



भारत सरकार / GOVERNMENT OF INDIA
पत्तन, पोत परिवहन और जलमार्ग मंत्रालय
MINISTRY OF PORTS, SHIPPING AND WATERWAYS
नौवहन महानिदेशालय, मुंबई MUMBAI
DIRECTORATE GENERAL OF SHIPPING,

File No: 14-25011/10/2024-FA – DGS (C.No 30647)

Date: 02.09.2025

OFFICE ORDER No. 104/2024

Subject : Standard Operating Procedure for Works Implementation in India for the Directorate General of Shipping in conformation with General Financial Rules and Manual for Procurement of Works as applicable.

Reference : 1. Manuals For Procurement [Works/Goods/Services (Consultancy/Non-Consultancy)], Updated 2022
2. General Financial Rules, 2017 (Updated 2022)

The Director General of Shipping, being the competent authority, hereby notifies the Standard Operating Procedure for Works Implementation for the Directorate General of Shipping. This office order complements that Office Order 132/2024 which delineated general principles of procurement and the methodology of procurement of Goods and Services.

2. The procedure enumerated herein delineates the 3 phases of procurement and execution of works in DGS to ensure confirmation to GFR and Manual for Procurement.

[A] PHASES OF PROCUREMENT

There shall be **three clear phases** of Procurement of Works/Goods/Services,

Phase 1	:	Pre Bid Phase
Phase 2	:	Bidding and Bid Evaluation till Award of Contract Phase
Phase 3	:	Monitoring and Implementation including Contract Monitoring/Project Management and Physical & Financial Closure & Utilization Certificate thereof.

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[B] PROCUREMENT THRESHOLD

1. The procurement of **Works/Goods/Services with an estimated value of less than Rs. 1,00,000/- (Rupees one Lakh only)** shall be done by inviting three or more offline quotations under the supervision of the Local Purchase Committee.
2. All procurement of **Works/Goods/Services in excess of Rs 1,00,000/- (Rupees one lakh only)** shall be published mandatorily on the Central Public Procurement Portal for implementation under the supervision of the Tender Evaluation Committee/Works Committee.

[C] TENDER CUSTODIANS

Implementation of Works in DG Shipping will be taken up under the Administration Branch.

Primary Custodian: UDC/Assistant

Secondary Custodian: Asst. DG

Supervisory Custodian: DDG, Administration

[D] DETAILS OF COMMITTEES

1. *E-Procurement Cell*

The E-procurement cell comprising the following officials shall be responsible for all procurement on GeM and on CPPP portal

Sr. No.	Officials	Contact no.	Email ID
1	DDG, IT and E Governance		
2	Asst DG, IT and E Governance		
3	Supervisory Custodian of Procurement		
4	Secondary Custodian		
5	Primary Custodian		
6	Sr. E Procurement Consultant		
7	Jr. E Procurement Consultant 1		
8	Jt. E Procurement consultant 2		

The e-procurement cell shall be supported by the Primary Tender Custodian and Secondary Custodian for customized bids on GeM or alternatively on CPPP. For works until the work procurement is offered on GeM, all works procurement above the e- procurement threshold of Rs 1 Lakh shall be on the Central Public Procurement

2. *Local Purchase Committee*

The Procurement of Works with an estimated value of less than Rs. Rs 1,00,000/- (Rupees One Lakh only) can be done by inviting three or more offline quotations. The

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quotations invited shall be evaluated by the following committee,

Sr. No.	Name	Role
1	Additional Director General of Shipping	Chairman
2	Supervisory Custodian	
3	Secondary Custodian	
4	Primary Custodian	
5	DDG, FAAPP	

3. *Preliminary Tender Scrutiny Committee*

For all electronic tenders where there is a technical envelope for evaluation with a set of documentation that should accompany a bid, the following officials shall individually and not as a committee, evaluate and scrutinize only the documentation submitted with the bid for the technical evaluation criterion and each of these officials shall only scrutinize in only Yes/No manner. The digital record of submission of documents for consideration by the Tender Evaluation Committee formally with specific indication of any "shortfall legacy documents" should be mentioned in *Preliminary Tender Scrutiny Committee* report. At no stage shall any of the below mentioned officials attempt any manner of evaluation of the technical content of the bids, only an individual record of scrutiny shall be submitted to the Member Secretary of the Tender Evaluation Committee for further process. The officials doing the preliminary screening are

Sr. No.	Name of Government Staff	Procurement Staff to Assist
1.	Primary Custodian	Engineer, Procurement (Works), all consultants officials of E Procurement Cell+ SEEED resource concerned in branch + Public Procurement resource
2.	Secondary Custodian	
3.	Asst DG, FAAPP	
4.	Asst DG, IT & E-Governance	
5.	Any official from Admin Branch as nominated	

4. *Tender Evaluation Committee/Works Committee (TEC)*

This Committee shall be chaired by the Additional Director General, DGS and shall have the following members,

Sr. No.	Name	Role	Phone No.	Email ID.
1	Additional Director General of Shipping	Chairman		
2	DDG, F.A.A.P.P			
3	DDG, IT and E Governance			
4	Supervisory Custodian, Admin Branch	Member Secretary		
5	DDG, MSL			

The Supervisory Custodian ie DDG, Admin shall invariably unless otherwise instructed function as the Member Secretary to the Tender Evaluation Committee.

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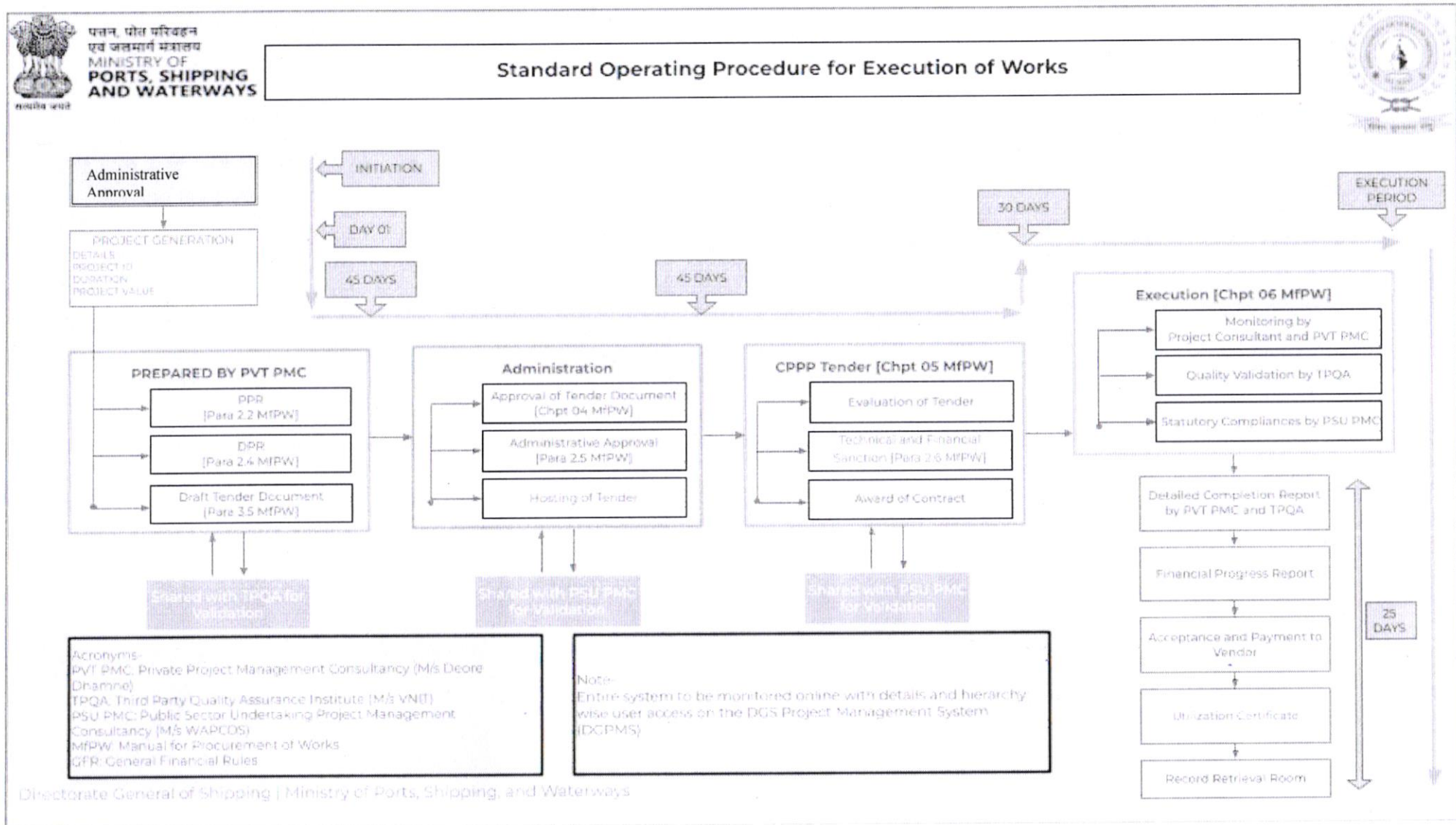
The above Tender Evaluation Committee shall also be the forum to evaluate & recommend any specific bid and declare the same as successful bidder for consideration and acceptance by the Competent Authority being the DGS . The Tender Evaluation Committee shall also be the Works Committee for DGS supplemented by the Technical Domain expertise resources of the **1. Private Project Management Consultancy (PMC), presently M/s Deore Dhamne; 2. Third Party Quality Assurance Institute, presently M/s. Visveswaraya NIT and 3. PSU PMC, presently M/s WAPCOS Ltd.** *(the price discovery for the PSU, Private PMC and TPQAI, originally for SWFS, has all been done electronically on the CPPP platform with the user ID of the DG Shipping. Therefore the same may also be transparently adopted for the same purpose for the works in the DGS)*

The Tender Evaluation Committee shall address all procurements of works. Award of contract shall be with due compliance to procedure, internally and on record.

[Note: The said Committees shall examine all the aspects in terms of GFR 2017 & MoPW, 2022 and furnish their report for record. Presence of at least 50% of the members including Chairperson will be required for quorum of Committee.]



The following sequential flow shall mandatorily be complied with as indicated,



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Step 1:

Preparation of PPR (Para 2.1 of the Manual of Procurement of Works) – This shall be done by the PVT PMC in coordination with the Primary/Secondary/Supervisory Custodians for works. The PPR shall be as per the SoR which shall be indicated and shall indicate the broad cost, purpose of the project and other aspects. This shall be prepared in a time span of 15 working days and shall be accorded in principle approval by the DGS administrative machinery

Step 2:

Preparation of Detailed Project Report (Para 2.2 of the Manual of Procurement of Works) shall be taken up after the PPR is approved and there after the Detailed Project report shall be prepared. (GFR Rule 139 shall apply for procedure)

Step 3:

After Detailed Project Report is approved, subject to the provision of funds in the relevant head of account as confirmation thereof on file, the Administrative Approval shall be accorded (Para 2.5 of the Manual of Procurement of works and Para 2.4) (GFR Rule 140)

Step 4:

On award of the Administrative Approval the tender for the works shall be hosted on the Central Public Procurement Portal/GeM after finalization of the scope of work and the BoQ and the validation thereof in a fourfold manner, firstly, the PVT PMC and the Project Consultant, secondly, the PSU PMC, thirdly the TPQA and finally the Public Procurement Consultant. There after the tender shall be floated and evaluated by the Works committee being the same committee as the Tender Evaluation Committee for DGS. (Para 2.5 of the Manual of Procurement of Works and Rule 140 of the GFR)

Step 5:

Technical Sanction and approvals as per the detailed designs and detailed estimates (Para 2.6 of the Manual of Procurement of works) shall be issued and shall be the basis for the subsequent Expenditure sanction – Para 2.5 of the Manual of Procurement of works and appropriation of funds as per Para 2.7 of the manual of procurement of works thereof as this shall be the precursor document for the subsequent individual project related financial sanctions.

Step 6:

Award of tender- Post identification of the successful bidder steps shall be taken as per the standard process to issue Letter of Approval of Bid and for tender contract formalities and security deposit as specified in the tender conditions and there after the formal work order shall be issued to the successful bidder. The release of the work order shall be treated as the initial date for the physical execution.

Step 7:

Execution and Implementation- Execution and monitoring of works shall be as per Para 6.1 of the manual of procurement of works and detailed measurement sheets shall be maintained by the Contractor to be supervised and counter signed by the Project Consultant & PVT PMC and there after scrutinized by the TPQA and the PSU PMC. Monitoring shall include all aspects on the DGPMS and shall be as per the modalities in Para 6.2 (quality monitoring) Para 6.3 (time monitoring) and Para 6.4 (Financial Monitoring) of the manual of procurement of works. All running bills submitted for projects shall follow the same procedure irrespective with each running bill amount being an independent financial sanction order indexed to the Technical Sanction and the Expenditure Sanction. In case of escalations the provisions for cost escalations and scope expansion shall be reviewed and approved at the level of the Tender Evaluation Committee.

Step 8:

On completion of the works the project shall be completed and contract closure steps shall be taken with physical inspection and closure report and financial closures thereof.

Step 9:

Financial closure shall be with utilization certificate GFR- Form 12-B shall be recorded and

retained with each project and the record repository shall maintain all records sequenced thereof along with the file references for statutory audit by CAG as applicable.

Timeline, responsibility and rule framework for procurement, execution and closure,

Step No.	Activity	GFR	MOPW	Assigned Officials Role	TL
PHASE I					
01	Intent to procure and justification thereof including the provision of funds	Rule 139 (i) Rule 139 (ii)	Para 2.1 Para 2.2 Para 2.3 Para 2.4 Para 2.5	Tender Custodians Preparation of History of work done and intent for work document Project Consultant Coordination TEC/Works Committee/COM Approval for procurement.	To
02	Preliminary Project Report – 1. History of Works 2. MLC Compliance 3. Project Duration 4. Scope of Work 5. Methodology 6. Photographs	Rule 139 (i) Rule 139 (ii)	Para 2.1 Para 2.2 Para 2.3 Para 2.4 Para 2.5	Project Consultant - Review of PPR as per financial and administrative aspects of project PVT PMC - Preparation of consolidated PPR including all the aspects of the project	
03	Acceptance of PPR and request for DPR	Rule 139 (i) Rule 139 (ii)	Para 2.1 Para 2.2 Para 2.3 Para 2.4 Para 2.5	Project Consultant Review of progress PVT PMC - Presentation of scope of work, timeline and other project details TPQA - Validation of items considered as per the formulated checklist and provision of acceptance certificate TEC/Works Committee/COM Approval of project cost and proposed methodology.	
04	Detailed Project Report (DPR) - 1. History of Works 2. MLC Compliance 3. Project Duration 4. Scope of Work 5. Item as per DSR/SSR 6. Methodology 7. Photographs 8. Drawings	Rule 139 (i) Rule 139 (ii)	Para 2.1 Para 2.2 Para 2.3 Para 2.4 Para 2.5	Project Consultant Presentation of DPR to the Works committee and record on DGPMS PVT PMC - Presentation of clarification regarding changes made, if any. TPQA - Issuance of Technical Sanction TEC/Works Committee/COM Approval of DPR	

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Step No.	Activity	GFR	MOPW	Assigned Officials Role	TL
05	Administrative Approval and Expenditure Sanction – This shall be taken up after the DPR is approved by the SEZ Authority [Project ID is assigned for all record and correspondence on DGPMS]	Rule 139 (iii)	Para 2.5 Para 2.6 Para 2.7	Project Consultant Drafting of documents and updating of SPMS Supervisory Custodian Finalization of documents and review of approval and DGPMS PSU PMC - Provision of standard Administrative Approval after compliance to the formulated checklist for signature of Competent Authority. TEC/Works Committee/COM Approval for issuance of AA & ES	
06	Formulation of Bidding Document for Procurement of Works	Rule 139 (iii)	Para 2.5 Para 2.6 Para 2.7	Project Consultant Finalisation of Tender Document Supervisory Custodian Review of Technical Envelope PVT PMC - Scope of work and BoQ for the Tender Document TPQA - Verification of Methodology and items suggested in BoQ PSU PMC – Verification of Tender Documents and verification of compliance of the Bid Document with the SBD for DGS TEC/Works Committee/COM Approval of Tender Document	
PHASE II					
07	Tender Procedure 1. Uploading 2. Pre-Bid Meeting 3. Formulation of Corrigendum 4. Clarification to bidders	Rule 159 Rule 160	Chapter 3	Project Consultant Correspondence with interested bidders and assistance thereof. Scheduling of Meeting, drafting of documents and uploading on the CPP Portal PVT PMC - Clarification on Scope of Work TPQA -	



Step No.	Activity	GFR	MOPW	Assigned Officials Role	TL
				Review of changes suggested by Bidders PSU PMC - Compliance of the rule related to uploading of tender and other related documents TEC/Works Committee/COM Approval of corrigendum and pre-bid minutes	
07	Evaluation of Tender 1. Primary Scrutiny 2. Technical Evaluation 3. Financial Evaluation	Rule 139 (iv) Rule 139 (v) Rule 159 Rule 160	Chapter 3 Chapter 4	Project Consultant Evaluation of bids and presentation to TEC Preliminary Committee Primary scrutiny of the bid documents PVT PMC - Necessary Clarifications to the various committees TPQA - Necessary Clarifications to the various committees PSU PMC – Verification of statutory compliance before issuance of final minutes TEC/Works Committee/COM Technical Evaluation and Financial evaluation of the bids	

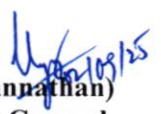

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Step No.	Activity	GFR	MOPW	Assigned Officials Role	TL
08	Award of Work – 1. Issuance of Letter of acceptance 2. Inception Meeting 3. Receipt of security deposit as specified in the tender conditions 4. Formation of a contract agreement.	Rule 139 (vi)	Chapter 5	Project Consultant Drafting of documents and placing on e-office and scheduling of inception meeting Supervisory Custodian Finalisation of contract agreement PVT PMC - Assistance in formation of implementation plan PSU PMC – Validation of all compliances as per the formulated checklist and provision of acceptance certificate TEC/Works Committee/COM Approval of LOA, and Contract Agreement	
PHASE III					
09	Execution, Implementation and Monitoring of Works on SPMS on weekly basis.	Rule 135 (i) Rule 135 (ii)	Para 6.1	Project Consultant & PVT PMC Site visit, reporting of progress and updating SPMS TPQA - Ensuring Quality Control and Quality Assurance on site and verification of RA Bills PSU PMC – Rule compliance in case of changes in scope of work or scope expansion TEC/Works Committee/COM Monitoring of works and record on SPMS	

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Step No.	Activity	GFR	MOPW	Assigned Officials Role	TL
10	Completion of Works 1. Physical Completion 2. Financial Calculation 3. Generation of UC.	4. Rule 139 (vii)	5. Chapter 6	Project Consultant Receipt and review of archival and payment procedure and signatory thereof for the Satisfactory Notes Supervisory Custodian Review of documents submitted by TPQA, PSU PMC and PVT PMC and submission thereof PVT PMC - Completion certificate TPQA - Completion Certificate PSU PMC - Satisfactory Compliance Certificate TEC/Works Committee/COM Approval of payment and documents submitted	
11	Payments and clearances				
12	Archival & Record storage for audit, etc.	6. Rule 139 (vii)	7. Chapter 6	Project Consultant Ensuring record of all documents related to the project in the SPMS and Archive	
13	Works history revision for the asset				

There shall be no exceptions to the above steps unless rules specifically providing for “Exception Handling” are invoked by the Competent Authority being the Director General, DG Shipping for all exception instances and the Tender Evaluation Committee being the Executive Implementation Forum.


 (Shyam Jagannathan)
 Director General,
 DG Shipping.

Sr. No.	Code	Object Head	Description/Definitions
(A) Revenue Expenditure			
Object Class I- Compensation to Employees			
1.	01	Salaries	It will include pay of the Government employees as defined under FR 9 (21), honorarium to Government servant and stipend to interns. It will also include expenditure on emoluments and allowances of Heads of States and other high dignitaries including Sumptuary Allowance, salary payable to the staff of Departmental canteens and leave encashment on LTC.
2.	02	Wages	It will include wages of labourers and of staff at present paid out of contingencies.
3.	05	Rewards	It will include rewards under a scheme given to the Government employees in addition to their pay and allowances. It will also include payment of bonus and cash awards for Hindi Pratiyogita, etc.
4.	06	Medical Treatment	It will include amount paid towards medical reimbursements/treatment of the Government employees/pensioners.
5.	07	Allowances	It will include as applicable the Dearness Allowance, House Rent Allowance, Transport Allowance, Foreign Allowance, Non Practicing allowance, Deputation (Duty) Allowance, Personal Pay, Family Planning Allowance, Special Compensatory (Hill Areas) Allowance, Tribal Area Allowance, Hard Area Allowance, Headquarter Allowance, Overtime Allowance, Children Education Allowance, Reimbursement of Tuition Fee, Ration Allowance, Cost of Ration given in cash, Constituency Allowance, Uniform and Clothing Allowance, Entertainment Allowance, Project Allowance, Special Compensatory (Remote Locality) Allowance, Bad Climate Allowance, Washing Allowance, Special (Duty) Allowance, Night Duty Allowance, Risk Allowance, Sunderban Allowance, Cash Handling Allowance, Caretaking Allowance, Split Duty Allowance and any other allowance in addition to able which is payable to the Government employee in addition to their pay.
6.	08	Leave Travel concession	It will include air/rail/bus fare of any other mode of transport entitled under LTC Rule.
7.	09	Training Expenses	It will include expenditure on cost of training such as fees paid contingencies, materials, etc., for participating in the training, workshops but exclude expenditure on domestic or foreign travel expenses.

Object Class III-Goods and Services			
9	11	Domestic Travel Expenses	It will include travel expenses on official tours and transfers of the Government employees within India. This will also include expenditure on TA/DA to non-official members on account of travel in India. It will also include transfer TA payable to pensioners at the time of retirement.
10	12	Foreign Travel Expenses	It will expenses on official tours and transfers of the Government employees outside India. This will also include expenditure on TA/DA to non official members going on official tour abroad.
11.	13	Office Expenses	It will include all recurring and non-recurring contingent expenses incurred for the maintenance of office establishment such as, stationery, postage charges, courier charges, telephone charges, internet charges, cable connection charges, electricity charges, water charges, service agreements, security, expenditure relating to hiring of retired Government servants on shore term contract basis, outsourced office attendants, office assistants/Data Entry Operators (DEO), house-keeping, liveries/uniforms, hot and cold weather charges, pest control, refreshment, books and periodicals, hospitality expenses including entertainment of foreign delegates, gifts and souvenirs and conferences/seminars/workshops/meetings convened by office including all related expenses on study material/kits, refreshments, study tours etc. It will also include purchase of office equipment, furniture and fixture and fixtures not exceeding the threshold limit of one lakh rupees or three years of useful life, either of the two, as decided by the Government from time to time. The office equipment and furniture and fixtures exceeding the threshold limit as decided by the Government from time to time should be classified as 'capital' expenditure under the relevant Object Head 'Machinery and Equipment' and 'Furniture and Fixtures'. Purchase of vehicles, however, irrespective of its usage (office or otherwise) should be classified as 'capital' expenditure under the relevant capital Object Head 'Motor Vehicles'.
12.	14	Rent, Rates and Taxes for Land and Buildings	It will include expenditure on rent for buildings (non-residential or residential or structures other than buildings), municipal rates and taxes and lease charges for rented land and buildings, the ownership of which is not transferable to Government. However, lease charges for land and buildings, the ownership of which transferable to Government, will be classified as 'capital' expenditure under the relevant Object Head 'Land and Building and Structures'.

14.	16	Printing and publication	It will include expenses on printing of valuables, printing of audit and accounts reports, forms, stationery, office codes, manuals and other documents, newspaper and magazines including e-books, e-magazines, digital printing, pen drive, CD, etc., but exclude expenses on printing of publicity material which shall be classified under Advertising and Publicity.
15.	18	Rent for others	It will include expenses on rent for equipment and other various items like office equipment, transport, computer and ancillary equipment, communication equipment, air-conditioning, heating and refrigerating equipment, security equipment, broadcasting and recording equipment, constructions equipment, agricultural equipment, horticultural equipment, medical equipment, furniture and fixtures. It will also include lease charges for equipment and other items, the ownership of which is not transferable to Government. However, lease charges for equipment and other items, the ownership of which is transferable to Government will be classified as 'capital' expenditure under the relevant Object Heads.
16.	19	Digital equipment	It will include expenses to be classified as revenue expenditure on procurement or development of hardware and software where the cost of individual item does not exceed the threshold limit of one lakh rupees or three years of useful life, either of the two as decided by the Government from time to time. The threshold limit will, however, not apply to the consumables like toner and cartridge for printer shall be classified under revenue expenditure
17.	21	Materials and Supplies	It will include expenses on various kinds of supplies, materials and stores etc., such as medical supplies, educational supplies, agricultural supplies, livestock supplies, cleaning materials, hospital drugs and medicines, veterinary drugs, chemical and fertilizers, lab supplies, spare parts, clothing and tentage.
21.	26	Advertising and Publicity	It will include expenses including commission to agents for sale and printing of publicity material on advertising and publicity through various media such as print media, TV media or outdoor media or Internet or mobile network or other audio-visual publicity or fairs and exhibition.
22.	27	Minor civil and electric works	It will include expenditure on repairs and maintenance of minor civil and electrical works of office buildings, residential buildings, other buildings and expenditure on running operation and maintenance (ROM) of diesel genset, etc., maintained by the CPWD.
23.	28	Professional services	It will include expenses on engagement of professionals, consultant artists, banks, etc., for providing services to the Government which include legal services, consultancy fees,

			audit fees, teaching and training fees, payments to artists, remunerations to question setters or invigilators or guest speakers, payments to other departments for services rendered, payment or expenses to agencies for conducting departmental examination.
24.	29	Repair and Maintenance	It will include expenses on repair and maintenance (including all maintenance contract) of equipment such as machinery and equipment, office equipment, equipment for other functional use, digital equipment for office use, digital equipment for functional use, furniture and fixtures for office, furniture and fixtures for other functional use, vehicles (including motor vehicles and non motor vehicles like bicycle, rickshaw, carts, trolleys and boat etc., for office or functional use), infrastructural assets (it will include expenses on preventive, operating maintenance of Infrastructural assets other than minor civil and electrical works like lines, bridges, rolling stocks of railways, roads, highways, ports, ships, aircrafts, helicopters, radars, hovercrafts, airports or other infrastructures), tools and plants, arms and ammunitions, etc., but exclude expenditure on upgradation, midlife rehabilitation retrofitting and or reconditioning.
Object Class V-Misc Revenue Expenditure			
37	49	Other Revenue Expenditure	It will include payment out of discretionary grant, other discounts, fees and fines, custom duty compensation, commitment charges, notional value of gifts, re-imbursement of newspapers purchased or supplied to officer's residence and purchase or re-imbursement of briefcase or ladies purse to Government servants, etc. Any other expenditure which cannot be classified under any of these specified object head will be debited to this head. It will also include expenditure in respect of schemes, sub-schemes or organizations not elsewhere classified.
(B) Capital Expenditure (Assets)			
Object Class-VI-Non-Financial Assets (Fixed and Intangible Assets)			
39.	52	Machinery and equipment	It will include procurement of machinery and equipment (other than motor vehicles and ICT equipment), electrical and electronic equipment, medical appliances, precision and optical instruments, watches and clocks, musical instruments and sports goods etc. cost of which exceeds one lakh rupees or three years of useful life, either of the two, need to be booked under this head.
40.	71	Information,	It will include procurement of information, computer,

		Computer, Telecommunication (ICT)	telecommunications (ICT) equipment such as computer hardware and telecommunications devices (computer/laptops, projectors, etc.) and computer software exceeding the threshold limit of one lakh rupees or 3 years of useful life, either of the two, electromagnetic spectrum which is used in the transmission of sound, data and television.
41.	72	Buildings and Structures	It will include office buildings, residential buildings, other buildings and structures like hospital, laboratories, auditorium, light houses, shelters etc., public monuments like statues, fountains established at public places, and land improvement.
43.	74	Furniture and Fixtures	It will include expenditure on purchase of furniture and fixture exceeding threshold limit of one lakh rupees or three years of useful life, either of the two, for office use and functional use.
46.	77	Other Fixed Assets	It will include procurement of other fixed assets like library books and publications, trees, crops and plants, whose natural growth and regeneration is under the direct control, responsibility and management of institutional units, non-motor vehicles like bicycle, rickshaw, cart, trolleys, boat etc.
Object Class VI-Financial Assets			
54	60	Other capital Expenditure	It will include subscriptions made by the Government of capital nature.