

GOVERNMENT OF MIZORAM
OFFICE OF THE ENGINEER-IN-CHIEF : PUBLIC WORKS DEPARTMENT
PWD Complex, Tuikhuahtlang, Aizawl - 796001

Dated Aizawl the 6th August, 2026.

CIRCULAR

In pursuance of Finance Department O.M No. G/1374/2026-EC-FD dated 27th July, 2026 as appended on the overleaf, all Offices under Public Works Department (PWD) are hereby informed to strictly adhere to the directives issued on the "*Guidelines for preparation of estimates-Segregation of material and labour components*"

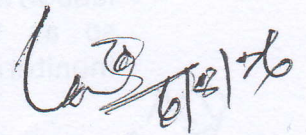
Enclo : As above

Sd/-DAVID SAPZOVA
Engineer-in-Chief, PWD,

Memo No. G.25020/1/2026-2027/BT-EC/13
Copy to:-

: Dated Aizawl the 6th August, 2026.

- 1) The Chief Engineer, PWD, Buildings & Other Department /Highways/ Roads for wide circulation and information to all subordinate offices.
- 2) The Chief Engineer, PWD, Planning Aizawl for favour of information and necessary action.
- 3) The Chief Architect, PWD, Aizawl for favour of information and necessary action
- 4) The Mizoram Road Fund Board Secretariat, for favour of information and necessary action.
- 5) The Project Director, PIU, PWD for information and necessary action.
- 6) The Executive Engineer, PWD Quality Control & Research & Development Division, PWD for favour of information and necessary action.
- 7) All Technical officer of this office for information and necessary action.



(C. LUNGMUANPUIA)

Joint Director (Finance & Accounts)
Engineer-in-Chief's Office, PWD

JIC(A)PND

No. G/1374/2026-EC-FD
GOVERNMENT OF MIZORAM
FINANCE DEPARTMENT
(Expenditure Control Branch)

Dated Aizawl, the 27th July, 2026

OFFICE MEMORANDUM

Subject : Guidelines for preparation of estimates - segregation of material and labour components.

It has been observed that, in order to ensure uniformity, clarity and better transparency in the preparation of estimates for works, it is necessary to distinctly indicate the material and labour components. Hence, the following guidelines are issued for strict compliance:

1. All estimates shall be prepared with materials and works component shown separately.
2. Material component shall be estimated separately based on approved rates. Such materials may be procured from approved suppliers.
3. The works component shall be estimated separately based on the volume/quantum of work involved, using applicable rates.
4. The statutory 1% Labour Cess shall be shown separately in the estimate. The cess shall be borne and remitted by the contractor. No budgetary provision for the same shall be made in the departmental estimate.
5. All estimates shall clearly segregate the material component, labour/works component, and 1% Labour Cess payable by contractor so as to facilitate proper financial accounting, execution and monitoring of the work.

This issues with the approval of the Competent Authority.

Sd/-VANLALDINA FANAI
Commissioner & Secretary
Govt. of Mizoram

Personal Branch of
Joint Director of Accounts
Public Works Department

Receipt No. 250

4.8.26

RTA
4/8/26
AD
ACOPY may be
submitted to all CCs etc
A all Tech officer
at same time

MD