	Paras. changed.
Note 'a' to 'f.'	—	Govt of Pak No. 5621/17/A/MQ-3(c)/1235/D3 (A) of 6-4-62.

New Para.	Old Para. of 1950 Reprint	Other References and Remarks
Table 'E'	Table 'E' (Reconstructed).	Editorial changes.
Table 'F'	Table 'F'	
Table 'G'	Table 'G'	G of P No. 7001/Table-G/Rev/5439/D3A of 22-11-61 (para. 1) and G of P Rehabilitation and Works Dvn. letter No. 58 (37) 60 of 13-5-63 (Para. 4).
Appx 'A'—		Blank.
Appx 'B'	Appx 'B'	G of P M of D letter No. 5645/7/Q3C/D3/749+G/D3 of 6-9-52.
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Appx 'G'	Appx 'G'	Classification Hand book of Defence Service 1961, as amended and EPW Account Code Appx 2.
Appx 'H'	Appx 'H'	
Appx 'I'	Appx 'I'	
Appx 'J'	Appx 'J'	
Appx 'K'	Appx 'K'	G of P Min of Law Notification No. 122/48-Law of 6-4-50 as amended.
Appx 'L'	Appx 'L'	Editorial changes.
Appx 'M'	Appx 'M'	G of P, M of D letter No. 3964/013/13/13/10158-G/D3 of 20-11-51 and letter No. 33/44/D8 of 23-2-60 [Para. 7(v)].
Appx 'N'	Appx 'N'	JSI No. 45/61, AI(P) 118/49 and 61/55 and M
Appx 'O'	Appx 'O'	of D letter No. 4600/13/E4/1122/S/D3A of 4-10-63 (Clause 2) and AI (1) 211/42.
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