

CHAPTER 9

WORKS

I - INTRODUCTORY

177. For purposes of administration and control, buildings and other works are divided broadly into the following classes:

1. Military works – i.e., buildings, defence works and ancillary services intended for different branches of the Defence Services, which are carried out by or on behalf of the Military Engineer Services; and
2. Public works – i.e., Works under the administrative control of the Public Works, Housing and Settlement, Roads and Highways and Public Health Engineering Departments.
3. Buildings and other works under the administrative control of departments using or requiring them. These comprise *Inter alia* –
 - (i) all works pertaining to the Railways, Posts and Telegraph, Forest, Local Government, Facilities Department etc. and other *quasi*-commercial departments and undertakings;
 - (ii) Archaeological works in connection with conservation of ancient monuments;
 - (iii) any other works or class of works allotted under orders of Government to the departments using or requiring them.

Note: Subject to any general or special rule or order of Government to the contrary the term, 'administrative control' as applied to works implies *inter alia* the assumption of full responsibility for the construction, maintenance and upkeep of buildings and other works and the provision of funds for the execution of those functions.

178. Subject to the observance of the following general rules, the initiation, authorisation and execution of works allotted to particular departments should be regulated by detailed rules and orders contained in the respective departmental regulations and by other special orders applicable to them.

II - GENERAL RULES

179. Except in cases covered by any special rules or orders of Government, no work should be commenced or liability incurred in connection with it until –

- (i) administrative approval has been obtained from the authority appropriate in each case;
- (ii) sanction, either special or general, of competent authority has been obtained authorising the expenditure;
- (iii) a properly detailed design and estimate has been sanctioned; and
- (iv) funds to cover the charge during the year have been provided by competent authority, (see also para 100).

If, in any case, whether on grounds of urgency or otherwise, an executive officer is required by superior 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 officer may proceed to carry out the necessary work, subject to the condition that he immediately intimates to the Chief Accounts Officer concerned that he is incurring an unauthorised liability and states approximately the amount of the liability which he is likely to incur.

180. (1) The powers delegated to various subordinate authorities to accord administrative approval and sanction to expenditure upon, and to appropriate and re-appropriate funds for, works are regulated by the orders contained in the Delegation of Financial Powers (Para 41, 42 and 43) and other special orders contained in the respective departmental regulations.

(2) For purposes of approval and sanctions, a group of works which forms one project should be considered as one work, and the necessity for obtaining the approval or 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 or sanction of any authority subordinate thereto.

Note: While no officer may sanction any estimate for a work which cannot be fully efficient unless other works are also sanctioned if the cost of all such works collectively exceeds his powers of sanction, it is not the intention that two or more works should be regarded as forming part of a group of work merely because they are of the same nature, if they are otherwise mutually independent.

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

182. Any development of project thought necessary while a work is in progress, which is not fairly contingent on the proper execution of the work as first sanctioned, should be covered by a supplementary estimate.

183. To facilitate the preparation of estimates, as also to serve as a guide in settling rates in connection with contract agreements, a schedule of rates for each kind of work commonly executed should be maintained in each locality and kept up to date. The rates entered in the estimates should generally agree with the scheduled rates but where, from any cause, these are considered insufficient, or in excess, a detailed statement must be given in the report accompanying the estimate, showing the manner in which the rates used in the estimate are arrived at.

184. When the works are given out on contract, the general principles laid down in paras. 20 and 21 should be carefully borne in mind. For execution of works under project aid the guidelines issued by the Government from time to time should be followed.

III - WORKS UNDER THE ADMINISTRATIVE CONTROL OF THE PUBLIC WORKS DEPARTMENT

185. Subject as provided in para 177, provision for expenditure on all buildings, communications and other works required by civil departments, which Government has not specifically allotted to such departments, should be included in the Grant for "Civil Works", to be administered and accounted for by the Public Works Department. No such work may be financed partly from funds provided in a departmental budget and partly from the budget for civil works.

186. The rules and instructions contained in Appendix 6 to the Public Works Account Code should be strictly observed by all authorities responsible for the preparation of budget estimates and administration of funds allotted for Public Works.

187. The financial powers of different authorities responsible for or concerned in the execution of Public Works and of appropriating and re-appropriating funds allotted for expenditure upon such works are laid down in the Public Works Department Code, the Public Works Account Code, Delegation of Financial Powers and other special rules made by Government for application to special classes of works.

188. Similarly, when Public Works are entrusted to the agency of the Military Engineer Service for extension or maintenance, administrative approval and expenditure sanction will be accorded and funds allotted, by the authority concerned under the rules contained in the Public Works Department Code; the Military Engineer Services will then be responsible for design, specification and execution in accordance with the rules and procedure prescribed in the Regulations for those services. (See Appendix C to Regulations for the Military Engineer Service).

189. In areas in which the Public Works Department operates, Public Works will be executed by the Public Works Department unless in any particular case such works have been entrusted under special orders of Government to any other agency.

Provided that where for administrative or economic reasons the maintenance of any building in charge of the Public Works Department is entrusted to any other civil department, original works and special repairs costing amounts to be determined by the Government from time to time and all ordinary repairs, irrespective of cost, in respect of such buildings may be carried out by the head of the department concerned in accordance with such special instructions as may be issued to him by the Public Works Department. Provision for expenditure on such works should be made in the Budget for repairs and maintenance from which allotments will be made by the Public Works Department to heads of civil departments carrying out the works and while full budgetary and financial control in respect of such works will remain with the Public Works Department, the charges incurred by the civil departments may be drawn under the rules and procedure governing expenditure on supplies & services and repairs & maintenance. (See also para 310 of the Public Works Account Code.)

190. In areas where the Public Works Department does not operate, a competent authority may subject to such restrictions as it may think necessary to impose, assign to heads of civil departments, the execution of petty works and repairs costing amounts to be determined by the Government from time to time relating to buildings under the administrative control of the Public Works Department, provided that such works do not form part of a bigger programme. When such assignment has been made, the charges incurred by the civil department may be drawn and accounted for as expenditure on supplies & services and repairs & maintenance of the department concerned.

191. In all other cases in which a civil department is entrusted with the execution of Public Works, the departmental officer carrying out the works should act as a Public Works disbursing officer and be guided generally by the rules and procedure which apply when works are carried out by the Public Works Department.

IV - WORKS UNDER THE ADMINISTRATIVE CONTROL OF OTHER CIVIL DEPARTMENTS

192. (1) Save where any particular department has been authorised by Government to execute all or specified classes of departmental works without reference to the Public Works Department or the Military Engineer Services and subject to any special rule or order issued by Government to apply to special classes of works, all original works and special repairs costing more than amounts determined by the Government relating to buildings and other works, the administrative control of which vests in other civil departments, should be executed through the agency of the Public Works Department, or through the Military Engineer Services where it is not convenient for the Public Works Department to undertake the work. In exceptional cases in which the Public Works Department or the Military Engineer Services is not employed for the execution of such works or repairs, the Chief Accounts Officer concerned should invariably be consulted at the initial stage. i.e., prior to an agreement being entered into with an architect or contractor, so that suitable provision may be made as far as possible for normal audit and financial control.

(2) The provisions of paras 187 and 188 will apply *mutatis mutandis*, when such works are executed through the Public Works Department or any other department or authority.

193. When works allotted to a civil department other than the Public Works Department are executed departmentally, whether direct or through contractors, the form and procedure relating to expenditure on such works should be prescribed by departmental regulations framed in consultation with the Chief Accounts Officer concerned generally on the principles underlying the financial and accounting rules prescribed for similar works carried out by the Public Works Department. The guiding principles laid down in this regard are reproduced in Appendix 8.

Note: Expenditure on works of petty constructions and repairs costing amounts determined by the Government relating to buildings under the administrative control of a civil department, other than the Public Works Department, may be drawn and charged as expenditure on supplies & services and repairs & maintenance of the department concerned, provided that where any individual item of such petty works forms part of a bigger programme, the expenditure should be treated as 'Works expenditure' of the department carrying out the work.

V - SPECIAL RULES FOR SANITARY, WATER SUPPLY AND ELECTRIC

INSTALLATION TO GOVERNMENT BUILDINGS, ETC.

194. (1) Subject as hereinafter provided, all works and repairs in connection with sanitary, water supply and electric installations to Government buildings, where such buildings are not in charge of the Military Engineer Services or of Railways, should be carried out by or through the agency of the Public Works Department, except in special cases under the orders of Government.

(2) At places where the Public Works Department operates (See para. 189), and where there is no staff of that department, the procedure for the execution of works and repairs in connection with sanitary, water supply and electric installations in Government buildings under the administrative control of civil departments should be as follows:

- (i) all works and repairs costing amounts to be determined by the Government for electric, sanitary and water supply installations should be executed departmentally;
- (ii) all estimates for such works and repairs to be carried out locally should be submitted for prior scrutiny to the Chief Engineer, Public Works Department; and
- (iii) all installations costing amounts to be determined by the Government should be inspected annually and the remainder biennially by an officer of the Public Works Department.

195. The provision and maintenance of sanitary, water supply and electric installations in Military and Railway buildings and other works and such provisions in civil buildings in charge of the Military Engineer Services are governed by special rules prescribed in the departmental regulations.

196. Expenditure incurred by civil departments in connection with these installations, where it does not exceed amounts prescribed by the Government from time to time, may be charged as expenditure on supplies & services and repairs & maintenance of the department carrying out the work.

VI - MISCELLANEOUS RULES

197. No authority lower than the head of a Ministry/Division is competent to authorise the acquisition of a building by purchase even though the purchase of the required accommodation may have been sanctioned by competent authority. In all such cases, a survey and valuation report by the Public Works Divisional Officer should be submitted to the Head of the Ministry/Division.

198. No public building, which is not a purely temporary structure may be sold or dismantled without the sanction previously obtained of Government.

199. Expenditure upto a limit prescribed by Government may be sanctioned on ceremonies connected with the inauguration of important public works, e.g., the laying of foundation stones of public buildings, opening of bridges, etc.

200. The preparatory stages of a major work may take anything from three months to a year and attempts to expedite the execution of works contrary to Code rules lead to bad estimating and computing and to actual losses of money. These unfortunate results have been commented upon adversely by the Public Accounts Committee on various occasions, and it is desirable that the tendency to rush at the preparatory stages for works should be checked. The Chief Engineer and his subordinate officers should accordingly take, in all cases, such time as is considered necessary for the preparation of proper estimates, the grant of technical sanction, and the invitation and examination of tenders and refrain from entertaining requests from administrative departments for special treatment. In emergent cases, however, where circumstances warrant a departure from methods laid down by the Codes, the Public Works Department may issue special instructions on a reference received from the administrative department concerned.