

398. Superintending and Executive Engineers to the extent specified in Paragraphs 420 (b), 423(a), 430(b) and 432(a) are authorised to sanction detailed working estimates against the provisions under each head sanctioned in the project. For its purpose ascertained savings in the provision for works may, subject to the limitations imposed in Paragraph 182 and Rule 24 of the rules issued by the Government of India in their letter No.I.R./39, dated 6th July, 1929, be transferred from one sub-head to another of the same main head under the orders of the Superintending Engineer, and from one main head to another under those of the State Government except that savings under the head “Distributaries” may not be delivered to any other head.

Note :- As audit of the charges for establishment and tools and plant (Ordinary), is not conducted against the provision made in project estimates, such provision will not be available for transfer to other heads.

[G.O.Ms.No. 1458, P.W.D., Dt. 11-6-1966]

A Superintending Engineer may transfer ascertained savings from any one portion the projects to another within the sanctioned estimate in respect of works costing Rupees one crore and below. In all other case, the diversion of savings from one part of the projects to another part should be done with the prior approval of the Chief Engineer provided that

(i) such diversion from one item of the project to another item within the same project should not raise the approved estimate of the latter item whether the powers to such diversion vest in the Superintending Engineer or with the Chief Engineer; and

(ii) such diversions should not apply to the savings under the items “Unforeseen works”, “Contingencies” and “Establishment” charges in the estimate of works.