

99. For every work proposed to be carried out, except petty works and repairs the cost of which does not exceed Rs. 2,500/- a detailed estimate must be prepared by the P.W.D. for the sanction of competent authority; this sanction is known as the technical sanction to the estimate. Except where definite provision is made in this Code to the contrary, such sanction can only be accorded by Government or, where powers has been delegated to them, by officers of that department. Sanction accorded to the construction of work by any other department of Government is merely an administrative approval of the work, which is in effect an order to the P.W.D. to execute a certain specified work for the department as a stated cost.
(G.O.Ms. No. 50, P.W.D., Dt. 17—1—1966)