



GOVERNMENT OF MAHARASHTRA
PUBLIC WORKS DEPARTMENT

THE MAHARASHTRA
PUBLIC WORKS ACCOUNT CODE

First Edition--1967

(Reprint 1984)

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(Includes orders issued up to 31st March 1984)

PREFACE

Although with the introduction of provincial autonomy under the Government of India Act, 1935, the State Government was entitled to its own Account Code for public works in replacement of the Central Public Works Account Code, the latter was continued as applicable *mutatis mutandis* to public works under the State Government. While the practice and procedure for accounting of transactions regarding public works in this State have, during these years, followed closely along the lines of the Central Code, it has been an increasingly inconvenient process to keep track of the changes and amendments made in the Central Public Works Account Code and then to adopt them to the context of relevant rules and orders issued by the State Government from time to time. It has, therefore, been felt necessary to have a self-contained publication of all the account rules in their up-to-date evolution having application to the State public works transactions. Hence the present Maharashtra Public Works Account Code which has been prepared under the rule-making power of the State Government

2. This Code embodies rules and instructions regarding treasury, financial and accounting procedure to be observed generally in connection with the transactions relating to the State public works. These rules are initially applicable to the working of the Buildings and Communications Department and Irrigation and Power Department (evolved on bifurcation of the former Public Works Department) whose basic structure and system of day-to-day working are identical and come into force from 1st April 1968 when the Central Public Works Account Code will naturally cease to apply. As the name given to the Code implies, there is no rigidity about a particular department only being governed by these rules. In fact, they can be partially or fully made applicable to the working of other departments and also public works under Zilla Parishads, wherever the works are being carried out on the general public works pattern under the specific rules and orders.

As most of the forms mentioned in this Code have been standardised and printed, reference to the standard form under 'P. W.', 'Gen.' or 'Try.' series is given in the bracket against the respective forms for facility in actual working. All the forms whether standardised or not are also reproduced at the end of the Code for facility of easy reference.

3. The rules relating to the initial and complied accounts contained in this Code reproduce or are based on the directions given by the Comptroller and Auditor-General of India with the approval of the President as embodied in the Account Code, Volume III. These rules can be amended or revised only by or with the approval of the Comptroller and Auditor-General of India.

(ii)

PREFACE

4. In preparation of this Code, the Accountant-General, Maharashtra, kindly lent the services of a senior Divisional Accountant, Shri D. B. Telang, who, with the help of a special section created for the purpose, carried out the initial spadework under the supervision of late Shri R. M. Lakdawala, the then Deputy Secretary (Inspection), and Superintending Engineer.

5. Corrections to this Code will be issued by the Buildings and Communications Department with the approval of the authority concerned in each case.

Bombay :
27th July 1966.

K. C. NAYAR,
*Secretary to Government of Maharashtra,
Buildings and Communications Department.*

CONTENTS

	Paragraphs		<i>Pages</i>
	From	To	
CHAPTER 1.--EXTENT OF APPLICATION	...	1.1.1 1.1.2	1
CHAPTER 2.--DEFINITIONS	...	2.1.1 ...	2-9
CHAPTER 3.--GENERAL OUTLINES OF SYSTEM OF ACCOUNTS.--			
3.1. Classification of transactions	...	3.1.1 3.1.10	10-12
3.2. System of accounts	...	3.2.1 3.2.2	12-13
CHAPTER 4.--RELATIONS WITH ACCOUNTANT-GENERAL.--			
4.1. General	...	4.1.1 4.1.3	14
4.2. Divisional Accountant	...	4.2.1 4.2.7	14-17
4.3. Accountant-General's inspections	...	4.3.1 ...	17
4.4. Communication of sanctions to the Accountant-General.	...	4.4.1 ...	17-18
4.5. Results of audit	...	4.5.1 4.5.4	18-19
CHAPTER 5.--APPROPRIATIONS--			
5.1. Introductory	...	5.1.1 ...	20
5.2. Grants and their distribution	...	5.2.1 5.2.3	20-21
5.3. Grants for expenditure in England	...	5.3.1 5.3.4	21-22
5.4. Watching of actuals	...	5.4.1 5.4.3	22-23
CHAPTER 6.--CASH--			
6.1. Introductory	...	6.1.1 6.1.5	24
6.2. Modes of obtaining cash from treasuries--			
I. General	...	6.2.1 6.2.7	24-26
II. Cheques	...	6.2.8 6.2.14	26-28
6.3. Receipt of money--			
I. Accounts procedure	...	6.3.1 6.3.3	28-29
II. Disposal of receipts	...	6.3.4 ...	29-30
6.4. Payments--			
I. Manner of payment	...	6.4.1 6.4.4	30-31
II. Bills	...	6.4.5 ...	31
III. Vouchers	...	6.4.6 6.4.8	31-32
6.5. Remittances to treasuries	...	6.5.1 ...	32-33

	Paragraphs		Pages
	From	To	
CHAPTER 6.--CASH--contd.			
6.6 Cash accounts--			
I. Cash book--			
(a) Upkeep	... 6.6.1	6.6.2	33
(b) Balancing	... 6.6.3	...	33
(c) Rectification of errors	... 6.6.4	...	33-34
(d) Verification	... 6.6.5	6.6.7	34-35
II. Imprest	... 6.6.8	6.6.11	35-36
III. Temporary advance	... 6.6.12	...	36
6.7. Cheque books and receipt books	... 6.7.1	6.7.7	36-37
6.8. Custody of cash	... 6.8.1	6.8.2	38
CHAPTER 7.--TRANSFER ENTRIES			
...	7.1.1	7.1.7	39-41
CHAPTER 8.--REVENUE RECEIPTS--			
8.1. General	... 8.1.1	8.1.4	42-43
8.2. Irrigation revenue collected through district and revenue authorities.	8.2.1	...	43
8.3. Recovery of rents of buildings and lands--			
(a) From private persons	... 8.3.1	...	43
(b) From Government servants and pensioners.	8.3.2	8.3.10	44-46
8.4. Refunds and remissions	... 8.4.1	8.4.3	47
8.5. Accounts procedure--			
I. Register of revenue	... 8.5.1	8.5.4	47-48
II. Register of rents	... 8.5.5	8.5.7	48-49
III. Register of permanent sources of revenue	8.5.8	...	49
CHAPTER 9.--STORES--			
9.1. Introductory	... 9.1.1	9.1.5	50-51
9.2. Stock--			
I. General	... 9.2.1	9.2.2	51-52
II. Vocabulary of stores	... 9.2.3	...	52
III. Quantity accounts--			
(a) Receipts	... 9.2.4	9.2.8	52-53
(b) Issues	... 9.2.9	9.2.12	53-55
(c) Bin cards	... 9.2.13	9.2.16	55

CONTENTS--contd.

(v)

	Paragraphs		Pages
	From	To	
CHAPTER 9.--STORES--contd.			
IV. Value accounts--			
(a) Payment for stock received	... 9.2.17	9.2.19	56
(b) Recoveries for stock issued--			
(i) Issue rates	... 9.2.20	9.2.22	56--57
(ii) Storage charges	... 9.2.23	...	57
(iii) Handling charged	... 9.2.24	...	57
(iv) Mode of recovery	... 9.2.25	...	57--58
(c) Valuation of quantity accounts	... 9.2.26	9.2.29	58
(d) Monthly summaries of stock receipts and issues.	9.2.30	9.2.31	59
V. Stock ledger	... 9.2.32	9.2.34	59--60
VI. Adjustment of profit and loss on stock	9.2.35	...	60
VII. Stock-taking	9.2.36	9.2.37	60
VIII. Rectification of accounts	... 9.2.38	9.2.41	61
9.3. Tools and plant--			
I. General	... 9.3.1	9.3.3	61--62
II. Numerical accounts--			
(a) Receipts	... 9.3.4	...	62
(b) Issues	... 9.3.5	9.3.6	63
(c) Tools and plant ledger	... 9.3.7	9.3.9	63--64
III. Payment for supplies	... 9.3.10	...	64
VI. Recoveries--			
(a) For use of tools and plant	... 9.3.11	9.3.13	64--65
(b) For sales and transfers	... 9.3.14	9.3.17	65--66
V. Verification	... 9.3.18	9.3.19	66--67
9.4. Road metal--			
I. Quantity accounts	... 9.4.1	...	67
II. Rectification of accounts	... 9.4.2	...	67
III. Scarcity metal	... 9.4.3	...	67--68
IV. Charges for quarries	... 9.4.4	...	68
9.5. Materials charged to works	... 9.5.1	...	69
CHAPTER 10.--WORKS ACCOUNTS--			
10.1. General	... 10.1.1	10.1.6	70--72
10.2. Cash payments--			
I. Introductory	... 10.2.1	...	72
II. Payments to labourers--			
(a) Departmental labour	... 10.2.2	10.2.5	73--75
(b) Labour engaged through a contractor	10.2.6	...	75--76
(c) Travelling expenses	... 10.2.7	...	76

	Paragraphs		Pages
	From	To	
CHAPTER 10.--WORKS ACCOUNTS--contd.			
III. Payments to suppliers and contractors--			
(a) Record of measurements	... 10.2.8	...	76
(b) Bills and vouchers--			
(i) Forms of bills and vouchers	... 10.2.9	10.2.13	76--77
(ii) Preparation, examination and payment of bills.	10.2.14	10.2.19	77--83
(c) Aid to contractors	... 10.2.20	...	83
(d) Advances to contractors	... 10.2.21	10.2.22	84--85
IV. Payments to work-charged establishment--			
(a) Pay bills	... 10.2.23	10.2.24	85--86
(b) Unpaid wages	... 10.2.25	...	86
(c) Travelling expenses	... 10.2.26	...	86
10.3. Issues of materials--			
I. General	... 10.3.1	...	86
II. To contractors--			
(a) General conditions	... 10.3.2	10.3.3	87--88
(b) Accounts procedure	... 10.3.4	10.3.7	88--90
(c) Return of surplus materials	... 10.3.8	...	90
III. Direct to works--			
A--Original works--			
(a) Accounts procedure	... 10.3.9	10.3.10	91--92
(b) Disposal of surplus material	... 10.3.11	...	92--93
(c) Verification of unused balances	... 10.3.12	10.3.17	93--94
B--Repair works	... 10.3.18	...	94
10.4. Adjustments	... 10.4.1	...	94
10.5. Works abstracts--			
I. Introductory	... 10.5.1	10.5.2	94--95
II. Classification and records of final charges			
(a) Major estimates	... 10.5.3	10.5.11	95--97
(b) Minor estimates	... 10.5.12	...	97
III. Suspense accounts--			
(a) General	... 10.5.13	...	98
(b) "Materials" account	... 10.5.14	...	98
(c) "Contractors" and "Labourers" accounts.	10.5.15	10.5.20	98--100
IV. Liabilities awaiting incorporation	... 10.5.21	10.5.22	100--101
V. Record of progress	... 10.5.23	...	101
VI. Preparation, completion and disposal of works abstracts.	10.5.24	10.5.25	101--102

CONTENTS--contd.

(vii)

	Paragraphs		Pages
	From	To	
CHAPTER 10.--WORKS ACCOUNTS--contd.			
10.6. Register of expenditure and liabilities ...	10.6.1	...	102
10.7. Register of works--			
I. Forms of registers of works and their preparation.	10.7.1	10.7.2	103—104
II. Examination by the Divisional Officer ...	10.7.3	...	104
III. Closing the accounts on completion of works—			
(a) Settlement of liabilities and assets and clearance of suspense accounts.	10.7.4	10.7.8	105—106
(b) Closing entries and review of expenditure.	10.7.9	...	106
(c) Excess over estimates--			
(i) Excess passed by Divisional Officer	10.7.10	...	106
(ii) Completion reports and statements	10.7.11	...	106—107
IV. Correction of errors after closing of accounts.	10.7.12	...	107
10.8. Contractors' ledger--			
I. Form and use of the ledger ...	10.8.1	10.8.2	107
II. Posting of ledger ...	10.8.3	10.8.5	107—109
III. Balancing and reconciliation ...	10.8.6	10.8.8	109—110
IV. Scrutiny of accounts by contractors ...	10.8.9	...	111
10.9. Dismantled materials ...	10.9.1	...	111
10.10. Sundry rulings--			
I. Carriage and incidental charges ...	10.10.1	...	111—112
II. Charges for examination of soil ...	10.10.2	...	112
III. Expenditure on inauguration ceremonies	10.10.3	...	112
IV. Rates and taxes on buildings ...	10.10.4	...	112
V. Execution of works by other departments	10.10.5	...	112—113
VI. Execution of Government works by local bodies.	10.10.6	...	113
CHAPTER 11.--ACCOUNTS PROCEDURE FOR LUMP SUM CONTRACTS --			
11.1. Payments for work done ...	11.1.1	11.1.4	114
11.2. Forms of bills ...	11.2.1	11.2.3	115
11.3. Subsidiary works accounts ...	11.3.1	11.3.5	115—116
11.4. Contractors' ledger ...	11.4.1	11.4.3	116

	Paragraphs		Pages
	From	To	
CHAPTER 12.--SUSPENSE ACCOUNTS --			
12.1. Introductory	...	12.1.1	117
12.2. Purchases	...	12.2.1	117—119
12.3. Stock	...	12.3.1	119—120
12.4. Miscellaneous P. W. Advances	...	12.4.1	120—121
12.5. Workshop Suspense	...	12.5.1	121—122
CHAPTER 13.--MANUFACTURE ACCOUNTS --			
13.1. Introductory	...	13.1.1	123
13.2. Operation charges	...	13.2.1	123—124
13.3. Value of outturn	...	13.3.1	124
13.4. General account	...	13.4.1	125
CHAPTER 14.--WORKSHOP ACCOUNTS--			
14.1. Introductory	...	14.1.1	126—127
14.2. Direct and indirect charges	...	14.2.1	127—129
14.3. Annual account and review	...	14.3.1	129—130
CHAPTER 15.--DEPOSITS --			
15.1. Introductory	...	15.1.1	131
15.2. Security deposits of subordinates and contractors	...	15.2.1	131—134
15.3. Other deposits--			
I. For works	...	15.3.1	134
II. Contractors' closed accounts	...	15.3.2	134
III. Miscellaneous	...	15.3.3	134
15.4. Lapsed and confiscated deposits	...	15.4.1	135
15.5. Accounts of deposits--			
I. Deposit register	...	15.5.1	135—136
II. Schedule of deposits	...	15.5.3	136
15.6. Accounts of interest-bearing securities	...	15.6.1	136
CHAPTER 16.--NON-GOVERNMENT WORKS --			
16.1. Introductory	...	16.1.1	137
16.2. Deposit works	...	16.2.1	137—138
16.3. Takavi works--			
I. Provision of funds	...	16.3.1	138
II. Accounts of expenditure	...	16.3.2	138—139
III. Recovery through the civil department	...	16.3.5	139
IV. Water-courses	...	16.3.6	139

	Paragraphs		Pages
	From	To	
CHAPTER 22.--ACCOUNTS OF DIVISIONAL OFFICERS--contd.			
22.4. Compilation of accounts--			
I. Monthly accounts--			
(a) Introductory	22.4.1	...	162
(b) Schedule docketts	22.4.2	22.4.3	162—163
(c) Registers and schedules	22.4.4	22.4.5	164—166
(d) Schedule of works expenditure	22.4.6	22.4.7	167—168
(e) Schedule of debits to stock	22.4.8	22.4.9	168—169
(f) Schedule of transactions adjusted under the head "Cash Settlement Suspense Account".	22.4.10	...	169
(g) Classified abstract of expenditure	22.4.11	...	169
(h) Monthly account	22.4.12	22.4.14	169—171
(i) Submission of account to the Accountant-General.	22.4.15	22.4.19	171—176
II. Review of unsettled accounts	22.4.20	22.4.21	176—177
III. Closing the accounts of the year	22.4.22	22.4.23	177—178
IV. Miscellaneous returns	22.4.24	...	178
V. Corrections in accounts	22.4.25	22.4.26	178—179
VI. Pro forma accounts	22.4.27	22.4.31	179—180
VII. Review by divisional officer	22.4.32	...	181
22.5. Reconstitution of executive charges	22.5.1	...	181
APPENDICES--			
1. List of major and minor heads of public works receipts and disbursements.	...	...	184—210
2. Divisional accountants.	...	...	211—216
3. Rules relating to the account of nominal muster-roll forms.	...	...	217
4. Rules for the adjustment of transactions connected with stores obtained through the India Stores Department, London.	...	...	218—219
5. Account rules relating to water-courses	...	...	220—221
6. Detailed procedure to be followed by the public works divisional officers for the settlement of inter-divisional transactions by cheques/bank drafts.	...	...	222—224
FORMS	...	...	225—437
INDEX	...	...	438—477

NOTE.--The references to the Paragraph Nos. and Appendices of Maharashtra Public Works Manual in this book refer to the Fifth Edition, 1970, of the Manual.

	Paragraphs		Pages
	From	To	
CHAPTER 17.--TRANSACTIONS WITH OTHER DIVISIONS, DEPARTMENTS AND GOVERNMENTS --			
17.1. General rules	17.1.1	17.1.9	140—141
17.2. Accounts procedure	17.2.1	17.2.8	141—145
CHAPTER 18.--PAY AND ALLOWANCES --			
18.1. Introductory	18.1.1	...	146
18.2. Preparation of bills--			
I. General	18.2.1	18.2.2	146
II. Classification	18.2.3	18.2.4	147
18.3. Encashment of bills	18.3.1	...	147
18.4. Distribution of pay and allowances--			
I. General	18.4.1	18.4.3	148
II. Miscellaneous recoveries from establishment.	18.4.4	...	148
18.5. Special arrangements to prevent delays in payments.	18.5.1	18.5.2	149
18.6. Communication of sanctions to The Accountant General.	18.6.1	18.6.3	149—150
CHAPTER 19.--CONTINGENT CHARGES --			
19.1. Mode of obtaining cash	19.1.1	...	151
19.2. General rules	19.2.1	19.2.4	151
19.3. Special rules	19.3.1	19.3.2	151—152
CHAPTER 20.--DIRECTION AND OTHER SPECIAL OFFICES --			
20.1. Introductory	20.1.1	20.1.2	153
20.2. Receipts	20.2.1	...	153
20.3. Payments--			
I. Introductory	20.3.1	20.3.2	153
II. Pay and allowances	20.3.3	20.3.5	154
III. Contingencies	20.3.6	20.3.8	154
CHAPTER 21.--ACCOUNTS RETURNS OF SUB-DIVISIONAL OFFICERS --			
	21.1.1	21.1.7	155—156
CHAPTER 22.--ACCOUNTS OF DIVISIONAL OFFICERS --			
22.1. Introductory	22.1.1	22.1.3	157
22.2. Scrutiny of accounts	22.2.1	22.2.11	157—160
22.3. Settlement of accounts with treasuries	22.3.1	22.3.4	161—162

MAHARASHTRA PUBLIC WORKS ACCOUNT CODE

CHAPTER 1: EXTENT OF APPLICATION

1.1.1. The rules in this Code describe primarily the financial methods and procedure to be observed by the officers of the Public Works Department and Irrigation Department in dealing with transactions relating to public works and in maintaining and rendering the accounts of such transactions. They are supplementary to the rules contained in the Maharashtra Public Works Manual, the Budget Manual, the Financial Rules, the Treasury Rules and the Contingent Expenditure Rules of this Government and, in so far as they deal with the initial and complied accounts of public works officers, they reproduce or are based on the directions given by the Comptroller and Auditor-General with the approval of the President as embodied in the Account Code, Volume III. Likewise any provisions in this Code relating to the requirements of audit are to be regarded as directions issued under the authority of the Comptroller and Auditor General.

1.1.2 With regard to matters dealt with in this Code, the execution of public works entrusted to the agency of other Governments will be regulated, subject to the directions contained in the Account Code, Volume III, by rules made by the Government concerned except where district provisions have been made in these rules to the contrary.

CHAPTER 2 : DEFINITIONS

2.1.1. Unless there be something repugnant in the subject or context, the terms defined in the chapter are used in this Code in the sense here explained-

(1) *Accountant-General* means the head of an office of accounts and audit or of accounts who keeps the accounts of Government and, when used in relation to a public works division, the head of an office of accounts to whom the accounts of the division are rendered.

(2) *Administrative approval* : This term denotes the formal acceptance, by the administrative department concerned, of the proposals for incurring any expenditure by this department on an original work initiated by, or connected with, the requirements of such administrative department. It is, in effect, an order to this department to execute certain specified works at a stated sum to meet the administrative needs of the department requiring the work. See also clause (58).

(3) *Advance payment* means a payment made on a running account to a contractor for work done by him but not measured.

(4) *Appropriation* means the amount authorised for expenditure under a major or minor head or sub-head or other unit of appropriation or part of the amount placed at the disposal of a disbursing officer. The word is also technically used in connection with the provision made in respect of charged expenditure.

(5) *Assets* : In the accounts of works, this term indicates all outstanding or anticipated credits which have to be taken in reduction or final charges.

Examples : Recoveries of advances or recoverable payment and sale-proceeds or transfer value of surplus materials.

(6) *Bank* : This term when qualified by the prefix " the " means the Reserve Bank of India, or any office or agency of the Reserve Bank of India and includes any branch of the State Bank of India, State Bank of Hyderabad acting as the agent of the Reserve Bank of India in accordance with the provisions of the Reserve Bank of India Act, 1934 (Act II of 1934). It also includes any branch of the State Bank of Saurashtra, as constituted by the Saurashtra State Bank's Ordinance, 1950, which has been entrusted with the conduct of Government business.

(7) *Book transfer* : This term is applied to the process whereby financial transactions which do not involve the giving or receiving of cash or of stock materials are brought to account. Such transactions may

either affect the books of a single accounting officer, or they may involve operation on the books of more than one accounting officer whose accounts are ultimately incorporated in the accounts of Government. They usually represent liabilities and assets of Government brought to account either by way of settlement or otherwise, but they may also represent corrections and amendments made in cash, stock, or book transfer transactions previously taken to account.

(8) *Charged expenditure* means such expenditure as is not subject to the vote of the Legislature and is declared to be charged on the Consolidated Fund of the Maharashtra State under Article 202 (3) of the Constitution of India.

(9) *Commercial department* means a department maintained mainly for the purposes of rendering services or providing supplies of certain specified kinds, on payment for the services rendered or for the articles supplied. It performs functions which are not necessarily Governmental functions. It is required to work to a financial result determined through accounts maintained on commercial principles.

(10) *Competent authority* in relation to the exercise of any power, means Government or any authority to which the power is delegated by Government.

(11) *Completion and completed* : The expression "completion of a work" should be understood to include "abandonment of work", and "completed work" to include "abandoned work".

(12) *Contingencies* : When used in respect of the accounts of work, this term indicates the incidental expenses of a miscellaneous character which cannot appropriately be classified under any distinct sub-head or sub-work, yet pertain to the work as a whole.

(13) *Contract and contractor* : The term "contract" means any kind of undertaking, written or verbal, express or implied, by a person, not being a Government servant, or by a syndicate or firm, for the construction, maintenance or repairs of one or more works, for the supply of material, or for the performance of any service in connection with the execution of works or the supply of materials. The term "contractor" means a person, syndicate or firm that has made such an undertaking but often its use is restricted to contractors for the execution of works or for services in connection therewith.

(14) *Department* : This term, when qualified by the prefix "the" or "this" is used to indicate the Buildings and Communications Department or Irrigation and Power Department as may be applicable.

(15) *Deposit works* : This term is applied to works of construction or repairs, the cost of which is met, not out of Government funds, but out of funds from non-Government sources, which may be deposited in cash with the divisional officer.

(16) *Detailed head*: The lowest accounting unit below the primary unit under which transactions are recorded in the accounts and is also the lowest unit by which figures are given in the budget estimates.

(17) *Direct and indirect charges*: "Direct charges" are those charges pertaining to a work, project or job, which are incurred directly for its execution and are included in the regular accounts of it. "Indirect charges" are those charges which pertain, or are incidental to a work, project, workshop job or manufacture job, but which are not incurred directly or solely in connection therewith and thus cannot be taken directly into such detailed accounts of it as are incorporated in the regular accounts of the expenditure of the department.

(18) *Direction office*: This term indicates the office of an administrative officer who has one or more divisional officers working under his orders and is not himself entrusted with the execution of work or with the receipt and disbursement of public money, e. g., a Chief or a Superintending Engineer, but, if such an officer is also entrusted, at any time, with the receipt and disbursement of public money, he is treated as a divisional officer, even though some part of his emoluments may be treated as direction charges.

(19) *Direction officer*: The head of a direction office is known by this designation.

Explanation: A Government servant holding the rank of a Superintending or even a Chief Engineer is not a direction officer, unless the direction of the business of one or more divisions is entrusted to him. Thus a Superintending Engineer employed on special duty is not a direction officer.

(20) *Direct and indirect receipts*: "Direct receipts" are those items of revenue receipts which are realised in connection with a work or project, and are brought to account directly as appertaining to the work or project. "Indirect receipts" are those receipts which pertain, or are incidental, to a scheme or work, but cannot be taken directly into such detailed accounts of it as are incorporated in the regular accounts of the receipts of the department.

(21) *Division and divisional office*: These terms are used to denote respectively the executive charge held by a divisional officer [clause (22) below] and the head office of such a charge. Thus the office of an independent executive sub-division is a divisional office, as also that of the superintendent of a workshop working independently of a divisional officer.

(22) *Divisional officer*: This term is applied to an executive officer of the department who is not subordinate to another executive or disbursing officer of the department, even though the executive charge held by him may not be recognised as a division by Government. Thus, the officer in charge of an independent sub-division is also treated as a divisional officer. See also clause (18).

(23) *Final payment* means the last payment on a running account made to a contractor on the completion or determination of his contract and in full settlement of the account.

(24) *Government*, unless there is anything repugnant in the subject or context as regards anything done or to be done after the commencement of the Constitution, shall mean the Governor of Maharashtra.

(25) *Grant* means the amount voted by the Legislature in respect of a demand for grant on a specific service or for specific purpose.

(26) *Intermediate payment* is a term applied to a disbursement of any kind on a running account, not being the final payment. It includes an advance payment, a secured advance and an on account payment (other than the final payment on a running account), or a combination of these.

(27) *Issue rate* : This term denotes the cost per unit fixed, in respect of an article borne on the stock account of the department, at a valuation, for the purpose of calculating the amount creditable to the sub-head concerned (*i. e.*, the sub-head under which the article is classified) of the stock account by charge to the account or service concerned, when any quantity of that article is issued from stock. Handling charges and storage charges will be included in the issue rate by adding a suitable percentage based on the carriage and other incidental charges of the previous year and storage charges as reviewed and fixed at the beginning of a year.

(28) *Labour* : When a separate materials account is kept for one or more sub-heads of an estimate and the term "labour" is used in connection with such an account, it denotes all charges pertaining to each of those sub-heads, other than the cost of materials issued direct, and carriage and incidental charges in connection with the materials.

(29) *Liabilities* : When used in respect of accounts of works, this term includes all anticipated charges which are adjustable as final charges, but have not been paid, regardless of whether or not they have fallen due for payment, or having fallen due, have or have not been placed to the credit of the persons concerned in a suspense head subordinate to the account of the work concerned.

(30) *Major estimate* is a term applied to the estimate for a work, when the sanctioned amount of the works expenditure exceeds Rs. 50,000. This term is also applied, for the sake of convenience, to the work itself.

(31) *Major head* : A main unit of account for the purpose of recording and classifying the receipts and expenditure.

(32) *Market rate* : This term, when used in respect of an article borne on the stock account of a division, indicates the cost per unit at which the article, or an article of similar description, can be procured, at a given time, from the public

markets suitable to the division for obtaining a supply thereof. This cost should be inclusive of carriage and incidental charges and may even include a reasonable provision for wastage and depreciation when these are inevitable.

(33) *Minor estimate* is a term applied to the estimate for a work, when the sanctioned amount of the works expenditure does not exceed Rs. 50,000. This term is also applied, for the sake of convenience, to the work itself.

(34) *Minor head* : A head subordinate to a major head or a sub-major head.

(35) *On account payment or payment on account* means a payment made, on a running account, to a contractor in respect of work done or supplies made by him and duly measured. Such a payment may or may not be for the full value of work or supplies; if it is an intermediate payment, it is subject to the final settlement of the running account on the completion of the contract for the work of supplies.

(36) *Operation* : This term, when used in respect of the accounts of manufacture and workshop transactions, indicates the charges incurred on the manufacture operations connected with specific jobs.

(37) *Output* : This term, when used in respect of the account of manufacture and workshop transactions, denotes the value of the finished products (or of the work done in cases in which the articles wrought are not supplied departmentally) of manufacture operations connected with specific jobs.

(38) *Primary unit of appropriation* means a division of accounts subordinate to the sub-head of account under which the amount authorised for expenditure is provided.

(39) *Progress* means the up-to-date quantities of work done or supplies made.

(40) *Quantity* : In the accounts of works, this expression is used to describe the extent of work done, supplies made or services performed, when these can be measured, weighed or counted.

(41) *Rate* : In estimates of cost, contracts, contractors' bills and vouchers generally, "rate" means the consideration allowed for each unit of work, supply or other service.

(42) *Rate of cost and inclusive rate of cost* : "Rate of cost" means generally the total cost of a work or supply divided by its quantity. In the accounts, it represents the recorded cost per unit, as arrived at by dividing the up-to-date final charge on a sub-head, by the up-to-date progress thereof. "Inclusive rate of cost" means the rate of cost of the entire work relating to a sub-head, including the cost of materials, if recorded separately in the accounts.

(43) *Reappropriation* means the transfer of funds from one unit of appropriation under which savings are anticipated to another unit of appropriation within the same grant to meet the excess expenditure anticipated under the latter unit.

(44) *Recoverable payment* means a payment to or on behalf of a contractor which does not represent value creditable or payable to him for work done or supplies made by him and has, therefore, to be made good to Government by an equivalent cash recovery or short payment of dues.

(45) *Running account* is a term applied to the account with a contractor when payment for work or supplies is made to him at convenient intervals subject to final settlement of the account on the completion or determination of his contract.

(46) *Secondary unit of appropriation* means a division of accounts subordinate to the primary unit of appropriation.

(47) *Sectional officer* : This designation is used to describe those officials, usually non-gazetted subordinates, who are placed in responsible executive charge of works or stores and the accounts of whose transactions are incorporated in those of a sub-division.

(48) *Secured advance* is a term applied specifically to an advance made on the security of materials brought to site of work, to a contractor whose contract is for the completed items of work.

(49) *Special office* : The office of a special officer, *vide* clause (50).

(50) *Special officer (or specialist officer)* : This term is applied to such officials of the department as are neither divisional officers nor officials subordinate to a divisional officer, and have no divisional officers working under their control.

(51) *Storage charges* mean expenditure incurred, after the acquisition of the stores, on work-charged establishment employed on handling and keeping initial accounts, the custody of stock and the maintenance of the store godown or yards, etc., and are added on a percentage basis to the issue rate, so as to form part of the issue rate. *See* clause (27).

(52) *Sub-divisional officer* : This designation is applied primarily to an official, who holds the charge of a recognised sub-division in subordination to a divisional officer, but when the immediate executive charge of any works or stores has not been constituted into a regular sub-divisional charge, but is held by the divisional officer himself, the latter is also treated as the sub-divisional officer in respect of such charge. When divisional officer holds the immediate charge of a recognised sub-division in addition to his own duties as the executive head of the division, he is treated as the sub-divisional officer in respect of the charge of the sub-division.

(53) *Sub-head* : In the accounts of works and in working estimates, this term is used to describe the sub-division into which the total cost of a work (or of its sub-works, if it is a large work) is divided for purposes of financial control and statistical convenience. The several descriptions of work that have to be executed in the course of construction or maintenance of a work or sub-work, e. g., excavation, brick-work, concrete, wood-work, etc, are usually treated as the sub-heads of it.

(54) *Sub-work* : In the case of a large work consisting of several buildings or smaller works, or groups thereof, the term "sub-work" is often applied to a distinct unit of the same, if that unit is sufficiently large or important to be kept distinct for the purposes of accounts.

Examples : The outer wall, the solitary cells, the cook-houses, the jailor's quarters, etc, in the case of a large central jail. In the case of irrigation, navigation, embankment, drainage and water storage projects, the head works, main line, each branch of a canal, each group of distributaries relating to each branch separately, the drainage and protective works, the water course scheme, and special tools and plant.

(55) *Supervision charges* : This term is ordinarily applied to the charges which are levied, in addition to book value, in respect of store materials sold or transferred and are intended to cover such items of the expenditure incurred on the stores as do not enter their book value.

(56) *Suspense accounts* : This term is applied primarily to certain heads of account, falling under the minor head "Suspense" of a major head of expenditure, which are reserved for the temporary passage of such transactions as must at once be taken to the account of the sanction or grant concerned, but cannot be cleared finally either because the relevant payment, recovery, or adjustment is awaited, or because it is necessary to keep an effective watch over the values of any stock materials until their final disposal. The charges under a suspense account are taken in enhancement of the charges under the major head of expenditure concerned, and the receipts, in reduction thereof. For suspense accounts within the accounts of works see paragraph 10.5.13.

(57) *Takavi works* : This term denotes work of construction or maintenance relating to watercourses or any other works, expenditure on which is treated by Government as a takavi advance, (i. e., an advance to cultivators) recoverable from the party or parties concerned.

(58) *Technical sanction* : This name is given to the order of competent authority sanctioning a properly detailed estimate of the cost of a work of construction or repair proposed to be carried out by this department. This sanction is accorded by the authorities of this department to whom the power has been delegated by Government. See also clause (2).

(59) *Treasury rules* means the Bombay Treasury Rules.

(60) *Unit of appropriation* means a division of account under which the amount authorised for expenditure is provided.

(61) *Voted expenditure* means expenditure which is subject to the vote of the Legislature.

(62) *Water-course*: This name is given to a channel for the supply of water from an irrigation work, which falls under the definition of the term as given in the Canal Act applicable to the area concerned.

(63) *Work* : This term, when by itself, is used in a comprehensive sense and applies not only to works of construction or repair, but also to other individual objects of expenditure connected with the supply, repair and carriage of tools and plant, the supply or manufacture of other stores, or the operations of a workshop.

(64) *Works expenditure and works outlay* : These terms are used to indicate respectively the expenditure, and the capital charges, on the special services connected with the construction, repair and maintenance of work. The charges falling under these categories may be net when, under the rules, any receipts are taken in reduction of the charges, but they do not include the cost of the general services, tools and plant and establishment, or any charges not taken to final heads of account but kept under one of the suspense accounts.

CHAPTER 3 : GENERAL OUTLINES OF SYSTEM OF ACCOUNTS

3.1--CLASSIFICATION OF TRANSACTIONS

3.1.1 The department executes primarily works of all classes required for all civil departments of Government, except such works as are vested in, or transferred to the administration of the civil departments concerned. At times, works of other departments or Governments and non-Government works may also have to be undertaken.

Besides the foregoing, petty services such as the manufacture or supply of stores are also undertaken by divisional officers.

3.1.2 The general principles to be followed in the classification of civil works expenditure are laid down in article 33 of the Account Code, Volume I.

3.1.3 Transactions relating to the charges and receipts connected with the service pertaining to civil works of Government are adjusted finally in the accounts of divisional officers against the provision of funds therefor, placed at their disposal. Transactions connected with the services for other Government works are not so adjusted finally, but pass eventually out of the accounts of divisional officers for incorporation in the accounts of the departments and Governments concerned. Outlay on non-Government works is charged against the deposits received therefor.

Note 1.--If the department executes, on behalf of another department, a civil work, the necessary funds are usually placed at its disposal.

Note 2.--When a division undertakes a service on behalf of another division the connected receipts and charges are, in the absence of any instructions to the contrary, passed on for adjustment finally in the accounts of the latter division.

Note 3.--Operations undertaken in the manufactories and workshops of a division on behalf of other divisions, departments, Governments, local bodies or individuals are treated as operations of the division in the first instance, but the entire cost is ultimately recovered from the party concerned.

3.1.4 In all cases, the primary accounts of these transactions should be kept in accordance with the rules of this Code, even though the ultimate cost of the transactions may not have to be brought to account finally in the books of the divisional officer.

3.1.5 The performance of these services and the subsidiary proceeding gives rise to a number of other transactions with other department, Government, etc, which have also to be brought to account, e. g., funds have to be obtained from treasuries to meet liabilities incurred, receipts realised have to be lodged in treasuries, and stores have to be obtained from other divisions or departments, etc., or from England.

3.1.6 The transactions of public works officers may thus be grouped under the heads indicated below :-

- I. Expenditure heads; for charges adjustable finally in the accounts of divisional officers.
- II. Revenue heads; for revenue receipts creditable finally to Government in the accounts of divisional officers.
- III. Remittance heads--receipts as well as payments; for cash, stores or other values received from, or paid to or on behalf of, other departments or Governments.
- IV. Debt and deposit heads; for certain receipts and payments held in suspense pending clearance by payment or recovery, as the case may be, in cash or otherwise. The suspense accounts for transactions of this group are treated either as heads subordinate to the expenditure heads or as independent heads of account, or as sub-heads in the accounts of works, as will be explained in later chapters.

3.1.7 The transactions under each of these groups are further sub-divided for purposes of accounts. In the case of expenditure and revenue heads, the main unit of classification is known as the major head, and the further divisions of it as minor heads, each of which has a number of subordinate heads, generally known as detailed heads.

Note 1.--For departmental purposes, public works officers usually divide a detailed head into a number of service heads and the latter into a number of departmental heads but, for purpose of account, the single term "detailed head" is used for all divisions subordinate to a minor head.

Note 2.--In the case of irrigation, navigation, embankment and drainage works, the sub-divisions into which the minor head "Works" is divided for departmental purposes are called sub-works and further sub-divisions of the latter are called detailed heads.

3.1.8 The detailed classification of the account heads used in respect of public works accounts is given in appendix 1.

Note 1.--To meet local requirements, the Accountant-General may, subject to the directions contained in article 27 of the Account Code, Volume I, make necessary changes in the standard list of detailed heads.

Note 2.--The detailed classification of any public works major head that may be introduced for the reception of special expenditure requires the approval of the Comptroller and Auditor-General of India.

Note 3.--In the case of works undertaken by this department as a standing arrangement for other departments, when the cost is debitible to those departments, the prescribed classification applicable to the connected transactions is intimated by the Accountant-General.

3.1.9 Revenue is realised and placed to the credit of Government as it falls due under the statutory or other rules governing it, but expenditure can be incurred only against a grant voted by the Legislature or against the appropriations provided for to meet charged expenditure. The incidence of expenditure between voted and charged is determined by the relevant provisions of the Constitution of India.

Note.--Under article 202 (3) (e) of the Constitution, any sum required to satisfy the award of an arbitral tribunal is to be charged on the Consolidated Fund of the State. In order that a body or authority may be a "tribunal" within the scope of the term 'arbitral tribunal' used in this article, it must be constituted by the State and not merely by an agreement of the parties and must be invested with the State's inherent judicial as distinguished from purely administrative or executive powers and 'the trappings of a court'. However, in cases where the award made by a private arbitrator is filed in a court and a decree is obtained in terms of the award, the expenditure required to satisfy the decree of the court will be expenditure charged on the Consolidated Fund.

3.1.10 The term "expenditure" includes expenditure on leave salary, deputation pay, etc., incurred in England by the High Commissioner for India and eventually adjusted against the grant of the Department.

3.2--SYSTEM OF ACCOUNTS

3.2.1 The main features of the system of public works accounts are:--

- (a) The divisional officer is the primary disbursing officer of the division who is permitted to obtain by cheques, on civil treasuries or the bank, the funds required for all disbursements in connection with the execution of works and contingent charges. He also collects some of the departmental receipts of the division and pays them into civil treasuries or the bank.
- (b) The accounts of these receipts and disbursements (including the transactions of subordinate officials acting on his behalf) are compiled under his supervision by a divisional accountant posted to his office by the Accountant-General and are submitted monthly to the Accountant-General who audits them against sanctions and appropriation of funds and then incorporates them in the general accounts of Government.
- (c) He is further required to maintain clear accounts of all stores received by him and to make these accounts available for audit by the Accountant-General.

- (d) Under each major head of expenditure, the charges on each project, work, or sub-work are recorded separately in the accounts of divisional officers. In the case of works of certain classes, examples of which are cited below *pro forma* accounts of all transactions connected therewith are prepared annually by the Accountant-General or by the divisional officer, as may be required, and for this purpose, the receipts pertaining to each work of this class are also shown separately in divisional accounts :--
- (i) Irrigation, navigation, embankment and drainage works (commercial).
 - (ii) Quasi-commercial undertakings, such as self-supporting workshops.
 - (iii) Residential buildings.
- (e) Personal payments to all Government servants of the department are made on bills presented at civil treasuries in accordance with the general provisions of the Bombay Treasury Rules, and are, therefore, brought to account by the Accountant-General himself from the data furnished to him direct by treasury officers.
- (f) In exceptional cases, where civil treasuries are not conveniently situated, public works officers are placed in account with military treasury chests.

3.2.2 It is not sufficient that an officer's accounts should be correct to his own satisfaction. A disbursing officer has to satisfy not only himself, but also the audit department, that a claim which has been accepted, is valid, that a voucher is a complete proof of the payment which it supports, and that an account is correct in all respects. It is necessary that all accounts should be so kept and the details so fully recorded, as to afford the requisite means for satisfying any enquiry that may be made into the particulars of any case, even though such enquiry may be as to the economy or the *bonafides* of the transactions. It is further essential that the records of payment, measurements and transactions in general must be so clear, explicit and self-contained as to be producible as satisfactory and convincing evidence of facts, if required in a court of law. All transactions involving the giving or taking of cash, stores, other properties, rights, privileges, and concessions which have money values should be brought to account. The record of a transaction of receipt or expenditure should always be made at once under the final debt, deposit or remittance head to which it pertains, if that be known; but if the exact head cannot be ascertained at once, then the transaction should be classified temporarily under "P. W. Deposit", if a receipt, or under "Miscellaneous P. W. Advances", if a charge.

CHAPTER 4 : RELATIONS WITH ACCOUNTANT-GENERAL

4.1--GENERAL

4.1.1 The divisional officer, as the primary disbursing officer of the division, is responsible not only for the financial regularity of the transactions of the whole division but also for the maintenance of the accounts of the transactions correctly and in accordance with the rules in force.

He is further required to submit him accounts to the Accountant-General for audit and for incorporation in the general accounts. See also paragraph 22 (c) of the Maharashtra Public Works Manual.

Note.--The account returns which have ordinarily to be submitted for audit and compilation are enumerated in Chapter 22, but the Accountant-General is authorised to call for such additional accounts, registers, documents and subsidiary papers having relation thereto, as he may require for the elucidation thereof.

4.1.2 The divisional officer is responsible that the accounts of his division are not allowed to fall into arrears; but if arrears or confusion arise which, in his opinion, cannot be cleared without the assistance of the Accountant-General, he should at once apply for such assistance.

4.1.3 The divisional officer has a right to seek the advice of the Accountant-General in all matters connected with the accounts of his division or the application of financial rules and orders concerning which there may be any doubt. It will usually be desirable, however, that he shall first obtain the advice of the divisional accountant who is specially trained for this duty, and this should be done in writing in all cases of importance.

4.2--DIVISIONAL ACCOUNTANT

4.2.1 To assist divisional officers in the discharge of their responsibilities referred to in paragraph 4.1.1 the Accountant-General will post a divisional accountant to each divisional office.

Note 1.--Certain important rules applicable to the cadre of divisional accountants are given in appendix 2.

Note 2.--No person who is not eligible to be appointed to the cadre of divisional accountants may be posted to a division. In any individual case where a qualified divisional accountant is not available, an exception may be permitted, as purely temporary arrangement, by the Accountant-General.

4.2.2 (a) The functions of the divisional accountant are threefold :--

(i) as accountant, i.e., as the compiler of the accounts of the division in accordance with the prescribed rules and from the data furnished to him;

(ii) as internal checker, charged with the responsibility of applying certain preliminary checks to the initial accounts, vouchers, etc. (see chapter 22); and

(iii) as financial assistant, i.e., as the general assistant and adviser to the divisional officer in all matters relating to the accounts and budget estimates, or to the operation of financial rules generally.

(b) In the discharge of these duties, the divisional accountant is expected to keep himself fully conversant with all sanctions and orders, passing through the office and with other proceeding of the divisional officer and his subordinates, which may affect the estimate or accounts of actual or anticipated receipts and charges. He should advise the divisional officer on the financial effect of all proposals for expenditure and keep a watch, as far as possible, over all the liabilities against the grant of the division as they are incurred.

(c) The divisional officer should see that the divisional accountant is given the fullest opportunity of becoming conversant with these sanctions, orders and proceedings. The relative position of the divisional accountant to the divisional officer in respect of accounts is analogous to that of a sub-divisional officer to a divisional officer in respect of works, and the responsibilities of the latter for the work of the divisional accountant are similar to those which attach to him in respect of the execution of work in charge of his other subordinates.

4.2.3 The divisional accountant is expected to see that the rules and orders in force are observed in respect of all the transactions of the division which come within his sphere of duties. If he considers that any transaction or order affecting receipts or expenditure is such as would be challenged by the Accountant-General if the internal check entrusted to the divisional accountant were applied by the former, it is his duty to bring this fact to the notice of the divisional officer with a statement of his reasons, and to obtain the orders of that officer. It will then be his duty to comply with the orders of the divisional officer, but if he has been overruled and is not satisfied with the decision, he should at the same time make a brief note of the case in the register of divisional accountant's objections, form 1 (P. W. 512) and lay the register before the divisional officer, so that the latter may have an opportunity either of accepting the divisional accountant's advice on reconsideration and ordering action accordingly, or of

recording, for the information of the Accountant-General, his reasons for disregarding that advice. An objection entered in this register should not be considered as finally disposed of until it has been reviewed by the Accountant-General, for whose inspection the register should be available at all times.

Note.--If no audit inspection takes place in a year and entries have been made in the register during the period since the last inspection, the register or if the entries are few, an extract therefrom should be submitted to the Accountant-General in the month of April for review.

4.2.4 (i) The divisional accountant is responsible for the arrangements for checking the computed tenders, *i.e.*, for seeing that satisfactory and efficient arrangements are made for checking.

(ii) He should conduct personally a test check of the computed and checked tenders sufficient to satisfy himself reasonably that the checking work has been properly done.

(iii) He should see that the comparative statement correctly incorporates the totals as checked on the individual tenders.

4.2.5 (a) The divisional account should bring to the divisional officer's notice all instances in which subordinate officer exceed the financial limitations on their powers placed by the divisional officer or higher authority.

Note.--If the divisional officer is allowed a lump sum appropriation for expenditure on a group of works and he has made out of it appropriations for individual works, expenditure should be watched against individual appropriations and excesses brought to the divisional officer's notice.

(b) He may further be required by the divisional officer to undertake, on his behalf, such other scrutiny of the accounts of the receipts and disbursements of subordinate officers falling within the divisional officer's own powers of sanction, as the latter may consider necessary.

(c) The divisional accountant should not, as a rule, be required to receive, handle or pay out cash.

4.2.6 The divisional accountant is further required to inspect periodically, under the orders of the divisional officer, the accounts records of sub-divisional offices and to check a percentage of the initial accounts. The defects noticed should be reported to the divisional officer for orders, but the divisional accountant will be responsible, as far possible, for explaining personally the defects of procedure and for imparting necessary instructions thereon to the sub-divisional officers and their staff.

The results of these inspections should be placed on record for the inspection of the Accountant-General, but serious financial irregularities should be reported at once for the information of that officer, even though set right under the

orders of competent authority. All defalcations or losses of public money, stores or other property should be reported immediately to the Accountant-General and other authorities concerned in accordance with the rules for the exhibition of losses in Government accounts and in the appropriation accounts as laid down in Bombay Financial Rules.

4.2.7 When a divisional accountant is about to be relieved of his duties in a divisional office, either permanently or temporarily, he should prepare a memorandum in form 2 reviewing the accounts of the division. The state of the stock and other suspense accounts and of outstanding in the accounts of works should be reviewed in particular. All important liabilities, as also recoveries to be made from the staff or from contractors and others which should receive special attention should be mentioned. Any arrears or defects in the working of the divisional office or subordinate offices rendering accounts to it should be specified, with a statement of the remedies applied or contemplated. Other points requiring the special attention of the relieving accountant, whether in regard to the initial or compiled accounts or to audit notes received from the Accountant-General, should also be set forth in detail.

The relieving accountant should examine the memorandum when taking over charge and promptly forward it, with his remarks, to the Accountant-General through the divisional officer, who will record such observations as he may consider necessary.

4.3--ACCOUNTANT-GENERAL'S INSPECTIONS

4.3.1 The Accountant-General arranges for the periodical test audit and local inspection of the accounts of divisional and sub-divisional offices, and the divisional officer is responsible that the initial accounts and other connected records are made available for inspection. Inspecting officers are required, if possible, to discuss the drafts of their reports with the head of the office inspected before submitting them to the Accountant-General, and for this purpose, it is desirable that the head of the office should be present at the inspection unless his presence is urgently required elsewhere.

4.4--COMMUNICATION OF SANCTIONS TO THE ACCOUNTANT-GENERAL

4.4.1 As a general rule, every sanctioning authority is responsible that all sanctions and orders against which audit of receipts or disbursements is

to be conducted by the Accountant-General are communicated to him in accordance with such procedure, as may have been prescribed. See also paragraphs 18.6.1 to 18.6.3 of this Code and paragraph 311 of the Maharashtra Public Works Manual.

Note.--Audit against sanctions accorded by the divisional officer is conducted in the audit office only in respect of sanctions to write-off stores or losses of public money. In respect of other sanctions of the divisional officer, the divisional accountant is responsible for the necessary check, vide paragraph 4.2.5.

4.5--RESULTS OF AUDIT

4.5.1 The results of audit are communicated to the divisional officer in the form of audit notes, inspection reports, letters or memoranda. These should receive prompt attention, *vide* rules 219 to 222 of the Bombay Treasury Rules, and the replies of the divisional officer should be based, as far as possible, on his own knowledge. It is not enough to pass of the explanations of a subordinate; reports prepared in this manner may lull suspicion for the time being but lead to greater irregularity afterwards.

4.5.2 Part I of the audit note and inspection reports should be returned through the Superintending Engineer after the divisional officer has recorded his replies thereon. The Superintending Engineer will pass orders in respect of matters which he is competent to deal with finally and record his remarks (with a note of the action taken) on all other points, before returning the documents of the Accountant-General.

Note.--As an exception to the above rule, the divisional officer may send his first reply to an inspection report direct to the Accountant-General with a copy of the reply to the Superintending Engineer.

4.5.3 Once a transaction has been entered in the audit note, or otherwise challenged in one of the other documents referred to in paragraph 4.5.1, the responsibility for having the objection removed will devolve upon the divisional officer, and the Accountant-General is required to report to the higher authorities all important items and any serious delays in the adjustment of individual objections.

Note.--An audit objection is usually removed by obtaining the requisite sanction by making the necessary recovery by correcting or completing the relevant account or voucher, by furnishing the necessary documents or information, or by otherwise securing compliance with the provisions of a specified rule. In cases in which a protest is made against an audit objection as being incorrect, the objections should be held to be in force unless a formal intimation of its withdrawal is received from the Accountant-General.

4.5.4 The Accountant-General will place under objection any transaction, coming to his notice, which is not covered by adequate sanction or involves an excess thereon or other deviation. In some cases, the divisional officer may have already taken action to regularise the transaction or the excess (if any) over sanction plus any further excess that may be anticipated, may be within his own powers of sanction without preparing a revised estimate, and he may have accorded the necessary formal approval to it; yet if the necessary intimation of sanction does not reach the Accountant-General when the divisional accounts in which the irregular transaction appears are being audited, the Accountant-General will raise the objection, as he is not authorised to assume that the necessary sanction has been accorded. Divisional Officers will, therefore, find it advisable to send to the Accountant-General the earliest intimation of such of their sanctions and orders as are required to be communicated to him (*vide* paragraph 4.4.1) and to give him, without waiting for the receipt of the audit note, all necessary information in regard to transactions for which, within their knowledge, adequate authority does not exist. A single note or statement, prepared monthly and signed by the divisional officer himself, will ordinarily suffice in respect of transactions brought to account in the monthly account, but, if it cannot precede or accompany the monthly account, it should be sent to the Accountant-General within a week of the despatch of the account.

Note 1.—The object of this rule is to obviate the issue of unnecessary audit objections; but a reduction in the number of objections can be effected only by observing the requirements of the financial and other rules bearing on the transactions and by taking timely action to accord or obtain, as the case may be, such sanction or order as may be required in cases in which a deviation from rule has occurred.

Note 2.—The divisional accountant is responsible (i) for bringing prominently to the notice of the divisional officer at least once a month, all irregular transactions on which action has not already been taken by the latter at the instance of the sub-divisional officers or of his own motion and (ii) for giving effect to the provisions of this paragraph in accordance with the procedure which the divisional officers may have desired to be observed in this connection.

CHAPTER 5 : APPROPRIATIONS

5.1--INTRODUCTORY

5.1.1 (a) Expenditure, as defined in paragraph 3.1.10 can only be incurred on a work or other object if--

(i) sanction either special or general, of competent authority has been obtained authorising the expenditure;

(ii) funds to cover the charge during the year have been provided by competent authority; and

(iii) the expenditure conforms to the relevant provisions of the constitution and to the financial rules, regulations and orders issued by competent authority.

Note.--When, under paragraph 255 of the Maharashtra Public Works Manual, an intimation is received from an officer of the department that he is incurring an unauthorised liability on a work, the Accountant-General will bring the facts instantly to the notice of the competent authority so that the requisite steps may be taken either to stop the work or to regularise its execution.

(b) For payments chargeable to the accounts of other divisions, departments or Governments, or of non-Government works and repayments of deposits, a divisional officer does not necessarily require any specific provision of funds within the appropriations for his own division. It is sufficient to see that such payments are made only in accordance with the rules in the relevant chapters of this Code.

Note.--For inevitable payments see paragraph 10.5.21.

5.2--GRANTS AND THEIR DISTRIBUTION

5.2.1 A grant or a supplementary grant may be in respect of expenditure (*vide* paragraph 3.1.10) falling under one or more major heads or sections of a major head. For purposes of financial control, the grant allotted to each major head or account is divided into primary units of appropriation, each of which may be divided and sub-divided, as may be necessary, into secondary units of appropriation.

Examples.--The grant for public works is broadly divided into the following primary units of appropriations: (1) Original works, (2) Repairs, (3) Petty construction and repairs by civil departments, (4) Establishment, (5) Tools and plant, (6) Grants-in-aid, contributions, etc. (7) Suspense, (8) Charges in England, and (9) Reserve. Any sub-divisions of the primary units. *e.g.*.

(a) Original works into major works, minor works, etc., (b) Establishment into pay of officers, pay of establishment, other charges, etc., is known as secondary units of appropriation. A secondary unit of appropriation may again comprise one or more detailed heads, e. g., pay of officers comprising detailed heads like Chief Engineer, Superintending Engineer, Architect, etc. Sometimes a primary unit is split up straight into detailed heads, i. e., without being first broken up into secondary units, e. g., grants-in-aid, contributions, etc.

5.2.2 The demands for grants presented to the Legislature are for the gross amount of expenditure to be incurred; recoveries taken in reduction of expenditure being shown separately. Accordingly, the appropriations for the minor head "Suspense" subordinate to the public works major heads provide for the gross debits of the whole year. The issue of stock materials to works, etc., and other credits of the year are exhibited separately. In the case of works expenditure, however, the credits arising as a result of sale-proceeds of surplus materials and plant acquired specially for any work, or of materials received from dismantled structures should be taken in reduction of expenditure, *vide* paragraph 22.2.9 and the demand should be for the net amount of expenditure.

Note.--The procedure regarding recoveries relating to works indicated in this paragraph is applicable only to the estimated recoveries, which are known at the time of framing the estimates. Unanticipated credits should be surrendered separately and the final grants should not include them.

5.2.3 The procedure relating to the preparation of demands for grants, to the appropriation and reappropriation of funds, to the distribution of funds and to budget matters generally is laid down in the Bombay Budget Manual.

5.3--GRANTS FOR EXPENDITURE IN ENGLAND

5.3.1 Separate provision is made, within each grant, for Indian and English expenditure, the English provision being intended to cover charges, such as those mentioned below, incurred by the High Commissioner for India:--

- (a) leave salaries and deputation pay payable in England;
- (b) sterling overseas pay;
- (c) other charges such as passage money, advances of pay, etc., incurred in England.

5.3.2 In order to exhibit, as accurately as possible, the cost of works and stores in the detailed accounts thereof maintained by divisional officers, full value of stores obtained from England must be incorporated therein. The detailed procedure is prescribed in rules 1 to 3 of appendix 4. Accordingly, the

provision relating to works and stores should be inclusive of the estimated cost of stores to be obtained from England. Necessary provision for the cost of such stores should also be made under the suspense head "Purchases" to which the connected transactions are taken in the first instance (See paragraph 12.2.1 and rule 9 of appendix 4).

Note.--As no provision is made in the budget estimates in respect of loss or gain by exchange on transactions in England, provision for the cost of stores to be obtained from England should be made at the par rate of exchange (£1=Rs. 13-1/3).

5.3.3 The provision for charges other than on stores will be made against the minor head "Charges in England" under the relevant major head at the par rate of exchange (£1=Rs. 13-1/3). The difference between this amount and the rupee equivalent at the average rate of exchange for the month of adjustment will be ultimately taken to the minor head "Loss or gain by exchange" as a plus or minus charge according as it is a loss or gain (*vide* paragraph 2 of the general directions to the List of Major and Minor Heads of Account of Central and State Receipts and Disbursements).

5.3.4 The charges other than on stores incurred in England are brought to account in the book of the Accountant-General under the appropriate heads of account, but outside the accounts of the divisional officer.

5.4--WATCHING OF ACTUALS

5.4.1 It is an important function of the divisional officer to keep a constant watch over the progress of expenditure, as he is ultimately responsible for keeping the expenditure within the allotments for the division. He should accordingly keep himself informed of such circumstances as may affect the progress of expenditure in order to take early steps for obtaining extra funds or surrendering probable savings, as may be necessary.

5.4.2 It will be found convenient, in practice, to adopt the plan indicated below:--

- (a) The progress of expenditure on works or other items for which there are specific appropriations, should be watched individually month by month, through the register of works, contingent register and other relevant accounts.
- (b) In respect of works or items, lump-sum appropriations for which are placed at the divisional officer's disposal, he will watch the progress of expenditure against appropriations by the maintenance of

a record (i) of the expenditure in the form of a progressive abstract, showing month by month, the up-to-date expenditure of the year and (ii) of the grants in the form of a register showing the appropriations and re-appropriations ordered from time to time.

- (c) In this review of expenditure, undischarged liabilities play an important part and their effect on individual and lump sum appropriations should, therefore, be watched.

Note.--Liabilities may be divided into four classes:--

- (i) those outstanding in the suspense accounts relating to contractors and labourers, in the accounts of works,
- (ii) those outstanding in any of the regular suspense accounts of the division,
- (iii) outstanding debts adjustable by book transfer, and
- (iv) matured claims of contractors, suppliers etc., awaiting settlement and all immatured claims, recurring, or non-recurring likely to fall due for settlement before the close of the year.

Liabilities of class (ii) may affect not only the grants for the minor head "Suspense" of the major head-under which the suspense account concerned is classed, but also the grants for works and services falling under the same and other major heads.

- (d) Anticipated credits (if any) which will ultimately be taken in reduction of the expenditure chargeable against any individual or lump sum appropriation should also be taken into account. See-statement D of appendix 1.
- (e) This review is of special importance in the last three or four months of the year.
- (f) If desired, this review may also be conducted collectively in respect of each primary or secondary unit of appropriation, a suitable register of appropriations being maintained for the purpose, *see* clause (b) (ii) above. Such a review is of special help in formulating proposals for re-appropriations.

5.4.3 All liabilities and assets of the division adjustable by transfer credit or debit to remittance heads of accounts should be recorded in the register of transfers awaited, form 3 (P. W. 509) as soon as they become known. As they are cleared, an entry should be made in columns 7 to 9 of the register so that items awaiting adjustment may be known at any time.

Note.--This register is intended primarily for all transfer transactions recurring or non-recurring, which have to be responded to by the division, but if desired, important items which will be cleared by original debit or credit may also be entered to facilitate the watching of their clearance.

CHAPTER 6 : CASH

6.1--INTRODUCTORY

6.1.1 The term "cash" as used in this chapter includes legal tender coin, notes, cheques, deposit-at-call receipts of scheduled banks and drafts payable on demand. A small supply of ten paise revenue stamps may be kept as part of the cash balance. See also rules 99 to 101 of the Bombay Treasury Rules.

Note.--Interest bearing securities accepted as security deposits under the provisions of paragraph 15.1.1. are not to be treated as cash.

6.1.2 The divisional officer is the primary disbursing officer of the division, and all realisations and payments on Government account made by his subordinates are made on his behalf and on his responsibility.

6.1.3 Every Government officer is personally responsible for the money which passes through his hands and for the prompt record of receipts and payments in the prescribed accounts as well as for the correctness of the accounts in every respect. The private cash or accounts of members of the department should not be mixed up with the public cash or accounts.

6.1.4 (a) In order that the transactions pertaining to the Central Government may be correctly recorded against the balance of that Government, forms of chalangis, bills, cheques, vouchers, etc., prominently marked with the word "Central" should be used in respect of such transactions with treasuries. See rule 32 (1) of the Bombay Treasury Rules.

(b) Any person paying money into a treasury or the bank to the credit of the department shall present with it, a memorandum or chalan in form 4 (Try. 7) with the name of the division given prominently at its top.

6.1.5 In their application to treasuries, the cash business of which is conducted by the bank, the rules in this Code are subject to the provisions of Part VI of the Bombay Treasury Rules.

6.2--MODES OF OBTAINING CASH FROM TREASURIES

I. General.

6.2.1 Cash is obtained by disbursing officers of the department in two ways, viz., directly by the bills drawn on the treasury and by means of

cheques. For payment of pay and allowances of Government servants on the regular establishment not charged directly to works, certain heads of offices and other officers draw bills on treasuries in prescribed forms in accordance with the rules in Chapter 18. All other disbursements are made by divisional officers, who may empower sub-divisional officers to make disbursements on their behalf, vide paragraph 10.1.6. For this purpose, divisional officers are ordinarily placed by the Accountant-General in account with one or more treasuries within their jurisdiction and they may either authorise sub-divisional officers to obtain money from the treasuries within the jurisdiction of the later by drawing cheques or place them in funds by means of an imprest or by transfer of cash from the divisional cash chest.

Note 1.--The term "treasury" includes also a military treasure chest with which a divisional officer may be placed in account.

Note 2.--At places where the cash business of the treasury is conducted by the bank, cheques are drawn direct upon the bank without the intervention of the treasury officer.

Note 3.--The pay and allowances of certain categories of work-charged establishment as are borne on the regular establishment of the department, are also drawn by bills on the treasury.

6.2.2 Sub-treasuries are collecting depots and not disbursing treasuries, but to meet the convenience of public works officers, it has been arranged that fund required for disbursement may be obtained by means of cheques drawn on sub-treasuries subordinate to a treasury with which a disbursing officer has been placed in account. See also rules 147, 162 and 170 of the Bombay Treasury Rules.

Note.--The term "treasury" as used through out this Code includes a sub-treasury unless the contrary is evident from the context.

6.2.3 The appropriation of departmental receipts to expenditure in the department is strictly prohibited except in cases provided for in paragraph 6.3.4. See sub-rule (2) (d) of rule 8 of the Bombay Treasury Rules.

6.2.4 The procedure prescribed for accounting of cash obtained from treasuries on bills for pay and allowances of regular establishments detailed in Chapter 18. Undisbursed balances of cash thus obtained may be kept in departmental cash chests, but they should not be mixed up with the regular cash balances of the department, accruing from money obtained on cheques, which are dealt with and accounted for in accordance with the rules in the following paragraphs.

6.2.5 Without making previous arrangements through the Accountant-General, no officer is authorised to draw cheques on a treasury situated outside the limits of the State, even though his own jurisdiction may extend beyond those limits.

6.2.6 When for the convenience of work, it is necessary that the divisional officer or any of his subordinate disbursing officers should be authorised either occasionally or as a standing arrangement, to draw cheques on a treasury situated outside the limits of the division, the divisional officer should approach the Accountant-General through the Superintending Engineer for necessary sanction. Similarly, the divisional officer may, if necessary, specially authorise any of his sub-divisional officers to draw cheques on treasuries situated outside the jurisdiction of the later but within the limits of the division.

Note 1.--This rule is intended to be applied with special care and only to cases of real necessity. Payment to contractors should, as far as conveniently practicable be made by cheques on the nearest treasury and a stipulation to the effect that payment shall be so made should be inserted in the contract agreement, where necessary.

Note 2.--The transactions, involving payments to be made by the divisional officer outside the accounts circle in which the divisional headquarters are situated should be settled by bank drafts.

6.2.7 The employment of peons to fetch or carry money should be discouraged. When it is absolutely necessary to employ a peon for this purpose, a man of some length of service and proved trustworthiness should only be selected and in all cases when the amount to be handled is large, one or more guards should be sent to accompany the messenger. See also rule 54 of the Bombay Financial Rules and paragraphs 99 and 100 of the Maharashtra Public Works Manual.

II. Cheques

6.2.8 Petty sums under ten rupees should not be paid by cheques and for disbursement of these and other charges which naturally are paid in cash, e.g., the wages of labourers and of the establishment charged directly to works (excluding such categories of work-charged establishment as are borne on the regular establishment of the department) and value-payable postage, it is permissible to draw money from time to time from the treasury by cheque to replenish the cash chest. Whether there be a guard or not, disbursers must draw cheques for the minimum of cash actually required to meet current disbursements, and if it is found, at any time, that the balance in hand is larger than is required to meet the anticipated expenditure of the next month, or of the next fifteen days, if the treasury is not situated at an inconvenient distance, the surplus should be returned into the nearest treasury.

6.2.9 In drawing cheques, drawing officer should be guided by the general rules laid down in Section I of Chapter I in Part V of the Bombay Treasury

Rules. The special rules applicable to the department are set forth in paragraphs 6.2.10 to 6.2.14.

Note.--The heads of departments and heads of offices who are drawing officers may, at their discretion, issue uncrossed cheques if the operation of the existing orders regarding crossing of cheques with the addition of the words "Account payee only" between the crossing, causes great hardship to the suppliers or piece-workers. This discretion shall, however, be used sparingly and only in genuine cases keeping in view the genuine interest of Government.

6.2.10 Before a cheque book is brought into use, all the cheque forms in it should be marked by a distinguishing letter. Cheques drawn by a disbursing officer on any treasury should be distinguished by a different letter from those drawn by other disbursing officers of the division on that treasury.

6.2.11 In the case of sub-treasuries, the advice of the number of the cheque book to be used (vide rule 163 of the Bombay Treasury Rules), should ordinarily be sent through the district treasury, but in cases of urgency, it may be sent direct to the sub-treasury, a copy being forwarded simultaneously to the district treasury.

6.2.12 The drawing officer should record on the reverse of the counterfoil of each cheque, the amount of the next cheque drawn and the total of the drawings during the month, and carry forward their total to the next counterfoil, thus enabling himself, from time to time, to exercise an independent check on the postings in his cash-book.

6.2.13 If the currency of a cheque should expire owing to its not being presented at the treasury for payment within three months after the month of its issue (vide rule 169 of the Bombay Treasury Rules), it may be received back by the drawer, who should then destroy it and draw new cheque in lieu of it. The fact of the destruction and the number and date of the new cheque should be recorded on the counterfoil of the old cheque, and the number and date of the old cheque that is destroyed should be entered on the counterfoil of the new one. The fact of the new cheque having been issued should be entered on the date of issue in red ink in the cash-book but not in the column for payment, a note being made at the same time against the original entry in the cash-book.

Note.--For procedure relating to lost cheques, see rule 171 of the Bombay Treasury Rules.

6.2.14 When it is necessary to cancel a cheque, the cancelment should be recorded on the counterfoil, and the cheque, if in the drawer's possession, should be destroyed. If the cheque is not in his possession, he should promptly request the treasury officer/bank to stop payment of the cheque and on ascertaining that payment has been stopped, he should write back the entry in his cash-book by

exhibiting the amount of the cheque as a figure on the payment side in the "bank or treasury" column. A counter-reference should be given in the cash-book, against the original, to the second entry of the cheque. A cheque remaining unpaid for any cause for twelve months after the month of its issue should be cancelled and its amount written back in a similar manner.

6.3--RECEIPT OF MONEY

I. Accounts Procedure

6.3.1 When money is received by a Government Officer on behalf of Government, it should at once be brought to account in the cash-book and a receipt in form 5 (P.W. 643) should invariably be granted to the payer unless the Government authorises the use of cash memo, in form 6 in any particular case. If, however, the amount be realised by recovery from a payment made on a bill or other voucher setting forth full particulars of the deduction, a receipt should be granted only if specially desired by the payer, but the fact of the recovery having been made by deduction from the payment voucher should be clearly recorded on the receipt.

Note 1.--Final acquittance for private cheques and drafts on local banks accepted under proper authority (*vide* rules 100 and 101 of the Bombay Treasury Rules), should not be given to the payer until they have been cleared.

Note 2.--Before an officer signs a receipt in form 5 (P. W. 643) or a cash memo in form 6 for cash actually received by him, he should see that the receipt of the money has been duly recorded in his cash-book and in token of this check the entry in the cash-book should be initialled and dated at the same time.

Note 3.--As an exception to this rule, it is not necessary to issue receipts in form No. 5 (P.W. 643) in respect of Cheques/Bank Drafts received in settlement of inter divisional transaction which bear the endorsement, "Payment by book adjustment only".

6.3.2 Cheques of private individuals, if accepted in payment of Government dues, should be treated as cash, *vide* paragraph 6.1.1 and entered in the cash-book, in the ordinary way just like other cash transaction. When they are sent to the bank for encashment, they should be shown in the disbursement column as remittances into treasury. In order, however, to relieve the cash-book of a large number of detailed entries in cases in which the transactions of receipt of private cheques are frequent and numerous, the cheques may be initially entered in a register of cheques received and adjusted in form 7 (Gen. 25) and only the daily totals of receipts and remittances entered in the cash-book. This register will also facilitate the watching of the clearance of the cheques.

Note.--The above procedure will also apply in respect of deposit-at-call receipts of scheduled banks.

6.3.3 A receipt in form 5 (P. W. 643) or a cash memo, in form 6 can be issued only by divisional officers, sub-divisional officers, or other Government officers specially authorised by Government, and all persons regularly or frequently receiving money on behalf of Government should keep a cash-book in form 10 (P. W. 488), vide paragraph 6.6.1.

If a Government official, who is not in charge of a cash-book, receives money on behalf of Government, he should not mix it up with the imprest or other cash in his charge. He will be supplied with a receipt book, with foils in triplicate, in form 8 (P. W. 585). Whenever he receives money, he should give to the depositor a receipt from this triplicate receipt book and send the duplicate with the money to his next superior officer having a cash-book when he is nearby. If he is far away from the headquarters of such an officer, he should deposit the money in the nearest treasury accompanied by a chalan in duplicate (vide rule 112, etc., of the Bombay Treasury Rules) and send the treasury chalan with duplicate receipt to his superior officer. The officer will then bring the transaction to account in his cash-book and issue a receipt from his duplicate receipt book in the name of the Government official from whom the cash or chalan is received and paste the triplicate receipt against his counterfoil. The Government official, in turn, should paste the duplicate receipt against his counterfoil in the triplicate receipt book. The record of the transaction will be in correspondence.

Note 1.--The receipt book should be issued by name and kept in the personal custody of the person to whom it is issued. In the case of transfer, the receipt book will be personally handed over to the relieving officer, who will certify in his charge papers that he has received the receipt books, stating the number of blank foils which it contains.

Note 2.--The divisional and sub-divisional officers will examine the receipt books issued to their subordinates at every convenient opportunity and at least once a month and initial (and date) them in token of their scrutiny.

Note 3.--For issue of duplicate or copies of receipts, see rule 107 of the Bombay Treasury Rules.

II. Disposal of receipts

6.3.4 Moneys realised by officers of the department should be paid, as soon as possible, into the nearest treasury, for credit as miscellaneous receipts of the department. Should a divisional officer or sub-divisional officer, however, require to make use of cash receipts temporarily for current expenditure, he may do so instead of obtaining fresh cash by cheques; but before the end of the month, he must send to the treasury a cheque for the amount thus utilised, drawn in his own favour and endorsed by himself with the words "Received payment by

transfer credit to the Buildings and Communications Department/Irrigation and Power Department".

Note 1.--At places where the cash business of the treasury is conducted by the bank, moneys received by departmental officers are paid at the bank direct without the intervention of the treasury officer.

Note 2.--This rule does not apply to receipts realised by short payment on bills or other vouchers.

6.4--PAYMENTS

I. Manner of payment

6.4.1 All payments, which the officers authorised to draw cheques have to make, should, as far as possible, be made by cheques; but *see* also paragraph 6.2.8.

6.4.2 It is permissible to make payment to suppliers of stores by obtaining bank drafts in accordance with rule 677 of the Bombay Treasury Rules.

Note.--For instructions regarding making payments for stores obtained by direct order from private firms and individuals in the United Kingdom, see rule 367 of the Bombay Treasury Rules.

6.4.3 As a rule, no cheque should be drawn until it is intended to be paid away and cheques drawn in favour of contractors and others should be made over to them by the disburser direct; but the disburser may be assisted in making disbursements by a cashier appointed for the purpose under paragraph 109 of the Maharashtra Public Works Manual. The occasional delivery of cheques through a subordinate may be permitted at the discretion and on the responsibility of the disburser. In such cases, the subordinate should make no entry in any accounts which he keeps, as payment made by cheque should appear in the cash account of the disbursing officer who draws the cheque, and the subordinate's record will be in correspondence.

Note.--It is a serious irregularity to draw cheques and deposit them in the cash chest at the close of the year for the purpose of showing the full amount of grant as utilised.

6.4.4 Payments due to contractors may, if so desired by them, be made to their banks instead of direct to contractors, provided that the department obtains--(i) an authorisation from the contractor in the form of a legally valid document such as power-of-attorney conferring authority on the bank to receive payment, and (ii) the contractor's own acceptance of the correctness of the account made out as being due to him by Government or his signature on the bill or other claim preferred against Government, before settlement of the account or claim by payment to the said bank. While the receipt given by such bank

shall constitute a full and sufficient discharge for the payment, contractors should, whenever possible, be induced to present their bills duly received and discharged through their bankers.

Nothing herein contained shall operate to create, in favour of the bank, any rights or equities *vis-a-vis* Government.

II. Bills

6.4.5 General instructions regarding the form of bills and their preparation, completion and stamping are laid down in rules 152 to 159 of the Bombay Treasury Rules. As far as possible, the particular form of bill applicable to the case should be used. Suppliers of stores and others should be encouraged to submit their bills and claims in proper departmental forms. But bills not prepared on such forms should not be rejected if they set forth the necessary details of the claims. In such cases, the additional particulars required should be added by the disbursing officer.

Except in the case of lump sum contracts, every bill or other demand for payment should, as far as possible, set forth the unit rate at which payment is to be made.

III. Vouchers

6.4.6 As a general rule, every payment, including repayment of money previously lodged with Government for whatever purpose, must be supported by a voucher setting forth full and clear particulars of the claim and all information necessary for its proper classification and identification in the accounts. The full name of the work as given in the estimate and other particulars specified in paragraph 10.1.2, or the head of account to which the charges admitted on a voucher are debitable, or to which the deduction or other credits shown in the voucher are creditable, should be clearly indicated on it in the space provided for the purpose or in some prominent position.

When a voucher exhibits any expenditure from which revenue may *prima facie* be expected to accrue as, for instance, when payment appears in a bill for removing materials from a building or other work, either dismantled or undergoing repairs or for clearing jungle or cutting trees in the compound of buildings or in canal banks, etc., a note should be recorded to indicate how the

old materials removed or the trees cut, etc., have been disposed of and if sold when the sale-proceeds will be credited to Government.

Note.--When it is not possible to support a payment by a voucher or by the payee's receipt, a certificate of payment, prepared in manuscript, signed by the disbursing officer and countersigned, if necessary, by his superior officer, together with a memorandum explaining the circumstances, should always be placed on record and submitted to the Accountant-General, where necessary. Full particulars of the claim, amount paid, date of payment and name of work with head of account should invariably be set forth, and where this necessitate the use of a regular bill form, the certificate itself may be recorded thereon.

6.4.7 Every voucher must bear a pay order signed or initialled, and dated by the responsible disbursing officer. This order should specify the amount payable both in words and figures. All pay orders must be signed by hand and in ink.

Note.--Cashiers and others authorised to make disbursements on passed bills vide paragraph 6.4.3, should make no payment without a proper pay order of the responsible disbursing officer recorded clearly on the bill or other voucher.

6.4.8 Except as provided in paragraph 6.4.4, every voucher should also bear, or have attached to it, an acknowledgment of the payment, signed by the person by whom or on whose behalf the claim is put forward. This acknowledgment should be taken at the time of payment. When the payee signs in an Indian script, he should be required to note the amount acknowledged in the script in his own handwriting. In transliterating his acknowledgment, the amount acknowledged, as well as any remark made by him, should also be reproduced in English.

Note 1.--If a disbursing officer anticipates any difficulty in obtaining from the person to whom money is due, a receipt in the proper form, it is open to him to decline to hand him the cheque or cash, or to make a remittance to him, as the case may be, until the acknowledgment of payment, with all necessary particulars, has been given by him. In all cases of payment by remittance, a note of the date and mode of remittance must be made on the bill or voucher at the time of remittance. In cases of remittance by postal money order, the purpose of the remittance should be briefly stated in the acknowledgment portion thereof, vide clause (xii) of rule 152 of the Bombay Treasury Rules.

Note 2.--In the case of articles received by value-payable post, the value-payable cover together with the invoice or bill showing the details of the items paid for may be accepted as a voucher. The disbursing officer should endorse a note on the cover to the effect that the payment was made through the post office and this will also cover charges for the money order commission.

Note 3.--A certified copy (marked duplicate) of a receipted voucher may be retained by the disbursing officer, should this be necessary to complete the record of his office, but the payee should not be required to sign such a copy or give a duplicate acknowledgment of the payment.

6.5--REMITTANCES TO TREASURIES

6.5.1 The officer-in-charge of a cash-book should keep a book in form 9 (P. W. 534) in which he should enter all his remittances to the treasury as they

are made, vide paragraph 6.3.3 and 6.3.4. This book should accompany the remittance and chalan to be received by the treasury.

Note.--Remittance made to the bank or cheques paid in as public works receipts should be entered in the remittance book, but in the space for the treasury receipt should be entered "By bank cheques" and the book need not be sent with the remittance, provided that the cheques are always endorsed as prescribed in paragraph 6.3.4.

6.6--CASH ACCOUNT

I. Cash book

(a) *Upkeep*

6.6.1 An account of their cash transactions should be maintained in the cash-book, form 10 (P. W. 488) by all Government officers authorised, as a regular arrangement, to receive money on behalf of Government, as well as by those entrusted with disbursements out of cash received by them in transfer from the divisional cash chest or obtained by cheques drawn on the treasury. Government officers entrusted with imprests or temporary advances should maintain and render accounts of their disbursements in imprest cash account, form 12 (P. W. 485), vide paragraph 6.6.9 and 6.6.12.

6.6.2 The cash-book is one of the most important accounts records of the department. The detailed instructions given in the notes on form 10 (P. W. 488) should be observed strictly in practice by all concerned.

(b) *Balancing*

6.6.3 The cash-book must be balanced on the date prescribed for closing the cash accounts of the month, but when the transactions are numerous, balancing may be done weekly or daily. It is advisable that the cash be counted whenever a balance is struck, or at convenient intervals, as this affords an independent check on the accuracy of the postings. The results of such intermediate counting should be recorded in the form of a note (specifying the actual cash and also the outstanding balances of imprests and temporary advances) in the body of the cash-book (column 8) so as not to interfere with the up-to-date totals; the actual balance of cash in the chest should invariably be stated in the note both in words and figures.

(c) *Rectification of errors*

6.6.4 An entry once made in the cash-book should, in no circumstances, be erased. If a mistake is discovered before the copy of the cash-book is submitted

to the divisional office, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The disbursing officer should initial every such correction and invariably date his initials. When the mistake is discovered too late for correction in this way, an intimation of the necessary correction should be sent at once to the divisional office, accompanied by a proposed transfer entry, if necessary. Except as indicated above, no correction of an entry once made in his cash-book should be made by a sub-divisional officer, unless authorised by the divisional office to do so.

Note.--The same principles should be observed in correcting errors noticed in the divisional cash-book. If the account of the month have been closed, no corrections of errors in amount, classification, or name of work, should be made in that book but a transfer entry should be prepared for the necessary correction, a suitable remarks in red ink (quoting reference to the correction in accounts) being recorded against the original erroneous entry in the cash-book.

(d) Verification

6.6.5 The disbursing officer should check all the entries in his cash-book, as soon as possible, after the date of their occurrence, and he should initial the book, dating his initials after the last entry checked. The cash-book should be signed by him at the end of the month and such signature should be understood as fixing responsibility for all the entries of the month inclusive of the closing balance.

Note.--The following is the memorandum of some of the more important parts of the verification:--

The disbursing officer should.--

(i) compare each entry of payment with the gross amount chargeable as shown in the connected voucher, seeing, at the same time, that it bears-(a) a payment order recorded by himself or the divisional officer, and (b) the certificate of disbursement signed by himself or an authorised subordinate, and ticking off each voucher as it is passed ;

(ii) see, whilst examining the postings of vouchers on the payment side that all deductions shown in the vouchers (other than deductions creditable to the head of account or work to which the payment relates) are posted as receipts on the receipt side of the cash-book ;

(iii) compare each entry of payment into the treasury with the treasury officer's receipt on the chalan or treasury remittance book and satisfy himself that the amounts have been actually credited into the treasury ;

(iv) verify the totalling of the cash-book or have this done by some principal subordinate (other than the writer of the cash-book) who should initial (and date) it as correct ; and

(v) verify the total of the postings in the "bank or treasury" column on the payment side by reference to the memorandum recorded by himself on the reverse of the counter-foils of cheques.

6.6.6 The actual balance of cash in each chest should be counted on the last working day of each month (i. e., immediately after closing the cash account of the month under paragraph 6.6.3), but where this is not possible, the cash balance may be counted on the first working day of the following month before any disbursement is made on that date. The details of the actual balance should be recorded in form 11 (P. W. 484) and a certificate of the count of cash, specifying both in words and figures the actual cash balance (exclusive of imprest and temporary advances), and of reconciliation of the balance so counted with the book balance, should be recorded below the closing entries of the month. The certificate should be signed by the disbursing officer who should invariably date his signature.

Note.--Should it not be possible for the disbursing officer, owing to his absence, to make the count on the dates prescribed in this paragraph, he should do so at the earliest opportunity, recording the reason for the delay on the cash balance report.

6.6.7 Whenever, on the contents of the cash chest being counted, the balance as per cash-book is found to be incorrect, it must, unless the error can be detected and set right at once under paragraph 6.6.4 be made to agree with the actual counted balance by making the necessary receipt or payment entry "To cash found surplus in chest" under "Public Works Deposits" or "By cash found deficient in chest" under "Miscellaneous P. W. Advances" as the case may be. The administrative action to be taken on the occurrence of a deficiency must depend on the nature of each case.

II Imprest

6.6.8 (An imprest is a standing advance of a fixed sum of money given to an individual to enable him to make certain classes of disbursements which may be entrusted to his charge by the divisional officer or the sub-divisional officer in accordance with such rules, and subject to such restrictions, as may be laid down by Government.) The amount of an imprest should be kept as low as possible and should in no case exceed one thousand rupees without the special sanction of Government.

6.6.9 The account of imprest cash should be kept in duplicate by the imprest holder in form 12 (P. W. 485) in accordance with the directions given in that form. The counterfoil should be retained by the imprest holder and the original supported by the necessary vouchers should be forwarded to the officer from whom the imprest is held, whenever the imprest holder finds it necessary to have the account recouped, or when it is proposed to increase or decrease the amount of the imprest or to close the account altogether. The account must,

in any case, be rendered to the officer from whom the imprest is held, in time to enable him to incorporate the account in his cash-book before it is closed for the month on the date fixed for the purpose.

6.6.10 The recouping officer should examine the imprest cash account and the supporting vouchers, initial (and date) the vouchers in token of approval and by a formal pay order (vide paragraph 5.4.7) recorded on the account, authorities the recouping, enhancement, reduction or closing of the imprest as the case may be. The account should then be abstracted and incorporated in the cash-book in the manner prescribed in notes on forms 10 (P. W. 488) and 12 (P. W. 485).

Note.--If any item in the imprest account appears to the recouping officer to be open to objection, the imprest should nevertheless be recouped in full, and the items under objection, may be entered in his cash-book as "Item awaiting adjustment in the imprest account of" under Miscellaneous P. W. Advance to be watched under that head until either the objection is removed or the amount is made good by the imprest holder.

6.6.11 The imprest holder is responsible for the safe custody of imprest money and he must at all times be ready to produce the total amount of the imprest in vouchers or in cash.

III. Temporary advance

6.6.12 When a disbursing officer makes a remittance to a subordinate officer to enable him to make a number of specific petty payments on a muster-roll or other voucher which has already been passed for payment, the amount remitted should be treated as a temporary advance and accounted for in form 12 (P. W. 485) in the same way as an imprest. The account of a temporary advance should be closed as soon as possible.

Note.--This rule applies also to cash taken out of the chest by the disbursing officer himself to make payments at a distance.

6.7--CHEQUE BOOKS AND RECEIPT BOOKS

6.7.1 Cheque books required by the divisional and sub-divisional officers authorised to draw on treasuries, sub-treasuries and the bank are obtained by them from the district treasury concerned, vide rule 161 of the Bombay Treasury Rules. Receipt books forms 5 (Gen. 113) and 8 (P. W. 585) are obtained annually on indent by the divisional officer from the press.

6.7.2 Cheque or receipt books should, on receipt, be carefully examined by the divisional or the sub-divisional officer concerned who should count the number of forms contained in each and record a certificate of count on the fly-leaf.

6.7.3 Cheque or receipt books must be kept under lock and key in the personal custody of the divisional or sub-divisional officer concerned.

6.7.4 Counterfoils of used books should be returned promptly to the divisional officer for record.

6.7.5 (a) A register of cheque and receipt books should be maintained in form 13 (P. W. 508) separate pages being reserved for cheque books and receipt books.

Note.--The account of cheque books intended for the settlement of inter-divisional transactions should be kept separate from those utilised for disbursements in connection with the execution of works.

(b) Whenever on examining a cash-book, it is noticed that a cheque book or receipt book has been brought into use for the first time, the divisional accountant should enter it, at once, in the register as a new item. At the same time, the date on which the corresponding books previously in use was completely written up should be ascertained from the cash-book and noted in column 4 of the register against the original entry relating to that book.

(c) The submission of the counterfoils of used cheque and receipt books for record in the divisional office (Vide paragraph 6.7.4) should be watched through this register, and as soon as the counterfoils are received they should be examined, and it should be seen in particular (i) that all items for which receipts were issued were duly brought to account in the cash-book, and (ii) that the writings do not indicate any irregularity or disregard of rules requiring action on the part of the divisional officer.

6.7.6 Treasury officers are required to furnish the divisional officer, quarterly, with a statement of cheque books supplied by them to all disbursing officers of the division on their requisitions. This statements should, on receipt be compared with the register of cheque books to see that books are not obtained by disbursing officers unnecessarily in advance, or in excess of requirements, and the numbers of the books supplied but not brought into use should be entered in the register, the dates of supply being noted in red ink below the entries on column 1.

6.7.7 The register of cheque and receipt books should be reviewed periodically and enquires should be made of the disbursing officer concerned if there is any unusual delay on his part in bringing a book into use. Even if the cause of the delay be known, it will be advisable to obtain an assurance from the disbursing officer that the book is in his personal custody and contains the full number of forms intact.

6.8--CUSTODY OF CASH

6.8.1 Public money in the custody of the department should be kept in strong treasure chests secured by two locks of different patterns. All the keys of the same lock must except where the procedure prescribed in the note below this paragraph is adopted, be kept in the same person's custody, and as a general rule the keys of one lock should be kept apart from the keys of the other lock, and in a different person's custody when practicable. The chest should never be opened unless both the custodians of the keys are present. When there is a guard, he should usually be the custodian of one set of keys and he must always be present when the chest is opened and until it is again locked. Whenever cashier is attached to a division or sub-division the keys of one of the locks of the treasure chest will necessarily remain in his possession.

Note.--The duplicate keys of the divisional/sub-divisional chest may at the discretion of the divisional/sub-divisional-officer be placed, under his seal, in the custody of the treasury or sub-treasury officer concerned. In the event of this practice being adopted, a duplicate key register should be maintained and once a year in April the keys should be sent for, examined and returned under fresh seal, a note being made in the register that they have been found correct.

6.8.2 The divisional office should count the cash in the hands of each cashier at least once a month; or in the case of out stations he or the sub-divisional officer should count it whenever he may visit them. The result of such counting should be recorded in the form of a note in the cash-book showing the date of examination and the amount (in words) found.

CHAPTER 7 : TRANSFER ENTRIES

7.1.1 Transfer entries, that is entries intended to transfer an item of receipt or charge from the account of a work in progress or of a regular head of account to the account of another work or head, are necessary in order to--

- (a) correct an error of classification in the original accounts ;

Note.--Some times, it is more convenient to classify items pertaining to several heads (or works), under a single head in the first instance than to classify them under each from the beginning. For example, when a joint work, in which several parties are interested, is undertaken the individual transactions relating to it are taken to the account of a single party in the first instance, and before closing the accounts of a month, the necessary distribution over all the accounts is effected by transfer entry.

- (b) Adjust, by debit or credit to the proper head of account (or work), an item outstanding in a suspense account or under a debt or deposit head ;
- (c) bring to account certain classes of transactions which do not pass through the cash or stock account, e.g.--
 - (i) for credit to " Purchases ", on account of materials received for works from sources other than stock, vide paragraphs 10.3.5 and 10.3.9 ;
 - (ii) for credit to " P. W. Deposits " on account of balances due to contractors on closed accounts, vide paragraph 10.5.19 ;
 - (iii) for credit to revenue heads on account of revenue not recovered in cash ;
 - (iv) for original debits or credits to remittance heads based on transactions not appearing in cash or stock accounts, e.g., transfer of tools and plant to another department of Government when the value is recoverable from them ;
 - (v) for credit to the heads concerned of the several percentages leviable under the rules, e.g., those on accounts of supervision (when not recovered in cash), establishment, tools and plant and workshop charges, vide paragraph 399 of and Appendix 5 to the Maharashtra Public Works Manual and paragraph 14.2.5 of the Code;
- (d) respond to a remittance transaction advised by the Accountant-General or direct by the department concerned, if the corresponding debit or credit to the remittance head has not already appeared in the accounts ;

(e) relieve the account of a work in progress of--

(i) items which have ceased to be debited to the estimate for the work, and

(ii) suspense charges which can no longer be kept within the accounts of the work (vide paragraph 10.5.13). Such transfer entries are necessary either when the accounts of any contractor or of the work itself are to be closed, or when any recoveries (otherwise than in cash) have become due, e.g., by the transfer of stores to any other work or account.

7.1.2 For every transfer entry there must either be a transfer entry order, form 14 (P. W. 532) or an order recorded on another document, e.g., survey report, form 32 (P. W. 556) and final bill of contractor's closed account placed under "Public Works Deposits", which sets forth all the necessary particulars ; see also paragraph 22.4.3.

Note 1.--In cases in which the transfer entry order is not required to be submitted to the Accountant-General with the monthly account, vide paragraph 22.4.17, the necessary order, if not initiated by a sub-divisional officer, may be signified by the divisional officer's initials against the entry in the transfer entry book (paragraph 7.1.6).

Note 2.--A single transfer entry may cover a number of adjustments and corrections, provided that all the necessary particulars are set forth in respect of each.

7.1.3 A transfer entry order may be initialed by the sub-divisional officer, and should be so initialed by him in all cases falling within clauses (a), (b), (c) and (e) of paragraph 7.1.1 which come within his cognizance.

7.1.4 The divisional officer should see that no transfer entry is made in the accounts unless admissible under the rules, that a transfer entry is made as soon as it becomes necessary, and that transfer entry orders in respect of transactions falling under clauses (a), (b) and (c) of paragraph 7.1.1, proposed by sub-divisional officers, are countersigned by himself in token of acceptance.

Note.--Transfer entries should receive the special attention of the divisional officer so that habitual errors and misclassifications in the accounts of subordinate officers may not remain unnoticed.

7.1.5 All transfer entry orders should set forth such explanation of the correction or adjustment proposed to be made as would establish clearly the correctness and necessity of the entry.

Note.--In cases of corrections involving a reduction in the charges against the estimate of a work, it is essential not only that full particulars of the vouchers and accounts in which the erroneous charges originally appeared are specified, but also that the circumstances in which the charges were allocated wrongly under the estimate for the work are set forth clearly. It is not sufficient to state that the charges were erroneously classified previously.

7.1.6 All transfer entries ordered to be made should be registered in the transfer entry book, form 15 (P. W. 545), maintained in the divisional office. Entries should be grouped separately for each month in the accounts of which they are to be incorporated. Before the book is closed monthly, the divisional accountant should see that no adjustments which are required to be made under any rule or order, are omitted.

7.1.7 No transfer should be made from one sub-head to another in the accounts of a work except on the authority of a formal transfer entry order prepared in accordance with the procedure prescribed in this chapter and approved by the divisional officer. The order should be filed with the works abstract for the month in which the transfer is effected and it should not be entered in the transfer entry book.

CHAPTER 8 : REVENUE RECEIPTS

8.1--GENERAL

8.1.1 Public works revenue is assessed and realised in accordance with the rules and orders made by or under the authority of Government. When collected, it should be brought to account in accordance with the classification prescribed in Appendix 1.

8.1.2 Consistently with the provisions of the rules in this chapter, the detailed rules of accounts procedure relating to revenue receipts are prescribed locally by the authorities of the department. See also paragraph 31 of the Maharashtra Public Works Manual.

8.1.3 Distinction must be made between receipts which are finally creditable to Government as revenue of the department, and transactions which represent merely such cash or other value received as has either to be eventually repaid or to be utilised to meet the cost of some service to be rendered or already rendered, or to be taken in reduction of expenditure previously incurred. Receipts of the latter class are creditable to the debt, deposit, remittance or expenditure head concerned and are not subject to the rules of this chapter. See also statement D of Appendix 1.

Note.--For appropriation of unclaimed balances lying in the deposit accounts see paragraph 15.4.1.

8.1.4 (a) It is not permissible to take credit for revenue to the head concerned until it is realised, but divisional officers are responsible that demands are made as revenue falls due, that steps are taken with a view to effect prompt realisation of all revenue, regular or occasional, and that proper records are kept to show, in respect of all items of revenue recurring or non-recurring, the assessments made, the progress of recovery and the outstanding debts due to Government.

Note 1.--The object of this rule is that all classes of revenue whether accruing from property of any kind, from leases of rights and concessions (e.g., rights for fishing grazing, etc., and use of water-power), or from any other source are properly watched.

Note 2.--As an exception to the general rule, the following may be credited as revenue before realisation :-

- (i) supervision charges on sales of stock on credit,
- (ii) sale-proceeds of such articles of tools and plant as are creditable to the minor head "Recoveries of expenditure" by debit to "Miscellaneous P. W. Advances", vide paragraph 9.3.14.

Note 3.--Receipts representing the sale-proceeds of tender forms to contractors or the fees levied from cultivators for writing applications for water-supply should be credited to revenue.

(b) The recovery of all debts due to Government should receive the special attention of the divisional officer and no debt should be remitted or written off except under the orders of competent authority.

8.2--IRRIGATION REVENUE COLLECTOR THROUGH DISTRICT AND REVENUE AUTHORITIES.

8.2.1 When revenue from irrigation, navigation, embankment and drainage works under the administration of this department is realised through district and revenue authorities, the procedure described below should be observed :--

- (a) The collections made by such authorities are paid direct into treasuries. They are brought to account to the credit of revenue heads concerned in the Accountant-General's office without being passed on to the divisional officer for adjustment.
- (b) The divisional officer receives from the collector a monthly statement of the amounts realised to enable him to watch the progress of recovery against demands or assessment.
- (c) The divisional officer should submit to the Accountant-General a half-yearly statement showing separately for each civil district the monthly realisations, as compared with the assessments, in respect of each canal or other work.
- (d) The Accountant-General will maintain a register showing, separately for each canal or other work, the monthly realisations pertaining to the different divisions.
- (e) The Accountant-General will bring to the notice of the appropriate authority of this department any marked short coming of revenue realisations, as compared with the budget estimate and the assessment of the year but this will not relieve the authorities of this department of their responsibilities as prescribed in the local rules referred to in paragraph 8.1.2.

8.3--RECOVERY OF RENTS OF BUILDINGS AND LANDS

(a) From private persons

8.3.1 When a public building, land or other property is let to a person not in the service of Government, the full assessed rent must be recovered in advance. See also paragraph 372 of the Maharashtra Public Works Manual.

(b) From Government servants and pensioners

8.3.2 The recovery of rent from Government servants occupying rentable buildings in charge of the department shall be made by deduction from their pay bills through the treasury officer or other disbursing officer concerned.

Note.--Amounts due on account of the hire of Government furniture and on account of the value of articles of furniture and other Government property lost or damaged by a Government servant as well as any other dues for which a Government servant may be liable to Government in respect of the residence allotted to him may also be recovered by deduction from pay bills.

8.3.3 Where the rent is recoverable in cash, a bill in suitable form should be sent to the tenant on or before the last day of each month. The tenant should be required to pay the rent before the expiry of the following month.

8.3.4 When recoveries of rent are to be effected through a treasury officer or other disbursing officer, a demand in form 16 (P. W. 542), statement of rents recoverable in cash or by deduction from pay bills, should be sent in duplicate, before the close of each month, to that officer who will make the necessary recoveries and return one copy of the statement duly completed. In the case of rents recoverable from non-gazetted Government servants, whose pay is drawn by the heads of their offices on a consolidated bill cashed at a treasury, this statement may be sent to the drawing officer and not to the treasury officer. See also paragraph 361 of the Maharashtra Public Works Manual.

Note 1.--In cases where the public works officer in charge of the Government buildings and disbursing officers/treasury officers who are responsible for recovery of rent are not rendering accounts of the same Accountant-General the public works officer will issue the statement of rents recoverable in triplicate.

In case of non-gazetted establishment, the disbursing officer will attach two copies of the statement with the pay bill and return the third to the divisional officer duly certified to the effect that the recovery has been made and the emoluments are correct.

In the case of gazetted officers, all the three copies will be attached with the pay bill. When the pay bill is encashed at the treasury, the treasury officer will detach one copy and return it to the divisional officer with a certificate of recovery.

Thus the pay bills of both gazetted and non-gazetted Government servant will go to their audit and accounts officers with the statement in question attached to them in duplicate.

Note 2.--In the case of cash recovery from Government servants, the divisional office should obtain, from the disbursing officers, a certified statement in form 16 (P. W. 542).

Note 3.--In this statement will also be included any amounts due on account of the hire of Government furniture, the value of articles of furniture and other Government property lost or damaged by a Government servant as well as any other dues for which a Government servant may be liable to Government in respect of the residence allotted to him, vide note below paragraph 8.3.2.

Note 4.--A separate statement should be prepared in respect of each tenant who is a gazetted Government servant and who draws his pay direct from the treasury for non-gazetted Government servants there should be a single consolidated statement for each class of establishment whose pay is drawn in a separate bill.

Note 5.--In the case of gazetted Government servants, the statement will be filled up from the information contained in the pay slip received from the Accountant-General. When a tenant goes into occupation of a residence, the divisional officer will intimate the fact to the Accountant-General and call for a pay-slip. In the case of non-gazetted Government servants, the statement will be prepared on the basis of the information to be obtained from drawing officers in form 17 (Gen. 185) by 25th of every month. If any change of emoluments is noted by the treasury officers in the completed copy of the statement returned by him, the statement for the next month will be prepared from the information so furnished. Provision will also be made in the statement, where necessary for the recovery of additional rent due either because the full amount has not been collected because arrears of emoluments have been paid to a Government servant.

Note 6.--Treasury officers and other disbursing officers are required to recover the amount specified by the divisional officer, without prior reference to the tenants and to note in the statement the particulars of emoluments, and of changes therein in respect of Government servants whose rent is limited to a percentage of such emoluments.

Note 7.--If the rent recoverable from a Government servant is limited to a certain percentage of his emoluments, and such emoluments are changed retrospectively, the rate at which rent is recovered should also be changed retrospectively.

Note 8.--If a divisional accountant becomes aware that the emoluments of a Government servant have been changed in respect of a period during which he occupied a Government residence at some other station or stations, he should see that the intimation of the change of emoluments is given to the divisional officers of the stations concerned to enable them to recover the arrears of rent where necessary.

8.3.5 Amounts recovered by deduction from pay bills of Government servants under the audit control of civil Accountants-General, irrespective of the fact whether the bills are encashed at Central or State treasuries, will not be passed on to the divisional officer for adjustment in the divisional accounts. The Accountant-General, in whose circle the recoveries are made, will credit the revenue heads (and canals, etc.), concerned direct in the central section of his books, if he is the audit officer for the pay and allowances of the Government servant concerned. In other cases, the recoveries will be passed on to the audit officer concerned through exchange accounts for adjustment to the final heads in the central section of his books. The divisional officer should, however, credit the accounts of the tenants in the register of rents of buildings and lands, form 20 (P. W. 504), vide paragraph 8.5.5, with the recoveries as certified by the treasury, disbursing or drawing officers concerned.

Note 1.--The Accountant-General, responsible for the audit of pay and allowances of the Government servants concerned, will check the emoluments and classification of rent recoveries shown in form 16 (P. W. 542) attached to the pay bills selected for audit and record a certificate thereon "Emoluments and classification of rent recoveries checked". On form 16 (P. W. 542) attached to other pay bills, the certificate, "Classification checked", will be recorded. One copy each of Form 16 (P. W. 542) with the above certificates recorded thereon will be forwarded monthly by the Accountant-General concerned to the divisional officer, if he is the audit officer for the public works division and to the Accountant-General of the public works division, if he is not the audit officer. On receipt by the latter, Form 16 (P. W. 542) will be passed on by him to the divisional officer who will furnish a certificate in Form 18 to the Accountant-General along with the monthly

account that all Forms 16 (P. W. 542) pertaining to the third preceding month have been received and on their basis the register of rents of buildings and lands corrected where necessary and rent revised.

Note 2.--The divisional accountant should compare form 16 (P. W. 542) with the corresponding entries in the register of rents of buildings and lands, Form 20 (P. W. 504), see that no forms 16 (P. W. 542) have been omitted to be sent by the Accountant-General, and take steps to revise the assessment of rents of Government servants whose rates of emoluments have been altered.

8.3.6 Recoveries made by the disbursing or accounts officer of the Defence, Posts and Telegraphs and Railway accounts circles should be credited to the accounts of tenants in the register of rents of buildings and lands, Form 20 (P. W. 504) and adjusted in the divisional accounts by debit to the remittance head concerned, on the authority of the certified statement received back from them, without waiting for the intimation of the corresponding credit from the Accountant-General's office, vide exception 1 in paragraph 17.2.2.

Note.--Statements received from disbursing officers and submitted to the Accountant-General along with the divisional accounts will be sent periodically to the accounting officers of the circles concerned for verification, and the procedure indicated in note 2 below paragraph 8.3.5 will then be followed in respect of the verified statements.

8.3.7 The amounts representing recoveries of rents relating to a State Government which are realised in another accounts circle, should be remitted by the Accountant-General in whose circle the recoveries are made to the Accountant-General concerned by means of bank drafts. To enable the former to make such payments, the divisional officer should indicate the correct classification including the name of the accounts officer to whom the amounts should be remitted, in the statement of rents recoverable.

8.3.8 A tenant, who is in receipt of a pension from Government, should be treated as a private individual for the purpose of these rules. But, if he desires to make payments by deductions from his pension, recoveries from him may be made through the treasury officer or other disbursing officer concerned, on the pensioner's furnishing the divisional officer with a written request authorising such deduction. This authority should be transmitted to the treasury or disbursing officer with the first demand.

8.3.9 In the case of vacation of quarters by a Government servant before the last day of a month, owing to his departure on transfer, leave or retirement, the demand for the rent for the broken period should be made at once so that the amount due may be recovered before his departure.

8.3.10 Pending orders on a representation against the divisional officer's assessment, the amount assessed must be paid by tenants on demand. Should the representation prove successful, the excess amount charged should be adjusted as soon as orders are issued, by a reduction in the assessment of a subsequent month, or, if this is not practicable or convenient, by an actual repayment.

8.4--REFUNDS AND REMISSIONS

8.4.1 The sanction necessary for refunds of revenue is regulated by the delegation orders. This sanction may either be given on the voucher itself, or quoted on it, a certified copy being attached when such orders are not separately communicated to the audit office.

8.4.2 Remissions of irrigation revenue allowed before collection should be treated as reductions of demands. Cash repayments of revenue actually collected and brought to account under "059 Public Works" or irrigation heads should be accounted for under the minor head "Deduct--Refunds" of the revenue head concerned. All other refunds of revenue such as, refunds of rent adjusted by short assessment or short realisation in a subsequent month, and repayments of receipts and recoveries on capital account should be taken in reduction of the receipts under the heads concerned.

8.4.3 Before a remission or refund of any kind, otherwise in order, is allowed the original demand or realisation as the case may be, should be traced and a reference to the remission or repayment should be so recorded against the original entry in the cash book and other accounts as to make the entertainment of a double or erroneous claim impossible. A certificate of such a note having been made should be given in all vouchers for refunds. Any acknowledgement previously granted should be taken back if possible and destroyed, a note of the repayment being, in any case, recorded on the counterfoil of the receipt.

Note.--See paragraph 15.5.2 for refund on deposit.

8.5--ACCOUNT PROCEDURE

I. Register of revenue

8.5.1 Save as provided in paragraph 8.5.4, all revenue receipts of the division should be classified and abstracted in a register of revenue, form 19 (P. W. 501 or 502) maintained in the divisional office. The receipts relating to each project, for which a separate capital account is kept, should be registered separately, and all other receipts pertaining to a major head should be booked collectively.

8.5.2 In this register, a column is opened for each minor head of revenue (and detailed heads subordinate to it) other than "Deduct--Refunds", for which a single deduction is made from the total revenue of the month, the details of the amounts making up the figure to be deducted being recorded in a separate register of refunds of revenue which should also be in form 19 (P. W. 501 or 502).

Note.--For accounts procedure in respect of refunds of rents realised, see note below paragraph 8.5.7.

8.5.3 All receipts falling under the minor head " Receipts and recoveries on capital account " should also be abstracted in form 19 (P. W. 501 or 502) separately for each major head of expenditure, a separate account being kept for each project, the expenditure whereon is booked separately. Receipts falling under the minor head " Recoveries of expenditure " will appear in the register of revenue for the major head concerned under three distinct detailed heads, namely, (1) Establishment recoveries, (2) Tools and plant recoveries and (3) Other recoveries.

8.5.4 In respect of rent receipts of the buildings and special services for which a subsidiary account is kept in form 20 (P. W. 504) *see* paragraphs 8.5.5 and 8.5.7, it is not necessary to make entries in detail in any of the registers in form 19 (P. W. 501 to 502). The monthly totals only (excluding the amounts realised under the account circles referred to in paragraph 8.3.5), for each class of the rents for which separate detailed heads have been opened under the minor head " Rents " should be transferred from 20 (P. W. 504) to form 19 (P. W. 501 or 502).

II. Register of rents

8.5.5 A register of rents of buildings and lands in form 20 (P. W. 504) should be maintained in the divisional office to show the monthly assessments, realisations and balances of rents of all residential buildings (including office buildings used as residences) and of such other buildings, lands, etc., as may be available for being let. No building other than those falling within the categories specified in clauses (1) and (2) of rule 2 of Appendix 2 to the Account Code, Volume IV, or site should be excluded from this register on the plea that it is intended to be occupied rent-free or is not likely to be rented, but all such buildings may be grouped separately.

Note 1.--Private buildings, which have been hired for use as residences or are used as such, wholly or in part, should be included in this register.

Note 2.--Rent-free quarters for class IV servants need not be entered in this register except when allotted to persons from whom rent is recoverable. Nor need rest houses and irrigation bungalows be entered although rent receipt from them are also treated as rents of buildings which are required to be booked under the minor head " Rents ".

8.5.6 The entries relating to the assessment of rent should be made month by month, and for this purpose arrangements should be made to obtain timely intimation (with full particulars) of all changes of tenancy from the subordinates in charge of the properties.

Note.--If any property is occupied free of rent, or if the rate for any month's assessment is neither the standard rate nor the 10 per cent or 7 1/2 per cent, as the case may be, of the occupant's emoluments a suitable remark (quoting authority) should be made against the entry relating to it. If a Government servant is not entitled to but is actually allowed the benefit of the 10 per cent or 7 1/2 per cent concession, a reference to the specific orders of Government allowing it should be recorded in the remarks column of the register of rents.

8.5.7 The total realisations of each month should be abstracted at the foot of the register, so as to show separately--(1) cash realised in the division, (2) recoveries by disbursing officers and accounts officers of the Defence, Posts and Telegraphs and Railway accounts circles adjusted in the divisional accounts (paragraph 8.3.6), and (3) recoveries under the accounts circles referred to in paragraph 8.3.5 for both rents of buildings, and rents of lands, etc. If any buildings are provided with special services, such as furniture, etc., for which rent is charged separately, the account of rent charged for each building in respect of these services should be kept separate from that of the rent of the building itself and in the abstract also the realisations on account of each of these services should be shown separately.

Note.--Cash refunds of rents realised should be shown separately as minus realisations in the register of rents of buildings and lands, and thus distinguished from the gross realisation of rent.

III. Register of permanent sources of revenue

8.5.8 A register should be maintained in form 21 (P. W. 369) for all permanent sources of revenue (other than residential Government buildings) in each sub-division, a consolidated register being maintained sub-division-wise in the divisional office. Reconciliation between the registers of divisional and sub-divisional offices should be effected every half year.

CHAPTER 9 : STORES

9.1--INTRODUCTORY

9.1.1 The general administration of all the stores of a division is vested in the divisional officer, on whom primarily devolves the duty of arranging, in accordance with such rules and instructions as may have been issued by Government, for--(i) the acquisition of stores, (ii) their custody and distribution according to the requirements of works, and (iii) their disposal.

9.1.2 All transactions of receipts and issues should be recorded strictly in accordance with the prescribed rules or procedure, in the order of occurrence and as soon as they take place. Fictitious stock adjustments are strictly prohibited, such as for example--(i) the debiting to a work of the cost of materials not required, or in excess of actual requirements, (ii) the debiting to a particular work for which funds are available of the value of materials intended to be utilised on another work for which no allotment has been sanctioned, and (iii) the writing back of the value of materials used on a work to avoid excess outlay over appropriation, etc. Any breach of this rule constitutes a serious irregularity, which will be brought prominently to the notice of the appropriate authority concerned by the Accountant-General.

9.1.3 (a) The accounts of stores are based on the fundamental principle that the cost of their acquisition should be debited to the final head of account concerned or the particular work for which they are required, if either of these can be determined at once ; otherwise, it should be kept in a suspense account pending clearance, as the materials are actually issued, by debit to specific heads of account or works.

(b) In accordance with this general rule, the cost of supply of all stores, required as tools and plant for the general use of the division, is debited at once to the minor head " Tools and plant ", subordinate to the major head under which such charges of the division are classified ; and special items of tools and plant, which are required not for general purposes but for a specific work, are debited to that work. See also rules 1 and 4 of Appendix 5 to the Maharashtra Public Works Manual.

(c) Similarly, all road metal required for the maintenance of a road or section of a road is debited at once to the minor head " Repairs (communications) " under the major head concerned, against the estimate sanctioned for the collection of it, and when road metal is acquired specially for use in the construction of a road or other work, its cost is debited to the estimate for such construction.

(d) In the case of other materials when purchases are made for the requirements of works generally, the cost is accounted for under the suspense head "Stock"; vide paragraph 396 of the Maharashtra Public Works Manual. Materials purchased specially for a work, are, however, debited to that work.

9.1.4 The four classes of stores enumerated in paragraph 388 of the Maharashtra Public Works Manual, thus fall into two distinct categories as shown below :-

- (1) Stores debited to suspense--
 - (i) Stock.
- (2) Stores debited to final heads--
 - (ii) Tools and plant.
 - (iii) Road metal.
 - (iv) Materials charged to works.

9.1.5 With certain exceptions [vide paragraphs 103.10 (b) and (c) and 10.3.18] a numerical or quantity account of receipts, issues and balances has to be maintained for all stores, even though debited to final heads, with a view to control the balances efficiently until the stores are disposed of finally either by consumption on works or otherwise. This quantity account has further to be reconciled periodically with the value accounts except in the case of stores debited to final heads, vide paragraph 9.1.4 (2). The rules in this chapter are framed on the principle that, as far as possible, the initial records of all stores, as also the returns of sub-divisions should take account of quantities only, and that the value accounts should be maintained in the divisional office.

9.2--Stock

I. General

9.2.1 The stock of a division is sometimes kept in a single godown or yard in charge of a storekeeper or other officer, or each sub-divisional officer may have a separate stock in his charge, either at his headquarters or scattered over the sub-division in the direct custody of subordinates or other sectional officers. Again, the stock, although scattered over the entire division, may be in the general charge of a single official and the sub-divisional officers may merely indent upto him, the accounts being kept by the former. The rules prescribed below will apply whatever be the arrangement in force in the division.

9.2.2 Stock accounts may be maintained in a sub-divisional office, even though the officer-in-charge is not authorised to kept a cash account in form 10 (P. W. 488). A separate account should be kept in the divisional office of any

stock which is directly under the charge of the divisional officer or of an officer under his orders and not under the orders of a sub-divisional officer.

II. Vocabulary of stores

9.2.3 In order to ensure accuracy of posting of all transactions and facilitate the preparation and valuation of indents, a list of materials in stock, showing their correct description and identifying numbers commonly known as " Vocabulary of stores ", should be evolved on the basis of an up-to-date classification of stores. The issue rates should be filled in by the divisions who should circulate them for use by other divisions obtaining supply of stores from them. These vocabularies should be kept up-to-date by issue of correction slips as and when necessary.

III. Quantity accounts

(a) Receipts

9.2.4 Materials may be received on stock from the following sources :-

- (a) Suppliers,
- (b) India Store Department, London,
- (c) Other sub-divisions, divisions or departments (including Government workshops),
- (d) Manufacture, and
- (e) Works.

In all cases there should be proper authority for the receipt, by the storekeeper or the sectional officer concerned, of materials to be brought on stock. This authority should be given in writing by the divisional officer or, if so authorised under local orders, by the sub-divisional officer.

9.2.5 All materials received should be examined and counted, or measured, as the case may be, when delivery is taken. The record of the detailed count or measurement or weightment should be kept in the statement of stock receipts, form 22, and the total number or quantity received should be entered in the bin card (paragraph 9.2.13), immediately thereafter. Such acknowledgment as may have to be given to a supplier for materials received from him can be signed only by an officer of a rank not lower than sub-divisional officer. The materials should be kept in charge of a responsible Government servant who should be required to give a certificate in the following form on the bill or invoice :-

Received on and duly recorded in the bin card, see statement of stock receipts No.....

Date

Signature

9.2.6 The statement of stock receipts will be printed in the form of booklets and will be duly machine-numbered, with the office copy intact and others perforated. These will be prepared in triplicate (in quadruplicate if payments are made by the sub-divisional officer) by carbon process in indelible ink or copying pencil, one copy being retained by the storekeeper and the other two sent to the sub-divisional office, out of which one copy will be passed on to the supplier and the other to the divisional office for posting the stock ledger (paragraph 9.2.32) and making payments.

Note 1.--Two types of booklets will be printed, one containing three copies and the other containing four copies with the words 'Original', 'Duplicate', 'Triplicate' or 'Quadruplicate' printed on them.

Note 2.--The instructions regarding making of entries in the measurements book (*vide* appendix 21 to the Maharashtra Public Works manual) apply *mutatis mutandis* to the entries to be recorded in the statement of stock receipts.

9.2.7 A separate statement of stock receipts should be prepared in respect of materials purchased from each supplier. To facilitate the preparation of the summary of stock receipts (paragraph 9.2.30), separate statement should be prepared in respect of items falling under each sub-head of stock or the articles falling under each sub-head should be grouped together in the statements as far as possible. In filling up the statements, the description and code numbers of materials as given in the vocabulary of stores (paragraph 9.2.3) should be strictly adhered to.

Note.--In order to comply with the requirements of the above paragraph, it should be seen that separate supply orders are placed for materials falling under each sub-head of stock, as far as possible.

9.2.8 Payments for all stock received are made on the basis of entries recorded in the statements of stock receipts, *vide* paragraph 9.2.17. These statements should, therefore be treated as very important account records. All the books containing the statements should be numbered serially and a register of them in form 23 should be maintained in the divisional office showing the date of issue, serial number of each booklet, the name of the sub-division to which issued, and the date of return of the used booklets with office copies, so that its eventual return to the divisional office may be watched.

Note.--A similar register should also be maintained in the sub-divisional office showing the names of subordinates to whom the booklets are issued. Those, no longer in use, should be withdrawn promptly even though not completely written up.

(b) Issues

9.2.9 Materials may be issued from stock for the following purposes :--

- (a) for use on works either by issue to contractors or direct (paragraph 10.3.1);

- (b) for despatch to other sub-divisions, divisions or departments ; and
- (c) for sale to contractors, employees, other persons or local bodies, vide paragraph 399 of the Maharashtra Public Works Manual.

They should be issued only on receipt of an indent in form 24 signed by the divisional or the sub-divisional officer. But when an officer of lower rank has to issue stock materials for the requirements of works under himself, a consolidated indent for materials drawn during the month would suffice, if he has been authorised under local drawn to draw such materials from his stock up to any assigned limit not exceeding the provisions made for materials in sanctioned estimates.

Note 1.--While examining bin cards and works abstracts, sub-divisional officers should see that in practice, this rule is observed strictly, and they should deal suitably with instances of unauthorised and excessive issues to works made by officers of lower rank without due cause.

Note 2.--The term "work" includes manufacture operations, vide note below paragraph 9.2.31.

9.2.10 Indents should be prepared in quintuplicate by carbon process, the description of stores, etc. being filled in with reference to the vocabulary of stores referred to in paragraph 9.2.3. A record of the stores indented should be simultaneously kept in the register of indents for stores, form 25. The fifth copy of the indent should be retained as office copy and the other four (which should be marked " Original ", " Duplicate ", and so on) presented to the supplying division.

Indents should be filled up carefully as all subsequent accounting depends upon it. In the column " Head of account ", etc., besides entering the name of the account, head to which the issue of stores is debitable, full names of divisions and offices to which stock is to be issued and of contractors, employees, other persons or local bodies to whom it is authorised to be sold, should be added in all cases in which stores are ordered to be issued otherwise than for the requirements of works within the division. The column, headed " Name of work/job ", etc., should be filled in only when the stores are required for works within the division, and in such cases the full name of the works as given in the estimate, should be entered as well as the name of the contractor from whom the value is recoverable (vide paragraph 10.3.1).

Note.--In order to facilitate the preparation of the summary of indents for stores (paragraph 9.2.30), separate indents should be prepared for items falling under each sub-head of stock as far as possible or the articles falling under each sub-head of stock should be grouped together in the indent.

9.2.11 When issuing materials from stock, the issuing officer should examine the indent in form No. 24 carefully with reference to any orders or rules for the issue of stores and sign it in the space provided for the purpose, after entering the quantity issued in all the copies. An entry of the stores

issued should simultaneously be made in the bin card (paragraph 9.2.13). The signature of the officer receiving the materials should be obtained in the space provided for the purpose in the indent. One copy of the indent should be retained by the issuing officer as a voucher in support of the entry in the bin card ; the second being returned at once to the indenting officer. Third and the fourth copies of the indent should be sent to the divisional office for further action.

Note 1.--It should be seen that the acknowledgement of materials is signed either by the person to whom they are ordered to be delivered or despatched, or by a duly authorised agent. This precaution is specially necessary in the case of issues to contractors and private persons whose acknowledgements should be sent for all the particulars mentioned in paragraph 10.3.4.

Note 2.--Note 1 applies also to issues made to contractors by the officer of lower rank himself without the production of an indent signed by the higher authority (vide paragraph 9.2.9).

9.2.12 As an exception to the general rule in paragraph 9.1.3 that all stock transactions shall be shown in the accounts as soon as they occur, the issues of petty stores by an officer of lower rank than sub-divisional officer direct to the works (vide paragraph 10.3.1 (ii)) under his supervision may be shown in the accounts collectively, once a month, when closing the accounts of the month.

(c) *Bin cards*

9.2.13 A chronological record of the receipts, issues and the running balance of each article of stock will be kept in the bin card, form 26, which will be kept at the place where the materials are stored. These cards will be posted from the statements of stock receipts and the indents for stores, vide paragraph 9.2.5 and 9.2.11.

9.2.14 As bin cards constitute the basis quantity record of stock transactions, adequate care should be taken for their proper maintenance and safe custody. All the bin cards should be serially numbered and a register of them should be maintained in form 27.

9.2.15. The divisional officer should arrange to have the balances as per bin cards verified periodically with those shown in the stock ledger (paragraph 9.2.32). This verification should, in any case, be conducted before any item is taken up for physical verification.

9.2.16. As soon as a bin card is completed, it should be returned to the divisional office after carrying over the balance to the new card. When received in the divisional office, the entries of the completed cards should be checked with the stores ledger and discrepancies, if any, pointed out to the sub-divisional officer concerned for further action. The bin cards should then be recorded in the divisional office.

IV. Value accounts

(a) *Payment for stock received*

9.2.17. The provisions contained in paragraphs 10.2.1 and 10.2.9 to 10.2.17 apply *mutatis mutandis* to the payment of bills of suppliers for stock received with the exception that the claims are verified in the divisional /sub-divisional office with reference to the connected entries in the statements of stock receipts, vide paragraph 9.2.6.

9.2.18. The claims for stock received from other public works divisions including the divisions of other Governments will be settled in accordance with the procedure prescribed in appendix 6.

9.2.19 Cash payments should not be made for stock received from other sources except in accordance with the directions in chapter 4 of the Account Code, Volume I. When under those rules, payment for supplies made by any department is made in cash, the claims of such department should be dealt with in the same way as those of suppliers. In other cases, the necessary adjustment of the cost, through the remittance or other head concerned, should be made by the divisional officer in accordance with the instructions in chapters 7 and 17, after verifying the claim with reference to the entries in the divisional copy of the statements of stock receipts.

(b) *Recoveries for stock issued*

(i) Issue rates

9.2.20 An issue rate is assigned to each new article as it is brought on stock. This rate is fixed on the principle that the cost to be charged to works, on which the materials are to be used, should approximately equal the actual cost of the stores and that there may be no ultimate profit or loss in the stock accounts. It should provide, beyond the original price paid and the cost of carriage, etc., for the storage charges as defined in paragraph 2.1.1 (51).

Note 1.--It is not necessary that the issue rate for an item should be the same in all sub-divisions, but a uniform rate should ordinarily be prescribed for all localities in a sub-division.

Note 2.--The issue rate should be worked out to the nearest multiple of five paise, fractions of 2.5 paise and below being ignored and fractions of more than 2.5 paise taken as 5 paise.

9.2.21 The issue rate of an article of stock should be fixed at the beginning of each year. Normally, this rate will remain constant through the year, but as purchases are made or contracts for the supply of materials are entered into,

variations in costs should be watched and if there is any material variation in the purchase rates, the issue rate can be revised earlier, if necessary, at the discretion of the divisional officer. It should, however, be seen that the issue rates, are kept within the market rates.

Note 1.--In the case of controlled articles the issue rate should be revised whenever there is a change in the controlled price.

Note 2.--In no case should the cost of stores be increased beyond their original price as it amounts to taking credit for unrealised profits.

9.2.22 If the issue rate of an article of stock is appreciably less than the market rate, the divisional officer shall, in addition to any restrictions on issues outside the division or sales which he may prescribed, see that issues to other divisions and department and sales are made at market rate. See also paragraph 399 of the Maharashtra Public Works Manual.

(ii) Storage charges

9.2.23 A storage rate is fixed annually for each division or sub-division on the principle that the total estimated annual expenditure [see paragraph 2.1.1 (51)] is, as far as possible, recovered from the issues likely to be made during the year. On the basis of this rate, storage charges are added on a percentage basis so as to form part of the issue rate calculated under paragraph 9.2.20.

(iii) Handling charges

9.2.24 A suitable percentage based on carriage and other incidental charge of the previous year which are incurred simultaneously in connection with several articles of stock and cannot therefore be allocated to the various articles, should be fixed annually on the principle enunciated in the preceding paragraph and added to the issue rate.

(iv) Mode of recovery

9.2.25 (a) The sub-divisional officer is responsible that the value of materials sold to contractors, local bodies, etc., is recovered in cash in advance.

Note.--A sale account in form 28 (P. W. 551) should be prepared in support of every such sale.

(b) All adjustments of the value of stock issued except on sale should be made by the divisional officer as in the case of receipts, vide paragraph 9.2.18 and 9.2.19. The sub-divisional officer is, however, responsible for the clearance from works accounts, of all outstandings against contractors on account of the recoverable value of materials issued to them by charge to works.

Note.--When materials are issued to piece-workers for use on Government works, the cost of the materials so supplied should be recovered in cash in advance before handing over the materials, unless any sum then due to the piece-worker under the agreement is sufficient to cover the cost of the materials so supplied to them in which case, the cost may, at the discretion of the divisional officer, be deducted from such sum then due.

Whenever the value of materials is not recovered in cash from piece-workers, certificate to the effect that the value of work done by the piece-workers but not paid for, is more than that of materials issued to him should be invariably furnished by the divisional officer on unstamped receipts of piece-workers for materials issued.

(c) The 10 per cent supervision charges should be realised in addition to the value of stock including storage and handling charges in all cases in which it is recoverable under paragraph 399 of the Maharashtra Public Works Manual, but the amounts recovered on this account should not be treated as receipts on account of stock, but as revenue receipts, or receipts on capital account, as the case may be.

(c) Valuation of quantity accounts

9.2.26. The statements of stock receipts, form 22, when received in the divisional office will be valued on the basis of prices paid or payable as per bills or other claims. Extra charges, when paid or adjusted should be entered in column 11 of these statements. The statements should then be posted in the stock ledger (paragraph 9.2.32).

Note.--In the case of stores, which are not paid for within the month of receipt and of which the actual value will not be known till the supplier's bill is received and paid, an estimated figure should be adopted for bringing the liabilities in the purchase account (paragraph 12.2.3) and also for the completion and closing of the stock ledger.

9.2.27 On receipt of the third and the fourth copies of the indent in the divisional office (paragraph 9.2.11), the issues should be valued at the issue rates fixed for the purpose, vide paragraphs 9.2.20 to 9.2.22. The third copy of the indent will be used for posting the stock ledger and the division-wise register of transactions adjusted under the head "Cash Settlement Suspense Account" and the fourth copy sent in due course to the indenting division in support of the claim for payment.

9.2.28 Carriage and other incident charges should be debited to stock only when they are incurred in connection with the general stock requirements. See also paragraph 10.10.1. These charges should be adjusted against the particular sub-head under which the item is classified.

9.2.29 To classify and collect by objects of expenditure, the charges debited to stock from time to time, the same procedure should be observed as is adopted in respect of expenditure on works, that is, works abstracts and register of works should be maintained. See also paragraph 22.4.8.

(d) Monthly summaries of stock receipts and issues

9.2.30 The receipt and issue transactions of the entire division should be abstracted in the summary of stock receipts, form 29, and the summary of stock issues, form 30. These forms should be posted daily in the divisional office from the copies of statements of stock receipts and the indents for stores, the entries being made only in respect of value. The total value of receipts and issues as brought out in these summaries should be reconciled with the corresponding monthly totals of the stock ledger, vide paragraph 9.2.32.

Note.--To secure agreement between the quantity and value accounts, receipts and issues, the value of which cannot be adjusted in the accounts of the month in which the actual transactions take place, should be accounted for in the summaries under the suspense heads "Purchases" and "Miscellaneous P. W. Advances", respectively. Accordingly those receipts and issues of the month which represent transactions, the value of which is brought to account in the same month through the cash book or transfer entries should be separated from the transactions not so brought to account. See also note below paragraph 9.2.26 and paragraph 22.4.14.

9.2.31 When abstracting the transactions recorded in the statements of stock receipts and indents for stores, care should be taken to observe strictly the prescribed accounts classification, vide appendix 1. It is not sufficient to enter the name of the major head affected, but the minor and detailed heads should also be stated.

Note.--Although "Manufacture" is a sub-head of the stock account issues of stock to manufacture operations and receipts of outturn from a manufacture should be accounted for in the same way as issues to or from any other distinct head of account, and each manufacture operation should be treated as a separate work. See also paragraph 2.1.1(63).

V. Stock ledger

9.2.32. An account shall be maintained in the accounts branch of the divisional office to record day by day the transactions relating to each item of stock. This account should be maintained in form 31, stock ledger, which will have different sections or sets of pages for different articles of stock with columns for receipts, issues and balances for both quantities and values. Separate ledgers will be maintained for articles falling under each sub-head of stock.

9.2.33 All items of receipts and issues will be entered in the ledger from the copies of statements of stock receipts and the indents for stores which are received daily from the sub-divisions, vide paragraphs 9.2.6 and 9.2.11. At the end of day's postings, the balance under each article should be worked out in respect of quantities as well as values.

9.2.34 The ledger should be closed for both quantities and values at the end of each month. A few pages should be reserved at the end of each ledger for abstracting the transactions (values only) pertaining to each article of stock. The monthly total of receipts, issues and balances should then be worked out for each sub-head and a consolidated abstract prepared for all the sub-heads, which should agree with the summary of stock receipts and the summary of stock issues, vide paragraph 9.2.30.

VI. Adjustment of profit and loss on stock

9.2.35 At the end of each year, the amount of annual excess or shortfall representing the differences in values due to revision of rates, etc., should be worked out *pro forma* and credited to revenue (or as a receipt on capital account) or charged off as "losses on stock", as the case may be.

Note.--While under the procedure prescribed in this paragraph, it would not be necessary to allocate the differences over the work, the profits or losses should be taken into account at the time of fixation of issue rates for the next year.

VII. Stock-taking

9.2.36 The results of all verifications of stock (vide paragraph 401 of the Maharashtra Public Works Manual) should be reported to the divisional officer for orders, but as soon as a discrepancy is noticed, the book balance must be set right by the verifying officer, treating a surplus as a receipt and a deficit as an issue, with a suitable remark.

9.2.37 (a) The value of stores found surplus should be credited at once as a revenue receipt or a receipt on capital account, as the case may be.

(b) The value of a deficit should, however, not be debited to final heads, but kept under "Miscellaneous P. W. Advances" pending recovery or adjustment under orders or competent authority. When the loss is declared to be irrecoverable and its write off ordered, a transfer entry should be prepared clearing the head "Miscellaneous P. W. Advances" by debit to--

- (i) the works for which the stores were specially collected, if the accounts thereof are still open, or
- (ii) the general head "Losses on stock" under one or more major heads as may be decided by competent authority, on a consideration of the objects for which the stores were stocked.

VIII. Rectification of accounts

9.2.38 Clerical errors in value accounts of stock should be dealt with generally under paragraph 6.6.4. Corrections of errors discovered after the accounts of the month are closed, should when permissible, be made (i) by making entries of values (without quantities) in the stock accounts of the current month when no change is to be made in the head of account affected, and (ii) by preparing transfer entries in other cases.

9.2.39 Other corrections in stock account may be necessary in the following cases :--

- (i) When quantities are found surplus or short, either as a result of stock-taking or otherwise, vide paragraph 401 of the Maharashtra Public Works Manual.
- (ii) When issue rates have to be raised or lowered, vide paragraph 9.2.21.
- (iii) When stores of any description become unserviceable (vide paragraph 421 of the Maharashtra Public Works Manual) and have, therefore, to be removed from stock.

9.2.40 These corrections should be effected in the following manner :--

Both in quantity and value accounts, all additions to quantities should be treated as receipts and reductions therein as issues, a suitable remark being made in the entries in forms 26 and 31. See also paragraphs 9.2.36 and 9.2.37. These entries must be made as soon as differences in quantities come to notice, but in the case of materials to be declared unserviceable, no adjustment should be made until receipt of orders of competent authority, which should be obtained on a survey report in form 32 (P. W. 556).

9.2.41 No correction will be made in the accounts in respect of stores declared to be in excess of requirements, vide paragraph 405 of the Maharashtra Public Works Manual. Such stores will continue to be borne on the stock account until transferred elsewhere or otherwise disposed of in the ordinary course.

9.3.--TOOLS AND PLANT

I. General

9.3.1 The tools and plant of a division are of two kinds :

- (a) General or ordinary tools and plant i. e., those required for the general use of the division.
- (b) Special tools and plant, i. e., those required not for general purpose but for a specific work.

The cost of the supply, repairs and carriage of articles of class (a) is charged to the minor head "Tools and plant" whereas similar charges of class (b) are borne by the work concerned. In both cases, the cost is charged in the accounts against sanctioned estimates, in the same way as expenditure on works, though for purposes of sanction it is treated as expenditure on tools and plant.

9.3.2 Numerical accounts of articles of both classes should be kept in each sub-division and the divisional office in accordance with the following rules.

Note.--The relating to numerical account of tools and plant apply also to imperishable articles, e. g., typewriters, furniture of rest-houses, etc., whether acquired by charge to heads of account other than "Tools and plant", or received free of cost.

9.3.3 The accounts of tools and plant temporarily lent to contractors as well as those of articles lent to local bodies and others under the orders of competent authority, should be specially reviewed periodically, and it should be seen that the articles are returned without unnecessary delay and in good condition.

Note.--This paragraph also applies to tools and plant sent out for repairs.

II. Numerical accounts

(a) Receipts

9.3.4. All articles received should be examined and counted when delivery is taken. The record of detailed count should be kept in the statement of tools and plant receipts, form 33, which should be prepared in triplicate by carbon process in indelible ink or copying pencil, one copy being retained by the storekeeper or sectional officer and the other two sent to the sub-divisional officer, who will retain one copy for posting the tools and plant ledger (paragraph 9.3.7) and pass on the other to the divisional officer for making necessary payments or adjustment of values, if required. (See also paragraph 9.2.6). Such acknowledgment, as may have to be given to the person from whom the articles are received, can be signed only by the divisional or sub-divisional officer. An acknowledgement should invariably be given when articles lent are received back.

Note 1.--The entries in form 33 in respect of the receipt back of articles lent or sent out (*vide* paragraph 9.3.3.) should be distinguished from others by a suitable remark with a reference to the original entries in the statement of tools and plant receipts.

Note 2.--A register showing the receipt, issue and return of the booklets containing statements of tools and plant receipts should be maintained in the divisional and the sub-divisional offices in the form and on the lines prescribed in paragraph 9.2.8.

(b) Issues.

9.3.5 The articles of tools and plant should be issued only on receipt of a requisition known as indent for tools and plant, form 34, signed by the divisional or the sub-divisional officer. Except in the case of cash sales, unstamped but dated acknowledgement must be obtained in support of all issues and in the case of tools, etc., lent to contractors such acknowledgements should further set forth the valuation of all articles lent, as determined by the sub-divisional officer (See also note 1 below paragraph 9.2.11).

Note.--Entries of articles referred to in paragraph 9.3.3 should be distinguished from others by a suitable remark in form 34.

9.3.6 The indent should be prepared in triplicate, two copies being presented to the division/sub-division indented upon and the other retained as office copy by the indenting division/sub-division. The supplying sub-division shall complete this indent in respect of actual issues and pass on one copy thereof to the divisional office, retaining the other for posting the tools and plant ledger.

(c) Tools and plant ledger.

9.3.7 A consolidated account of the receipts, issues and balances of tools and plant should be maintained in the sub-divisional office in form 35 (P. W. 531), register of tools and plant. It should be kept in three parts--

Part I--For articles in hand.

Part II--For articles temporarily lent or sent out, vide paragraph 9.3.3.

Part III--For shortages awaiting adjustment.

In part I, articles should be grouped under the prescribed sub-heads which are: (1) Scientific instruments and drawing materials, (2) Plant and machinery, (3) Tools, (4) Navigation plant, (5) Camp equipage and (6) Live-stock. In part II, the entries should be made in a separate section for each contractor or other person to whom the articles are lent or sent out for repairs, etc. Part III is brought into use only if any shortages come to notice, and the instructions relating to it are give in paragraph 9.3.19.

Note.--The issues and receipts of articles between the sub-division and the subordinates of the sub-division should be reflected in a separate monthly return to be taken from such subordinates in form 36 (P. W. 338) and kept on the recrod of the sub-division after necessary check. These transactions being within the sub-division will not appear in form 33, 34 or 35 (P. W. 531).

9.3.8. Parts I and II of the register should be posted from the office copies of the statements of tools and plant receipts and indents for tools and plant as and when a transaction takes place. Each separate transaction connected with articles lent or sent out (vide paragraph 9.3.3) should further be posted in part II in the section reserved for the contractor or person concerned, articles lent etc., being shown in the column for issues and those received back in the column for receipts.

9.3.9 A continuous account relating to tools and plant should be kept in a ledger in form 37 (P. W. 437) in the divisional office. This ledger should be posted daily and should show all transactions of receipts, issues, etc., made under the orders of the divisional officer, except those relating to articles temporarily lent out or sent for repairs or found deficient. The account of such articles should be kept at the end of the ledger in the forms similar to parts II and III of form 35 (P. W. 531). The ledger shall be checked at the end of every month by the divisional accountant who should put his dated initials on the memorandum of review in form 38 (P. W. 576), to be pasted on the fly-leaf, in token of such check, before submitting it for the divisional officer's review.

Note.--There should be separate ledgers for (1) scientific and mathematical instruments and drawing materials and (2) tools and plant. The former will be maintained by the draftsman as per rule 3 of appendix 36 to the Maharashtra Public Works Manual and the latter by the store-keeper of the division except in the case of Presidency Division where both the ledgers are to be maintained by the Superintendent, P. W. Stores and Workshop, vide note below rule 3 *ibid*.

III. Payment for supplies

9.3.10 Payment for tools and plant received from supplies and other sources should be made generally in the manner prescribed for stock-receipts in paragraphs 9.2.17 to 9.2.19. But when the Mathematical Instrument Depot is unable to supply any instruments indented for and arranges for their purchase, the supplier's bill will, if that depot so desires, be paid in cash or by a bank draft.

IV. Recoveries

(a) *For use of tools and plant*

9.3.11 The procedure to be observed in charging the cost of tools and plant in the accounts of a division and in making adjustments on account of cost of tools and plant used on works executed on behalf of other divisions,

departments, etc., and on certain works of the division itself, is described in appendix 5 to the Maharashtra Public Works Manual.

9.3.12 When tools and plant are lent to local bodies, contractors, or others the hire and other charges should be determined under the rules in appendices 33 and 34 of the Maharashtra Public Works Manual and should be recovered regularly.

9.3.13 The whole cost of carriage of all Government tents belonging to executive and revenue officers should be debited to " Tools and Plant ". If they are used wholly or partly for private purposes, recoveries will be made in accordance with rules framed by Government in this behalf, and should be accounted for in accordance with the rules in statement D of appendix 1.

(b) For sales and transfers

9.3.14 The sub-divisional officer is responsible that when tools and plant are disposed of by sale or otherwise, with the sanction of competent authority, the amount recoverable from the parties concerned is realised before the material is allowed to be removed. In exceptional cases, when the amount is not recovered during the month in which the articles are delivered, it should be charged to " Miscellaneous P. W. Advances " as a sale transaction by the issue of a transfer entry.

Note.--A sale account in form 28 (P. W. 551) should be prepared in support of every transaction.

9.3.15 When tools and plant are transferred to other divisions, departments or Governments, the sub-divisional officer should note in form 34 in red ink, just below the entries of quantities, the values thereof if recoverable under the rules in chapter 17. The necessary monetary settlement of adjustment will be effected by the divisional office.

9.3.16 The foregoing rules regarding the adjustment or transfer of the cost of tools and plant apply equally to special tools and plant (paragraph 9.3.1) the cost of which was charged to a work or project, provided that--

- (1) the articles are actually disposed of by sale, or transferred on a valuation, to another department or Government ;
- (2) when the articles are transferred to another work or project in the same division, or to another division of Government , they are actually required for immediate use on the work or project which

has already been sanctioned by competent authority and the transfer value has been determined by competent authority in accordance with such rules as may be prescribed.

It is not permissible to write-back the cost of special tools and plant in anticipation of the possibility of the articles being utilised on another work or project at some distant date.

Note.--No articles can be removed from the numerical accounts, on the plea that the accounts of the work to which the cost of the articles was debited have been closed, until they are actually sold or transferred, or they having become unserviceable, their write-off is sanctioned.

9.3.17 The adjustment on account of scarcity tools, transferred for use on ordinary public works, should be effected at their depreciated value provided that the latter represent fairly the value of the articles at the time of transfer. The rates of depreciation should be as laid down in paragraph 415 of the Maharashtra Public Works Manual and the adjustment carried out as indicated in paragraph 9.4.3 in respect of road making material.

V. Verification

9.3.18 The provisions in paragraph 9.2.36 regarding verification of stock applies also to verification of tools and plant, with the exception that when any articles are found deficient, the note of the deficiency should be made in red ink in the register of tools and plant, form 35 (P. W. 531), without making any entries in the quantity columns, so that the articles may continue to be borne on the accounts of tools and plant until the loss is adjusted by a recovery or a sanctioned write-off ; see also paragraph 9.3.19.

9.3.19 Discrepancies in quantities and losses should be dealt with as under :--

- (a) When they are noticed, action should be taken as indicated in paragraph 9.3.18, losses being treated as deficiencies.
- (b) When writing up the register, form 35 (P. W. 531), the deficiencies should be registered in Part III and their clearance should be watched. Articles found surplus will be treated as receipts in Part I, and will, therefore, require no further action.
- (c) If the deficiencies are made good in kind, the receipt or recovery should be shown in the statement of tools and plant receipts, form 33, without making any entry in the quantity columns, and when posting the transaction in the register, form 35 (P. W. 531), the articles received should not be entered in Part I, but taken (with a suitable remark) direct to Part III, in clearance of the items outstanding therein.

- (d) If the deficiencies are made good by recovery of cost or their write-off is sanctioned, the articles should be shown, as issued in the indent for tools and plant, form 34, with a suitable remark and when this entry is transcribed into the register, form 35 (P. W. 531), it should not only be entered in Part I in the ordinary way, but also entered with a suitable remark in Part III, as in case (c), thus clearing the items outstanding therein.

Note.--The authority to write-off should be obtained on a survey report in form 32 (P. W. 556).

9.4--ROAD METAL

I. Quantity accounts

9.4.1 Supplies of road metal should be measured and paid for in the same way as supplies of other materials for works, vide chapter 10. But as metal is often kept in store at the road -side before being laid down, a quantity account of it should be maintained in the sub-divisional office in form 39 (P. W. 533), statement of receipts, issues and balances of road metal, copies on loose sheets being submitted monthly to the divisional office within a fortnight of the submission of the monthly accounts.

Note 1.--The authority to write-off should be obtained on a survey report in form 32 (P. W. 556).

Note 2.--This statement should show, kilometre by kilometre, the receipt, disposal and balance of road metal of each kind. The balance of metal in each kilometre should be shown, whether there are any transactions on it during the month or not.

II. Rectification of accounts

9.4.2 Metal found surplus, as a result of check measurement or otherwise, should at once be brought on to the quantity accounts. Deficits should, however, not be removed from the quantity accounts until recovery of their value or receipt of sanction to write-off; but a red ink remark should be recorded at once and carried forward, from month to month, until the discrepancy is set right.

III. Scarcity metal

9.4.3 When road-making material such as metal, hard and soft murum, rubble, etc., collected during a scarcity is utilised at a subsequent date on road construction or maintenance or on other works, its value at current market rates should be credited to "Famine Relief Fund" by debit to the estimates concerned. The amount of credit should be to the extent of the cost of new

metal at the site of work at current rates less the cost of screening in scarcity metal and carting it to the same site, and the cost of stacking. The value of road-making material collected during a scarcity and used by municipalities, etc., on road construction, maintenance or on other works should be adjusted in the same way as when such material is used on state roads, etc.

IV. Charges for quarries

9.4.4 (1) When land is acquired for extracting road metal primarily intended for--

- (i) the maintenance of an existing road, or
- (ii) the construction of a new road or the raising in class of an existing road,

the following principles of accounting should be followed in regard to the adjustment of the charges for land and quarries :--

- (a) When the charges do not exceed Rs. 1,000 the amount should be debited direct to " Repairs " or to " Original Works " according as the quarry is intended to serve the purposes specified in clause (i) or (ii) above.
- (b) When the charges exceed Rs. 1,000 and the road metal is required to maintain an existing road or roads for a series of years, the total initial outlay should be debited to the sub-head " Land, kilns, etc. " of the stock account, and this sub-head should be gradually relieved by debit to the collection estimates of each year, in the manner prescribed in paragraph 13.2.2 for similar charges connected with manufacture operations.
- (c) When the charges exceed Rs. 1,000 and the road metal is required for the purpose specified in clause (ii) above, the divisional officer should charged direct to the original work concerned such portion of the cost as is proper. The balance, if any, should be a debited to the sub-head " Land, kilns, etc. " of the stock account and this sub-head should eventually be cleared by debit to " Repairs " in the manner prescribed in paragraph 13.2.2 (b).

(2) In the case of quarries required for the purpose of roads transferred to local bodies for construction or maintenance, the principle stated above should be followed with respect to any expenditure directly incurred by this department.

9.5--MATERIALS CHARGED TO WORKS

9.5.1 The accounts procedure relating to materials obtained specially for a work is described in chapter 10. Special tools and plant charged to works do not fall under the category of "materials charged to works", vide paragraphs 9.3.1 and 9.3.2.

CHAPTER 10 : WORKS ACCOUNTS

10.1--GENERAL

10.1.1 The initial records upon which the accounts of works are based are :

- (a) The nominal muster roll.
- (b) The measurement book.
- (c) The work-charged establishment bills.

For work done by daily labour, the subordinate in charge of the work will prepare a nominal muster roll which will show the work done by this means and the amount payable on this account. For piece-work and for contract work generally, the measurement book will form the basis of account. From the muster roll the subordinate will prepare the labour reports, vide paragraph 10.2.3 (d), and from the measurement book he will check (or, if so arranged, prepare) the bills and accounts of contractors and suppliers.

Note.--In respect of the bills of suppliers for materials for stock, see paragraph 9.2.17.

10.1.2 Initial accounts and vouchers connected with charges relating to works must invariably specify--

- (i) the full name of the work as given in the estimate.
- (ii) the name of the component part (or sub-head) of it, if separate accounts are kept for the several component parts, and
- (iii) the charges (if any) which are of the nature of recoverable payments and the names of the contractors or others from whom recoverable.

Note.--In the case of recoverable charges, it should be seen particularly that the contractors or others, on whose behalf the charges are incurred, do not get undue benefit of any concession to which they would not be entitled, if they had themselves incurred the charges and that there is no delay in the recovery of the amounts. This review can best be done by examining the contractor's ledger which should be signed simultaneously with the register of works

10.1.3. (a) Expenditure on the construction or maintenance of a work may be divided broadly into two classes, viz, (i) Cash and (ii) Stock charges. As explained in chapters 6 and 9, these charges are recorded in the cash and stock accounts, respectively.

(b) In addition to the charges falling under the main classes, there are other transactions affecting the cost of a work. For example, there may be charges incurred in other divisions, departments or Governments, materials received from them or services rendered by them, or there may be cash receipts such as are taken in reduction of expenditure in accordance with the rules.

(c) All these transactions pass into the general accounts of the division in the manner described in chapter 22 and are thence incorporated in the general accounts of Government. As, however, the units of classification adopted in the general accounts in respect of expenditure are certain heads of account and not individual estimates for work or contract accounts, it is necessary to maintain separate accounts in sub-divisional and divisional offices for recording (1) the cost of individual works and (2) the transactions of individual contractors. These are known as "Works accounts".

10.1.4. Although the primary object of the accounts of works, is to exhibit simply, but accurately, the actual cost of work done, the rules frequently require the upkeep of separate accounts for the several component parts of a work which are not required to attain this object. There are two main reasons for this. In the first place, it is often desirable to have details which will satisfy the need for statistical information and for analysis of the comparative cost of various classes of works, of types of buildings, etc. The more important reasons, however, is to make it possible for the divisional officer to exercise efficient financial control over the recorded transactions.

The divisional officer should, therefore, utilise the recorded transactions of the cost of the works as shown in various accounts records in the divisional office as a means of control. His personal knowledge of the executive arrangements for the execution of a work, and of the actual progress of the work, must be supplemented by a comparison, monthly, of the cost as recorded in the accounts with the value received in the shape of work done. In the case of larger works, especially where the period of construction is a prolonged one, this monthly comparison is obviously impossible unless the total cost is split up into convenient parts in such a way that, as far as possible, the cost of each distinct part may be compared with the work done thereon. This comparison should be made at the time of monthly examination and review of the works abstracts and registers of works. It is his important duty to see that the registers of works are placed before him on due date and that there is no delay in closing the accounts of the work which he knows has been physically completed.

The divisional accountant should be held entirely responsible for the correctness of the entries in the registers of works. The works abstracts should be placed before the divisional officer for his general examination, but he should be required to initial the registers of works only in token of both the general examination of the works abstracts and the review of the registers of works.

10.1.5. In recording the cost of an individual work in the accounts, no attempt is made to include therein any charge on account of general services, like establishment and tools and plant, the entire cost whereof is adjusted in the general accounts under the prescribed heads of classification. But if any service, connected with the working estimate for a work, is rendered by another division, department or Government and the claim made by it includes as authorised charge on account of such general services, such charge may be accepted and adjusted in the accounts of the work as part of the cost of the work in the same way as if the service had been rendered by a contractor.

Note 1.--When the cost of special tools and plant included in the cost of a work under paragraph 9.3.1, the rules in chapter 9 regarding numerical lists or returns will apply *mutatis mutandis* and adjustments on account of the cost of tools and plant transferred to other work, divisions, departments or Government will be governed by the rules in paragraph 9.3.16.

Note 2.--The cost of special establishment employed on the acquisition of land when chargeable to the accounts of the works concerned under paragraph 17.1.3 should be treated as a part of the works expenditure.

Note 3.--Lump sum charges of establishment and tools and plant recoverable from other Governments and departments, for works executed for them as a standing arrangement, should not be included in the accounts of the work but dealt with under the rules in appendix 5 to the Maharashtra Public Works Manual.

10.1.6 Primarily, the divisional officer is the responsible disbursing officer of the division. Subject to such instructions as may be issued by Government in consultation with the Accountant-General detailing the authorities competent to prepare or examine contractors' bills or other demands for payment, and the authorities empowered to make payments thereon, the divisional officer may authorise a sub-divisional officer to make payments chargeable against the general sanctions of competent authority to expenditure on works.

10.2--CASH PAYMENTS

I. Introductory

10.2.1 Cash charges on works consist of payments (1) to labourers and members of the work-charged establishment, of their wages and (2) to contractors and others for work done or other services rendered. The cost of materials procured specially for works is charged to the accounts of works by transfer credit to the purchase account, but payments to suppliers are governed by the same rules as payments to contractors for work done.

The general rules relating to cash payments and vouchers in paragraphs 6.4.1 to 6.4.8 apply to all these classes of payments. Only special rules are, therefore, set forth in this chapter.

II. Payment to labourers

(a) Departmental labour

10.2.2 With the following exceptions, all persons engaged departmentally for the execution of works are considered as day labourers and their wages should be drawn on nominal muster roll, form 40 (P. W. 1) and charged to the estimates of the works on which they are employed :-

(1) Permanent and temporary employees of the division whose pay is charged to the head "Establishment".

(2) Members of the work-charged establishment as defined in paragraph 83 of the Maharashtra Public Works Manual.

Note.--For rules relating to the account of nominal muster roll forms which is kept in Form 41 (P. W. 617), see appendix 3.

10.2.3 The nominal muster roll, which is the initial record of the labour employed each day on a work, must be written daily by the subordinate deputed for the purpose and dealt with in accordance with the following rules :-

(a) One or more nominal muster rolls can be kept for each work, but nominal muster rolls should never be prepared in duplicate. It is permissible, however, to keep one nominal muster roll for labourers employed upon several small works, in cases, in which the total unpaid wages can conveniently be allocated to various works.

Note.--The nominal muster rolls should be kept in cylindrical tin box while in use so that they may not get spoiled by handling or exposure to weather. Severe action would be taken against the person concerned, in case of loss or damage to a muster roll.

(b) Labourers may be paid more than once a month and the period covered by each payment may be determined locally, but separate nominal muster rolls must be prepared for each period of payment.

(c) The daily attendances and absences of labourers and the fines inflicted on them should be recorded in part I of the nominal muster roll in such a way as--

- (i) to facilitate the correct calculation of the net wages of each person for the period of payment.
- (ii) to render it difficult to tamper with or to make unauthorised additions to, or alterations in, the entries once made, and
- (iii) to facilitate the correct classification of the cost of labour by works and sub-heads of works where necessary.

- (d) From the nominal muster roll, daily labour reports will be prepared by the subordinate in form 42 (P. W. 439) and submitted either daily or periodically as may be directed by the divisional officer. They should show the number of each class of labourers employed on each work or sub-head and be recorded with the nominal muster roll to which they relate. Discrepancies between labour reports and nominal muster rolls should be investigated as soon as the latter are received after the close of the month and explanation with the orders of the divisional officer thereon kept with the nominal muster rolls.

Note.--The labour report should be submitted punctually and inwards like all other correspondence and given serial numbers in the inward register. Dated, initials, in ink, should be put on each daily report by the persons who receive them in the post, like other post.

Exception 1.--The Presidency Division and the Construction Division, Bombay, are exempted from the operation of this paragraph.

Exception 2.--The sub-divisional officers in the electrical division are exempted from maintaining labour reports in addition to nominal muster rolls for works carried out through departmental agency at or near the head quarters of the sub-division.

- (e) After a nominal muster roll has been passed by the sub-divisional officer, payment thereon should be made, as expeditiously as possible. Acknowledgment, duly stamped where necessary, should be obtained from each payee on the nominal muster roll and each payment should be made or witnessed by the official of highest standing available who should certify the payments individually or by groups, at the same time specifying, both in words and in figures, at the foot of the nominal muster roll, the total amount paid on each date. If any items remain unpaid, the details thereof should be recorded in part II of the nominal muster roll and then in a register of unpaid wages, Form 43 (P. W. 108) maintained in the sub-division, before the memorandum, at the foot of the nominal muster roll, is completed by the person who made the payment.
- (f) The subsequent payment of unpaid wages should be made on the bill for arrears of wages, Form 44 (P. W. 199), a note of the payment being kept in the register of unpaid wages as well as the relevant nominal muster roll.
- (g) Wages remaining unpaid for three months should be reported to the divisional officer who will decide in each case whether the liability, as an amount available for payment, should continue to be borne in the accounts of the work concerned as exhibited in the sub-divisional record prescribed in clause (f). For action to be taken on the completion of the work, see paragraph 10.5.18.

- (h) In part III of the nominal muster roll form, should be recorded the quantities of various items of work done by the labour and the amount spent on each for the labour shown thereon in all cases where such work is susceptible of measurement. If the work is not susceptible of measurement, a remark to this effect should be recorded. Rates should be struck in respect of each item where possible and shown in red ink against that item. The quantities of materials used on the work should be shown in red ink just below the items concerned.

10.2.4 In the event of a current or completed nominal muster roll being lost, payment to the labour engaged thereon should be made under the orders of Government or competent authority on the bill for arrears of wages, form 44 (P. W. 199) after verification of the facts with the daily labour reports and the completion of part III of the nominal muster roll. The fact of the original nominal muster roll having been lost, as a consequence this form having been adopted, with the necessary Government orders authorising the payment, should be noted on the bill.

Note.—The above procedure will also apply to cases where nominal muster Roll are defaced and entries are obliterated while in use.

10.2.5 If a paid nominal muster roll is lost during the period of preservation, a certificate regarding payment prepared in manuscript and signed by the divisional officer, together with a memorandum explaining the circumstances, should be kept on record in lieu of the lost nominal muster roll. This certificate should invariably be accompanied by a statement of work done on the nominal muster roll, giving reference of the measurement book number and its relevant pages.

(b) Labour engaged through a contractor

10.2.6 The payment of daily labour through a contractor, instead of on nominal muster roll in the usual way, is objectionable in principle. In a case of great emergency, it may sometimes be found impossible to employ labour otherwise than through a contractor. Should it be possible in such a case, to determine the quantities of work done after its completion or at intervals during its progress, it is expedient to pay the contractor, at suitable rates, on the basis of work actually executed. But if as in the case of urgent repair of canal breaches, this method of payment is not practicable, it is permissible to pay the contractor on the basis of the numbers of labourers employed day by day, his own profit or commission being either included in the rates allowed, or paid separately in lump sum or at a percentage rate. When this course is adopted, a report of the numbers of labourers of each class employed day by day should be made

by the subordinate in charge of the work daily to the sub-divisional officer to enable the latter to keep a check on the expenditure and to deal with the contractor's claim when received. To avoid disputes with the contractors, they should be encouraged to sign the daily reports in token of their acceptance as correct.

Note.--The use of the nominal muster roll or the measurement book is not permissible in such cases.

(c) *Travelling expenses*

10.2.7 When it is necessary to bring labourers and artificers from a distance, they may be allowed wages for the number of days occupied in the journey to and from the side of the work, if they join the work with proper deaspatch. At the discretion of the divisional officer, *banafied* travelling expenses may also be allowed to them. The above charges must be borne by the estimate of the work.

III. Payment to suppliers and contractors

(a) *Record of measurements*

10.2.8 Rules for taking measurements and keeping measurement books, Form 45 (P. W. 9) and those in connection with the review thereof will be found in appendices 21 and 22, respectively, to the Maharashtra Public Works Manual.

(b) *Bill and vouchers*

(i) **Forms of bills and vouchers**

10.2.9 The authorised forms of bills and vouchers are the following :--

- (a) First and final bill, Form 46 (P. W. 412).
- (b) Running account bill, Form 47 (P. W. 410).
- (c) Hand receipt, Form 48 (P. W. 409).

The use of the forms is explained in the following paragraphs and a few explanatory foot-notes are printed on the forms.

10.2.10 First and final bill, form 46 (P. W. 412).--This form should be used for making payments both to contractors for work and to suppliers, when a single payment is made for a job or contract, i. e. on its completion.

10.2.11 Running account bill, Form 47 (P. W. 410).--This form is used for all running and final payments to contractors and supplies [other than those relating to lump sum contracts for which Forms 67 (P. W. 466) and 68 (P. W. 467) are prescribed], including cases where advance payments and secured advances are proposed to be made or are already outstanding in respect of the same work against the contractor.

10.2.12 Hand receipt, form 48 (P. W. 409).--This is a simple form of voucher intended to be used for all miscellaneous payments and advances, for which the special forms 46 (P. W. 412) and 47 (P. W. 410) are not suitable.

10.2.13 Account of petty contractors.--A consolidated monthly account of all petty contractors employed on the same work or section of a work may, sometimes, be prepared in preference to a separate bill for each payee in the ordinary form prescribed in paragraph 10.2.9. The general adoption of this procedure is not permissible, but wherever it is desired to adopt it, form 49 (P. W. 498) should be used and the following instructions should be strictly observed in addition to those printed on the form itself as foot-notes :--

- (i) This form is intended solely for on account payments. It makes no provision for advances, advance payments, issue of materials or any other recoverable payments to contractors and should not be used, if any such transactions occur or are probable.
- (ii) No contractor should be treated as petty contractor, if a separate account in one of the running account bill forms is being maintained for him in connection with some other work.
- (iii) If, after a contractor's account has been maintained in the form given above for some time, and the continued use of the form becomes inadmissible under clause (i) or (ii) above, the account should be removed from this form in the manner described below and thereafter the appropriate form of running account bill should be used :--
 - (a) In the petty contractor's account a special entry should be made as under, immediately below the entries in columns 7, 13 and 14 against the line "Grand total" :--

Deduct up-to-date value of work done and payments made relating to the account of contractor.....transferred from petty contractors' account to his personal ledger account.

- (b) When a running account bill is prepared subsequently, the transferred figures of value of work done and payments made should be incorporated therein in the same way as if the transactions had from the very beginning, been billed for in one of the running account bill forms.

(ii) Preparation, examination and payment of bills.

10.2.14. Before the bill of a contractor is prepared, the entries in the measurement book relating to the description and quantities of work of supplies should be scrutinised by the sub-divisional officer and the calculations of "contents or area" column should be checked arithmetically under his

supervision. The bill should then be prepared from the measurement entries in one of the forms prescribed in paragraph 10.2.9 applicable to the case. The rates allowed should be entered by the sub-divisional officer in the abstract of measurements vide rule 12 of appendix 21 to the Maharashtra Public Works Manual. Full rates as per agreement, catalogue, indent or other order should be allowed only if the quality of work done or supplies made is up to the stipulated specification. When the work or supplies fall short of that standard, and under the agreement it is permissible to make a final payment if the contract is determined, or an on account payment if the contract is to run on, only such a fraction of the full rate should be allowed as is considered reasonable with due regard to the work remaining to be done and the general terms of the agreement.

Note 1.--If the contract agreement does not specify the rates to be paid for the several classes of work or supply but merely states that the estimated rates or a certain percentage below or above them, will be allowed, it should be seen that the standard rates adopted are those of the sanctioned estimate which was in force at the time the agreement was executed, or if the agreement was preceded by a tender, on the date the tender was signed by the contractor. Subsequent sanctions to original or revised estimates have no effect on the terms of such an agreement. If no sanctioned estimate is in existence at the time of signing the agreement or the tender, as the case may be, the rates payable for each item of work should be specified, as any reference to an estimate not sanctioned is meaningless and cannot be acted upon.

Note 2.--Whenever any item is to be paid at part or reduced rate, the exact reasons therefore should be recorded and subsequently when such an item is paid at full rate a remark should be made that the defects have been made good or the item has been properly completed, etc.

It is not necessary to insist on the analysis of part rates proposed in the intermediate bills as the payments made on such bills are regarded as payments, by way of advances against the final payment. Such rate shall, however, be approved by the Executive Engineer after satisfying himself that it is worked out by the sub-divisional officer with regard to the work remaining to be done in respect of a particular item which falls short of stipulated standard. In determining the reasonableness or otherwise of such a rate, the Executive Engineer shall be guided by the reasons with details of work remaining to be done recorded by the sub-divisional officer in the measurement book and the bill ;

In respect of reduced rates proposed in the final bill, rate analysis shall be got approved by the Executive Engineer before the bill is passed for payment.

The Divisional Accountant shall ensure that the above requirements are attended scrupulously.

Note 3.--The date of completion of a work is the date on which it is finished, and not the day on which final measurements are recorded by the Engineer-in-charge so far works executed on regular contracts in which a time-limit is specified are concerned.

Note 4.--The final bills should be paid within maximum period of 5 months of the expiry of the contract period. It should, however, be noted that the change from three months to five months will not affect the date for a refund of Security Deposit which will be six months from the expiry of the contract period of expiry of maintenance period whichever is later. When for any work, the payment is delayed beyond 5 months the Divisional Officer should report the reasons, there of to Government through the Superintending Engineer.

Note 5.--As a general rule, payment for supplies is not permissible until the stores have been received and surveyed. If in any case, the Government has permitted payment on production of a railway receipt, the payment will be treated as an advance against final settlement on receipt of the stores. The advance payment against production of railway receipts should be debited to the suspense account "contractors--other transactions/advance payments" in the works abstract of stock or work concerned.

10.2.15. Before signing the bill, the sub-divisional officer should compare the quantities in the bill with those recorded in the measurement book and see that all the rates are correctly entered and that all calculations have been checked arithmetically. When the bill is on a running account, it should be compared with the previous bill. Memorandum of payment should then be made up, and recoveries which should be made on account of the work or supply or on other accounts, being shown therein. If the sub-divisional officer is empowered to pay the bill, he should then, record a formal pay order specifying both in words and figures, only the net amount payable, though the payee should be required to acknowledge in his acquittance the gross amount payable inclusive of the recoveries made from the bill.

Note 1.--In calculating the value of each item of work in the bill, the nearest multiple of five paise should be taken, fractions of 2.5 paise and below being ignored and fractions of more than 2.5 paise taken as five paise.

Note 2.--Whenever fractions of a rupee occur in the totals of contractors' bills or in the case of supplies chargeable to more than one estimate, in the total chargeable to each estimate, fractions less than half may be disregarded and half a rupee and over taken as a rupee. This rule is only applicable to the regular contractors' bills including bills of petty contractors whose agreements are in "A-1 or A-2" form and does not apply to payment for petty supplies.

Note 3.--If the contract is for the completed items of work and under the provisions of paragraph 10.3.2, the contractor is required to obtain materials of any description from Government, it should be seen that this condition is being complied with and that necessary recoveries of the cost of the material supplied to him are being made in accordance with paragraph 10.3.6. In such a case, it is not permissible for the contractor to obtain the materials otherwise, unless, in a case of emergency, or non-availability of the materials, the supply has been permitted by the divisional officer, for recorded reasons, to be arranged for by the contractor himself. In case the rate paid by the contractor is lower than the rate fixed by Government, the difference will be recovered from the contractor.

Note 4.--Before signing a first and final bill or the first bill on a running account the sub-divisional officer should see that the relevant measurement entries were marked as pertaining to such bills by the person taking the measurement.

Note 5.--Bills, which include charges on account of purchase of goods on which sales tax has been charged, should be supported by the following certificate signed by the divisional officer :--

"Certified that in the case of items relating to the purchase of goods on which sales tax has been charged, the goods have not been exempted under the Central/State Sales Tax Act or the rules made thereunder and that the amounts paid on account of sales tax on these goods are correct under the provisions of that Act or the rules made thereunder and that in the case of supplies against regular contracts, the relevant contract includes a specific provision to the effect that sales tax is payable by Government".

10.2.16. When on an account bill has been received in the divisional office and there is likely to be delay in authorising payment for special reasons which should be recorded, a divisional officer may, at his discretion, on receipt of an application from the contractor for financial aid in the shape of part-payment and after obtaining necessary sanction from the Superintending Engineer in each case, make a lump sum advance payment on hand receipt, Form 48 (P. W. 409) subject to the following conditions :--

- (i) The bill in respect of which the advance is proposed to be made should actually be under check in the divisional office.
- (ii) The amount of advance should not exceed 75 per cent of the net amount of the bill under check but no part-payment will be admissible in cases where the amount of advance payable works out to less than Rs. 1,000.
- (iii) The payment should be suitably endorsed both on the running bill against which the part-payment is made and the connected abstract of measurements in the measurement book. The hand receipt voucher on which payment is made should bear reference to the number, date and amount of the bill against which the payment is made and also to the page number of measurement book and the number, date and amount of the voucher, if any, on which the previous on account payment was made. The payment should be treated in the accounts as an advance and the following certificate recorded on the hand receipt voucher over the signature of the divisional officer :--

"Certified that the payment made against the contractor's bill is to the best of my belief, less than the amount billed for, after allowing for deductions on account of security deposit and value of materials issued, if any, and that the payment made will be adjusted against the bill which is being checked".

- (iv) An undertaking should be obtained from the contractor before the payment is actually made, that should the amount of advance paid to him be subsequently found to be more than the amount of the running account bill in respect of which the advance was paid, he will refund to Government, forthwith, the amount overpaid. The divisional officer will be held personally responsible to see that advance is adjusted when payment is made on the running account bill in respect of which it was made and for any overpayment which may occur.

10.2.17. (a) Payment for work done or supplies made on a running account should ordinarily be made monthly or if there is not sufficient progress, at longer

intervals. This, however, does not prevent the divisional officer from making more than one payment during a month, if so authorised by the Superintending Engineer, if the progress of the work justifies. The main consideration should be to avoid labour in recording measurements and preparing several bills for small amounts. Both the quantity and amount of each distinct item of work or supply should be shown separately in the bill, except in the case of advance payments when quantities need not be specified.

Exception 1.--In the case of piecework agreements and rate lists, the divisional or the sub-divisional officer, as the case may be, may make more than one payment in a month when the progress of work justifies such a course.

Exception 2.--The entries pertaining to items of a sub-estimate or sub-work which has been completed should not be repeated in the succeeding intermediate bills. A reference to the last original bill relating to the payment made in respect of the sub-estimate or sub-work should, however, be made in such bills.

In the case of incomplete items of work (except in cases where a part rate has been allowed) or such sub-works as remain unaffected since the payment of the previous running account bill, only the names of the items or sub-works and the amounts paid on their account in earlier bills should be shown in the succeeding intermediate bills.

The entries in respect of all the items mentioned above should, however, be repeated in the final bill.

(b) Such payments should be treated as payments on account, subject to adjustment in the final bill which should be drawn, in the appropriate form but printed on yellow paper, when the work or supply is completed or the running account is to be closed for other reasons. When a final payment is made on a running account, the payee, if he is able to write, should add, in his own handwriting, that the payment is "in full settlement of all demands". If the payee is illiterate, or is unable to write beyond signing his name, these words should be filled in by the officer making the payment.

Note 1.--The addition of the words "in full settlement of all demands" does not preclude the disbursing officer from entertaining a further *bona fide* claim which may have been omitted from the final bill by mistake or through inadvertence. If despite this explanation, the contractor objects to the addition of the words in question, the payment should be tendered unconditionally (*vide* section 38 of the Indian Contract Act, 1892).

Note 2.--A form printed on yellow paper is never to be used except for final payments.

(c) A separate running account is maintained in respect of each contract. Transactions relating to two or more separate working estimates should not be brought on to the same running account; they should, therefore, not be covered by a single contract. Transactions relating to two or more separate parts of the same working estimate for which separate works abstracts are prepared under paragraph 10.5.5 should also appear in separate running accounts.

Note.--In exceptional cases, where more than one working estimate is covered by a single contract, the contract agreement need not be split up but the estimate should be consolidated to facilitate the maintenance of the proper account in respect of that contract. If this procedure cannot be observed, some special accounts procedure will be devised on the merits of each case by the Accountant General. No consolidation of estimates or special accounts procedure is necessary where separate estimates covered by the single contract relate to different account heads or where separate estimates, whether relating to different account heads or not are covered by a single running rate contract as in the case of the painting of roads, etc, and where separate agreements are drawn on the basis of such rate contracts with other details varied to suit the requirements of each job.

(d) The provisions of clause (c) may be relaxed in respect of transaction relating to two or more separate working estimates of repair works and small original works costing not more than Rs. 5,000. Such transactions may be allowed to be covered by a single agreement subject to the observance of the following conditions :--

- (i) that the contract or agreement is entered into by an officer competent to do so considering the total amount of work to be done under it, and that bills for each work are prepared separately though the agreement or contract is one; and
- (ii) the entry in column "name of work" in form 49 (P. W. 498) should be made in general terms so as to include all works which the contractor may be asked to carry out under the agreement instead of merely specifying the particular repair works in connection with which the agreement is, in the first place, issued.

10.2.18. (a) If the system of making advance payments to contractors for work has been adopted, certificate 2 printed on the running account bill must be signed by the sub-divisional or divisional officer and the lump sum amount paid on account of each item should be specified against it in part I of the bill. If a secured advance has been perviously allowed to a contractor on the security of any materials and such materials have been used in the construction of an item, the amount of the advance payment for that item should not exceed a sum equivalent to the value of work done less the proportionate amount of secured advance ultimately recoverable on account of the materials used.

(b) Actual measurements should, however, be taken at the earliest opportunity and when this has been done, the lump sum payments previously made on

account of the items of work concerned should first be adjusted in full, so that the contractor may not be paid twice over in respect of the same quantities of work. Delays in adjusting advance payments should be investigated (vide paragraph 10.5.20) and adjustments made otherwise than by crediting the value of work actually measured, should be specially looked into as being *prima facie* indicative of over payments in the first instance.

10.2.19. When secured advances are allowed by the divisional officer under paragraph 10.2.21 (a) to a contractor whose contract is for finished work, it should be seen that an indenture in form 50 (P. W. 447) has been signed by the contractor, and a detailed account of the advances must be kept in part II of the bill in form 47 (P. W. 413). There should be separate entries in respect of each class of materials, of the quantities brought to site by the contractor and the amounts advanced under the orders of the divisional officer. These advances must be recovered by deduction from the contractor's bills for work done as the materials are used in construction and the items of work in which they are used are billed for on the basis of actual measurements. Parts I and II of the bills should be compared to see that this is being complied with. As recoveries are made, the outstanding amounts of the items concerned in part II should be reduced by making deduction entries in the column "Deduct quantity utilised in the work measured since previous bill" equivalent to the quantities of the materials used by the contractor on items of work shown as executed in part I of the bill.

Note 1.--No record should be kept, in measurement books, of the quantities of the materials, but certificate 3 printed on the bill should be signed by the sub-divisional or divisional officer in terms of paragraph 10.2.21 (a).

Note 2.--Indenture bonds should be obtained from the contractors in cases of secured advances of Rs. 2,000 and above and only at the time of making the first payment. It is not necessary to obtain the bond at the time of making subsequent payments.

(c) Aid to contractors

10.2.20. It is necessary sometimes, in the interest of work, to engage labourers or contractors or to incur other liabilities on behalf of the contractor concerned, with a view to complete the work which he has neglected or failed to complete. In such a case, it is permissible to spend Government funds on behalf of the contractors in accordance with the terms of his agreement. Otherwise no advance or recoverable payment should be made to or on behalf of a contractor nor should financial aid be given to him in any form except in accordance with paragraph 10.2.21 and 10.2.22.

Note 1.--For rules relating to the issue of materials to contractors, see paragraphs 10.3.2 and 10.3.3.

Note 2.--With a view to avoid subsequent disputes with the contractor, suitable intimation should be sent to him (i) as soon as action is taken under this paragraph and (ii) subsequently, as charges are incurred on his account

(d) Advances to contractors

10.2.21. Advances to contractors are as a rule prohibited, and every endeavour should be made to maintain a system under which no payments are made except for work actually done. Exceptions are, however, permitted in the following cases :--

(a) Cases in which a contractor, whose contract is for finished work, requires an advance on the security of materials brought to site. Divisional officers may, in such cases, sanction advances up to an amount not exceeding 75 per cent of the value (as assessed by themselves) of such materials, provided that they are of an imperishable nature and that a formal agreement is drawn up with the contractor under which Government secures a line on the materials and is safeguarded against losses due to the contractor postponing the execution of the work or to the shortage or misuse of the materials and against the expense entailed for their proper watch and safe custody. Payment of such advances should be made only on the certificate of an officer not below the rank of sub-divisional officer, that the quantities of materials upon which the advances are made have actually been brought to site, that the contractor has not previously received any advance on their security and that all the materials are required by the contractor for use on items of work for which rates for finished work have been agreed upon. The officer granting such a certificate will be held personally responsible for any overpayment which may occur in consequence. Recoveries of advances so made should not be postponed until the whole of the work entrusted to the contractor is completed. They should be made from his bills for work done as the materials are used, the necessary deductions being made whenever the item of work in which they are used are billed for.

Note 1.--Secured advances may be given to contractors on sand, asphalt, etc, brought to site of work provided the authority sanctioning such advances is satisfied that proper safeguards are taken to see that the materials do not deteriorate or blow away.

Note 2.--Secured advances should not be paid, as far as possible, towards the end of March, unless the materials are required for use in the work on the subsequent month, *i. e.*, April.

Note 3.--Secured advances should not be given to contractors in respect of materials used for centerings, for laying water line and for constructing hutments for labour, etc., which according to the stipulation in the contract are not to be the property of Government after completion of works.

Note 4.--No advance, secured or otherwise, should be given to piece-workers without the previous sanction of Government.

(b) The divisional officer has full powers to make advance payments to electric supply undertakings under the Indian Electricity Act, 1910, for execution of works.

(c) In all other cases, only with the sanction of Government which may, in exceptional circumstances, authorise such advances as may be deemed indispensable, taking the necessary precautions for securing Government against loss and for preventing the system from becoming general or continuing longer than is absolutely essential.

Note 1.--When advances, as distinct from secured advances, are made against security of materials, machinery, etc., (according to special terms of a particular contract), the materials, machinery, etc., should unquestionably be hypothecated to Government in form 50A simultaneously with the payment of advance. The contractors should also be asked to get the materials insured with the Insurance Companies Association Pool stating that Government as the mortgagee is interested in the materials.

Note 2.--If, in exceptional cases, loans have to be granted to contractors, they should be against adequate security and not on personal security only.

Note 3.--Whenever a question of evaluating an asset of a private party arise with a view to advancing money to the party, the technical officer employed for evaluation should be a Government officer either State or Central and if no qualified Government officer is available, a non-Government technical officer may be appointed who should, however, be selected by Government.

10.2.22. An advance payment [see paragraph 2.1.1 (3)] for work actually executed may be made on the certificate of a responsible officer (not below the rank of the sub-divisional officer) to the effect that not less than the quantity of work paid for has actually been done, and the officer granting such a certificate will be held personally responsible for any overpayment which may occur on the work in consequence. Final payment may, however, in no case be made without detailed measurements.

Note.--Divisional officers are authorised to give advances to contractors on approximate measurements of materials supplied by them on conditions similar to those for work done.

IV. Payment to work-charged establishment

(a) Pay bills

10.2.23. Wages of members of the work-charged establishment should be drawn and paid on form 51 (P. W. 402), which is a combined pay bill and acquittance roll, either for the whole sub-division or for one or more sections of it, as may be convenient, but the names and claims of the entire establishment concerned, including absentees, should be shown in each bill. Names should be grouped in the bill by works on which the men are employed sanction to the entertainment of the establishment should be quoted in each case, and the sub-divisional officer should certify in the space provided for the purpose, that the men were on duty during the periods shown against their names, each man being employed on the work and on the duties for which his appointment was sanctioned.

Note.--If the acknowledgment of an individual cannot conveniently be obtained on the bill itself, it may be obtained separately on a hand receipt, form 48 (P. W. 409) which should then be attached to the bill as a sub-voucher.

10.2.24. Pay bills may be signed at any time on the last working day of the calender month in which the wages are earned, though they are not due for payment before the first working day of the following month. When, however, the services of an individual are dispensed with, it is permissible and advisable to settle up his account at once.

(b) *Unpaid wages*

10.2.25. Wages remaining unpaid on a passed bill, on the date fixed for the closing of the accounts of the month may be paid subsequently when claimed, the procedure described below being observed :-

(a) Items remaining unpaid on the monthly bill should be entered in red ink in the register of sanctions to fixed charges, form 83 (P. W. 510) referred to in paragraph 22.2.4 against the persons concerned.

(b) Subsequent payments should be made in hand receipt, form 48 (P. W. 409) reference to the bill in which the charge was original included and to the particular item thereof, being quoted in each case. These payments should be entered in black ink underneath the entries referred to in (a) above, it being seen that they do not exceed the amounts available as entered in red ink.

(c) *Travelling expenses*

10.2.26. Form 52 (P. W. 544) should be used for the payment of travelling allowance to the work-charged establishment. It should be countersigned by the divisional officer before payment. The acknowledgment of the payee should be taken on the travelling allowance journal itself.

Note.--Divisional officers are allowed to make, on their own responsibility, advances for travelling expenses to persons on work-charged establishment by debt to the suspense head "Miscellaneous P. W. Advances" pending recovery of the same from the travelling allowance bills or pay of the person concerned.

10.3--ISSUE OF MATERIALS

I. General

10.3.1. Issues of materials to works, whether from stock or by purchase, transfer or manufacture, are divided into two classes :-

(i) *Issues to contractors.*--Issues of materials to contractors with whom agreements in respect of completed items of works, i, e., for both labour and materials, have been entered into.

(ii) *Issues direct to works.*--Issues of materials when work is done departmentally or by contractors whose agreements are for labour only.

II. To contractors

(a) General conditions

10.3.2. (a) The issue of materials to contractors who have contracted for completed items of works, is generally permissible only in the following circumstances :--

(i) When, under the operation of paragraph 215 of the Maharashtra Public Works Manual, it is necessary to retain in the hands of Government the supply of imported materials.

(ii) When in the interest of work or with the object of utilising existing stocks of materials, it is desirable to retain in the hands of Government the supply of certain other materials as will and a condition to this effect has been inserted in the contract.

(b) In both cases, the contract should specify (i) the materials to be supplied by Government for use on the work, (ii) the place or places of delivery, and (iii) the rates to be charged to the contractor for each description of materials, and the contractor should be held responsible for obtaining from Government all such materials required for the work and for making payment therefor, by deduction from his bills, at the rates specified, regardless of fluctuation in the market rates or in the stock rates of the division.

Note 1.--The rates to be charged to the contractor for materials to be supplied should be definitely specified (vague quotations, e. g., "at stock rates" being avoided) and if intending contractors had been told that the materials would be supplied at a certain rate and asked to tender on that assumption, then that rate should be adhered to in the contract.

Note 2.--Similarly, the rates to be allowed to the contractor for items of work should be definitely stated. But if for any special reasons, the contract provides for the payments for work done to be made at a specified percentage below or above the rates entered in the sanctioned estimate of work or the schedule of rates it should be stated in clear terms in the contract that the deductions or additions as the case may be of the percentage will be calculated on the gross and not the net amounts of the bills for work done, and in fixing the percentage it should be borne in mind that the calculations will be so made.

Note 3.--Stores to be supplied to contractors for a work free of cost should invariably be mentioned in schedule A in addition to schedule B and the specifications attached to the contract agreement.

Note 4.--The local officers should see that, whenever possible, due notice is invariably given to the contractors, sufficiently in advance of any delay that is likely to occur in the supply of materials by Government to the contractors for a work under the terms of contract therefor due to reasons beyond its control, with a view to enabling the contractors to disband or transfer to other works all staff, labour, materials or machinery that are likely to be rendered idle by the temporary stoppage of the work so that Government may not have to consider claims for compensation from contractors in this connection.

(c) No carriage or incidental charges are borne by Government for moving the materials beyond the place where the contractor has agreed to take delivery thereof.

10.3.3. (a) As a general rule, no other materials should be supplied to such contractors, for use on works, but this restriction may be waived by the sub-divisional officer in respect of petty issues (at full issue rates) of materials from existing stocks, not exceeding Rs. 50 in any month for any one contract

(b) If at any time subsequent to the execution of a contract on a through rate basis, the contractor desires the issue, to him for use on a work, of materials which exist in Government stocks, but the supply whereof by Government was not provided for in the contract, the materials should not be issued except with the express authority of the divisional officer, who should specify in each case the rate to be charged for the materials inclusive of delivery at the place where they are stored. The rate charged should be the market rate prevailing at the time of the supply or the issue rate whichever is greater. No carriage or incidental charges should be borne by Government in connection with the supply.

Note.--The intention of this rule is to prohibit the supply of materials to contractors with the object of giving them financial aid the grant of which is governed by the rules in paragraph 10.2.20 *eg.*, *see.*

(c) Issues of stock materials to contractors for *bona fide* use on works are exempt from the usual charge of 10 per cent on account of supervision which is made when stock materials are sold to the public (paragraph 399 of the Maharashtra Public Works Manual).

(b) Accounts Procedure

10.3.4. All materials required for issue to a contractor, under any of the provisions of paragraph 10.3.2 and 10.3.3 should be made over to him as soon as they are received whether from stock or by purchase, manufacture or transfer and an unstamped, but dated acknowledgment in form 53 (P. W. 3), detailing full particulars of the materials including the rates and values chargeable to him, should at once be taken from the contractor.

10.3.5. On the authority of the contractor's acknowledgment the cost recoverable from him under paragraph 10.3.2 or 10.3.3, as the case may be, should be debited at once to his personal account by charge to the suspense head "Contractors--Other transactions" (vide paragraph 10.5.13) in the accounts of the work concerned. This adjustment should be affected by affording credit to the head concerned as indicated below :

Sources of receipt of materials	Head of account to be credited	Value to be credited
(1)	(2)	(3)
1. Stock (including manufacture)	Stock	At issue rates.
2. Transfer from another work	Work concerned	At a valuation made under para. 10.3.11 (d).
3. Transfer from another division, Department or Government.	Purchase	At rates charged by the division, department or Government concerned.
4. Suppliers	Do.	At rates payable to the suppliers under their contracts.
5. Obtained through the India Stores Department, London.	Do.	The English cost of stores converted into India currency in the manner laid down in rule 1 in appendix 4.
6. Indian charges on (5)	Head concerned.	Actual charges incurred, vide rules 4 and 5 in appendix 4.

If the amount thus credited differs from the charge made to the contractor's account, the excess of the former over the latter should be treated as additional final outlay (plus or minus, as the case may be) on the work, a separate sub-head, entitled "Additional charges for materials issued to contractors/direct to works" being opened for the purpose in the accounts of major estimate, see paragraph 10.5.10.

10.3.6. The recovery from a contractor on account of the cost of materials issued to him for use on a work, should ordinarily be made by deduction from the first bill authorising an advance payment or an on account payment to him for the work. Should, however, a lump sum recovery is undesirable in any case, the divisional officer may permit for recorded reasons, the recovery to be effected gradually as the materials issued to the contractor are actually used in construction and the items of works in which they are used are paid for, whether by an advance payment or by an on account payment.

Note.--A statement of recoveries in respect of stores and tools and plant issued, water, electricity and other miscellaneous charges to end of the previous month shall be prepared by the sub-divisional officer in duplicate and sent to the contractor who will retain a copy for his office use and return the other duly signed for being attached to his bill.

10.3.7. In order to ensure that there is no loss or improper use of materials issued to contractors, a statement showing--

(a) the quantities of all important materials such as cement, steel, asphalt, etc., actually consumed on the work concerned as worked out on the basis of accepted formula from the quantities of various items shown in the intermediate and final bill ; and

(b) how these quantities of materials compare with those actually issued to the contractor ;
should be attached to every intermediate or final bill of a contractor.

(c) *Return of surplus materials*

10.3.8. Government does not undertake to take over from contractors, whether before or after the completion or determination of contracts, surplus materials which were originally issued to them and charged to their accounts under paragraph 10.3.4. Such materials, though remain the property of Government, can be taken over by the department, if required, for use on other works in progress, only by special arrangements, and at the prevailing market rates, or the rates charged to the contractor excluding the element of storage charges or the issue rates excluding the element of storage charges at the time of return whichever is lowest.

However, in cases in which the materials issued to a contractor become surplus owing to change in the design of the work after the materials were issued to the contractor, the materials should be taken back from the contractor at the same rates at which they were supplied to him by Government, provided the materials, at the time of taking over, were not actually used and are serviceable.

Note 1.--Contractors are not at liberty to remove from the site of works, without the written permission of the divisional officer, materials which have been issued to them for use on a work, and a stipulation to this effect should ordinarily be entered in their agreements.

Note 2.--The transactions, regarding surplus materials taken over from the contractors, should be treated as a fresh purchase of materials for which measurements should be recorded, their cost adjusted through purchase account and the payment made separately on a first and final bill.

III. Direct to works

A. Original works

(a) ACCOUNT PROCEDURE

10.3.9. In all cases, materials issued direct to a work should as soon as received, be brought to account as indicated below :-

Source of receipt of materials	Head of account to be credited	Value to be credited	Mode of effecting adjustment of cost
(1)	(2)	(3)	(4)
1. Stock (including manufacture).	Stock	At issue rates	Through stock account at the end of the month.
2. Transfer from another work.	Work concerned.	At a valuation under paragraph 10.3.11 (d).	By a special transfer entry in form 14 (P. W. 532) prepared as soon as the materials are received.
3. Transfer from another division, department or Government.	Purchases	At rates charged by the division, department or Govt., concerned.	By a special transfer entry in form 14 (P. W. 532) prepared as soon as the materials are received.
4. Suppliers	Purchases	At rates payable to the suppliers under their contracts.	Do.
5. Obtained through the India Stores Department, London.	Do.	The English cost, vide rule 1 in appendix 4.	Do.
6. Indian charges on (5)	Head concerned.	Actual charges incurred, vide rules 4 and 5 in appendix 4.	Through case account or transfer entry as the case may be.

The full value credited to the head concerned, should be debited to the work (paragraph 10.3.10) and the quantities entered in the register of materials-at-site accounts, form 54, in cases in which the works accounts are maintained by sub-heads.

10.3.10. (a) When materials are issued direct to a work, their cost is either treated as a final charge of debited to the suspense head "Materials" in the accounts of the work, as prescribed in paragraph 10.5.7. See also paragraph 10.5.14.

(b) When the suspense head "Materials" is operated upon (paragraphs 10.5.7 and 10.5.14), a detailed account of principal items of materials, i. e., those items, the estimated cost of which exceeds Rs. 2,000 each, showing the receipts, issues and balances, should be kept in form 54, so that the total issues of each principal item may be watched with reference to the estimated requirements.

The cost of petty items of materials, i. e., those estimated to cost Rs. 2,000 and less, should be charged *ab initio* to the sub-head concerned in the accounts of the work and a numerical account in form 54 in respect of such items need not be kept.

(c) When the cost of materials issued to a minor estimate is adjusted, at once, as a final charge (paragraph 10.5.12) no detailed account in form 54 is necessary. The sub-divisional officer should, however, exercise a detailed control over the issues and see that the issues do not exceed the reasonable needs of each work.

(b) Disposal of surplus material

10.3.11. (a) Materials issued to works in excess of requirements may be transferred to stock, provided that they are serviceable and certain to be required.

(b) All surplus materials at site of works, which have been completed or stopped or on which outly has been prohibited for any considerable length of time, should, if likely to be of use on other works within a reasonable time, be transferred to works in progress or brought on to the stock account, their value being credited to the work to which they were originally issued and debited to the work to which they are transferred or to the stock account, as the case may be.

(c) No credit should be allowed to a work on account of surplus materials if they are unlikely to be of any use within a reasonable time, but a list of the materials should be maintained in the sub-divisional and divisional offices as a supplement to the stock ledger, unless the Superintending Engineer considers this unnecessary.

(d) Materials returned to store or transferred to other works should be priced within current market rates, any resultant loss being borne by the work to which they were originally issued, and the disposal of materials being shown in the materials at site account also.

(e) The loss by the disposal of surplus materials at less than the book value should be debited to the work for which the stores were originally purchased.

Note.--These rules do not apply to surplus materials which were issued to contractors and charged off to their accounts under paragraph 10.3.4.

(c) Verification of unused balances

10.3.12. Unused balances of materials charged direct to works should be verified, at least once a year, in the manner prescribed in paragraphs 401 to 403 of the Maharashtra Public Works Manual. Whenever this verification is made, the checking officer should record the result in the last column of form 54 and the sub-divisional officer should report it, along with the details of discrepancies noticed, if any, to the divisional office as soon as the checking is over.

Note.--The rules in paragraphs 9.2.36 and 9.2.37, regarding verification of stock, apply *mutatis mutandis* to verification of materials at site of works with the exception that the value of materials found in excess and recoveries of shortages losses, if any, should be credited to the appropriate sub-head (s) of the work.

10.3.13. A similar verification of the unused balances of materials must invariably be made on the completion of a work but on or before the completion of a work, when no more materials are required for use in construction, steps should first be taken to dispose of all surplus materials by transfer or sale, so that (i) the account of the work may promptly receive such credits as may be admissible under paragraph 10.3.11, (ii) the balance at debit of the suspense head "Materials" may, as far as possible, represent the net cost of the materials actually used in construction and (iii) the surplus balances awaiting clearance may be reduced to a minimum (*vide* note below paragraph 10.3.12).

10.3.14. If the gazetted officer or subordinate in direct charge of a work, the accounts of which are kept by sub-heads, is transferred before the accounts of it are closed, the unused materials at site of the work should be verified by the relieving officer in company with the relieved officer, and the report prescribed in paragraph 10.3.12 should be prepared by the sub-divisional officer and submitted to the divisional office.

10.3.15. The physical verification of unused materials under each principal item with the balance shown in form 54 should be made annually in respect of all works, the accounts of which were open on the last day of the official year, but it is not necessary that the balances should be verified at the close of the year, if--

(i) the work has been under construction for not more than three months

(ii) the accounts of the work are expected to be closed within three months or

(iii) the balances were verified at any time during the year.

10.3.16. After the completion of a work, theoretical calculations of the principal items of materials used on each sub-head should be made in the register showing the clearance of suspense head "Materials", form 55, and compared with the quantities issued as per form 54. On the basis of theoretical calculations, the sub-head "Materials" should be cleared by debiting the cost of materials to the concerned sub-heads at the standard issue rates or the market rates (in the case of items not borne on the stock of the department) prevailing at the time of completion of the work; any plus or minus balance being transferred to the sub-head "Additional charges for materials issued to contractors/direct to works" (see paragraph 10.5.10).

10.3.17. The foregoing rules are primarily intended for cases where detailed accounts are kept in form 54. In other cases the sub-divisional officer should make his own arrangements to verify the unused balances.

B. Repair works

10.3.18. For repair works done departmentally, a materials-at-site account need not be kept, as control on the issues of materials can conveniently be exercised by the sub-divisional officer in such cases, *vide* paragraph 10.3.10 (c).

10.4--ADJUSTMENTS

10.4.1. In addition to cash payments and issues of materials, there are other transactions relating to the accounts of works which are of the nature of adjustments usually recorded in the transfer entry book of the divisional office. The detailed rules governing such transactions are given in chapter 7.

10.5--WORKS ABSTRACTS

I. Introductory

10.5.1. An account of all the transactions relating to a work during a month whether in respect of cash, stock or other charges, should be prepared by the sub-divisional officer in one of the works abstract forms. In the case of major estimates, a separate account should be maintained for each sub-head estimated to cost not less than Rs. 7,500 and the remaining sub-heads should be lumped together, but see note 1 below. For such works, the detailed form of works abstract A, form 56 (P. W. 424) should be used. For other minor estimates, the simpler form of works abstract B, form 57 (P. W. 426) should be used in which the account of the final outlay is not kept by sub-heads.

Note 1.--In the case of major works executed through contractors, with whom agreements for completed items of works have been entered into, all necessary details i. e., up to date quantities, rates and amount paid for each item of work as well as totals pertaining to each sub-heads are available in the contractors' bills. The maintenance of accounts by sub-heads is therefore, not necessary in such cases.

Note 2.--Percentage charges on account of establishment, tools and plant, and accounts and audit, levied on works expenditure, under rule 5 appendix 5 to the Maharashtra Public Works Manual, should not be shown in the works abstracts and registers of works, though they are eventually included in the cost of works, *vide* note 2 below paragraph 22.4.6.

Note 3.--The Superintending Engineer may dispense with the maintenance of accounts by sub-heads for any work if he considers that the circumstances of the work render such accounts useless or impossible to maintain. In such cases, a copy of the orders specifying the reasons, should be forwarded to the Accountant-General.

10.5.2. Ordinarily, there should be one works abstract monthly for each working estimate, but if the estimate is for a large work which is divided into several sub-works, it will usually be found convenient to prepare a works abstract separately for each sub-work.

II. Classification and record of final charges

(a) Major estimates

10.5.3. The division of a major estimate into sub-heads for the purpose of accounts is guided usually by the classification in the abstract of the estimate, *vide* para. 144 of the Maharashtra Public Works Manual. In all cases miscellaneous charges of a general nature, which do not pertain to any sub-head in particular, may be treated as separate sub-heads, being grouped under one or more heads, *e. g.*, "Work-charged establishment", "Contingencies", *etc.* See paragraphs 84 and 145 of the Maharashtra Public Works Manual.

Note.--When the number of sub-heads of an estimate is large, it will be found convenient to assign a number to each sub-head and to prefix this number to the name of the sub-head, wherever it is used on vouchers, works abstracts, registers of works or other accounts.

10.5.4. After a major estimate has been sanctioned, it may be decided to make a change in the method originally contemplated for the execution of the work. In such a case, the original abstract should be recast in accordance with the instructions laid down in paragraph 10.5.3. The details of the cost and quantities already approved by competent authority should be rearranged and the revised abstract should be approved by the divisional officer and thereafter treated as the sanctioned abstract of the estimate for all accounts purposes.

10.5.5. If the number of sub-heads in the working estimate for a work or sub-work is large, it is permissible to break up the estimate into two or more parts, and to treat each part as sub-work for the purposes of accounts; but no part of an estimate can be separated from the rest, if any contract for the execution of work connected with it covers also work connected with the other parts. It is advisable to adopt this course if one or more parts of a work or sub-work, are completely executed long in advance of the other and no useful purpose will be served by keeping open the accounts of the completed parts.

10.5.6. (a) The account of each sub-head in the works abstract should ordinarily exhibit--

- (1) amount, *i. e.*, total charges finally classified under the sub-heads,
- (2) progress, *i. e.*, total quantities executed from time to time, and
- (3) rate of cost, *i. e.*, cost per unit on the basis of the recorded amount and progress.

(b) In the case, however, of sub-heads which have been lumped together under paragraph 10.5.1 or sub-heads representing items of work which cannot be expressed in quantities, no quantities are shown in the abstract of estimate and the record of progress and the rate of cost in the accounts is not necessary, the entries in the amount column being sufficient.

(c) In other cases, the progress and the rate of cost should be recorded in the accounts both during the progress of construction and on completion of work, but the monthly record thereof under any sub-head may, during the progress of construction, be dispensed with in the following cases under the written orders of the divisional officer which should specify reasons :--

- (i) If the duration of construction under the sub-head is not expected to be more than three months.
- (ii) If the quantities executed are not in the same unit as those specified in the estimate or they cannot be expressed even roughly except on or towards the completion of the work.

10.5.7. When provision is made in the abstract of the estimate separately for labour and materials under any sub-head, the account of the cost of all materials issued to the work from stock, or by purchase, manufacture, or transfer should be kept under a single head, entitled "Materials", the sanctioned amount of which should be taken to be equivalent to the aggregate provision for materials in the estimate. This should be treated as a suspense head and the details of it recorded in form 54 (vide paragraph 10.3.10) which should accompany the works abstract. The labour divisions only will thus appear in the works abstract, as separate sub-heads of final outlay. During the progress of the work, the expenditure recorded under those sub-heads will be exclusive of the cost of materials but on the completion of the work, the gross cost of each sanctioned sub-head of work, inclusive of the cost of materials, should be placed on record by making entries in the register of works in the manner indicated in paragraph 10.3.16.

Note.--In order to ensure proper maintenance of form 54, two alternate registers may be maintained one being submitted in original to the divisional officer along with the works abstract and the other used in the next month.

10.5.8. When the sub-heads of a work are divided into labour and materials, the rate of cost of the labour charges relating to each sub-heads can be watched separately and the necessary control over the expenditure on materials can be exercised through the suspense head "Materials" and the detailed statement in form 54, supporting the entries under that head. It is unnecessary, therefore, for purposes of financial control over the outlay, either to record in the works abstract, month by month, during the progress of construction, the outlay on the materials relating to each sanctioned sub-head of the estimate or to strike the inclusive rate of cost of the whole sub-head monthly.

10.5.9. the charges classified under a final sub-head should include all ordinary expenses incidental to construction. If any part of a work is pulled down and rebuilt to any serious extent, the extra charge for construction should ordinarily be debited to the sub-head concerned unless they are recoverable from the contractor under the terms of his agreement. But if the amount involved be so large as to affect sensible the cost or rate of the sub-head, it may be debited to the sub-head "Contingencies" instead of, with the sanction of the competent authority to a new sub-head additional to the original sanctioned sub-heads of the estimate.

10.5.10. In the accounts of major estimates, a final sub-head entitled "Additional charges for materials issued to contractors/direct to works" should be opened for the record of undermentioned debits/credits :-

- (i) Differences between the rates charged to the contractors under paragraph 10.3.2 or 10.3.3 as the case may be, and the actual cost to Government, *vide* paragraph 10.3.5.
- (ii) Carriage and incidental charges in connection with the materials issued to contractors, if under paragraph 10.10.1, they are chargeable to the work.
- (iii) Balances outstanding under the suspense head "Materials" after transferring the cost of material to the various sub-heads, *vide* paragraph 10.3.16.

10.5.11. If any receipts or recoveries are credited under the rules to the account of a major estimate, a special sub-head should be opened in the works abstract for the reception of all such credits.

(b) *Minor estimates*

10.5.12. The account of all final outlay on a minor estimate should be kept in a single column headed "Final charge" in the works abstract, form 57 (P. W. 426).

III. Suspense accounts

(a) *General*

10.5.13. In addition to the head "Final charges" or the final sub-heads in the case of a major estimate a few suspense accounts are opened in works abstract to record transactions of a temporary character which are either not adjustable as final outlay in the accounts of the works concerned or the correct classification of which cannot be determined immediately. These accounts are :-

- (1) "Materials"--for the record of the cost of materials issued direct to work,
- (2) "Contractors--Advance payments"--for the record of advance payments and of their recoveries,
- (3) "Contractors--Secured advances"--for the record of secured advances and of their recoveries.
- (4) "Contractors--Other transactions"--for the record of all other debits or credits to contractors awaiting settlement and
- (5) "Labourers"--for the record of unpaid wages of labourers and of their subsequent payment.

(b) *"Materials" account*

10.5.14. The suspense account "Materials" has already been referred to in paragraph 10.5.7. This account should be opened in the works abstracts of major estimates if materials are issued direct to works.

So far as works abstracts are concerned, this account is never cleared. Sub-divisional Officers should regard it as a temporary sub-head for the reception of all charges on account of direct issued of materials. The responsibility for clearing the head by transferring the charges to the final sub-heads of works, when closing the accounts of the work in the register of works, rests with the divisional office, *vide* paragraph 10.7.6.

(c) *"Contractors" and Labourers" accounts.*

10.5.15. Advance payments, made to a contractor under the provisions of paragraph 10.2.22, should not be charged off as final outlay on the work or under any sub-heads of it. A suspense head

"Contractors--Advance payments" should be opened in the works abstract (form 56 or 57 as the case may be) for the record of advance payments and their subsequent adjustments.

10.5.16. Advances made to contractors and suppliers under paragraph 10.2.21, whether on the security of materials or otherwise as well as all recoverable payments made under proper authority to labourers and others on behalf of contractors, should be treated as advances made on account of the work concerned. They should not be charged to the general suspense head "Miscellaneous P. W. Advances" but incorporated in the works abstract as suspense transactions. The head "Contractors--Secured advances" is intended solely for advances made to contractors, on the security of materials brought to site under paragraph 10.2.21 (a), and the head "Contractors--Other transactions" should be used for all other transactions including the advances made under paragraph 10.2.16.

10.5.17. The head "Contractors--Other transactions" is intended also for watching the ultimate payment of the unpaid balances of contractors' accounts. Similarly, the head "labourers" is meant for the clearance of the unpaid wages of labourers. If a running account bill or a muster-roll is only partly paid, the total amount due thereon as value of work done or supplies made should be brought to account in the works abstract as final charges or as expenditure on the sub-heads concerned, and the amount remaining unpaid should be shown as a minus entry in the appropriate suspense column "Contractors--Other transactions" or "Labourers",

10.5.18. If any wages of labourers remain unpaid after the completion of a work, the accounts of the work may be kept open for a period of one month, which may be extended to three months at the discretion of the divisional officer. Thereafter the accounts of the work, should be closed, the balance under the suspense head "Labourers" being left unadjusted. This amount should be shown in any completion report or statement that may be prepared under the rules in paragraph 317 of the Maharashtra Public Works Manual by a special remark, as a liability against the work and it should be excluded from the total expenditure on the work so as to arrive at the amount actually brought to account.

Note.--If unpaid wages of labourers are claimed and paid subsequently to the closing of the accounts of a work, the payment should ordinarily be charged against a fresh estimate under the same head of service as the original work, suitable note being recorded by the divisional office against the closing entry relating to the original work in the register of works. Where, however it may prove more convenient the accounts of the work may be reopened at the discretion of the divisional officer.

10.5.19. The accounts of a contractor should be closed as soon as his contract is completed. If he delays to receive final payment for more than one month after the final bill has been passed, a note to this effect should be recorded on the bill, the account of the work as passed on the bill should be incorporated

in the works abstract on the authority of the bill and the balance due to him should be removed from the accounts of the work by credit to the head "Public Works Deposits" to be dealt with thereafter under the rules relating thereto. If the final account of a contractor shows that he has already been overpaid or that the account closes with a balance due by him, the account should be settled by a recovery in cash or otherwise ; but if an immediate recovery is not practicable, the balance should be removed by debit to the head "Miscellaneous P. W. Advances".

Note.--Where the amount of a bill is credited to the head "P. W. Deposits" under the provisions of this para, but the contractor subsequently obtains decree from a Court, the entire expenditure in satisfaction of the decree should be charged on the Consolidated Fund in terms of article 202 (3) (e) of the Constitution irrespective of the fact that a part of the amount might already have been voted out of the Consolidated Fund and kept as a deposit in public account. Before making payment in satisfaction of the Court decree, the amount standing to the credit of the contractor under "P. W. Deposits", should however be cleared by reversing the initial adjustment. These provisions will not, however, be attracted where a refund of security deposit or revenue is made in satisfaction of a Court decree, as such an item cannot be treated as an item of expenditure within the meaning of article 202 (3) (e) of the Constitution.

10.5.20. Disbursing officers are responsible for keeping a strict watch over the balances under the suspense account with a view to prompt adjustment by recovery, settlement of account or detailed measurements as the case may be. For this purpose, the statement headed "Details of contractors' closing balances" in the works abstract and the record of unpaid wages maintained under paragraph 10.2.3 (f) should be examined monthly. Subject to the provisions of paragraph 10.5.18, these accounts should be cleared before the accounts of a work can be closed on completion.

IV. Liabilities awaiting incorporation

10.5.21. Liabilities are not incorporated in the accounts of works except in the following cases :--

- (a) Unpaid balances of partly paid running account bills or muster rolls are invariably incorporated, *vide* paragraph 10.5.17,
- (b) The value of materials received from sources other than stock including manufacture whether for issue to contractors or for issue direct to works, is at once brought into the accounts of works even though payments to suppliers and adjustments crediting the transfer accounts concerned, may not be made at once, *vide* paragraphs 10.3.5 and 10.3.9, and
- (c) Wholly unpaid muster-rolls and bills of contractors and suppliers are sometimes taken to account, *vide* paragraph 10.5.18 and 10.5.19.

Disbursing officers are, however, responsible for keeping a strict watch over all liabilities with a view to settle them promptly. Money, indisputably payable, should never be left unpaid. It is no economy to postpone inevitable payments, and it is very important to ascertain, liquidate and record the payment of all actual obligations at the earliest possible date.

10.5.22. If any liabilities of works are incurred on behalf on contractors under the provisions of paragraph 10.2.20, arrangements should be made for withholding sufficient balances from their bills or for making necessary recoveries from them in due course. On the analogy of the rule in paragraph 10.1.2, all records on the authority of which liabilities may be liquidated or incorporated in the accounts, should invariably specify (i) the full name of the work as entered in the estimate, (ii) the name of the sub-head thereof, if any, and (iii) the recoverable charges, if any, with the name of the contractor or other person from whom recoverable.

V. Record of progress

10.5.23. Entries of progress in the works abstracts (vide paragraph 10.5.6) should be supported by details in the statement provided for the purpose on the works abstract form. These details should be furnished by the engineer or subordinate in-charge of the work or by any executive officer or subordinate detailed for the purpose, and should be based on entries already made in the measurement book. Their compilation from measurement books, vouchers or other records, by members of the office establishment should not be permitted. The following points should be specially borne in mind :-

- (i) Only quantities, actually measured and paid for, should be reported as progress.
- (ii) The progress reported should specify the quantities executed up to date, sets of earlier measurements covered or superseded by later once being ignored.
- (iii) The progress of an item of work should be so reported as to describe as approximately as possible, in terms of the unit adopted, the quantities of works executed up to the required standard.

Note.--It is recognised that perfect accuracy cannot always be secured in making intermediate reports of progress. A fairly reliable record is all that is necessary but if the nature of the work makes it impossible or difficult to achieve this in practice, reports of progress may be dispensed with in cases covered by paragraph 10.5.6.

VI. Preparation, completion and disposal of works abstracts

10.5.24. The Works abstracts should be prepared in the sub-divisional office in the first instance. They should be posted day by day from the cash book and

the connected bills of contractors and suppliers, cash refunds and readjustments of final charges being posted as minus entries. At the end of the month, stock and adjustment transactions should be added, Write back of final charges being posted as minus entries. In the detailed statements provided for the purpose, quantities of work executed should be posted from measurement books or other sources and the closing balances of contractor's accounts should be detailed so as to prove the correctness of the up-to-date totals under the suspense heads (i) Contractors--Advance' payments, (ii) Contractors--Secured advances, and (iii) Contractors--Other transactions. The closing balances arrived at under the suspense head "Labourers" in each case, should be agreed with the connected record of unpaid wages and its correctness should be certified over the dated initials of the Sub-divisional Officer. The works abstract should then be forwarded in original to the divisional office, where all necessary completing entries will be made in respect of the direct charges and adjustments made by the Divisional Officer and the abstract checked and closed under the supervision of the divisional accountant, who should record a certificate in the following form :--

"This abstract has been checked under my supervision. I have personally compared all the items in the details of contractors' closing balances with the contractors' ledger and found them correct."

Note 1.--The posting of stock and adjustment transactions may, if preferred be done entirely in the divisional office,

Note 2.--Postings made in the sub-divisional office should be in black ink and all postings and corrections made in the divisional office in red ink.

Note 3.--Office copies of works abstracts need not be kept, as the originals are returned by the divisional office after completion. Before the works abstracts are sent to the divisional office, the up-to-date totals should be entered in advance in the returns for the following month and these should be corrected, if necessary, on receipt back of the works abstracts from the divisional office.

10.5.25. When finally completed in all respects, all the works abstracts for a month should be examined by the divisional officer and any explanations necessary called for from the sub-divisional officer. The monthly examination of the works abstracts is an important part of the duty of the divisional officer and must not be omitted. He must initial (and date) them in token of the performance of this duty.

10.6-REGISTER OF EXPENDITURE AND LIABILITIES

10.6.1. A collective record of the expenditure and liabilities incurred in a sub-division during a year on each work should be kept by the sub-divisional office in form 58 (P. W. 650) and form 59 (P. W. 651) in order to enable the sub-divisional officer to exercise proper financial control over the expenditure. These registers should be posted simultaneously with the works abstracts, *vide* paragraph 10.5.2.

10.7--REGISTER OF WORKS

I. Forms of registers of works and their preparation

10.7.1. (a) The permanent and collective record of the expenditure incurred in the division, during a year, on each work, is the register of works. The record is maintained in the divisional office.

(b) There are two forms of registers of works corresponding respectively to the two forms of works abstracts (form 56 and 57) for major and minor estimates. The detailed form 60 (P. W. 422) should be used for major estimates other than those referred to in note 1 below paragraph 10.5.1 and the simpler form 61 (P. W. 407) for minor estimates.

10.7.2. The registers of works are posted monthly from works abstracts. A separate folio or set of folios of form 60 (P. W. 422) should be assigned to each estimate but entries relating to two minor estimates can be made on a single page of form 61 (P. W. 407). When separate works abstracts are prepared, under paragraphs 10.5.2 and 10.5.5 for the sub-works or parts of a major estimate, the transactions relating to each works abstracts should be posted separately and an abstract for the entire work should be prepared on a separate folio or set of folios for comparing the cost of the work and its sub-works with the provision in the estimate. The following instructions should receive special attention :--

- (a) The register of works is not a classified account of works ; for facility of reference it should be supplied with an index which should be subdivided under the prescribed heads of accounts classifications.
- (b) The sanctioned amount of estimate should be entered in respect of each work. When supplementary estimates are sanctioned, the additional amounts sanctioned should be entered below the corresponding amounts of the original estimates and both totalled. But when a revised estimates is sanctioned, the account of the original estimate should be closed and the revised estimate should be entered on a fresh folio, prominently marked 'Revised estimate' in red ink and a reference to the folio on which the original estimate is to be found should be entered thereon.
- (c) In the case of works for which specific appropriations are sanctioned individually, the amount of appropriation for the year should be noted in the register at the top of the page., any additions or deductions made during the year being noted in the same place.

- (d) The blank vertical columns in form 60 (P. W. 422) should be utilised for the final sub-heads of the estimate and for as many of the suspense heads of the estimates as may be operated, upon, but the sub-columns for quantity and the horizontal columns for rate of cost should be left blank in respect of sub-heads for which there are no quantities in works abstracts, vide paragraph 10.5.6.
- (e) In form 61 (P. W. 407) the final charges on works, should be posted in the column " Total value of work done " and the column " Suspense accounts " should embrace the transactions under all the suspense accounts.

II. Examination by the divisional officer

10.7.3. Before the date of submission of the monthly accounts to the Accountant-General, the posting of the registers of works should be completed and the registers should then be laid before the divisional officer for review. The monthly account of each work on which there has been expenditure during the month should be initialled (and dated) by the divisional officer in the column set apart for the purpose, in token of his having examined the entries and found them correct. Actual as well as probable excesses, whether in the total cost of a work or sub-head or in the rate of cost of a sub-head should receive special attention, and work slips in form 62 (P. W. 53) should be prepared and submitted to the Superintending Engineer, when necessary, vide paragraph 22 (b) (3) and 22 (c) (7) of the Maharashtra Public Works Manual.

Note 1.--If the transaction of a division are very large, the divisional officer may allow an extra period of a few days for the completion of the registers of works, but the submission of the monthly accounts to the Accountant General and the completion of the works abstracts (paragraph 10.5.24) should not be delayed on this account

Note 2.--It should be seen with special reference to works on which there have been only petty or no transactions during the previous two or three months, whether there are circumstances justifying the regarded progress of expenditure. If any such works have been stopped or are known to be nearing completion, the delay in closing their accounts should be enquired into ; see also paragraph 10.7.4. If the slow progress of expenditure is due to delay in measuring work done or in settling up bills, the cause at work should receive attention.

III. Closing the accounts on completion of works

(a) Settlement of liabilities and assets and clearance of suspense accounts

10.7.4. It is an object of great importance to close the accounts of works as soon as possible after the actual work of construction is completed vide paragraph 22 (c) (2) of the Maharashtra Public Works Manual. If there is necessarily any delay in closing the accounts, it should be seen in particular that further charges are not incurred without the permission of the divisional officer.

10.7.5. Before the accounts of a work can be closed on its completion, it should be seen that any adjustments of cost necessary under the rules, e. g., paragraph 131 (3) and 345 (c) of the Maharashtra Public Works Manual have been duly made in the accounts, that all liabilities not originally brought to account have either been liquidated or since brought to account and that the balances under the suspense accounts "Contractors" and "Labourers" have been cleared, vide paragraphs 10.5.18. to 10.5.20. If the whole or any part of the expenditure on the work is recoverable from another department, Government, local body or individual, action should be taken to effect or complete the necessary recovery before the accounts of the work are closed.

10.7.6. The steps to be taken to clear the suspense head "Materials" have been detailed in paragraph 10.3.16.

10.7.7. The sub-head "Additional charges for materials issued to contractors/direct to works" (paragraph 10.5.10) should receive the special attention of the divisional officer who should, if necessary, investigate large closing balance under this head before permitting the accounts of the work to be closed. It is not necessary to clear this head by transferring the charges booked under it to other final sub-heads, but profits or losses which are not clearly traceable to know differences between the rates chargeable to contractors and the actual cost to Government, should not be accepted as correct without closer examination.

10.7.8. The accounts of annual maintenance estimates must be closed in the month fixed by Government under paragraph 176 of the Maharashtra Public Works Manual, as the last month of the working year for the purpose. Ordinarily, it should be possible to complete all the repair works and to settle the accounts of the contractors and other suspense accounts, before the expiry of the working year. If, in any exceptional case, any work remains to be done and in accordance with paragraph 178 of the Maharashtra Public Works Manual, it is proposed to carry it on completion action should be taken as under :--

- (i) The expenditure incurred in the next working year should be treated as expenditure against the annual maintenance estimate for that year.
- (ii) The suspense accounts of the work should be closed in the last month of the working year, by transferring the balances of all those accounts to "Public Works Deposits" or "Miscellaneous P. W. Advances", as the case may be which should be relieved in the following month by retransferring the balances to the suspense account concerned in the accounts of the maintenance estimate for the next working year. All unsettled liabilities and assets should then be treated as those pertaining to the next working year's estimate.

(b) Closing entries and review of expenditure.

10.7.9. (a) When the work is completed and the accounts of it have been settled and written up as indicated in paragraphs 10.7.5 and 10.7.6, a double red ink line should be ruled below the final entries and a note made in red "Work completed in....." This note should be signed by the divisional officer in token of his satisfying himself that all action has been taken under those paragraphs. It will be the authority for treating the accounts of the work as closed, and a work should not be reported as completed in the divisional accounts unless this authority has been placed on record.

(b) If it is a deposit work, steps should be taken promptly to surrender the unexpended balance, if any, of the deposit with the approval of the divisional officer.

(c) Excess over estimates.

(i) Excess passed by divisional officer

10.7.10. If the total expenditure on the work is in excess of the sanctioned estimate and the excess is passed by the divisional officer under his power, the words "Excess passed by me" should be added to the completion note recorded under paragraph 10.7.9.

(ii) Completion reports and statements

10.7.11. If, however, the excess is not within the divisional officer's powers to deal with, a detailed completion report in form 63 (P. W. 401) should be prepared or the item should be included in a consolidated completion statement of works and repairs in form 64 (P. W. 405) as may be required under the rule in paragraph 317 of the Maharashtra Public Works Manual. The completion

note in the register of works should then be complied thus : "Work completed in.....Completion report/statement submitted with this office letter No.dated....."

The orders passed subsequently by higher authority on the excess reported in the completion report or statement should also be noted in the register of works to complete the record.

IV. Correction of errors after closing of accounts

10.7.12. Should an error or omission in the recorded expenditure of work come to light after the accounts have been closed [see paragraph 22 (c) (2) of the Maharashtra Public Works Manual], the accounts may be reopened in order to rectify the error or omission unless the amount involved is not more than ten rupees in which case it will be sufficient to make a note of the error or omission the relevant documents concerned.

10.8--CONTRACTORS' LEDGER

(The rules in this section apply to all transactions with contractors in connection with the contracts or jobs undertaken by them, whether relating to the execution of works or to the supply of materials for works or stock.)

I. Form and use of the ledger

10.8.1. The accounts relating to contracts should be kept in the contractors' ledger, form 65 (P. W. 431A) a separate folio or set of folios being reserved for all the transactions with each contractor for whom a personal account is maintained, vide paragraph 10.8.2.

10.8.2. A personal account should be opened in the ledger for every contractor, whether or not a formal contract has been entered into with him, unless the work or supply entrusted to him is not important and no payment is made to him except on a first and final bill, form 46 (P. W. 412) on completion. If any materials are issued to the contractor or any payments are made on his behalf, a ledger account must be opened.

II. Posting of ledger

10.8.3. The contractors' ledger should be written up in the divisional office. It is not necessary for the sub-divisional officer to maintain such ledger in his office.

10.8.4. Except when a contractor's account is to be closed and the procedure prescribed in paragraph 10.5.19 is observed in respect of unpaid bills, the value of work done or supplies made by a contractor should not be credited to his account until his bill has been passed and payment made thereon. Debit entries in the ledger should be made only on the basis of transactions recorded in the accounts, the posting being made from the supporting cash, stock or adjustment vouchers; liabilities not yet liquidated should be excluded altogether. The value of materials, if any, issued to a contractor under paragraph 10.3.2 or 10.3.3 should be debited to his account on the authority of his acknowledgment. See paragraph 10.3.5.

Note.--Security deposits of contractors should not be included in their personal accounts in the ledger, vide paragraph 15.1.1.

10.8.5. (a) The form of the ledger provides for the following columns:--

Particulars of bill or voucher.--

1. Date.
2. Voucher number.
3. Serial number, if a running account bill.

Net transactions detailed by suspense heads--

4. Advance payments.
5. Secured advances.
6. Other transactions.
7. Name of work or account and particulars of transactions.

Gross transactions--

8. Debits.
9. Credits.
10. Total value of work or supplies.
11. Remarks.

(b) Columns 8 and 9 constitute the ledger account proper and columns 4, 5 and 6 set forth the net effect of each posting on the three suspense heads making up the account. Column 10 is also not a part of the personal account, but will be found useful for the purpose of exercising a check over the continuity of bills in the case of running accounts.

(c) Columns 1 to 3 and 11 require no explanation. Instructions for filling in columns 4 to 10 in the case of personal accounts are given below:--

(i) Column 7 (Name of work, etc.): Here should be entered the full name of the work to which the bill or voucher relates except in the case of suppliers' bill, when the name of the account concerned, stock or purchases, should be stated. Brief particulars describing the nature of the transaction should then be added, and against the line should then be posted, in the money columns 4, 5, 6, 8, 9 and 10, the figures relating to that transaction only. When a

deduction made from a contractor's bill for one work is creditable to the account of another work, and such credit is in connection with his contract for the later work, two distinct sets of entries should be made in the ledger, one for the payment made on account of the former work, and the other for the recovery creditable to the later, as if the recovery had been made in cash. The second set of entries should be posted in a separate line, in columns 6 add 9 against the name of the work concerned.

Note.--If there are several contracts in connection with a work or account, the transactions relating to each should be distinguished, preferably by quoting the number and date of agreement.

(ii) Column 4 (Advance payments): Figure D in part I of running account bill (form 47) should be posted in this column.

(iii) Column 5 (Secured advances): Figure E in part II of running account bill (form 47) should be posted in this column.

(iv) Column 6 (Other transactions): In the case of running account bill (form 47) figure G in part IV should be posted in this column. If a payment is made on a first and final bill, form 46 (P. W. 412), no entry should be made in this column unless a recovery is made from the contractor on any account. In the case of transactions other than these, the amount paid or recovered should be entered. The amount of the advance made under paragraph 10.2.16 should also be posted in this column.

(v) In columns 4, 5 and 6, debits to contractors should be posted as plus entries and credits as minus entries.

(vi) Column 8 (Gross transactions--Debits): If it is a running account bill (form 47) figure H in part IV should be posted in this column; otherwise, the total amount paid or chargeable.

(vii) Column 9 (Gross transactions--Credits): Here should be entered the value of work or supplies creditable to the contractor, which will be figure F in part I in the case of running account bill (form 47).

(viii) Column 10 (Total value of work or supplies): In the case of running account bill (form 47) here should be entered the total value of work done or supplies made up to date, as per figure A in part I of the bill, but before posting the bill it should be seen that the figure shown in part I of it as "Deduct value of work shown on previous bill" agrees with the last entry in column 10 of the ledger against the work concerned. In token of this check this last entry in column 10 should be initialled (and dated) by the, divisional accountant.

III. Balancing and reconciliation

10.8.6. The ledger accounts should be closed and balanced monthly. The closing balance of each personal account should be detailed so as to show, in

respect of each separate work or account (stock or purchases), the amount outstanding, if any, under each of the three suspense accounts (i) Advance payments, (ii) Secured advances and (iii) Other transactions, with a quotation, in each case, of the last running account bill and of all the vouchers supporting unadjusted outstanding under other transactions not incorporated in the last running account bill. In the case of running account bills, these balances can easily be ascertained from the memorandum of payments as indicated in the table below and it will be found convenient in practice to make a note of the outstanding balances of each bill, in the ledger when posting the bill, so that at the end of the month the closing balance of the ledger account may be verified with the net result of the details already recorded :--

Class of balance	Serial number of entry in the memorandum of payments on the running account bill (form 47)
(i) Advance payments ..	2
(ii) Secured advances ..	2
(iii) Other transactions ..	3

Note.--See note below paragraph 10.8.5. (c) (i).

10.8.7. The divisional accountant should be held responsible for the correctness of the contractors' ledger and for securing agreement, month by month, between the balances detailed in the works abstracts and the corresponding balances of the accounts in the ledger. He should further see that there is no indications of a transaction pertaining to a running account having been settled on a form of bill not permitted to be used for the purpose.

10.8.8. (a) Periodically, all the personal accounts in the ledger should be examined to see (i) that balances do not remain outstanding for a long time without justification, and (ii) that in the case of running accounts, bills are prepared at reasonable intervals.

(b) Entries in column 10 (Total value of work or supplies) not bearing the initials of the divisional accountant recorded under paragraph 10.8.5 (c) (viii) should be reviewed in particular to ascertain the cause of delay, if any, in the preparation of final bills. This examination must invariably be made before a volume of the ledger is laid aside on completion, so as to ensure that all outstanding accounts in it are carried forward to a new volume.

IV. Scrutiny of accounts by contractors

10.8.9. A contractor requiring a copy of his running account bill or an extract from his account in the contractors' ledger should be furnished with the same. He should be encouraged to look at his account in the ledger and sign it in token of his acceptance of it. See also note 2 below paragraph 10.2.20.

10.9--DISMANTLED MATERIALS

10.9.1. When an existing structure is dismantled, all serviceable material of any value removed from the dismantled structure or material obtained from excavation in rock or otherwise should immediately be recorded in the notebook of the subordinate in charge and then brought to account in the register of dismantled materials in form 66 maintained by the sectional officer. The material should be shown in this register workwise for facility of adjustment of the cost thereof when used on other works. An extract from this register for each month should be submitted by the sectional officer to the sub-divisional officer.

10.10--SUNDRY RULINGS

I. Carriage and incidental charges.

10.10.1. (a) The cost of carriage of stock materials to the site of works and of all carriage charges in connection with the movement from place to place of other materials issued to or provided specially for a work, should be debited direct to the account of the work, the exact classification of charge being as indicated below :--

Name of issue of materials (1)	Head chargeable in the account of the work (2)
(1) Issues to contractors under paragraph 10.3.2	
(a) To the promised place of delivery.	"Final charges" in the case of minor estimates and "additional charges for materials issued to contractors / direct to works", in the case of major estimates.
(b) Beyond the place of delivery, if incurred.	The personal account of the contractor under the suspense head "Contractors--Other transactions".
(2) Issues to contractors under paragraph 10.3.3.	Do. do.
(3) Issues direct work	The sub-head to which the cost of the materials is debited.

(b) When surplus materials are returned from a work to stock the cost of carriage should be borne by the work, but if they are transferred to another work, the charge may be debited to either work as may be equitable.

(c) Incidental charges connected with the movement of materials issued to or provided specially for a work or returned therefrom, should be adjusted in the same way as the cost of carriage.

(d) In all cases, the places from and to which materials are conveyed, the distance, the quantity and the approximate weight must be stated clearly in the payment vouchers.

II. Charges for examination of soil

10.10.2. The expense attendant upon the necessary examination of the soil for the foundations of works, ordered by competent authority, should be treated as outlay on works and not as a contingent charge, provision for it being made under the service head concerned in the estimate.

III. Expenditure on inauguration ceremonies

10.10.3. The expenditure incurred with the sanction of competent authority on ceremonies connected with the inauguration of important public works (*vide* paras. 259 and 260 of the Maharashtra Public Works Manual) should be debited.--

- (a) in the case of irrigation projects (commercial), to the revenue account of the project ; and
- (b) in the case of other works, to the contingencies of the sanctioned estimate.

IV. Rates and taxes on buildings

10.10.4. Municipal or other rates and taxes of public buildings, residential or non-residential, when debitable to this department, as the department in administrative control of the building, should be treated as expenditure on repairs and debited to the maintenance estimates of the building concerned.

V. Execution of works by other departments

10.10.5. Whenever the construction and maintenance of any works under the administrative control of this department is entrusted to the agency of another civil department with the sanction of Government, *vide* para.298 of the

Maharashtra Public Works Manual, the rules of procedure applicable to expenditure connected with the works will be such as may be laid down by Government in consultation with the Accountant-General, subject to the following reservations.--

- (i) The civil department should be responsible to this department to account for appropriation placed at its disposal.
- (ii) This department should retain budgetary and financial control.
- (iii) This department should retain technical control through inspection.

VI. Execution of Government works by local bodies

10.10.6. When this department entrusts to the agency of a local body the maintenance of Government buildings or roads, without transferring the property to the local body, the payment made to it on this account should be treated as a payment for work done by a contractor. If lump sum payments have been agreed upon, the procedure for settling the account periodically, and for recording the cost of the works, may be simplified, with the concurrence of the Accountant-General, provided.--

- (a) that a certificate that the work has been done in accordance with the conditions agreed upon is placed on record by a responsible official ;
- (b) that if the payment is made for a number of works, expenditure on all of which cannot be classified in the accounts under a single head of account, the necessary detailed classification of the charge is set forth; and
- (c) that as far as possible, the liability of a year is settled within that year (*vide* paragraph 10.7.8).

See also paragraph 10.1.5.

Note 1.--These payments should not be charged to the minor head "Grants-in-aid", that head being intended for cash contributions made to local bodies in connection with (i) roads which are either not the property of Government or, being such property, have been transferred to the control of a local body, and (ii) miscellaneous civil works, the cost of which, if constructed by this department, would be debitable to the minor head "Original works--Building--Civil works" and for the financial assistance given to these bodies, in the form of expenditure incurred in this department on a work constructed by the department on their behalf.

Note 2.--The Government will issue orders stating who shall be treated as a "responsible official" in each case for the purposes of proviso (a).

CHAPTER 11 : ACCOUNTS PROCEDURE FOR LUMP SUM CONTRACTS

11.1--PAYMENTS FOR WORK DONE

11.1.1. Subject to the terms of the contract and such subsidiary instructions as may be laid down by Government to ensure that the works are executed in accordance with the prescribed specifications, plans and drawings, payments for work done are not made to the contractor otherwise than on the certificates of the officer-in-charge of the work, as detailed in paragraphs 11.1.2 and 11.1.3 below.

11.1.2. Whenever it is proposed to make any intermediate payment, a certificate should be obtained from an officer not below the rank of sub-divisional officer, to the effect that, by superficial or general measurement or by some other method considered suitable by him, which should be specified, he has satisfied himself that the value of the work done is not less than a specified amount in conformity with contract agreement and that, with the exception of authorised additions and alterations, it has been done according to the prescribed drawing and specifications.

Note.--The divisional officer is exempted from specifying in the bill the method employed by him in estimating the value of work done. Similar exemption may be allowed by Government after consultation with the Accountant General in cases where the status and experience of the certifying officer are adequate.

11.1.3. In the case of final payments, in addition to a record of detailed measurements in respect of addition and alterations, there should be a certificate of completion of the work according to the prescribed drawings and specifications signed by the divisional officer or such other officer as may be declared by Government to be experienced engineer of Government for the purpose.

Note.--There is always a possibility that due rebates may be missed for want of measurements. It is, therefore, necessary to ensure that the deductions to which Government is entitled are clearly recorded and attended to while issuing final certificate. As regards the lump sum contracts involving large sums, before the certificate of completion is issued by the officer, they should record in writing the mode they have adopted and also refer to the documents on the basis of which such certificate is given.

11.1.4. In order that a proper financial control may be exercised over the payments made, it is necessary that the accounts of additions and alterations should be kept quite distinct from those of the rest of the work. There is no objection to the payment for additions and alterations being made before the completion of the work, if the detailed measurements of them have been made.

11.2--FORMS OF BILLS

11.2.1. The forms of bills used for payments in connection with lump sum contracts are forms 67 (P. W. 466) and 68 (P. W. 467).

11.2.2. Form 67 (P. W. 466) is intended for intermediate payments which may be made to the contractor in accordance with his contract. No details of work done need be reproduced in the bill, but a reference should be given to the number and page of the measurement book in which the measurements of additions and alterations are recorded.

The form provides for the 'secured advances', if any, which under paragraph 10.2.21 (a) may be allowed to the contractor. When such advances of Rs. 2,000 and above are allowed, an indenture in form 50 (P. W. 447) should invariably be obtained from the contractor and a detailed account of the materials should be kept in part II of the bill in the manner described in paragraph 10.2.19. No record of the materials need be kept in the measurements book; the certificate (3) printed on the bill must, however, be signed by an officer not below the rank of sub-divisional officer in terms of paragraph 10.2.21.

11.2.3. Form 68 (P. W. 467) is intended for final payments made to a contractor. The details of additions and alterations alone should be given in the bill. For the rest, the certificate prescribed in paragraph 11.1.3 will be sufficient. As a further precaution, the contractor should be required to add to his acknowledgment in his own handwriting, a statement that he has received the payment in full settlement of all demands; see however, note 1 below paragraph 10.2.17 (b).

Note.--The form of final bill shall be printed on yellow paper to distinguished from that of the intermediate bill. See note 2 below paragraph 10.2.17 (b).

11.3--SUBSIDIARY WORKS ACCOUNTS

11.3.1 The instructions in section 10.5 to 10.7 of chapter 10 regarding the maintenance of works abstract and register of works apply *mutatis mutandis* to the accounts of lump sum contracts. In the case of major estimates, the expenditure need not, however, be booked by sub-heads of work (see paragraph 10.5.3 et. seq.) if all the charges represent nothing but payments on a lump sum contract.

11.3.2 All intermediate payments made to the contractor and so acknowledged by him are regarded as advances made to him on account of the work concerned and are brought to account in accordance with paragraphs 11.3.3 and 11.3.4 below.

11.3.3. Payments for measured up additions and alterations, as well as for the work covered by the lump sum for which no detailed measurements are necessary, are treated like advance payments and should be brought to account in the works accounts under the suspense head 'Contractors--Advance payment'. This will not only simplify accounting but will facilitate a watch over the prompt adjustment of the payments made.

Note.--if a percentage or any other portion of the value of work done is withheld as security for the due fulfilment of the terms of the contract, the net amount remaining after the deduction of the portion withheld should be entered as the advance payment.

11.3.4. Payments other than those specified in paragraph 11.3.3 above may be either secured advances made on form 67 (P. W. 466) or other recoverable payments, including the value of materials supplied, which may have been made to the contractor or to others on his behalf. These should be entered in the accounts under the suspense heads 'Contractors --Secured advances' and 'Contractors--Other transactions' respectively.

11.3.5. From the final bill paid to the contractor, the total advances made to him in the intermediate bills, form 67 (P. W. 466) or other recoverable payments will be deducted by short payment from the total value of work done, and the recoveries so made will be shown as minus figures under the suspense heads concerned, in which the plus figures will already be outstanding.

11.4--CONTRACTORS' LEDGER

11.4.1. Accounts of the transactions relating to lump sum contracts should be maintained in the contractors' ledger form 65 (P. W. 431-A) in the manner described in section 10.8 of chapter 10, subject to the following subsidiary instructions.

11.4.2. As all intermediate payments made on form 67 (P. W. 466) are regarded as advances, no figure there from will be posted in column 9, which is intended to show the amount creditable to contractor's account on account of the value of work done. The first and last entry which will appear in this column will be the figure " F " given in part I of the final bill form 68 (P. W. 467). Column 10 need not be posted at all.

11.4.3. Figures for posting the other columns 4, 5, 6 and 8 are indicated in the bills by the same distinguishing letters D, E, G and H respectively, which have been used to denote the corresponding entries in the ordinary bill form 47.

CHAPTER 12 : SUSPENSE ACCOUNTS

12.1--INTRODUCTORY

12.1.1. The account of the minor head " Suspense ", sub-divided into as many of the four heads named below as may be required, is kept in each division under a ' single ' major head of expenditure, unless Government has directed otherwise :--

- (i) Purchases,
- (ii) Stock,
- (iii) Miscellaneous P. W. Advances,
- (iv) Workshop Suspense.

These heads are of a temporary character and all transactions recorded under them, are ultimately removed either by payment or recovery, in cash or by adjustment. The transactions, therefore, consist of both debits and credits, the later being treated as reduction of expenditure when making up the account of the major head.

12.2--PURCHASES

12.2.1. When materials are received from a supplier or from another division or other department or through the India Stores Department, London, their value should be credited to " Purchases "--

- (i) immediately on their receipt, if they have been received for a specific work, so that per contra the cost may be included at once in the account of the work and those accounts, as well as the connected subsidiary accounts, may take cognizance of the receipt of materials at the earliest opportunity. See paragraphs 10.3.5 and 10.3.9 ; and
- (ii) on closing the accounts of the month, if they have been received for stock and payment has not been made for them during the month, so as to secure agreement between the quantity and value account. See note below paragraph 9.2.30.

Note 1.--The rules for the adjustment of transactions connected with stores obtained through the India Stores Department, London, are contained in appendix 4.

Note 2.--The amount of railway freight charges paid by civil credit notes should at the end of each month, be adjusted by debit to the work concerned or stock and credit to ' Purchases ' as these charges are incidental to the cost of materials.

12.2.2. The following simplified procedure has been laid down to be followed in cases in which the procedure laid down in the above paragraph entails much work :--

- (i) A single transfer entry order known as omnibus transfer entry order, form 69 may be prepared for all purchases of stores for specific works made in a sub-division during a month, but it should be written up as each transaction takes place, the entry being attested at once.
- (ii) As soon as materials for a work are received from a supplier, a debit entry should be made at once in the works abstract in the column concerned, viz., "Contractors-Other transactions" or suspense head "Materials" or "Final charges" as the case may be. Simultaneously, the debit and credit entries prescribed in paragraph 10.3.5 or 10.3.9 as the case may be should be made in the omnibus transfer entry order referred to at (i) above, brief particulars of the transactions being noted for purposes of identification.
- (iii) If any item of supply be paid for during the same month, the amount paid should be noted in column 10 and at the end of the month the total of all items paid for during the same month should be worked out.
- (iv) The omnibus transfer entry order should be incorporated in the transfer entry book only at the end of the month, so that, it may not be necessary to copy out in detail the transactions paid for during the month.
- (v) For all items paid for during the month, a single entry "Purchase made and paid for in the same month" should suffice in the transfer entry book, the suspense register of purchases and the schedule of purchases.

In order to reduce clerical work, these transfer entry orders may be prepared in triplicate by means of carbon paper so that one copy thereof may serve as an authority for the transfer entry to be sent to the audit office, the second copy may be pasted in the transfer entry book in the divisional office, and the third may be posted in the suspense register.

12.2.3. When the actual value of the materials is not known, an estimated figure should be adopted, any difference being adjusted, as soon as known, by a plus or a minus credit to 'purchases' as the case may be. See also note below paragraph 12.2.4.

12.2.4. When the price of the materials is paid or adjusted by transfer, the payment should be debited to 'purchases' and the outstanding credit thus cleared.

Note.--if the amount admitted in payment exceeds the amount credited to 'Purchases' the difference should be charged direct to stock or to the work concerned.

12.2.5. Unclaimed balances in the purchase account should be dealt with in accordance with the procedure prescribed for deposit balances in paragraph 15.4.1. Paragraph 15.4.3 regarding the payment of lapsed deposits applies *mutatis mutandis* to repayment of lapsed balances of purchases.

Note.--The balances in the purchase account relating to stores obtained through India Stores Department, London, should not be credited to revenue like lapsed deposits. These should be watched with a view to early clearance, a special reference being made at once to the Accountant-General in respect of each item remaining outstanding under the head "Purchases".

12.2.6. The account of this head should be kept in the suspense register, form 70 (P. W. 537), the details being recorded in a separate set of folios for each of the two headings (1) Purchases for stock and (2) Purchases for specific works.

12.3--Stock

12.3.1. The head "Stock" is opened in all divisions in which stocks of materials are maintained for general purposes vide paragraph 396 of the Maharashtra Public Works Manual. In divisions in which no stocks are maintained, this account should be opened only when any manufacture operations are undertaken.

12.3.2. The money limit for the stock reserve of a division, prescribed by the Chief Engineer, vide paragraph 396 of the Maharashtra Public Works Manual, is meant to be applied to the value of materials acquired or manufactured for stock purposes only. Excess over this limit is therefore, permissible only when caused by unadjusted expenditure on manufacture operations connected with specific sanctioned works.

12.3.3. The account head "Stock" is debited with all expenditure connected with the acquisition of stock materials and with all manufacture operations. It is credited with the value of materials issued to works, or sold, transferred or otherwise disposed of, and the balance of the account will represent the book value of the materials in stock plus the unadjusted charges, etc., connected with the manufacture.

12.3.4. The sub-heads of the stock account are :--(1) Small stores, (2) Building materials, (3) Timber, (4) Metals, (5) Fuel, (6) Painters stores, (7) House fittings, (8) Miscellaneous stores, (9) Land kilns, etc., (10) Manufacture. Numbers (1) to (8) may be replaced locally by other suitable heads, if necessary.

12.3.5. (a) The general account of the receipts, issues and balances of the suspense head "Stock" should be maintained in the suspense register, form 70 (P. W. 537). A separate account should be kept in respect of each sub-head, the transactions of the several sub-divisions being detailed therein as separate items

and the totals of all sub-divisions as another. Transfers within the division should be accounted for against a single item "Deduct-Transfers within division" before the total for the entire head "Stock" is struck.

Note.--The clearance of balances under "Transfers within division" should receive special attention.

(b) The subsidiary accounts of stock are described in chapters 9 and 13.

12.4--MISCELLANEOUS P. W. ADVANCES

12.4.1. Transactions recorded under the head "Miscellaneous P. W. Advances" are divided into four classes :--

- (i) Sales on credit.
- (ii) Expenditure incurred on deposit works in excess of deposits received.
- (iii) Losses, retrenchments, errors, etc.
- (iv) Other items.

Note 1.--No charges should be debited to this head on the ground of absence or insufficiency of sanction or appropriation except as provided in item (ii).

Note 2.--Personal advances drawn from the treasury, and audit retrenchments made from bills cashed direct at the treasury, do not appear in the accounts of divisional offices. Advances made to contractors appear in the accounts of works.

12.4.2. When stores on any kind are sold on credit, their value (plus, if recoverable, the supervision charges referred to in paragraph 399 of the Maharashtra Public Works Manual) should be debited to "Miscellaneous P. W. Advances" under the sub-head "Sales on credit" so that (i) the accounts of stock or works from which the materials are issued may be kept correctly, and (ii) the recovery of the value from the local body or individual concerned may be watched through the regular accounts.

Note.--In every case there must be authority for the sale on credit.

12.4.3. Outlay on deposit works is required to be limited to the amounts of deposits received. Any expenditure on deposit works, incurred in excess of the amount deposited, is chargeable to "Miscellaneous P. W. Advances" pending recovery to effect which action should be taken at once. See paragraph 12.4.7.

12.4.4. Under the head "Losses, retrenchments, errors, etc." appear the following :--

- (a) Deficiencies in cash or stock.
- (b) Actual losses of cash or stock.
- (c) Errors in accounts awaiting adjustments.
- (d) Retrenchments and losses of other kind recoverable from Government Servants.

12.4.5. The head "Other items" is meant for all debits, the allocation of which is not known or which cannot be adjusted until recovery or settlement is effected or write-off ordered. The following are cited as examples:--

- (i) debits, the classification of which cannot be determined at once,
- (ii) recoverable debits not pertaining to the accounts of a work, and
- (iii) recoverable outstanding appertaining to works, the accounts of which are closed (*vide* paragraph 10.5.19 and 10.7.8.).

Note.--The share of municipal taxes paid by Government on behalf of tenants of Government buildings should be debited to this head pending recovery.

12.4.6 Items in the "Miscellaneous P. W. Advances" account are cleared either by actual recovery or by transfer, under proper sanction or authority, to some other head of account. Items or balances which may become irrecoverable should not be so transferred until ordered to be written off.

12.4.7 The detailed accounts of this head should be kept in the suspense register, form 70 (P. W. 537). For items falling under the class "Expenditure incurred on deposit works in excess of deposits received" details are not necessary; as these are recorded in the schedule of deposit works referred to in paragraph 16.2.2. For each of the other three classes of items, a separate set of folios should be reserved, and all the items under each class should be detailed so that their clearance may be watched individually. An abstract should be prepared to show the total of all the classes.

12.5--WORKSHOP SUSPENSE

12.5.1 When a workshop has been established, the accounts of which are kept in accordance with the rules in chapter 14, all direct outlay, on the jobs executed and on other operations of the work-shop is passed through the suspense head "Workshop suspense" and a separate account is kept under it, of each job or operation, so that all charges relating to each may be collected and charges of a general nature may be suitably distributed over all the jobs or operations affected, before the total cost recoverable is determined.

12.5.2 The recorded expenditure on a job is removed from the suspense head only when, and to the extent that, an adjustment is effected against the deposit received or against the service of other head concerned, *vide* paragraph 14.2.4. This removal is effected by a credit to the account of the job. But when any charge is transferred from one job or operation to another, the transfer should be made by plus and minus debit entries.

12.5.3 On the completion of job, all outstanding charges on it must be debited as soon as possible, to the head concerned, but in cases where this cannot be done, as in the case of expenditure incurred in excess of the deposit received,

the unadjusted amount should be transferred to the head "Miscellaneous P. W. Advances" pending settlement.

12.5.4 The detailed account of the transaction under this head should be kept in a suitable form prescribed in accordance with the rule in paragraph 14.1.3, the object being to maintain an account showing the cost of each job or operation and its adjustment from time to time.

CHAPTER 13: MANUFACTURE ACCOUNTS

13.1--INTRODUCTORY

13.1.1 When materials are manufactured departmentally, either for the general requirements of works or for a particular work, a separate account, called a "Manufacture account" must be kept of the transactions connected with each manufacture. See also paragraph 14.1.2.

13.1.2 The detailed accounts of the expenditure on a manufacture are maintained in the same way as the accounts of a work and, in addition, an account is kept of the quantities and values of the products of the manufacture. The two sections of the accounts are known, respectively, as the "Operation" and the "Outturn" accounts.

13.1.3 The ordinary forms of registers of works are unsuitable for recording the progress of the transactions of a manufacture. Form 71 (P. W. 500), register of manufacture, should be used instead.

13.1.4 It is essential that the accounts of a manufacture shall not remain open indefinitely. If the operations are seasonal, the accounts of each season should be kept separate and closed as soon as the operations are closed. In case in which operations are continuous, the accounts must nevertheless be closed periodically or at least once years.

13.2--OPERATION CHARGES

13.2.1 A manufacture account is debited directly with (i) the value of raw materials issued from stock or obtained otherwise, (ii) the cost of the labour employed, and (iii) other incidental charges connected with the operations.

13.2.2 The following directions apply to certain special incidental charges :--

- (a) Capital charges, such as the cost of land, kilns, special plant, etc., incurred in connection with a manufacture which does not extend beyond a single season, are debited wholly to the account of the manufacture.
- (b) Capital charges in connection with a manufacture extending over more than one season should be debited, in the first instance, to a special account under the sub-head "Land, kilns, etc.," of the stock account. This account should also be debited with the cost of repairs and renewals of the kilns, etc. All these charges should be recovered in suitable instalments by debit to the operation accounts of the several seasons, the number of instalments and the amount chargeable for each season being determined on the merits of each case, under the orders of competent authority.

Note 1.--The decision as to the suitable instalments whereby the account of land, kilns, etc, is to be cleared periodically, as given by the authority sanctioning the initial charge should be recorded in the stock ledger, form 31 and not deviated from, without further orders of that authority.

Note 2.--When the land, kilns, plants, etc., acquired for departmental manufacture operations are leased to a contractor of the division or other person, the rent charged should be credited to this special account and not to revenue.

- (c) If the manufacture is undertaken on behalf of other divisions, departments or Governments or local bodies or individuals, a charge should be made on account of establishment and tools and plant, if leviable under the rules (*vide* appendix 5 to the Maharashtra Public Works Manual) for outlay on works undertaken on their behalf.
- (d) Save as provided in clause (c) above no charge is permissible on account of the general establishment and ordinary tools and plant charges or on account of interest on the capital cost of the land, kilns, plant, etc., though all these charges should be included in any *pro forma* accounts of the manufacture operations of the divisions, which may be prepared under the orders of Government with a view to compare the cost of articles manufactured departmentally with the rates charged by suppliers.

13.2.3 The accounts of road metal digging are not treated as manufacture accounts, but the charges connected with land and quarries, acquired for such operations should be dealt with in accordance with paragraph 9.4.4.

13.3--VALUE OF OUTTURN

13.3.1 A manufacture account is credited with the value of the manufactured articles and of the surplus materials sold or otherwise disposed of (*vide* paragraph 10.3.11).

13.3.2 The outturn account referred to in paragraph 13.1.2 should show, month by month, the quantities and values of each class of articles manufactured compared with the corresponding figures shown in the estimate (*if any*). The detailed account for each month should be prepared in form 72, outturn statement of manufacture, and should be attached to the works abstracts for the operation.

13.3.3 The rates for valuing manufactured articles should be so fixed as to represent, as accurately as possible, the actual cost of manufacture per unit, but should not exceed the market rates.

13.4--GENEREL ACCOUNT

13.4.1 A manufacture account is essentially a suspense account, as the cost of the operations cannot be cleared finally until they are closed. Manufacture transactions are, therefore, recorded under a distinct sub-head "Manufacture" of the stock suspense account.

13.4.2 In the stock accounts, the manufacture transactions should be recorded thus--

- (a) Operation charges should be shown as receipts of stock under the sub-head "Manufacture", charges representing value of stock materials issued to manufacture being simultaneously treated as issues of stock under the sub-heads concerned.
- (b) All outturn should first be brought formally on the stock account by

Note 1.--If the rate at which any article of outturn manufacture for a particular work is valued, turns out to be different from the issue rate of a similar article already in stock, the value of the two articles may be averaged for the purpose of stock accounts, allowance being made necessarily for the different qualities at the different values.

Note 2.--No supervision charge is leviable in respect of materials manufactured on behalf of other divisions, departments, Governments, local bodies and individuals which are formally passed through the stock account under this paragraph. See also paragraph 13.2.2 (c).

13.4.3 The difference between the operation and outturn should be adjusted, under the orders of competent authority, before the accounts of a manufacture are closed. If the orders issued have the effect of enhancing or lowering the value of the outturn already brought to account, the adjustment will be made by a suitable entry (without any fresh quantities) in the outturn statement form 72; in other cases, the loss or gain, as the case may be, should be taken to the expenditure or revenue head concerned by a regular transfer entry, which will affect the operation account only. In all cases, the total operation and outturn should equal each other on closing the manufacture account. See also paragraph 9.2.26.

CHAPTER 14 : WORKSHOP ACCOUNTS

14.1.--INTRODUCTORY

14.1.1 The accounts to be kept in a workshop depend on the extent of the operations and the size of the shop.

14.1.2 When there is a small shop in a division for the execution of repairs to tools and plant or of small manufacture jobs, the accounts of works executed in such shops should be kept in the forms prescribed for repair works or manufacture operations, as the case may be.

14.1.3 Larger workshops, with special plant or machinery are treated as separate sub-divisions, or divisions for account purposes. When such workshops are of the character of quasi-commercial undertakings, the system of accounts will be that prescribed locally for similar undertakings. When they are run mainly for departmental purposes, the accounts should be kept in accordance with the instructions laid down in this chapter. In either case, the exact forms, to be used and the procedure to be observed will be settled by Government in respect of each workshop in consultation with the Accountant-General.

14.1.4 For every jobs there must be an estimate of cost (providing for all charges, including the prescribed percentages for indirect charges, *vide* paragraph 14.1.5) sanctioned by competent authority and accepted by the indenting officer, local body or individual ; see also paragraph 14.1.5. The amount to be realised from the indenting party, will, however, be based on the actual cost including indirect charges, though the authorised limit of cost which the officer-in-charge of the workshops may incur without further authority is that shown in the accepted estimate.

Note.--If the execution of a job for another division, department or Government is likely to extend beyond one financial year the limit of the cost which may be incurred in each official year should also be settled beforehand.

14.1.5 No work should be undertaken for municipalities or private parties before the whole estimated cost, including all charges for supervision, profit, etc., that may be leviable under the rules for the time being in force, has been paid to the divisional officer, or into a treasury to the credit of this department. This rule may be relaxed at the discretion of the divisional officer, or superintendent of the workshop, in the case of Government officers where full recovery is not open to doubt. In such cases, a rough estimate of the probable cost must be prepared in advance and the officer concerned required to give an undertaking

that he agrees to pay the actual charges in full on completion of the work. The full expenditure incurred must be deducted from the officer's pay for the following month. In all cases, prior to the work being put in hand, an undertaking should be procured from the party concerned that it will not hold the department responsible for loss by fire or theft or any other factor which could not be foreseen when the estimate was prepared. In cases where it is found that the original estimate is likely to be appreciably exceeded, a revised estimate should be prepared and the procedure outline above adopted. The cost of the operations should be charged monthly to the head "Miscellaneous P. W. Advances" pending recovery.

14.2--DIRECT AND INDIRECT CHARGES

14.2.1 Receipt and expenditure transactions in connection with the workshops are brought to account as follows:--

- (a) Where capital accounts are kept of a workshop intended mainly for needs of the irrigation branch (i. e., if the workshop is to be regarded as being on a quasi-commercial basis), the capital expenditure should be recorded under the relevant division and sub-division of the major head "99". Receipts representing recoveries of capital expenditure will be taken in reduction of such expenditure, while revenue receipts and working expenses will be booked under the minor heads opened under the corresponding division and sub-division of the major head '106 Minor Irrigation and 33 Irrigation, Navigation, Drainage and Flood Control Projects', respectively, divided so as to meet the requirements of the *pro-forma* accounts of the shop (*vide* paragraph 14.3.1)

Note.--The procedure described above will apply *mutatis mutandis* to the transactions of a workshop established for any other system or project for which regular capital accounts are kept.

- (b) Where capital accounts are kept of a workshop intended mainly for the needs of the civil works branch, all expenditure incurred upon it, whether of the nature of capital, or of working expenses, should be recorded under the major head '50'. Recoveries of capital expenditure will be taken in reduction of such expenditure; revenue receipts will be booked under the minor head opened under the major head 059 Public works entitled "Receipts from workshops", divided so as to meet the requirements of the *pro forma* accounts of the shop.

- (c) Where no capital accounts are kept of a workshop, for whichever branch intended, all expenditure should be booked under the major head '44' or '50', as the case may be, and all receipts, whether recoveries of expenditure or revenue receipts, under the minor head "Miscellaneous" of the corresponding revenue head 106 Minor Irrigation or 059 Public works.

14.2.2 All capital charges on buildings, plant and machinery and stock materials, and all charges incurred on their maintenance and on the upkeep of the necessary general establishment, should be accounted for as ordinary public works transactions under the major head concerned, in accordance with the preceding paragraph and under the general instructions in other chapters of this code. These are charges which neither pertain to any individual job executed in the shops nor are capable of direct apportionment amongst all the jobs, and are, therefore, met out of the grants of the department the distribution of such charges over individual jobs being made in accordance with the rule in paragraph 14.2.5.

14.2.3 All other expenses connected with the operation of a workshop are debitable to the jobs concerned, and should, therefore, be accounted for under the suspense head "Workshop Suspense", *vide* paragraphs 12.5.1 to 12.5.4. The charges pertaining exclusively to any job should be debited to it at once, and those of a general nature should be treated, in the first instance, as general charges (under one or more suitable headings) and apportioned subsequently amongst the jobs concerned in accordance with a definite procedure.

Note 1.--This paragraph does not apply to incidental charges connected with the stock of materials which should be dealt with under paragraphs 14.2.2 and 9.2.28.

Note 2.--All liabilities should be taken into account, even though undisbursed so that the general charges may be correctly allocated month by month, and the recorded expenditure on each job may present as far as possible, the actual cost up-to-date.

14.2.4 In the case of jobs of all classes, the cost of operations should be cleared or adjusted in transfer (*vide* paragraph 12.5.2), as the case may be, month by month, but in the following cases the accounts of a job may be settled, once a year, in March, or in an earlier month, if the job is completed earlier (*vide* paragraph 12.5.3).

(a) When the total cost during the year is not larger than Rs. 500.

(b) When the monthly settlement of account is inconvenient to the indenting division, department of Government.

Note.--When the estimated cost of a job is recovered in advance, it should be kept in deposit, in the first instance, and the adjustments of actual cost made under this paragraph should be effected against the deposit, the unexpanded balance being refunded only when the job is completed and the account of it settled.

14.2.5 In addition to the direct charges referred to in paragraph 14.2.3, the account of each job should be debited, not through the workshop suspense account but directly under the head of account concerned, with suitable percentages determined by Government in consultation with the Accountant-General to cover the indirect charges enumerated below :--

- (a) Supervision charges under paragraph 399 of the Maharashtra Public Works Manual.
- (b) Interest on the capital cost of buildings, plant and machinery.
- (c) Maintenance charges of buildings, plant and machinery.
- (d) Depreciation of buildings, plant and machinery.
- (e) Establishment charges (including 1 per cent on account of audit and account establishment), *vide* rule 11 of appendix 5 of the Maharashtra Public Works Manual.
- (f) Profit.

See also paragraph 14.2.2.

Note 1.--The percentage for supervision charges should be calculated on the value of materials issued to each job. The other charges are ordinarily calculated on the total cost of labour and stores pertaining to the job.

Note 2.--The profit referred to in clause (f) above is not charged in the case of jobs executed for other divisions of the state.

Note 3.--The percentage realised on account of establishment charges is treated as reduction of expenditure or as revenue receipts as the case may be in accordance with the provisions of rule 16 of appendix 5 to the Maharashtra Public Works Manual and statement D of appendix 1. All other percentages are treated as revenue receipts.

14.2.6 The indirect charges referred to in paragraph 14.2.5 should be brought to account whenever the settlement of the account of direct charges is effected under paragraph 14.2.4.

14.3--ANNUAL ACCOUNT AND REVIEW

14.3.1 Annually, *pro forma* accounts of each workshop should be prepared consisting of--

- (i) the capital account, showing the values (after making due allowance for depreciation) of the buildings, machinery and plant, stock, and the outstanding balance of the workshop suspense account.
- (ii) the outturn account showing, in such detail as may be necessary, the charges on labour and stores and the general and indirect charges, and

- (iii) the profit and loss account, showing on one side the actual working liabilities of the year, i. e., (a) interest calculated on the mean capital of the year under all the heads named in (i) above, (b) the actual maintenance charges of buildings, machinery and plant, (c) depreciation of buildings, machinery and plant calculated on the capital value thereof, and (d) general establishment charges plus--(1) a suitable addition thereto on account of leave and pensionary charges, and (2) one per cent for audit and accounts establishment, only on such jobs in respect of which this percentage is not credited to the major head "26 Audit or Lii Miscellaneous--Fees for Government Audit" in the regular accounts, (vide rule 7 of statement D of appendix 1); and on the other side the percentage charges made under paragraph 14.2.5 excluding the 1 per cent for audit and account establishment credited to "26--Audit", or "LII--Miscellaneous--Fees for Government Audit."

Note.--The stock account should be treated as a part of the workshop account only if and to the extent, the reserve stock is declared by the Government to be part and parcel of the shop. When the whole or part of the stock is merely an adjunct to a workshop, neither the interest charges on it nor the losses or gains (including supervision charges) arising out of it, should appear in the profit and loss account of the workshop.

14.3.2 Subject to such directions as may be given by the Comptroller and Auditor-General of India in this behalf, the Accountant-General will review the annual accounts of a workshop, in consultation with the officer-in-charge of it, and report to Government on its financial working specially bringing out the necessity, or otherwise of revising the percentages fixed for the several charges referred to in paragraph 14.2.5 above.

Note.--To facilitate the review of percentages, it will be found convenient to show in the profit and loss account, not only the figures of the year but also the progressive figure, to the close of the year, commencing from a suitable date.

CHAPTER 15 : DEPOSITS

15.1.--INTRODUCTORY

15.1.1 Deposit transactions of the department are of the two kinds:--

- (i) Public works deposits, which pass through regular accounts of the division.
- (ii) Interest-bearing securities.

Deposits of the first kind comprise transactions of the following classes, which are passed through the head " Public Works Deposits " :--

- (a) Cash deposits of subordinates as security,
- (b) Cash deposits of contractors as security,
- (c) Deposits for works, other than takavi works, to be done,
- (d) Sums due to contractors on closed accounts,
- (e) Miscellaneous deposits.

The interest-bearing securities referred to in class (ii) are deposited by subordinates and contractors. They do not pass through the regular accounts of the division.

15.2--SECURITY DEPOSITS OF SUBORDINATES AND CONTRACTORS

15.2.1 Security deposits of subordinates and contractors are covered by a bond or agreement setting forth the conditions under which the security is held and may be ultimately refunded or appropriated. Reference to such bond or agreement should be recorded in the deposits register or the register of securities as the case may be. See paragraphs 110 and 213 of the Maharashtra Public Works Manual.

15.2.2. The recognised forms of interest-bearing securities and the conditions to which they are subject, are indicated below :--

Forms of security	Conditions
(i) Promissory notes and stock certificates of the Central or a State Government.	(1) These securities shall be accepted at five percent below their market price or at their face value, whichever is less, and shall be dealt with in accordance with the rules in chapter IX of the Government Securities Manual.

Forms of security	Conditions
(i) Contd.	(2) The market price of Government paper should be ascertained at the time of collection of interest and the amount of interest to the extent of deficiency in value of the Government paper withheld, if necessary.
(ii) Gold bonds.	These shall be accepted at 5 per cent below their market price or at their face value whichever is less and can be transferred by endorsement and delivery by holders thereof.
(iii) Post office cash certificates, national savings certificates, treasury savings deposits certificates, national plan savings certificates, national defence certificates, defence deposit certificates and national plan certificates.	<p>(1) These certificates shall be formally transferred to the Governor. The departmental authority not lower in rank than that of a head of office shall accept the same with the sanction of the Postmaster of the office of registration at their surrender value at the time of tender.</p> <p>(2) Certificates which are not held in the name of the persons furnishing the security shall not be accepted.</p>
(iv) Post office savings bank pass books.	<p>(1) A pass book for a deposit made under the Post Office Savings Bank Rules may be accepted as security provided that the depositor has signed and delivered to the Postmaster a letter in the prescribed form as required by those rules.</p> <p>(2) Security deposits lodged in the post office savings bank should be hypothecated to the divisional officer. They should remain in his custody.</p> <p>(3) The pass books shall be sent to the post office, as soon as possible, after 15th June of each year, so that the necessary entries on account of interest may be made therein.</p>
(v) Municipal debentures, port trust bonds, state transport debentures and scrips of rural debentures issued by the Bombay State Land Mortgage Bank Ltd.	These securities shall be accepted at five per cent below their market price or at their face value, whichever is less, and shall be dealt with in accordance with the rules in chapter IX of the Government Securities Manual.
(vi) Bonds and debentures issued by the Maharashtra State Financial Corporation with the Government guarantee in accordance with the provisions of section 7 of the Maharashtra State Financial Corporation Act, 1951.	The monetary value shall be taken as 5 per cent less than the market value at the time of taking the security. If the market value falls subsequently, the person offering the security shall agree to provide additional securities. The securities shall be formally transferred to the department or the officer concerned with whom the contract is made.

- (vii) Deposit receipts of recognised banks approved by Government for the purpose.
- (1) The deposit receipt shall be made out in the name of the pledgee or, if it is made out in the name of the pledger, the bank shall certify on it that the deposit can be withdrawn only on demand or with the sanction of the pledger. The bank shall agree that, on receiving a signed treasury chalan and a withdrawal order from the pledger in respect of the deposit, or any part thereof, it will, at once, remit the amount specified into the nearest treasury along with the chalan and send the treasury receipt to the pledger.
 - (2) Such receipts will be accepted on the understanding that Government is not held responsible for any loss that may result from the failure of the bank or any other cause and that if the security is lost, the loss will fall on the depositor who will be required to furnish fresh security.
 - (3) The depositor shall receive the interest when due, direct from the bank on a letter from the pledger authorising the bank to pay it to him.
 - (4) The responsibility of the pledger in connection with the deposit and the interest on it will cease when he issues a final withdrawal order to the depositor and sends an intimation to the bank that he has done so.
 - (5) The deposit receipt should be held in custody by such officer as Government may prescribe.

15.2.3 Fidelity bonds from insurance companies in forms prescribed by Government may be accepted as security from a Government servant but not from a private party. When a Government servant has furnished security in the form of a fidelity bond the departmental authority not lower in rank than that of a head of office, who can accept security shall see that the Government servant pays the premia necessary to keep it alive on the due dates and continues to do so until he vacates his office. If the Government servant fails to submit the premium receipts in time, he shall not be allowed to perform the duties of his post and dealt with in accordance with the terms of his appointment.

15.2.4 Cash deposits of subordinates and contractors may be converted, at the cost of the depositor, into one or more of the forms of interest-bearing securities provided that--

- (i) the depositor has expressly desired this in writing and
- (ii) the acceptance of the new form of security is permissible under the rules as well as under the terms of the agreement or bond.

Note.--Cash, which has actually been received or recovered may be converted even though the full amount of the deposit, which is being paid in instalments, has not yet been realised.

15.2.5 Percentage deductions for security deposit, made from contractors' bills, should be credited to the head "Public Works Deposits--Cash deposits of contractors". As an exception to this rule, the security may be exacted by withholding from payment the required percentage of the value of work actually measured and passed, if the total amount recoverable on this account during the official year in any case is so small that its exclusion from the works outlay of the year is not likely to affect the grants appreciably. The limit fixed for the purpose is Rs. 500 for each work. Amounts thus withheld appear in the suspense account, "Contractors--Other transactions" of the work concerned, *vide* paragraphs 10.5.13 and 10.5.17.

15.2.6 Without the special orders of competent authority, no security should be repaid or retransferred to the depositor, or otherwise disposed of, except in accordance with the terms of his agreement or bond.

Note.--The depositor's acknowledgment should be obtained in all cases of security returned. When an interest-bearing security is returned or retransferred, the acknowledgment should set forth the full particulars of the security.

15.3--OTHER DEPOSITS

I. For works

15.3.1 Deposits for works, other than takavi works, are passed through the head "Public Works Deposits". Such works are known as deposit works and the detailed rules relating to them are given in chapter 16.

II. Contractor's closed accounts

15.3.2 Under the rules in paragraph 10.5.19, sums due to contractors on closed accounts may be placed in the deposit account. When a sum so held in deposit is ultimately paid to the contractor concerned, his acknowledgement should set forth such particulars as would establish the settlement of his account in connection with the work concerned.

III. Miscellaneous

15.3.3 All other deposits are classed as miscellaneous deposits. This head also holds, until clearance, all items of receipt, the classification of which cannot be determined at once, or which represent errors in accounting awaiting adjustment.

15.4--LAPSED AND CONFISCATED DEPOSITS

15.4.1 In the accounts for March each year, the following classes of items in the public works deposit account should be credited to Government as lapsed deposits.--

(i) Original deposits not exceeding five rupees remaining outstanding for one whole account year.

(ii) Balance not exceeding five rupees of items partly cleared during the year then closing.

(iii) Balance unclaimed for more than three complete account years.

Note.--For the purpose of this rule, the age of a repayable item or of a balance of it, is to be reckoned as dating from the time when the item or the balance, as the case may be, became first repayable; See also note below rule 571 of the Bombay Treasury Rules.

15.4.2 Before the amount of lapsed or confiscated deposit is credited to Government as revenue, the original realisation should be traced and reference to the credit should be so recorded against the original entry in the cash book and other accounts as to make the entertainment of a double or erroneous credit impossible.

15.4.3 Deposits credited to Government under paragraph 15.4.1, or confiscated under the provisions of an agreement or bond cannot be repaid, without pre-audit by the Accountant-General who will authorise payment on ascertaining (i) that the item was really received, (ii) that it was credited to Government as lapsed or confiscated, and (iii) that the claimant's identity and title to the money are certified by the divisional officer. The amount repaid should be treated as a refund of receipts under the major head to which it was credited and the repayment should be noted in the deposit register against the entry for its credit to Government, *vide* paragraph 8.4.3.

15.5.--ACCOUNTS OF DEPOSITS

I. Deposit register

15.5.1 A record of the transactions relating to public works deposits should be maintained in the divisional office in a register in the same form as the suspense register, form 70 (P. W. 537). This deposit register should show month by month, the total receipts and adjustments and the closing balance of each deposit item, but in respect of deposits for work to be done which are accounted for in detail in the schedule of deposit works, referred to in paragraph 16.2.2, a single entry for all such deposits will suffice.

15.5.2 Before refund of deposits, otherwise in order, is allowed or the amount outstanding in deposit account converted into interest-bearing security, the original realisation should be traced and a reference to the repayment should be so recorded against the original entry in the cash book and other accounts as to make the entertainment of a double or erroneous claim impossible. A certificate of such a note having been made, should be recorded in all vouchers for refunds. Any acknowledgments previously granted should be taken back, if possible, and destroyed, note of the repayment being in any case, recorded on the counterfoil of the receipt.

II. Schedule of deposits

15.5.3 From the deposit register, a monthly extract known as the schedule of deposits, form 73 (P. W. 540), should be prepared for submission to the Accountant-General. This form is in two parts—part I, abstract account giving the total for each class of deposits and part II, detailed extract from the deposit register. In part II, only such items need be extracted as are affected by the month's transactions.

Note.—The entry of deposits for work to be done will be supported by the schedule of deposit works.

15.6—ACCOUNT OF INTEREST-BEARING SECURITIES

15.6.1 Transactions connected with interest-bearing securities do not pass through the cash book and consequently the regular accounts of the division, unless any cash actually passes through the hands of officers of the department which should be avoided, as far as possible.

A register of the receipt and disposal of these securities should, however, be kept in form 74 (P. W. 41), register of interest-bearing securities and at the close of the year and account in form 75 (P. W. 520), account of interest-bearing securities, should be prepared from this register. This account should be supported by (i) the acknowledgments (in original) of the depositors for securities returned or re-transferred to them during the year, and (ii) the certificate of the divisional officer that all securities shown as outstanding in this account, or their acknowledgment by the authorised custodians (vide paragraph 15.2.2) are in his possession.

Note 1.—If a security recoveries in instalments is being deposited in the post office saving bank, no entries should be made in respect of it in the register in form 74 (P. W. 40) until the security has been fully paid up. But if such security deposit is to be refunded before the full amount is recovered, it should be treated as fully paid up. and brought on the register before being refunded. The annual account in form 75 (P. W. 52) prepared from the register in form 74 (P. W. 41) should be completed in respect of the securities in course of recovery, by taking the recoveries of the period covered by the account from the deposit register, verifying them at the same time with the actual recoveries as shown in the register of miscellaneous recoveries (vide paragraph 22.2.8).

Note 2.—The procedure to be observed when a subordinate, who has furnished an interest-bearing security, is transferred to another division or department, depends on the terms of the agreement and on the procedure followed locally in regard to the disposal of the security. It will be prescribed by Government in consultation with the Accountant-General.

CHAPTER 16 : NON-GOVERNMENT WORKS

16.1—INTRODUCTORY

16.1.1 Non-Government works are divided into two classes :—

- (i) Deposit works, and
- (ii) Takavi works.

16.1.2 The general directions for the exhibition in accounts, of transactions relating to contributions from State revenue to local funds and public bodies, and *vice versa*, are contained in article 34 of the Account Code, Volume I.

16.1.3 In the public works accounts, contributions made to local bodies are debited to the minor head "Grant-in-aid" under the major head "259 Public Works, 283 Housing and 337 Roads and Bridges", or "44—Irrigation, Navigation, Embankment and Drainage Works(non-commercial)", as the case may be *see also note I below paragraph 10.10.6*

16.1.4 When works already constructed or land already purchased are transferred, free of charge, to local bodies, no readjustment of the accounts of cost is necessary.

Note.—The rule in this paragraph does not apply to irrigation, navigation, embankment and drainage works (commercial).

16.2—DEPOSIT WORKS

16.2.1 When a deposit work is to be carried out, the local body or other party concerned should advance the gross estimated expenditure, which is payable by it, to the divisional officer in one lump sum, or in instalments and by such dates as may be specially authorised by Government, *vide paragraph 303 of the Maharashtra Public Works Manual*. The amount received should be credited in the accounts to the head "Public Works Deposits" against which will be debited all expenditure incurred up to the amount of the deposit. As regards expenditure in excess of deposit, *see paragraph 12.4.3*.

Note.—If preferred, the local body concerned may be authorised to pay the deposit direct into the treasury. In this case, the accompanying chalan should state clearly that the amount is creditable to this department naming the division and the work to which the deposit relates.

16.2.2 A consolidated record of the transactions of a month relating to all deposit works of the division should be prepared in the schedule of deposit works, form 76 (P. W. 514). This schedule shows, in respect of each work, the amount of deposit received and the expenditure incurred, both during the month and up-to-date.

Note.—Refunds of unexpended balances of completed works should be taken in reduction of the deposits and, therefore, shown in the schedule as minus realization and not as expenditure.

16.2.3 The amount of each deposit should be rateably divided into two parts, one representing the share available for works expenditure and the other the total amount chargeable as establishment, tools and plant and audit and accounts charges, if any, recoverable under the rules, vide appendix 5 to the Maharashtra Public Works Manual. In the schedule, the deposit received for each work should be numbered as a single item, but the transactions relating to the two parts of it should be shown separately, thus—

For works expenditure.

For percentage charges.

16.2.4 The percentages leviable should be adjusted month by month as the works expenditure is incurred, but the Accountant-General may authorise the adjustment to be made once a year in the accounts for March, provided that, if the accounts of a work are closed in an earlier month, the adjustment must be made in that month.

16.3—TAKAVI WORKS

I. Provision of funds

16.3.1 It is not imperative, as in the case of a deposit work, that the estimated cost of a takavi work shall be deposited by the person or persons interested in the work, before any expenditure is incurred on it, as, if the amount due is not received in cash direct from them, it is recoverable through the civil department in the same way as arrears of land revenue. Endeavour should, however, be made to effect direct and prompt recoveries of the probable cost of takavi works, as recoveries through the civil department cause considerable trouble and delay in adjustment.

II. Account of expenditure

16.3.2 The transactions relating to takavi works should be recorded under the head takavi works advances, the full name of which is "T-Deposits and Advances not bearing interest—Advances repayable—Civil Advances—Takavi works advance". They should be accounted for in the schedule of takavi works, form 77, which shows the expenditure incurred on each work, the amount realised on account of it, and the outstanding balance of the account.

16.3.3 The rules in paragraphs 16.2.3, 16.2.4 and note below paragraph 16.2.2 relating to deposit works, apply *mutatis mutandis*, to takavi works.

16.3.4 The accounts of all works of construction or of special repair should be closed as soon as the work is completed. Ordinary maintenance and repair works should, however, be considered as completed on the 31st October of each year (or any other date that may be prescribed by the Government as the last date of the takavi year) and expenditure thereon incurred subsequently should be accounted for as pertaining to a new work of the following year, so that the transactions and balances relating to each takavi year may be kept distinct and separate.

III. Recovery through the civil department

16.3.5 The following procedure is prescribed for effecting recoveries through the civil department, on account of the cost of individual takavi works, not covered by cash deposits received direct from the cultivators concerned :—

- (a) A certificate showing, (i) the full name of the work, (ii) the name and address of the responsible cultivator or cultivators, (iii) the authority for undertaking the work, (iv) the total expenditure incurred, (v) the amount (with full particulars, if any) recovered in cash, and (vi) the net amount still recoverable, should be prepared, in duplicate, by the divisional officer, on the completion of the work (See paragraph 16.3.4) and submitted to the Collector of the district concerned.
- (b) On receipt back of the duplicate copy, duly accepted, the amount accepted should be credited on the authority of it, to the takavi works advances accounted by debit to the head " P-Loans and Advances by the State Government—Advances to cultivators " in the schedule of debits to miscellaneous heads of accounts, form 95 (P. W. 386) as the civil authority will thereafter be responsible for effecting the necessary recovery.

IV. Water-course

16.3.6 The foregoing rules apply to such water-courses only as are classed as takavi works. The account rules relating to water-courses of other classes are given in appendix 5.

CHAPTER 17 : TRANSACTIONS WITH OTHER DIVISIONS, DEPARTMENTS AND GOVERNMENTS

17.1—GENERAL RULES

17.1.1 The conditions under which one department of the public service may raise debits against another department under the same Government or any department under another Government, for services rendered or articles supplied to it, are regulated by the directions contained in chapter 4 of the Account Code, Volume I.

Note 1.—Subject to such general exceptions as may be authorised by Government in the case of petty works, all charges connected with the construction and maintenance of buildings, etc., for the several civil departments of Government will be brought to account as expenditure of this department or of the civil department concerned, according as the administration of the works rests with this department or is vested in, or transferred by general or special order of Government from, this department to the department using or requiring it.

Note 2.—The value of public stores issued to other department is chargeable to them.

17.1.2 The cost of land acquired by the civil authorities on behalf of this department is debitable, in the accounts of the latter, as part of the cost of the works for which the land is taken up ; but when it is taken up for two or more non-commercial departments conjointly, the charge is not divided, but is wholly debitable to the department for which the greater part of the land was taken up, unless there are special reasons to the contrary.

17.1.3 When a special officer is employed for the acquisition of land for this department, the expenditure on pay, allowances, etc., of the special officer and his establishment and any expenditure on contingencies is debitable to this department as part of the cost of works for which the land is acquired. When the land is taken up by a civil officer, not specially employed for the work, only special charges incurred, in connection with the acquisition of the land, on establishment, contingencies, etc., will be borne by this department as a part of the cost of works for which the land is acquired.

17.1.4 The rent of buildings hired for use as residences of Government servants of any civil non-commercial department is chargeable in the accounts of this department. In special cases when the hired residences are, under the order of Government placed under the charge of any other department, the charges on account of rent in connection with residences will be disbursed and borne by the department. When any land or building not belonging to this department is hired by another department to be occupied for any other public purpose, the rent is payable by the department concerned, and the divisional officers do not disburse rent for such premises unless ordered by Government to do so.

17.1.5 When prison labour is employed on public works, no charge is made by the Jail Department, if the convicts are employed on jail works, but in other cases the full market value of the work performed as certified by the divisional officer, is charged to this department.

17.1.6 The transfer of land or building from one department to another under this Government shall be free of all charge except in the case of transfer of such property to or from a commercial department, in which case the full market of it will be charged.

17.1.7 Services rendered, or articles supplied, by one division to another will not be charged for except in the following cases :—

- (i) Stores—if they are issued from stock or materials account (*vide* paragraphs 10.5.13 and 10.5.14) or if their transfer affects a work for which a separate capital account is kept.
- (ii) Other services—if they affect the accounts of (a) any work for which a separate capital account is kept, (b) a work in progress, or (c) suspense or deposits.

17.1.8 Amount owing by one public works division to another, including the divisions of other Governments, should be paid by cheques or bank draft [*see note* † below paragraph I (2), of appendix 6], while those due to other departments on the same Government or non-public works departments of other Governments should, in the absence of any orders to the contrary, be adjusted by book-transfer.

17.1.9 Cash recoveries made from employees, contractors, etc., as also revenue realised by a division on behalf of other divisions, departments, or Governments, should be passed on to them, the payment being made in the manner prescribed in paragraph 17.1.8. Cash obtained from treasuries on cheques and cash receipts (including surplus cash) remitted to treasuries, are accounted for as remittance transactions.

The detailed procedure to be followed in the settlement of transactions relating to cash recoveries, etc., made by one public works division on behalf of another division is indicated in paragraph II (1) of appendix 6.

17.2—ACCOUNT PROCEDURE

17.2.1 (a) when a transaction has to be cleared by book-transfer, the transfer should be effected by debiting or crediting it to the remittance or other head concerned in the cash or stock accounts, if it appears therein, or by an entry in the transfer entry book. *See also* paragraph 22.4.5 in respect of cash obtained from treasuries on cheques.

(b) When a transaction on account of supplies made or services rendered, etc., has to be settled in cash, i.e., by cheque/bank draft, the monetary settlement should be effected by debiting the amount due, to the suspense head "Cash Settlement Suspense Account" under "T—Deposits and Advances—Part IV—Suspense--Suspense Account" pending clearance on receipt of cheque /bank draft from the division concerned. The detailed procedure to be followed in this regard is given in appendix 6.

Note 1.—Such percentage charges on account of supervision and establishment and tools and plant as may be leviable under the rules, should also be included by a transfer entry in the amount transferred. See also paragraph 14.2.5.

Note 2.—The cost of workshop jobs need not be adjusted monthly, *vide* paragraph 14.2.4.

Note 3.—Since all inter-divisional transactions, irrespective of the fact whether the divisions fall within the same circle of account or in different accounts circles, are required to be settled in cash, *vide* paragraph 17.1.8, the minor head "Cash Settlement Suspense Account" has been sub-divided as under :—

- (i) Transactions between division rendering account to the same Accountant-General, and
- (ii) Transactions between divisions in different account circles,

17.2.2 In cases, however, in which the transaction originates in another department of Government, the responding transfer should as a rule, be made on receipt of intimation of the original debit or credit, through the Accountant-General.

The following are exceptions in which the adjustment may be made without receipt of intimation from the Accountant-General :—

- (1) Recoveries of rent realised, on behalf of this department by disbursing or accounts officers of Defence, Posts and Telegraphs and Railway accounts circles, provided the entries are supported by certificates in form 16 (P. W. 542), statement of rent recoverable in cash or by deduction from pay-bills, signed by the officers, to show that the amount adjusted in the account have been realised from the parties concerned. See paragraph 8.3.6.
- (2) Original credit afforded in respect of the cost of maps issued by the offices and supplies made by the Central Research Institute Kasauli.
- (3) Any other transactions authorised by the Accountant-General.

17.2.3 The responding division should examine every transfer/ claim advised to it for adjustment / payment, but it may not reject a transfer / claim because the voucher is not in order or is wanting nor may a transfer/claim advised be partly accepted, and partly rejected; it may be rejected altogether, if it does not pertain to the division; otherwise, it should be accepted provisionally in full and the dispute as to the amount or as to other particulars of the transactions, should be settled separately in consultation with the officer who advised the transfer. See also paragraph 17.2.7 and paragraph I (2) of appendix 6.

Note.—Railway debits for amounts due on warrants and credit notes passed on by the Accountant-General for adjustment in the divisional accounts, should be accepted in full subject only to readjustment, later on, of under or overcharges. The responding officer is not responsible for the correctness of the charges with reference to the railway tariffs but, only for proper scrutiny with reference to the propriety of the charges as against the head of the service concerned; the calculations made by the Railway Accounts Department, which are test checked by the Railway Audit Department, should be accepted as correct.

17.2.4 (a) When a charge is transferred to another department or Government for adjustment, the transfer is required to be supported either by the necessary vouchers, complete in all respects, or a certificate signed by the accounts officer of the department originating the transfer to the effect that the payment vouchers have been duly audited and passed in accordance with the rules. Divisional officers are, therefore, responsible for obtaining proper vouchers in support of all charges to remittance heads in their accounts.

(b) Similarly, in the case of transactions between public works divisions, including the divisions of other Governments, the claims should be supported by all necessary vouchers, except those relating to work done for other divisions, for which see paragraph 17.2.6 (b).

Note 1.—The term 'all necessary vouchers' referred to in sub-para (b) above also includes such vouchers as do not ordinarily pass beyond the divisional office.

When it is not possible to support a payment by a vouchers or the payee's receipt, a certificate of payment should be sent along with the claim, *vide* note below paragraph 6.4.6.

Note 2.—In the case of stores issued from stock by one division to another within the same circle of account, the division issuing the stores may claim the amount from the other division on the basis of issues supplemented by the receipt of the indenter or his authorised agent, *vide* paragraph 9.2.11.

17.2.5 When a transaction originates in a public works division, the necessary transfer or preferment of claim should ordinarily appear in the accounts of the division for the month in which the transaction occurred, but in the case of works done in workshops, the cost is adjustable in accordance with the rules in paragraphs 14.2.3 and 14.2.5.

17.2.6 (a) In respect of works done in a division for other departments, or Governments, the intimation of the transfer will be given after audit, by the Accountant-General to the accounts officer concerned, or to the department for which the work is done, if in the same circle of account. The division undertaking the work is responsible that the transactions are brought to account under the remittance or other head concerned, and that works accounts are maintained and vouchers submitted to the Accountant-General in the same way as for works of the division itself. It will further be responsible that the estimate and a

appropriation for the work, as communicated or accepted by the party for which the work is done, are not exceeded without further authority from it, and if any savings are anticipated, they are notified and surrendered in time.

(b) As regards work done in a public works division on behalf of another division, including the divisions of other Government, the claims should be settled by the divisions amongst themselves without the intervention of the Accountant-General. The requisite vouchers should, however, be sent to the Accountant-General with the monthly account. If, as a result of audit, it is noticed that an excess payment has been made, the responding division will claim the amount of excess from the originating division by operating on the suspense head 'Cash Settlement Suspense Account', treating the item as an original transaction. On the contrary, if short payments are noticed in audit, the originating division will send a supplementary claim for the balance to the other division.

In order to enable the public works divisions to settle the excess /short payments in the manner indicated in this paragraph, the Accountant-General will notify the discrepancies noticed in audit both to the originating and the responding divisions.

Note 1.—For the purpose of this paragraph, work done includes jobs executed in workshops.

Note 2.—In the case of works which are assessable to percentage recoveries on account of establishment, tools and plant, etc., the amount of estimate and appropriation for the work should be rateably broken up into two parts to represent respectively, the works expenditure and the percentage charges.

Note 3.—The provision regarding audit before intimation of transfer may be relaxed in the case of any item appearing in the accounts for March and requiring adjustment with nother Government (other than a public works division), *vide* paragraph 22.4.20.

17.2.7 In cases in which transactions originate in another department of Government, and the intimations of transfer of debits or credits, are received through the Accountant-General (*vide* paragraph 17.2.2) the divisional officer should examine such transfers as expeditiously as possible and report all his objections to the Accountant-General, whether the transfer is brought to account provisionally or rejected.

17.2.8 The divisional accountant will be responsible to see that there is a clear authority of the responsible disbursing officer of his division for claims/transfers advised to other divisions, departments or Governments and that no charge advised by another division, department or Government is finally paid/adjusted until all the necessary vouchers [except those relating to work done, *vide*

paragraph 17.2.6 (b)] have been received and have further been completed by obtaining thereon, from the responsible disbursing officers of the division, the classification of the charge as attested by their dated initials. He should further see that, when a transfer/claim advised to the division for an adjustment / payment is responded to provisionally, the objection raised thereon is pursued with a view to ensure speedy settlement.

CHAPTER 18 : PAY AND ALLOWANCES

18.1--INTRODUCTORY

18.1.1 Pay and allowances of Government servants of the department, if not charged directly to works, as well as all personal advances sanctioned by competent authority, are drawn from treasuries on bills in forms, and in accordance with the procedure prescribed in the Bombay Treasury Rules which are applicable to this department subject to the special rules laid down in this chapter.

Note.--The sanction of competent authority to personal advances may, if preferred be obtained in the form of counter signature on the bill itself before it is presented, at the treasury.

18.2--PREPARATION OF BILLS

I. General

18.2.1 Gazetted Government servants draw their own bills but the claims of non-gazetted Government servants should be preferred separately by the heads of offices under whom they are employed, and the latter should make proper arrangements for disbursing the amounts so drawn.

Note.--For the purpose of this rule, the divisional officer is treated as the "head of office" of the entire establishment employed in the division, but should this lead to abnormal delay in payment in any sub-division, the Government may, in consultation with the Accountant-General, authorise the pay and travelling allowance bills of the establishment of that sub-division to be drawn by the sub-divisional officer either on his own responsibility or after check by the divisional accountant and counter signature by the divisional officer, as may be convenient. Note 2 below rule 276 of the Bombay Treasury Rules does not however, apply to travelling allowance bills which sub-divisional officers may draw on their own responsibility.

18.2.2 Separate establishment bills should be prepared by the drawing officer for each of the establishments specified below, the entries relating to each section of establishment, e.g., the subordinate service of engineers, draftsmen, clerks, etc., being grouped separately in each bill :--

- (i) One for permanent establishment.
- (ii) One for temporary establishment.
- (iii) One for divisional accountant(s).

For claims of travelling allowance separate bill should be prepared for divisional accountant(s). A single bill will suffice for all other establishment, but the entries must be grouped according to sections as in the case of establishment bills.

II. Classification

18.2.3 Bills paid at treasuries are incorporated in the general accounts kept by the Accountant-General. Drawing officers are, however, responsible that (i) the name of the circle of superintendence and (ii) the major head and other particulars necessary for determining the accounts classification (*vide* rules 1 and 2 of appendix 5 to Maharashtra Public Works Manual) are recorded on each bill.

Note.--The cost of any special establishment for acquisition of land, entertained under orders of Government by a civil officer acting as a public works disburser is chargeable as the cost of the works concerned and not as general establishment charges, *vide* paragraph 17.1.3.

18.2.4 If, as permitted by rule 71 (b) of the Bombay Financial Rules, emoluments up to the date of transfer are not drawn before a Government servant proceeds on transfer, emoluments for the whole month may be drawn in the new appointment, the allocation of the charge to the old and new appointments being clearly specified on the bill.

Note 1.--In the case of non-gazetted Government servants, the last-pay certificate should give all the necessary information, so that the allocation may be correctly noted by the drawing officer in the bill of the new office. In the case of gazetted Government servants, whose last-pay certificates are prepared by treasury officers the responsibility for showing the correct allocation in bills rests with the Government servants themselves.

Note 2.--Arrears of pay and allowances of such members of the staff as have been transferred and in respect of whom last-pay certificates have already been issued should in no case, be drawn by the division from which they have been transferred.

18.3--ENCASHMENT OF BILLS

18.3.1 Non-gazetted Government servants' bills should be presented at the nearest district treasury for payment. They should be accompanied by a memorandum signed by the drawing officer and specifying separately the amounts of (a) cash required for disbursement and remittances to be made in cash, (b) cash orders or bank drafts, as the case may be, required on each of the sub-treasuries subordinate to the district treasury, for payments to be made to establishments stationed near the sub-treasuries and (c) bank drafts on other treasuries or agencies of the bank for amounts which may have to be disbursed outside the district but within the jurisdiction of the drawing officer. *See also* note 1 below rule 665 of the Bombay Treasury Rules.

18.4--DISTRIBUTION OF PAY AND ALLOWANCES

I. General

18.4.1 Special attention is invited to rule 278 of the Bombay Treasury Rules, prescribing the procedure for distribution of pay and allowances to establishments. Acknowledgments should, as far as possible, be taken on office copies of bills, but where this may not be convenient or advisable as in the case of scattered establishments consolidated receipts on acquittance roll in form No Gen. 43 may be obtained separately for each set of payments made at one place or at one time.

Note.--Acquittance rolls and receipted office copies of bills are not required to be submitted to the Accountant-General, but, as they are important records, they should be stamped "paid" and reserved carefully for such periods as may be prescribed by Government.

18.4.2 Cash drawn on pay and travelling allowance bills of establishments should not be mixed with regular cash balance of the department, if any, *vide* paragraph 6.2.4. A cash book in form No. Gen. 200 should be maintained in accordance with the instructions contained in rule 98 (2) of the Bombay Treasury Rules. An abstract of undisbursed amounts showing full particulars regarding the dates of encashment of bills, names of persons to whom the amounts are payable and the total amount remaining unpaid up to the time of closing the cash book should be given at the foot of the cash book at the end of the month to ensure their refund within 3 months either in cash or by short drawal from the next bill, *vide* paragraph 116 of the Maharashtra Public Works Manual..

18.4.3 A bill register in form No. Try. 411 should be maintained by all heads of offices who are authorised to draw moneys from the treasury on bills signed by them. The register should be reviewed monthly by a gazetted officer, and the result of review recorded thereon.

II. Miscellaneous recoveries from establishment

18.4.4 Ordinarily, recoveries on account of security deposits of employees should be made in cash when their pay is disbursed and should be credited in the cash book of the disbursing officer. When the amounts recovered have to be paid into post office savings bank as security deposits, they should be forthwith remitted to the post office.

Note 1.--The Government in consultation with the Accountant-General may however, prescribe that security deposits shall be deducted from pay-bills.

Note 2.--The rule in this paragraph applies *mutatis mutandis* to all recoveries from employees which are creditable, under the rules, to some head in the compiled accounts of the division.

18.5--SPECIAL ARRANGEMENT TO PREVENT DELAYS IN PAYMENT

18.5.1 To prevent abnormal delays in payments to establishments, in exceptional cases, one or more of the following devices may be adopted :--

- (i) The pay and allowances of subordinates employed in out of the way places may be remitted to them by postal money order at Government cost.
- (ii) The drawing officers may make disbursements out of the revenue collections or other cash in their hands, if so permitted, *vide* rule 8 (2) (d) of the Bombay Treasury Rules.
- (iii) The drawing officers may be permitted, under the orders of Government, to present the bills of their establishments direct at the nearest sub-treasury, but no officer should be allowed to draw on more than one treasury or sub-treasury.

Note.--The detailed procedure to be observed in this case will be settled by Government in consultation with the Accountant-General.

18.5.2 If the encashment of a bill for an advance on transfer is likely to delay a transfer, which is urgently necessary in the public interest, the advance may be made from the permanent advance (if any), works imprest or other available cash in the hands of the disbursing officer concerned pending recoupment when the bill is subsequently encashed. In the accounts of such cash, the amount advanced should not be charged off as a final transaction, but recorded as a temporary advance, so that the amount may continue to form part of the cash balance for which the disbursing officer is responsible.

18.6--COMMUNICATION OF SANCTIONS TO THE ACCOUNTANT-GENERAL

18.6.1 The pay and allowances of gazetted Government servants only are subjected to a system of personal audit. Orders affecting the personal emoluments, postings, leave, etc., of gazetted Government servants only should, therefore, be communicated to the Accountant-General by the sanctioning authorities. Changes in the personnel of subordinate establishments and in their emoluments should be indicated in pay-bills and absentee statements by the authorities preparing these documents, who are responsible that orders of competent authority are obtained in each case as required by the rules.

Note 1.--If an order affecting a gazetted Government servants is notified in the gazette, separate intimation to the Accountant-General by letter is not necessary except in cases of urgency.

Note 2.--Orders of a special nature authorising the grant, to a non-gazetted Government servant, or ordering the discontinuance, of any increase in the emoluments admissible to him against the sanctioned pay of the appointment which he holds should, however, be communicated to the Accountant-General by letter or, if preferred, in monthly statements which should reach the Accountant-General by the 5th of each month.

18.6.2 All orders revising sanctioned scales or sanctioning the creation or abolition or permanent or temporary appointments should, at once, be communicated by letter to the Accountant-General.

18.6.3 In the case of all transfers of divisional, sub-divisional or other executive charges, a report of transfer of charge should be prepared in the manner prescribed in paragraph 66 of the Maharashtra Public Works Manual and sent to the Accountant-General through the Superintending Engineer. Whenever the transfer of charge is prolonged so that two Government servants may be entitled to draw pay and allowances simultaneously for the same appointment, the Superintending Engineer should intimate to the Accountant-General if the time taken is reasonable and the relieving officer may be considered as on duty for the period. If, however, the Superintending Engineer considers the time taken in making over and receiving charge to be excessive, the relieving officer must be treated as if he were on leave or on joining time, etc., as the case may be, for as much of the time as may be regarded as excessive.

CHAPTER 19 : CONTINGENT CHARGES

19.1--MODE OF OBTAINING CASH

19.1.1 Cash required to disburse contingent charges is obtained from treasuries by cheques in the same way as cash required for works payments, and the charges are incorporated in the monthly account of the division.

19.2--GENERAL RULE

19.2.1 The rules in Chapter V under Part V of the Bombay Treasury Rules, apply generally to this department to the extent that they may not be inconsistent, either with the authorised method of obtaining cash for contingent charges (vide paragraph 19.1.1) or with any of the special rules in this Code.

19.2.2 The expression "contingent charges" as used in public works accounts does not include charges which, under the rules in appendix 1, are classified under some other head of expenditure, i.e., works, repairs and tools and plant. See also paragraph 19.2.4.

19.2.3 If the contingent charges of a division excluding special contingencies, during a month, exceed Rs. 1,000, the bill for the month should be submitted to the Superintending Engineer for sanction, which will be signified by that officer by countersigning the bill.

19.2.4 Contingent charges and grants-in-aid may be included in the same bill but the abstract of the bill should show the total charges for each class separately.

19.3--SPECIAL RULE

19.3.1 The accounts procedure for contingent charges will be as follows :--

- (a) Payments made should be brought to account, in the first instance, in the cash books or imprest cash account, like works payments.
- (b) At the end of the month all contingent charges (including stock and adjustment transactions) should be consolidated in a bill in Form 78 (P. W. 456) for submission to the Accountant-General with the monthly account. Particulars of the charges need not be entered in this bill, except in the case of miscellaneous items which do not fall under one of the classified sub-heads for specific charges.

- (c) A register of contingent expenditure in Form 79 (P. W. 622) shall be kept in each office and the initials of the head of the office, or of a gazetted officer to whom this duty has been delegated by him, shall be entered against the date of payment of each item.

19.3.2 Payments should be made out of the regular cash or imprest balances of the division and not out of undisbursed balances of cash drawn from treasuries for payment of establishment charges.

Note.--Payments to treasury officers for value of service stamps obtained by indent should invariably be made by cheque, the indents being prepared in Form 80 (P. W. 521) The treasury officer will retain the indent and grant a receipt in a form written up by the clerk of the treasury and signed by himself whatever the amount may be. See also rules 120 and 310 of the Bombay Treasury Rules.

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- (a) Payments made should be brought to account, in the first instance, in the cash books or imprest cash account, like works payments.
- (b) At the end of the month all contingent charges (including stock and adjustment transactions) should be consolidated in a bill in Form 78 (P. W. 456) for submission to the Accountant-General with the monthly account. Particulars of the charges need not be entered in this bill, except in the case of miscellaneous items which do not fall under one of the classified sub-heads for specific charges.

II. Pay and allowances

20.3.3 The rules in Chapter 18 for divisional offices apply *mutatis mutandis* to special offices. The following rules are peculiar to them.

20.3.4 The number of separate establishment bills prescribed in paragraph 18.2.2 may, however, be reduced in consultation with the Accountant-General, who will specify the sections into which the bills should be divided.

20.3.5 Recoveries from the establishment of special offices are not subject to the rules in paragraph 18.4.4. They should, as far as possible, be made by deduction from their bills. When, however, the amounts recovered have to be paid into a court of law, or into the post office savings bank as security deposits, recoveries should be made in cash at the time of disbursement of pay and the amounts recovered, should be forthwith remitted.

III. Contingencies

20.3.6 The general rules relating to contingencies are given in Chapter V under Part V of the Bombay Treasury Rules.

20.3.7 Charges for new supplies of, and repairs to articles of the classes which, in the case of executive offices, are classified under the head "Tools and Plant", viz, scientific instruments and drawing materials, camp equipage, motor cars, etc., are treated as contingent charges, in the case of special offices.

20.3.8 The accounts procedure prescribed in Chapter 9 for tools and plant of divisional offices need not be observed in special offices in respect of the articles referred to in paragraph 20.3.7, though these will otherwise be treated as tools and plant for the purposes of the Public Works Manual. Suitable registers showing the receipt, disposal and balances of the articles should, however, be maintained.

Note.--If any articles of this class are transferred to a divisional office, the fact of the transfer should forthwith be reported to the Accountant-General, even though no adjustment of cost is required to be made under the rules.

CHAPTER 20 : DIRECTION AND OTHER SPECIAL OFFICES

20.1--INTRODUCTORY

20.1.1 The rules, in this chapter, apply only to the offices of Chief and Superintending Engineers, and other special officers not being divisional officers or their subordinate officers. These offices are described as special offices in this chapter.

20.1.2 The head of a special office is not concerned with the actual execution of works, with the disbursement of money, or with the provision or custody of any materials, otherwise than possibly as an officer of control. If, however, he is required at any time to assume an executive charge, the monetary and stores transactions of such charge should be kept distinct from the transactions of his special office, and accounted for under the rules applicable to divisional officers.

20.2--RECEIPTS

20.2.1 Heads of special offices do not ordinarily realise any departmental receipts. Any petty amounts received occasionally should be remitted at once into the treasury in accordance with the procedure prescribed in rules 112 to 116 of the Bombay Treasury Rules. See also rule 104 of these rules.

Note.--For recoveries from the staff, see paragraph 20.3.5.

20.3--PAYMENTS

I. Introductory

20.3.1 Thus, the monetary transactions of heads of special offices are practically confined to payments of office expenses and pay and allowances of themselves and the members of their offices. These may be divided into two distinct groups :--

- (i) Pay and allowances.
- (ii) Contingent charges.

20.3.2 Cash required to meet these payments is obtained by bills drawn on treasuries under the rules in the following paragraphs.

Note.--It is also permissible to obtain cash for contingent charges from divisional officers instead of from treasury officers. Where this method is preferred, the detailed procedure will be prescribed by the Accountant-General.

21.1.6 Within three days of the date on which the accounts of a month are closed, the returns enumerated below should be forwarded to the divisional office with a covering list in Form 81 (P. W. 573) :--

- (a) A works abstract accompanied where necessary, by Form 54, or 72, and by Form 14 (P. W. 532), in the cases referred to in paragraph 7.1.7 for each work in progress [*vide* paragraph 2.1.1 (63)] in connection with which there was any transaction during the month with a detailed list in Form 82 (P. W. 574).
- (b) Transfer entry orders, form 14 (P. W. 532), relating to the accounts of the month, excluding those proposed from time to time, *vide* paragraph 7.1.4.

21.1.7 Other accounts returns, which sub-divisional officers should submit to the divisional office, are the following :--

(a) Monthly--

- (i) Statement of receipts, issues and balances of road metal, Form 39 (P. W. 533), *vide* paragraph 9.4.1.
- (ii) Such statements or reports (*vide* paragraph 8.5.6) in connection with recoveries of rents of buildings and lands, as the divisional officer may require the sub-divisional officer to prepare.

(b) Occasional--

- (i) Reports of verification of stores (including materials-at-site of works) immediately after each verification.
- (ii) Tools and plant register on such dates as may be prescribed by the divisional officer.

CHAPTER 21 : ACCOUNTS RETURNS OF SUB-DIVISIONAL OFFICERS

21.1.1 Subject to such special arrangements as may be authorised by Government, after consultation with the Accountant-General, to apply to cases where a sub-divisional officer is not authorised to make disbursements, the accounts of sub-divisional officers should be kept in accordance with the following rules.

21.1.2 A sub-divisional officer maintains the initial account records of cash and stores as described in Chapters 6 and 9 as well as a works abstract, with certain accompaniments, for each work in progress. All these records are, as a rule written up as the transactions take place. Sub-divisional officer, is not, however, required to consolidate the transactions into a compiled account, this work being done in the divisional office for the entire division.

21.1.3 The initial accounts of cash and stores for a month should be closed on the 20th of the month. The subsequent transactions of the calendar month should be treated as those pertaining to the accounts of the following month. In the month of March, however, the initial accounts of the sub-division should be kept open until the 31st.

Note.--The object of this rule is that the accounts returns of sub-divisions should reach the divisional office in sufficient time for the compilation of the monthly account of the division and its submission to the Accountant-General by the prescribed date.

21.1.4 Immediately after the cash book of a month has been closed under paragraph 21.1.3, the cash balance report, Form 11 (P. W. 484) prepared under paragraph 6.6.6, should be transmitted to the divisional office.

21.1.5 Copies of the cash book (supported by vouchers) should be sent to the divisional office twice a month or oftener as may be directed by the divisional officer. The copy for the last period of each month should accompany the cash balance report.

Note 1.-- As the accounts of the division in respect of the cash transactions of sub-divisions are based on the copies of sub-divisional cash books prepared under this rule, sub-divisional officers should satisfy themselves, before signing them that they are true copies and correct in all respects. As a further precaution, the total of the "cash" columns on both sides should be expressed in words in their own hand.

Note 2.--In order to eliminate the work of preparing copies, the sub-divisions at the headquarters of a divisional office are permitted to maintain two alternative cash books--one being submitted in original to the divisional office at the end of the month and the other being used in the month following.

- (iv) all vouchers and accounts are arithmetically correct,
- (v) they are, in all respects properly prepared in accordance with the rules applicable to each case, and
- (vi) all charges are correctly classified, those which are debitable to the personal account of a contractor, employee or other individual or are recoverable from him under any rule or order, being recorded as such in the prescribed account.

It should be seen in particular that, on the basis of rates sanctioned by competent authorities, and of facts (as to quantities of work done, supplies made etc., or services rendered) certified by authorised officers, the claims admitted for payment are valid and in order.

Note.--It is not necessary that the divisional accountant should check personally the arithmetical accuracy of all vouchers and accounts, but he is responsible that a cent per cent check is exercised efficiently under his supervision.

22.2.2 The divisional accountant should exercise a similar check from day-to-day in regard to (i) the transactions recorded direct in the cash and stock accounts of the divisional office, and (ii) bills and vouchers of sub-divisions which are submitted to the divisional officer for approval before payment is made by the sub-divisional officer. In respect of charges, this examination should be conducted before the payment is made.

The divisional accountant should affix his dated initials after the last entry in the divisional cash book/stock accounts, in token of check.

22.2.3 Every payment should be so recorded, and a receipt for the same so obtained that a second claim against Government on the same account is impossible, and if it represents a refund of a sum previously received by Government, it should also be seen that the amount paid is correctly refundable to the payee.

22.2.4 The divisional accountant is responsible that every order or sanction affecting expenditure to be accounted for in the monthly account, is noted at once in a suitable register (or other account), preferably one wherein the expenditure incurred against it can be watched readily. General sanctions to estimates and appropriations for works should be noted in the registers of works, sanctions to fixed charges of a recurring character e. g. those relating to the entertainment of work-charged establishment should be entered in the register of sections to fixed charges, Form 83 (P. W. 510). For sanctions to special payments chargeable to the accounts of works, and other miscellaneous sanctions, register of miscellaneous sanctions, Form 84 (P. W. 511) will be found suitable.

Note 1.--Forms 83 (P. W. 510) and 84 (P. W. 511) may also be used in respect of sanctions to contingent expenditure when this is not brought to account in the monthly account, but separate pages of these registers should be set aside for this purpose.

Note 2.--Sanctions to estimates for works should be entered in the registers of works, and a collective register of all sanctioned estimates be maintained in Form 85 (P. W. 579).

CHAPTER 22 : ACCOUNTS OF DIVISIONAL OFFICERS

22.1--INTRODUCTORY

22.1.1 The cash and stock accounts of the divisional office for a month are closed on the last working day of the calendar month.

22.1.2 The transfer entry book for a month should be closed, as soon as possible, after the expiry of the month, but before this is done, all necessary transfers, e. g., those relating to the levy of the prescribed percentages for establishment, tools and plant, supervision charges, etc., should be made.

Note.--The transfer entry relating to the levy of percentages for establishment, tools and plant, and accounts and audit charges, is effected on a single order of the divisional officer recorded in the special form prescribed for the purpose, vide paragraph 22.4.3.

22.1.3 The cash and stock accounts of the entire division as also all transfer transactions, should be scrutinised by the divisional accountant before they are incorporated in the connected registers and schedules and the monthly account.

Note 1.--The divisional accountant's responsibility extends also to the examination of all claims included in bills presented direct at treasuries by the divisional officer, and on behalf of the latter he should also examine the accounts of the disposal of money obtained on those bills.

Note 2.--In all matters connected with the personal claims of Government servants the divisional accountant is expected to give expert advice and help. He should see in particular that service books and leave accounts of subordinates are maintained in accordance with rules and that the admissibility of leave applied for by subordinates is verified before their leave applications are disposed of by the divisional officer or forwarded to higher authority. In all cases of doubt, however, he should advise the divisional officer to consult the Accountant-General.

22.2--SCRUTINY OF ACCOUNTS

22.2.1 The divisional accountant should examine the accounts returns of sub-divisional officers on receipt to see that--

- (i) they have been received in a complete state,
- (ii) all sums receivable are duly realised, and on realisation credited to the proper head of account as well as to the personal account, if any, of the contractor, employee or other individual,
- (iii) the charges are covered by sanctions and appropriations and are supported by complete vouchers setting forth the claims and the acknowledgments of the payees legally entitled to receive the sums paid,

estimates for the works make allowance for such recoveries or not. The amounts of such receipts are, however, not available for expenditure in excess of that authorised in the estimate for the work and the divisional accountant should see that, without the orders of competent authority, the gross expenditure authorised is not exceeded, or surplus receipts realised are not utilised towards additional expenditure.

He should at the same time, watch the receipts, with a view to bring to the divisional officer's notice and obtain his orders on all marked deviations from the provision for such credits in the estimates of works.

Note 1.--In the case of works, the accounts of which are kept by sub-heads, all such receipts should be credited to a special sub-head in these accounts, *vide* paragraph 10.5.11. In the case of other works, the progress of the realisation of receipts should be watched through the register of miscellaneous recoveries (*vide* paragraph 22.2.8), which should be posted from sanctioned estimates in respect of credits anticipated therein, and from the accounts in respect of receipts realised from time to time.

Note 2.--The divisional accountant should see also that savings due to abandonment of parts of a work, as evidenced by the quantities of the work executed or otherwise, are not utilised towards unauthorised expenditure.

22.2.10 After check, every voucher should be enlaced with the word "Checked" over the dated initials of the divisional accountant, as well as of any clerk who may have applied a preliminary check. Vouchers not submitted to audit (*vide* paragraph 22.4.17) should be "cancelled" by means of a perforating or endorsing stamp and kept carefully, to be made available for test audit whenever demanded by the Accountant-General.

Note 1.--Vouchers relating to contingencies, which do not amount to more than rupees two hundred and fifty each, should be dealt with in the manner indicated in the certificate of the disbursing officer printed on Form 78 (P. W. 456).

Note 2.--Stamps affixed to vouchers should be so cancelled that they cannot be used again, and if with this object they are punched through, care should be taken that the acknowledgments of the payees are not destroyed thereby.

Note 3.--Vouchers relating to new supplies of tools and plant should be completed by noting on them the name of the month in the accounts of which the articles acquired were brought on to Form 33, statement of tools and plant receipts.

22.2.11 The result of the examination of accounts and vouchers received from sub-divisional officers should be intimated to them in all cases in which it is necessary to obtain further information, accounts, vouchers, certificates, etc., or to direct them to correct the relevant records of their offices or avoid the recurrence of any irregularity. The procedure to be observed may be prescribed by the divisional officer. The records connected with the results of the examination should be retained so as to be available for the Accountant-General's inspection.

22.3--SETTLEMENT OF ACCOUNTS WITH TREASURIES

22.3.1 As soon after the expiry of the month as possible, a monthly settlement should be effected with all treasuries in respect of the transactions of the entire division with them.

22.3.2 For payments into treasuries, consolidated receipts should be prepared in Form 87 (P. W. 535) for the whole of the remittances made to each treasury, and sent to the treasury officers for signature.

22.3.3 For cheques drawn, the pass-books, duly completed for the month, should be obtained from the treasury officers with the certificates of issues from treasuries (which are prepared in the form reproduced below), and their agreement with the cash books of the division should be effected in part II of the schedule of monthly settlement with treasuries, Form 88 (P. W. 507) which also gives details of the differences.

"I hereby certify that the total issues made from this treasury on cheques drawn against the account of Shri

Officer-in-charge,

Division, during

, amounted to Rs. ().

Treasury Officer."

A certificate of agreement should be recorded in the pass-book over the signature of the divisional officer without recording any details of the uncashed cheques or other differences.

Note 1.--The pass-book or list of cheques cashed is written up in Form 89 (P. W. 515) by principal subordinate other than the cashier. It should remain in the divisional office as an accounts record of the office and should be sent to the treasury periodically on fixed dates (at weekly intervals in the case of the treasury at the divisional headquarters) for being written up. The identity and the amounts of the cheques entered as cashed should be examined at the earliest opportunity, the pass-book being initialled (and dated) by the divisional accountant in token of the check.

Note 2.--Form 88 (P. W. 507) is required for submission to audit in original, vide paragraph 22.4.15. The office copy of the details recorded in it should be maintained in the cash book of the divisional office. The entries being made over the signature of the divisional officer just after the closing entries of the month referred to in paragraph 6.6.3.

Note 3.--If the divisional officer is placed in account with any treasuries which are in account with an Accountant-General other than his own or with a military treasure chest, a separate schedule of monthly settlement with treasuries, Form 88 (P. W. 507), should be prepared in respect of the treasuries of each circle of account.

22.3.4 As sub-divisional cash books are closed on 20th of the month *vide* paragraph 21.1.3 and the accounts of sub-treasuries are not closed on that date, transactions recorded in the cash books of the department for a month may some time be responded to by the treasury in an earlier or a subsequent month. This disturbing factor should be borne in mind. Differences which are neither due to this cause, nor represent amounts of uncashed cheques, should be settled expeditiously in consultation with the treasury officer concerned.

22.4--COMPILATION OF ACCOUNTS

I. Monthly accounts

(a) *Introductory*

22.4.1 Before the actual compilation of the various schedules and schedule dockets, etc., is undertaken, the abstract book, form 90 (P. W. 378), may be written up from the original cash books summaries of stock receipts and issues and the transfer entry books in accordance with the instructions printed on the standard form. The book will consolidate all the transactions of the division and will thereby facilitate the location of errors and omissions made in the compilation of the monthly account from the schedules and also serve as an independent check over the accounts so compiled.

(b) *Schedule docket*

22.4.2 As cash vouchers and transfer entry orders relating to (i) charges on works other than percentages charged for establishment, tools and plant, etc., and (ii) other items of expenditure or disbursement for which a contingent bill is not required, come to hand and are scrutinised, they should be posted into schedule dockets in form 91 (P. W. 375), a separate form being used for--

- (a) each work to be accounted for in a schedule of works expenditure, form 97 or in the schedules of deposit works and takavi works, form 76 (P. W. 514) and form 77.
- (b) each manufacture other item of expenditure debitable to stock and to be accounted for in the schedule of debits to stock, form 98 (P. W. 391), *vide* paragraph 22.4.8.
- (c) each separate class of charges (including refunds of revenue) for which a schedule in any other form has to be prepared under the rules in this chapter.

Cash receipts, which have to be taken in reduction of expenditure (vide paragraph 8.1.3), should be posted as refunds, with brief particulars of the transactions. At the end of the month, the schedule dockets should be completed in respect of the stock transactions by posting therein all the stock debits and credits of the month as recorded in the summary of stock receipts and summary of stock issues forms 29 and 30, respectively, omitting those brought to account through the cash book and the transfer entry book, vide note below paragraph 9.2.30. The total of the month's stock transactions relating to each schedule docket should be entered therein as a single figure, plus or minus according as it is a debit or a credit and if there are both debits and credits to be entered, the net result only should be posted. Thus in the case of schedule dockets for works, this figure represents the total issue of materials from stock to the work and the materials transferred from work to stock will appear as refunds under the heading "Transfer entries". The schedule dockets should then be totalled and reconciled with the works abstracts in the case of works, and with the schedules concerned in the case of dockets of class (c) above. All the vouchers (including acknowledgments for stock supplied to contractors), transfer entry orders, survey reports, and sale accounts which are required to be submitted to the Accountant-General (vide paragraph 22.4.17) should then be attached to the respective schedule dockets which should be numbered in a separate series for each month.

Note 1.--The Accountant General may, however, at his discretion permit divisional officers to post the schedule dockets at the end of the month from the works abstracts as soon as the latter are completed and checked. It is not necessary to prepare and submit a schedule docket for a work when the outlay on that work consists entirely of payments of muster rolls or other vouchers not required to be submitted to the Accountant-General. In that case, the divisional accountant must record a certificate in the last column of the schedule of works expenditure against the relevant item that the vouchers in support of the item are such as are not required to be submitted to the Accountant-General under the rules.

Note 2.--The audit of schedule dockets is conducted in the Accountant-General's office on the assumption that petty vouchers and initial stock accounts in support of the certified amounts of unvouchred and stock charges have been duly checked by the divisional accountant in detail and are available for test audit. The divisional accountant is, therefore, personally responsible for the accuracy of these amounts as stated in schedule dockets.

Note 3.--Some of the schedules referred to in clause (c) above include charges for works supported by a schedule of works expenditure. Such charges and other transactions relating to the works expenditure should be posted in the schedule dockets for the works concerned.

22.4.3 For percentage recoveries made on account of establishment, tools and plant, and accounts and audit charges (vide appendix 5 to the Maharashtra Public Works Manual, a single schedule docket should be prepared in form 92 (P. W. 513) embracing all Government as well as non-Government works on which these percentages may be leviable under the rules.

Note.--This form serves as the transfer entry order relating to these recoveries (vide paragraph 22.1.2) and should, therefore be signed by the divisional officer.

(c) Register and schedules

- 22.4.4 (a) All cash and transfer entry transactions of the month
- (a) Expenditure on work. other than those noted in the margin
- (b) Expenditure on stock. should be posted into one of the sched-
- (c) Transaction referred to in para- dule or registers named below, to which
- graph 22.4.13. the transaction relates :--
- (i) Register of revenue realised All in form 19 (P. W. 501
or 502) *vide* paragraphs
8.5.1 to 8.5.3, a separate
register being maintained
for each major head and
in the case of works for
which separate capital
accounts are kept one for
each separate system or
project.
- (ii) Register of refunds of revenue
- (iii) Register of receipts and recoveries
on capital account. In form 20 (P. W. 500) *vide*
paragraph 8.5.5 a separate
register being maintained
for each major head, etc.,
as in respect of Nos. (i)
to (iii).
- (iv) Register of rents of buldings and
lands.
- (v) Schedule of debits to "Adjusting
account between Central and State
Governments", and
- (vi) Schedule of credits to "Adjusting
account between Central and State
Governments".
- (vii) Schedule of debits to "Adjusting
account with Railways", and
- (viii) Schedule of credits to "Adjusting
account with Railways".
- (ix) Schedule of debits to "Adjusting
account with Post and Telegraphs", and
- (x) Schedule of credits to "Adjusting
account with Posts and Telegraphs".
- (xi) Schedule of debits to "Adjusting
account with Defence", and
- (xii) Schedule of credits to "Adjusting
account with Defence". All in form 93.

(xiii) Schedule of debits to remittances, and	Both in form 94 (P. W. 385).
(xiv) Schedule of credits to remittances.	
(xv) Schedule of debits to miscellaneous heads of accounts, and	Both in form 95 (P. W. 386).
(xvi) Schedule of credits to miscellaneous heads of accounts.	
(xvii) Schedule of transactions adjusted under the head "Cash settlement suspense account".	In form 96 <i>vide</i> paragraph 22.4.10.
(xviii) Suspense register in respect of transactions falling under the heads "Purchases" and "Miscellaneous P. W Advances".	In form 70 (P. W. 537) <i>vide</i> paragraph 12.3.6 and 12.4.4.7.
(xix) Deposit register	.. In form 70 (P. W. 537) <i>vide</i> paragraph 15.5.1.
(xx) Schedule of deposit works	.. In form 76 (P. W. 514) <i>vide</i> paragraph 16.2.2
(xxi) Schedule of takavi works	.. In form 77 <i>vide</i> paragraph 16.3.2.

(b) Of these registers and schedules Nos. (i) to (iv) and (xvii) to (xxi) have already been described in the paragraph quoted against each.

Note 1.--Rent and other revenue receipts pertaining to (a) Military Engineer Service, (b) Indian Air Force, (c) Posts and Telegraphs Department work, and (d) Archaeological works of the Central Government referred to in paragraph 22.4.6 should be posted in separate in form 20 (P. W. 504), and 19 (P. W. 502), for each as required.

Note 2.--A separate schedule should be prepared for each class of receipt for which a separate register is maintained.

Note 3.--When, under a major head of revenue, there are more than one system of works for which separate capital accounts are kept, a summary of the receipts of all systems working up to the totals of the major head, should also be prepared.

(c) Schedules (v) to (xii) are intended to bring together all transactions which originate in the division and have to be adjusted by the Accountant-General through the major heads "Adjusting account between Central and State Governments", "Adjusting account with Railways", "Adjusting account with Posts and Telegraphs" and "Adjusting account with Defence". The transactions relating to "Adjusting account with Railways" should be grouped by each Railway. Similarly, the transactions relating to "Adjusting account with Posts

and Telegraphs" and "Adjusting account with Defence" should be detailed by each Posts and Telegraphs and Defence accounts officer, respectively.

Note.--Items of groups of items for which details are given in separate schedules e. g., schedule of revenue, form 19 (P. W. 502) and works expenditure, form 97 should be shown as a single item.

(d) Schedule Nos. (xiii) and (xiv) are those in which all remittance account transactions, other than those mentioned in (c) above, are collected.

(e) Subject to such instructions as may be issued in this behalf by the Accountant-General, schedules, Nos. (xv) and (xvi) are intended to collect all disbursements and receipts which do not pertain to any of the other schedules mentioned in this paragraph or to any of the works or stock expenditure schedules referred to in paragraphs 22.4.6 to 22.4.8. These transactions are adjusted finally in the books of the Accountant-General, and ordinarily affect one of the non-public works major heads of revenue or expenditure (e. g., VIII--Jails; XLVIII--Contributions and Recoveries towards Pensions and other Retirement Benefits; 71--Miscellaneous) or debt and deposit heads of account (e. g., S--Unfunded Debt--State Provident Funds--Workmen's Contributory Provident Fund; T--Deposits and Advances--Subventions from Central Road Fund).

22.4.5 At the end of the month, the stock transactions of the month as recorded in the summary of stock receipts and summary of stock issues, forms 29 and 30 excluding transactions brought to account (vide note below paragraph 9.2.30) through the cash book and the transfer entry book, should be incorporated in the schedules referred to in paragraph 22.4.4, and the schedules should be completed in all other respects e. g., (i) in the debit schedules, forms 93, 94 (P. W. 385), 95 (P. W. 386) and 96 and in the deposit register, should be posted, from the detailed schedules concerned (vide paragraph 22.4.6 and 22.4.7), the total amount of works expenditure debitable to each head of account, Government department, division or office (See also paragraph 15.5.1) and (ii) the total amount of the cheques drawn during the month should be entered in the credit schedule form 94 (P. W. 385), as a single entry for treasuries of each circle of account, under the sub-heads "II-Public Works Cheques" of the head "Public Works Remittances" or the exchange account head concerned, as the case may be (See also note 3 below paragraph 22.3.3).

Note 1.--Expenditure on scarcity relief works should be entered in the debit schedule. Form 95 (P. W. 386).

Note 2.--In the schedule of debits to remittances, the expenditure on the works referred to in clauses (a) (ii) to (v) of paragraph 22.4.6 should be shown, separately from that on other works.

(d) *Schedule of works expenditure*

22.4.6 (a) After a reconciliation has been effected between the totals of works abstracts and relevant schedule dockets, a schedule of works expenditure should be prepared in form 97 separately for expenditure relating to each of the following classes :--

- (i) Each major head or a division thereof shown separately in column 1 of the classification table of appendix (1) under which the expenditure is recorded.

Note.--This form is not used for manufacture transactions *vide* paragraph 22.4.8.

- | | |
|--|--|
| <p>(ii) Military Engineer Service ..</p> <p>(iii) Indian Air Force ..</p> <p>(iv) Posts and Telegraphs Department works and</p> <p>(v) Archaeological works connected with the conservation of ancient monuments which are debitable to the Archaeological Department.</p> | <p>Entrusted to this division as a standing arrangement.</p> |
|--|--|

(vi) All other Government works including occasional works of classes (ii) to (v).

(vii) All non-Government works, other than deposit works and takavi works for which separate schedules are prepared in form 76 (P. W. 514) and 77, respectively, *vide* paragraph 16.2.2 and 16.3.2.

(b) Except, as provided in sub-para (c), below, only those works on which expenditure has been incurred during the month should be included in the schedule, the entries being detailed in the order of the prescribed heads of the accounts classification in the case of works of classes (i) to (v), and grouped separately for each Government department, division, local body or other party concerned, in the case of works of classes (vi) and (vii). All works forming part of a single project or system should, in all cases, be grouped together.

(c) The schedules pertaining to the accounts for September and March (Supplementary) should include all works, including those relating to which no transactions have appeared in the accounts of these months and a copy of it should be sent by the divisional officer to the Superintending Engineer to apprise the latter of the excesses over the estimates, allotments, etc. The schedules

pertaining to the accounts for June, September, December and March (Supplementary) should include all works relating to National Highways and the Central Road Fund to enable the Accountant-General to furnish quarterly statements of expenditure on such works to the Government of India.

Note 1.--In the schedules for works of classes (i) to (v) money column 5 for "Total charges of the month" should be totalled so as to bring out separately the totals for (1) each minor head, (2) each primary unit of appropriation (if any) subordinate to a minor head, and (3) each group of works for which a separate lump sum appropriation has been placed at the disposal of the divisional officer or a controlling authority. The total progressive expenditure should be entered in column 6 and against each total should be given (a) in column 7, the total charges of the year which will be arrived at by adding the total of the month to the total of the year as given in column 7 of the previous month's schedule, and (b) in column 8, the amount of allotment placed at the divisional officer's disposal. The excess of expenditure incurred during the year over the allotment should be shown below the allotment. Similarly the amount of technically sanctioned estimate and excess thereon should be entered in column 9.

Note 2.--In the schedules pertaining to works of classes (vi) and (vii), the entries relating to each work should be made separately for works expenditure and percentage charges (for establishment, tools and plant, accounts and audit, etc.) one line being used for each of these two charges and a third for the total charges on the work.

22.4.7 Similarly, the schedule of deposit works and the schedule of takavi works should be completed in respect of expenditure transactions, which should be taken from the relevant schedule docket.

(e) Schedule of debits to stock

22.4.8 All debits to stock should be collected in the schedule of debits to stock, form 98 (P. W. 391). The entries in this schedule should be arranged in three groups--(i) Manufacture, (ii) Land, kilns, etc., and (iii) Other sub-heads. Under (i), should be detailed all manufacture operations in progress and under (ii), all works in progress in connection with the acquisition of land, construction and repairs of kilns, etc. Under (iii), should be shown (a) individually, all items of expenditure on the carriage, handling etc., of stock materials when the cost of such processes is debitable to the sub-head of stock under which the materials are classified (vide paragraph 9.2.28 and 10.10.1), (b) individually, all items of acquisition of stock materials for which an estimate is required under the rules, and (c) collectively, all other items of acquisition of stock materials. In respect of each manufacture operation, the outturn of the month (vide paragraph 13.1.2) should also be shown in the schedule, the operation and outturn being entered in two separate lines.

Note.--If the divisional officer is specially authorised by Government to sanction charges on the carriage, handling, etc., up to a specified money limit, it will devolve upon the divisional accountant to conduct the scrutiny of individual items of expenditure against the divisional officer's sanctions but all items of this class should be detailed in the schedule.

22.4.9 An account of the suspense head "Stock" should next be prepared in form 99 (P. W. 384). Part I of this form is the main account showing the receipts, issues and balances, classified by sub-heads, separate figures being given in respect of the sub-heads "Manufacture", "Land kilns, etc." and all other sub-heads (vide paragraph 12.3.4) being lumped up. Part II, detailed account of issues, is written up first, and part I is prepared from part II and the schedule of debits to stock, form 98 (P. W. 391).

(f) *Schedule of transaction adjusted under the head
"Cash settlement suspense account".*

22.4.10 All inter-divisional transactions, including those involving, the divisions of other Government, should be collected in form 96, which should be posted from part II of the divisionwise register referred to in paragraph I (1) of Appendix 6.

(g) *Classified abstract of expenditure*

22.4.11 A consolidated account of all expenditure (vide paragraph 3.1.10), debited against the grants of the division should be prepared in form 100 (P. W. 517 to 519), classified abstract of expenditure. The figures relating to the several major heads or divisions thereof shown separately in column 1 of the classification table of appendix 1 should be entered in separate sections, arranged in the order indicated in the appendix.

Note 1.—When works for any of the departments named in the margin are undertaken as a standing arrangement, vide paragraph 22.4.6, and funds for the purpose are allotted to the division, the expenditure transactions connected therewith should also be abstracted in form 100 (P. W. 519), the classification of expenditure being that prescribed in respect of the works concerned, vide note 3 below paragraph 3.1.8.

Military Engineer Services. Indian Air Force. Posts and Telegraphs Deptt. Archaeological Deptt..

Note 2.—Refunds of revenue are excluded from this abstract, as they are treated as minus revenue, vide paragraph 8.4.2 and appendix 1. Receipts and recoveries on Capital Account are included in the abstract as minus expenditure, as they are taken in reduction of the charges under the major head concerned, vide statement D of appendix I.

(h) *Monthly account*

22.4.12 The monthly account should be prepared in form 101 (P. W. 383) for presentation (with all supporting registers, vouchers, etc.) to the divisional

officer and submission to the Accountant-General. This account is an abstract of the entire receipts and disbursements of the month as worked out in the abstract book, form 90 (P. W. 378) and as detailed in the various schedules and registers, and shown also the opening and closing cash balances. On the back of the form are printed : (i) a memorandum of miscellaneous cash receipts paid into treasuries, and (ii) a certificate in respect of the closing cash balances of subordinate disbursing officers. The entries in the account are divided into three groups :--

(1) Revenue entries, which are totals of receipts of Government under the several major heads, as taken from the registers of revenue realised, form 19 (P. W. 501 or 502).

(2) Expenditure entries, which are the totals of expenditure of Government for the several divisions of major heads and are posted from the classified abstract of expenditure, form 100 (P. W. 517 to 519), and

(3) Other heads, entries in which representing both receipts and disbursements are posted from the schedules of deposits, takavi works, adjusting account between Central and State Governments/adjusting account with Railways/adjusting account with Posts and Telegraphs/adjusting account with Defence, remittances, miscellaneous heads of account and transactions adjusted under the head "Cash settlement suspense account" form 73 (P. W. 340), 77, 93, 94 (P. W. 385), 95 (P. W. 386) and 96, respectively.

Note 1.--The entries posted under the several heads in the monthly account should be checked with corresponding entries in the abstract book, form 90 (P. W. 378).

Note 2.--The totals of the columns for receipts and disbursements must agree and if there is any difference due to cash being in transit between two disbursing officer, its amount should be included in the closing balance and the certificate of cash balance should be amplified so as to state the amount and the steps taken to adjust the difference.

22.4.13 There are certain transactions recorded in the initial cash and stock accounts, which involve no operation, on a revenue, expenditure or any other prescribed heads of the accounts classification, as every such entry is counter-balanced either at once or after an interval, by a similar entry of the reverse character. It is not necessary to include such transactions, for audit purposes in any of the schedules and registers subsidiary to the monthly account, but the divisional accountant should see that all transactions are cancelled by each other in due course. These transactions fall under two classes :--

- (i) Cash from treasury.-- A cheque drawn to replenish the cash chest is debited to this head in the cash book, and *per contra* the amount of the cheque is entered at once, as cash received, under the same head, a cheque drawn in favour of self being cash (vide paragraph 6.1.1), even though not cashed at once.
- (ii) Transfer within division.--Remittances of cash and stock by one accounting officer of the division to another, are debited or credited to this head when the remittance is actually made or received.

22.4.14 Save as provided in paragraph 22.4.13, all the transactions of the division, as recorded in the initial accounts of cash and stock and in the transfer entry book, enter one or other of the prescribed schedules, the details being in some cases recorded in supporting schedule docketts. Transactions recorded in the cash book and the transfer entry book are posted direct from these sources, no items being omitted; but, those recorded in the initial accounts of stock, form 26, 29 and 30, are dealt with as under :--

- (a) those brought to account through the cash book or the transfer entry book (vide paragraph 9.2.30), e. g., stock purchased in cash, stock sold for cash, and stock received from works, are left out, and
- (b) the rest are posted direct from the summary of stock receipts and the summary of stock issues, form 29 and 30.

To ensure the accurate compilation of accounts, it is essential that the transactions referred to in (a) above are not brought to account twice, and the divisional accountant should see that all items of this class are correctly separated off in the summary of stock receipts and the summary of stock issues, forms 29 and 30, as prescribed in the note below paragraph 9.2.30.

(i) Submission of account to the Accountant-General

22.4.15 The monthly account is due to reach the Accountant-General's office by such date between the 7th and 10th of the month following that to which it relates, as may be fixed by the Accountant-General in consultation with the divisional officer. It should be supported by the following documents :--

1. Schedule of revenue realised/refunds of revenue/receipts and recoveries on capital account in form 102.
2. Classified abstracts of expenditure, form 100 (P. W. 517 to 519).
3. Schedules of works expenditure, form 97. See also paragraph 22.4.6 (c).

4. Consolidated contingent bill (with necessary vouchers), form 78 (P. W. 456).
5. Schedule docket, form 91 (P. W. 375) with necessary vouchers, transfer entry orders, survey reports and sale accounts attached to each. See also note 1 below paragraph 22.4.2.
6. Schedule docket of percentage recoveries, form 92 (P. W. 513).
7. Stock account, form 99 (P. W. 384) with sale accounts, form 28 (P. W. 551) in support of cash credits to stock.
8. Schedule of debits to stock, form 98 (P. W. 319).
9. Abstract account of credits, debits and balances of the purchase account, form 103, supported by a list of credits to the suspense head 'Purchases' during the month, showing references to the transfer entry orders aggregating to the figure shown in the classified abstract of expenditure, form 100 (P. W. 517 to 519).
10. Schedule of miscellaneous P. W. Advances, form 105 (P. W. 536).
11. Schedule of workshop suspense (Local form).
12. Schedules of credits and debits to miscellaneous heads of accounts, form 95 (P. W. 386).
13. Schedule of transactions adjusting under the head "Cash settlement suspense account", form 96.
14. Schedules of credits and debits to "Adjusting account between Central and State Government", form 93.
15. Schedules of credits and debits to "Adjusting account with Railways", form 93.
16. Schedules of credits and debits to "Adjusting account with Posts and Telegraphs", form 93.
17. Schedules of credits and debits to "Adjusting account with Defence", form 93.
18. Schedules of credits and debits to remittances, form 94 (P. W. 385).
19. Schedule of monthly settlement with treasuries, form 88 (P. W. 507), with supporting consolidated treasury receipts and certificates of issues, signed by the treasury officers.
20. Schedule of deposits, form 73 (P. W. 540) extracted from the deposit register, form 70 (P. W. 537).
21. Schedule of deposit works, form 76 (P. W. 514).

Extracted from the relevant sections of the suspense register, form 70 (P. W. 537).

22. Schedule of takavi works, form 77 with accepted certificates of Collector referred to in paragraph 16.3.5.
23. Copies of statements of tools and plant receipts and indents for tools and plant, forms 33 and 34 (only in respect of special tools and plant). Form 34 should be accompanied by the supporting survey reports of stores, form 32 (P. W. 556), sale accounts, form 28 (P. W. 55i) and acknowledgments of officers concerned in the case of articles transferred to other public works divisions, including the divisions of other Governments.
24. List of accounts submitted to audit, form 104 (P. W. 546).

Note.--If the divisional officer is authorised to refund, without reference to higher authority, fines which have been remitted by a court of law, the original orders of the Court should accompany the schedule of refunds of revenue.

22.4.16 The schedules relating to the suspense and deposit accounts form 105, 99 (P. W. 384) and 73 (P. W. 540), schedule of workshop suspense and abstract account of credits, debits and balances of the purchase account, form 103 must be submitted to the Accountant-General, month after month, so long as there are balances outstanding under the account concerned, whether there have been transactions during the month or not. The schedule of miscellaneous P. W. Advances form 105 (P. W. 536) and the schedule of deposits, form 73 (P. W. 540) should, however, be restricted to the items affected during the month. In respect of the schedule of deposit works, form 76 (P. W. 514), the divisional officer may, if so authorised by the Accountant-General, dispense with the submission, every month of part II of the schedule, provided (i) that this part is invariably submitted with the accounts for March, and (ii) that, if part II for any month contains works, any expenditure whereon has been charged to "Miscellaneous P. W. Advances", an extract from part II relating to such work only is submitted to the Accountant-General. Similarly, in the schedule of miscellaneous P. W. Advances, form 105, for the months other than March, items which do not exceed Rs. 5 each may be shown in a lump sum, if so authorised by the Accountant-General. Subject to these exceptions, the remaining schedules are necessary only if there have been any transactions during the month.

Note.--The schedule of miscellaneous P. W. Advances form 100 and the abstract account of credits, debits and balances of the purchase account form 103 for September and March should be accompanied by a list of items outstanding under those heads for more than six months.

22.4.17 (a) With the exceptions noted below [as to which, however, see clause (b) below], all vouchers and transfer entry orders in support of cash payments and other charges in the accounts must accompany the monthly account :--

- (i) Muster rolls or other vouchers in support of payments to labourers irrespective of amount.
- (ii) Vouchers in support of payments of wages to members of the work-charged establishment, corresponding to class IV staff, in regular establishment.
- (iii) Other cash vouchers, whether relating to works or contingencies the amounts of which do not exceed Rs. 1,000. Subject to following Exceptions :--
 - (1) Running account bills.
 - (2) Running account final bills of works should not be submitted with monthly accounts to Audit Office.
- (iv) Invoices or other vouchers in acknowledgment of issues of stock materials, including issues of outturn from manufacture to stock.
- (v) Vouchers in support of payments made for the conversion of cash deposits into interest-bearing securities in cases in which no voucher, other than the security itself or a safe custody certificate of the security, exists.

Note.--When a voucher of this class is not submitted to the Accountant-General the reasons should be noted against the entry of its amount in the schedule docket or in the schedule of works expenditure ; see note 1 below paragraph 22.4.2.

(vi) Transfer entry orders of the classes enumerated below :--

- (1) Those involving debits to remittance heads otherwise than in respect of expenditure on works.
- (2) Those relating to charges which are supported by vouchers received in transfer.
- (3) Those involving a credit to a revenue head (Gross receipts) or to any miscellaneous head of account otherwise than in respect of expenditure on works.

(b) All vouchers (other than muster rolls) in support of debits to contractors should be submitted to the Accountant-General, even though falling under any of the exceptions to clause (a).

Note.--The provisions in clauses (a) and (b) of this paragraph apply also to vouchers received from other departments or Governments, in support of transfer debits raised by them.

(c) All vouchers, in support of payments for land acquired, should be submitted to the Accountant-General.

(d) All survey reports of stores, form 32 (P. W. 556) and sale accounts, form 28 (P. W. 551) must also accompany the monthly account. Sale accounts in support of cash credits to stock should be attached to the stock account, form 99 (P. W. 384); Survey reports and sale accounts in support of other credits to stock should be attached to the schedule docket pertaining to the works or accounts debited; those in support of indents for tools and plant, form 34 [vide paragraph 22.4.15 (23)], should accompany that document; and the remaining survey reports and sale accounts should be attached to the schedule docket relating to the works or accounts credited.

22.4.18 The divisional accountant is required to sign not only the monthly account, but also all the schedules, etc., accompanying it. It is not necessary that the divisional officer should sign all these documents; he must, however, sign the monthly account and the list of accounts, form 104 (P. W. 546) unless he is absent from head quarters, in which case he should send to the Accountant-General, as soon as he can examine his books and papers on return, a report in form 106 (P. W. 547) with a duplicate copy of the monthly account signed by himself, without which the Accountant-General will not pass the monthly account finally. The contingent bill must invariably be signed by the divisional officer.

Note.--It is desirable that the divisional officer should made arrangements for the review by himself of all vouchers before they are submitted to the Accountant-General, and that, unless the circumstances are exceptional, he should sign the accounts himself.

22.4.19 In connection with the accounts for March the following points should receive special attention :--

- (a) The entry of the closing cash balance should be supported by (i) the original cash balance reports, form 11 (P. W. 484) of all disbursing officers including the divisional officer, and (ii) a certificate of the divisional officer to the effect that he has obtained on or after 31st March and retained in his office, an acknowledgment from the officer or subordinate concerned, in respect of each item of imprest or temporary advance shown in the cash balance reports of the division for 31st March.

Note.--The original cash balance reports of subordinate disbursing officers should be initialed by the divisional officer before transmission to the Accountant-General.

- (b) To part II of the schedule of monthly settlement with treasuries, form 88 (P. W. 507) should be sub-joined a statement, in the form given below, in respect of the cheques drawn to meet payments of works :—

Particulars (1)	Number of cheques issued (2)	Amount (3)
1. For the whole month		
2. During the last five working days of the months.		

- (c) The schedules of credits/debits to the heads " Adjusting account between Central and State Government " " Adjusting account with Railways " " Adjusting account with Posts and Telegraphs " and " Adjusting account with Defence ", form 93 must invariably be despatched so as to reach the Accountant-General not later than the 7th of April of the succeeding year and all correcting entries affecting those schedules should be intimated to the Accountant-General so as to reach him by the 12th of April at the latest.
- (d) The schedule of deposits form 73 (P. W. 540) should be accompanied by the account of interest-bearing securities, form 75 (P. W. 520) referred to in paragraph 15.6.1.

II. Review of unsettled accounts

22.4.20 The several registers and schedules relating to the suspense

Contractor's ledger, works abstract, and registers of works.

Rent registers and other records of assessment and realisation of revenue, referred to in paragraph 8.1.4.

and deposit heads of account, and the accounts referred in the margin, should be reviewed monthly so that the steps, necessary to effect expeditious clearance of outstanding balances, whether by actual recovery or by adjustment in the accounts, may be taken regularly through out the year. In February, or early in March,

special steps should be taken with a view to bring about all possible reduction in the number and amounts of outstanding items at the close of the year ; and within six weeks of the submission of the monthly account for March, annual certificates of balances, other than cash, should be forwarded to the Accountant-General in form 107 (P. W. 525).

Note.--If the closing balance under any head is nil, it not necessarily follow that a certificate is not required in respect of it. In all cases in which there was a balance at the commencement of the year or there were any transactions during the year, a certificate should be recorded, the wording of it being suitably amended (if necessary) in case the closing balance is nil.

22.4.21 Similarly, the prompt settlement of all remittance transactions, original or responding, should receive the personal attention of the divisional accountant (*vide* paragraph 5.4.3), who should take special steps early in March to bring to account all liabilities and assets awaiting settlement, and to effect clearance, in the accounts of March, of as many outstanding items as possible. Liabilities, as well as outstanding debits and credits, remaining unadjusted at the end of March should be watched individually with a view to their clearance before the accounts of the year are closed finally. It is not sufficient that the divisional office has brought to account all the transactions, the responsibility for which devolves on itself. It is equally important that necessary action be taken to move the other parties concerned to bring to account or settle the outstanding items, the intervention of the Accountant-General being sought where necessary.

Note.--In connection with transactions with other Governments, Railways, Posts and Telegraphs and Defence it should be borne in mind that the central accounts section of the Reserve Bank closes its books for the year by the 25th April, *vide* paragraph 22.4.19 (c).

III. Closing the accounts of the year

22.4.22 The financial year terminates on 31st March, and actual transactions taking place after that date can, on no account, be treated as pertaining to the year. It is necessary, however, that as many of the unadjusted outstandings of the year as possible, should be cleared within the accounts of the year, and the errors in accounts coming to notice after 31st March should be set right, if possible, without affecting the accounts and estimates of the following year. Whilst, therefore, it is necessary that cash accounts should be positively closed on the 31st March and also the stock accounts in respect of actual transactions, the transfer entry book and the stock accounts should be kept open for transfer entries relating to rectification of errors and settlement of outstandings. These accounts should be closed on the 20th May or on such other date, as may be prescribed by the Accountant-General.

Note 1.--If any adjustments in accounts have been purposely deferred till the close of the accounts of the year, it is permissible to effect them after 31st March on the same way as adjustments in rectification of errors noticed after that date.

Note 2.--Accounts of transactions with other Governments, Railways, Posts and Telegraphs and Defence, must be settled completely and communicated to the Accountant-General by the 12th April at the latest, *vide* paragraph 22.4.19 (c).

22.4.23 The transfer entry transactions referred to in paragraph 22.4.22 should be consolidated into a special monthly account which, with all the necessary accompaniments, should be submitted to the Accountant-General on the 1st June following, or any other date that may be prescribed by him. This account is known as the supplementary account of the year.

Note.--This account should be of the simplest character and should set forth only the transactions to be brought to account. It is not necessary, for instance, to repeat in any of the suspense or deposit schedules, the items not affected, so long as, in addition to the necessary details of the items affected, the totals for the account concerned are also given.

IV. Miscellaneous returns

22.4.24 Other accounts returns which the divisional officer should submit to the Accountant-General are the following :--

(a) Monthly :--

Certificate regarding the completion of the register of rents of buildings and lands and revision of rents in form 18, *vide* note 1 below paragraph 8.3.5.

(b) Half yearly :--

(i) Half-yearly statement of the assessment and realisations of irrigation revenue collected through district and revenue authorities, *vide* paragraph 8.2.1 (c) on the dates prescribed locally.

(ii) Lists of items outstanding for more than six months under the suspense heads "Purchases" and "Miscellaneous P. W. Advances", along with the monthly accounts for September and March to be attached to form 103 and 105 (P. W. 536).

V. Corrections in accounts

22.4.25 (a) If an item in the accounts which properly belongs to a revenue or expenditure head is classified wrongly under another revenue or expenditure head, the error may be corrected at any time before the accounts of the year are closed, but after the accounts are closed, no correction is admissible except as permitted in article 251 of the Account Code, Volume IV and in cases affecting the accounts of works, including those falling under paragraph 10.7.12 of this code.

Note 1.--Errors in suspense accounts are governed by the rule in clause (b).

Note 2.--If an error be detected after submission to the Accountant-General of the divisional officer's supplementary account of the year, it should nevertheless be reported to the Accountant-General for instructions unless the amount be not more than ten rupees.

(b) All errors affecting debt (including suspense) and remittance heads must be corrected, however old they may be.

(c) When a correction is permissible, it should be made by a formal transfer entry; but when it is not permissible, it is sufficient to make a suitable note of it in the account concerned or to make the necessary alterations in the progressive figures, as may be necessary.

22.4.26 All corrections in accounts, which may be advised by the Accountant-General on auditing the documents, should, after verification, be carried out in all relevant records, the entries being made in red ink (quoting the audit note or other advice) and attested by the dated initials of the divisional accountant.

Note.--The divisional accountant is responsible that all corrections advised by the Accountant-General are specially brought to the notice of the divisional officer.

VI. Pro forma accounts

22.4.27 When the details of any class of transactions as recorded in the prescribed accounts, are not sufficiently indicative of the financial results of the operations of a given period, and it is necessary to ascertain the results, it is usual to prepare periodically suitable *pro forma* accounts in addition.

Note 1.--If the maintenance of such supplementary accounts is necessary for audit purposes and no form has been prescribed by the Comptroller and Auditor-General of India, the Accountant-General will determine the required form in consultation with Government, but if the accounts are required for administrative the Accountant-General and Government.

Note 2.--If a *pro forma* account relates to transactions of two or more divisions the compilation of it is undertaken by the Accountant-General, and divisional officers may be required to furnish the necessary data. A *pro forma* account relating to a single division will be prepared by the divisional officer and if it is an account prescribed by an administrative authority, the Accountant-General may not be required to check it, except in pursuance of an arrangement agreed upon between him and Government.

22.4.28 If for the purposes of any *pro forma* account, which the Accountant-General is required to prepare or check, it is necessary to determine the charges incurred on a particular work or service, or a group of works or services, the expenditure thereon should be booked separately in the general accounts, even though, under the rules it may not be customary to estimate or account for such expenditure separately. Detailed instructions in this connection will be issued by the Accountant-General in consultation with Government, where necessary. See also paragraph 3.2.1 (d).

22.4.29 The *pro forma* accounts showing the results of the working of irrigation, navigation, embankment and drainage projects, productive as well as unproductive, for which capital accounts are kept, are prepared annually by the Accountant-General in accordance with the rules prescribed in the Account Code, Volume IV. These accounts are known as the administrative accounts of irrigation, navigation, embankment and drainage works.

Note.--For rules relating to *pro forma* accounts of irrigation water courses, see paragraph 5 of appendix 5.

22.4.30 For workshops, manufactories and similar quasi-commercial undertakings, it is usual to prepare *pro forma* accounts periodically, vide paragraph 13.2.2 (d) and 14.3.1.

22.4.31 In respect of buildings in charge of the department which are available for occupation as residences, capital and revenue accounts are prepared periodically by the Accountant General for each circle of superintendence, in accordance with the directions given in the Account Code, Volume IV, and any further orders that Government may have issued. For this purpose, divisional officers should furnish the Accountant-General annually with the necessary data, in respect of such buildings of their divisions as may have to be included in the circle accounts, in such form as may be prescribed by the Accountant-General. See paragraph 383 of the Maharashtra Public Works Manual.

Note 1.--On closing the accounts of a work involving expenditure on the construction, acquisition or equipment of a building intended to be used as a residence or expenditure on additions or alterations to an existing residential building, the divisional accountant should see that--

- (i) if it is a new building, it is entered in the register of rents of buildings and lands,
- (ii) steps are taken to obtain the orders of competent authority to assess, or revise the rental, as the case may be,
- (iii) the correct capital cost of the building is noted for entry in the next set of capital and revenue accounts, the note being made in the register of buildings referred to in paragraph 377 of the Maharashtra Public Works Manual.

Note 2.--Note 1 applies also to expenditure on the provision of special services in connection with residential buildings, such as furniture etc., for which rent is charged separately.

Note 3.--If a building is actually occupied prior to closing the accounts of expenditure on its construction, acquisition of equipment, rent is nevertheless chargeable from the date of occupancy, and should, therefore, be fixed provisionally with the sanction of competent authority.

Note 4.--If, under the Bombay Civil Services Rules, or under other financial rules, the standard rents as well as the allowances fixed for maintenance and repairs are subject to periodically review, the divisional accountant should see that they are punctually reviewed and necessary revisions carried out in accordance with the prescribed rules and procedure.

VII. Review by the Divisional Officer

22.4.32 The Divisional Officer should review from time to time the several registers, books and accounts as are maintained in the divisional and sub-divisional offices, even though under the rules in this Code, he may have scrutinized and initialled the individual entries or sets of entries therein. To this end, he may require these records to be laid before him through the divisional accountant, monthly or at such other intervals as may be fixed by him. The fact of such review should be placed on record in all cases preferably in the memo of review, form 38 (P. W. 576) posted in a suitable position on the account, etc., concerned.

22.5--RECONSTITUTION OF EXECUTIVE CHARGES

22.5.1 When, in consequence of the reconstitution of executive charges or of any other arrangements, the accounts of two or more divisional offices are to be amalgamated or those of any office are either to be broken up into parts or closed, the divisional officers concerned should apply in time to the Accountant-General for the instructions to be observed in regard to accounts in giving effect to the arrangements. On all such occasions, the necessary transfer between offices, of unsettled accounts (for example, see margin) of liabilities not yet

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|--|--|
| (i) Works in progress and suspense accounts of works. | brought to account of quantity |
| (ii) Appropriation and sanctions not yet completely operated upon. | accounts of tools and plant |
| (iii) Stock and other suspense accounts. | and road metal and of relevant |
| (iv) Remittance accounts. | account and establishment |
| (v) Deposit and cash balances. | records (including unused |
| (vi) Unrealised rent and other revenue. | forms of cheque books and receipt books), should receive the special attention |
| (vii) Interest bearing securities, | of all concerned. |

APPENDICES

APPENDIX 1

(See Paragraph 3.1.8)

List of major and minor heads of public works receipts and disbursements

MAJOR HEAD	MINOR HEADS
E. Multipurpose River Schemes, Irrigation and Electricity Schemes.	
106.--MINOR IRRIGATION, IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (COMMERCIAL) (1).	
A. Irrigation Works--	
(1) Productive Works	Direct Receipts-- Water-rates (2). Owners' rates (3). Water-supply to Towns (4). Sales of Water (5). Plantations (6). Other canal produce (7).

(1) For the classification of expenditure and revenue pertaining to irrigation, navigation, embankment and drainage works under major heads and sections thereof, see chapter 4 of Maharashtra Public Works Manual.

(2) Sale-proceeds of water for irrigation purposes only.

(3) Rates imposed on owners of land in respect of the benefit which they derive from irrigation.

(4) Sale-proceeds of water supplied to towns for domestic purposes only.

(5) Sale-proceeds of water supplied for purposes other than irrigation or town consumption.

(6) Sale-proceeds of produce from regular plantations.

(7) Sale-proceeds of produce (e. g., grass, wood, etc.) from canals or tanks other than from regular plantations.

MAJOR HEAD	MINOR HEADS
(1) Productive Works-- <i>contd.</i>	Water-power (8). Navigation (9). Rents (10). Fines (11). Receipts from Workshops (12). Recoveries of expenditure (13). Miscellaneous (14). Indirect Receipts-- (a) Portion of Land Works (15). (b) Betterment Levy. (c) Irrigation Cess. Receipts in England. Loss or gain by exchange (16). Deduct--Refunds.
(2) Unproductive Works	Same as for A (1) above.
	<p>(8) Mill rents and all charges made for water applied to turn machinery.</p> <p>(9) Transit dues, transport profits, tolls and hire of ferry boats, etc.</p> <p>(10) Includes rents of buildings, furniture and other special amenities but excludes rents of land. Suitable detailed heads should be opened for the record of several kinds of these rents according to local requirements.</p> <p>(11) Fines for wastage of water and infringement of canal rules.</p> <p>(12) Receipts from quasi-commercial workshops, which are not to be taken in reduction of expenditure under note 3 below paragraph 14.2.5. This head should be sub-divided according to the requirements of the <i>pro forma</i> accounts of the workshops.</p> <p>(13) See statement D appended.</p> <p>(14) Includes receipts by sale of drift-wood, rents of land, supervision charges on sales of stock, value of stores found surplus, profits on stock due to revaluation, lapsed deposits and fines [other than those for wastage of water and</p>

MAJOR HEAD

MINOR HEADS

 B. Navigation, Embankment and Drainage Works--

(1) Productive Work

.. .. Direct Receipts--

Navigation (7).

Sales of Water (5).

Plantations (6).

Rents (10).

Recoveries of expenditure (13).

Miscellaneous (14).

Indirect Receipts--

(a) Portion of Land Revenue due to Works (15).

(b) Betterment Levy.

Receipts in England.

Loss or gain by exchange (16).

Deduct--Refunds.

(2) Unproductive Works

.. .. Same as for B (1) above.

 infringement of canal rules, *vide* (11) above] and confiscated deposits which do not represent compensation for damage to works in progress.

Note 1.--When a fine is imposed or deposit confiscated with the object of defraying expenditure, caused by the action of an individual or firm, as when a contractor is penalised for abandonment of his contract owing to the fact that such abandonment has increased the cost of the work, the amount of the penalty may be taken in reduction of the expenditure.

Note 2.--Should Government deem any source of revenue, not specifically mentioned in the minor heads provided, to be of sufficient importance to necessitate a separate account being kept of it, this can be done by opening a detailed head for the purpose under the minor head 'Miscellaneous'.

(15) Adjustments in respect of credits due to the works, such as enhancement of land revenue, interest on the proceeds of the sales of waste land, after deduction, where necessary, of the cost of civil administration.

MAJOR HEAD

MINOR HEADS

E. Multipurpose River Schemes, Irrigation and Electricity Schemes.

106.--MINOR IRRIGATION,
IRRIGATION, NAVIGATION,
EMBANKMENT AND DRAINAGE
WORKS (NON-COMMERCIAL.)

A. IRRIGATION WORKS

Direct Receipts--

Water-rates (2).

Owners' rates (3).

Water-supply to Towns (4).

Sales of Water (5).

Plantations (6).

Other canal produce (7).

Water-power (8).

Navigation (9).

Rents (10).

Fines (11).

Recoveries of expenditure (13).

(16) Entries under this minor head do not appear in the accounts of divisional officers.

(17) Includes rents of land, sales of produce including wood, grass, fruits, vegetables, etc., from compounds of buildings when such produce is Government property, supervision charges on sales of stock, value of stores found surplus, profits on stock due to revaluation, lapsed deposits and fines and confiscated deposits which do not represent compensation for damage to works in progress [*vide* note 1 under (14)].

A separate detailed head should be provided for any important class of miscellaneous receipts brought to account under this head.

(18) The subventions made from the Central Road Fund to the State Government for expenditure on road development are credited to this head. This head is debited with the expenditure on approved schemes of road developments. The actual expenditure incurred from time to time is charged to the head "50--Public Works" or other appropriate head

MAJOR HEAD	MINOR HEADS
A. Irrigation Works-- <i>contd.</i>	Miscellaneous (14).
	Indirect Receipts--
	(a) Portion of land Revenue due to Works (15).
	(b) Betterment Levy.
	Receipts in England.
	Loss or gain by exchange (16).
	<i>Deduct--Refunds.</i>
B. Navigation, Embankment and Drainage Works.	Direct Receipts--
	Navigation (9).
	Sales of Water (5).
	Plantations (6).
	Other canal produce (7).
	Rents (10).
	Recoveries of expenditure (13).
	Miscellaneous (14).
	Indirect Receipts--
	(a) Portion of Land Revenue due to Works (15).
	(b) Betterment levy.
	Receipts in England.
	Loss or gain by exchange (16).
	<i>Deduct--Refunds.</i>

of account concerned. At the same time, an equivalent amount is transferred month by month to the deposit head "Subventions from Central Road Fund" by credit to "XXXVII--Public Works--Transfer from Central Road Fund" or other appropriate revenue head concerned.

The expenditure on interest and amortisation charges in respect of loans taken for financing construction, etc., of roads and bridges is debited to this head by per contra credit to the heads "22-Interest on debt and other obligations--D-Transfers" and "23 Appropriation for reduction or avoidance of debt--Other appropriations".

MAJOR HEAD	MINOR HEADS
F. Public Works (including Roads) and Schemes of Miscellaneous Public Improvements.	
059-PUBLIC WORKS	Rent (10). Ferry Receipts. Tolls on Roads. Receipts from Workshops (12). Recoveries of expenditure (13). Miscellaneous (17). Transfer from Central Road Fund (18). Grants from Government of India for the development of state roads of revenue or inter-state importance. Subventions from the Government of India for development schemes. Subventions from Central Road Fund. Receipts in England. Deduct--Refunds.

(19) The detailed classification of works expenditure is given in statements A and B appended.

(20) The detailed classification of the minor head 'Establishment' is given in statement C appended.

(21) The divisions are--(1) New supplies, (2) Repairs and carriage, (3) Deduct-Recoveries, and (4) Lumpsum charges creditable to other Government departments, etc. The first of these is further divided into scientific instruments and drawing materials, plant and machinery, tools, navigation plant, camp equipage and live-stock. Office furniture should be debited to the contingent grant of the office concerned. The third of these is intended for the record of the recoveries on account of tools and plant charges, when these are taken in reduction of expenditure, *vide* statement D, clause (4) (ii).

MAJOR HEAD

MINOR HEADS

E. Multipurpose River Schemes, Irrigation and Electricity Schemes.

333-IRRIGATION, NAVIGATION
DRAINAGE AND FLOOD
CONTROL PROJECTS.

A. Irrigation Works--

(a) Productive Works--

- | | | |
|----------------------------------|-------|---|
| (i) Working Expenses | | Extensions and Improvements (19).
Maintenance and Repairs (19).
Establishment (20).
Tools and Plant (21).
Suspense (22).
Provision for Depreciation, Renewals and
Replacements.
Charges in England (23).
Loss or gain by Exchange (16). |
| (ii) Interest | .. .. | Interest (24). |
| (iii) Other Revenue Expenditure. | | |

(b) Unproductive Works--

- | | | |
|----------------------------------|-------|-------------------------------|
| (i) Working Expenses | .. .. | Same as for A (a) (i) above. |
| (ii) Interest | .. .. | Same as for A (a) (ii) above. |
| (iii) Other Revenue Expenditure. | | |

(22) The sub-heads are--(1) Purchases, (2) Stock, (3) Miscellaneous P. W. Advances, and (4) Workshop Suspense. See also chapter 12 and paragraph 14.2.1.

(23) This minor head is sub-divided into--

- (1) Leave salaries and deputation pay.
- (2) Sterling overseas pay.
- (3) Other charges.

These items do not appear in the accounts rendered by the divisional officers, but are incorporated in the general accounts by the Accountant-General.

MAJOR HEAD	MINOR HEADS
B. Navigation, Embankment and Drainage works--	
(a) Productive Works--	
(i) Working Expenses	Same as for A (a) (i) above.
(ii) Interest	Same as for A (a) (ii) above.
(iii) Other Revenue Expenditure.	
(b) Unproductive Works--	
(i) Working Expenses	Same as for B (a) (i) above.
(ii) Interest	Same as for B (a) (ii) above.
(iii) Other Revenue Expenditure.	

(24) The interest charges on each scheme or project may be recorded under a separate minor head under "Interest" as group minor head.

(25) Contributions to local bodies for the construction of works which, in the case of irrigation, embankment and drainage works of Government, would be classed under either "Works" or "Extensions and Improvements" or for the maintenance of such works. See paragraph 16.1.2.

(26) Each of the minor heads may be sub-divided into major works or minor works.

(27) See paragraph 131 of the Maharashtra Public Works Manual.

(28) When a building is intended for two or more departments, all original works and repair charges on it should be classified, unless ordered otherwise by Government, as pertaining to the department for which the largest accommodation is required.

Charges on a residential building should be booked under the minor head for the department for which it is intended even though temporarily allotted to a Government servant of another department. Residences not reserved for any department fall under the minor head for civil works. In the case of minor heads which are sub-divided, if a separate sub-head is not provided for residences, the charges on residences fall under the sub-head "Miscellaneous".

(29) Includes expenditure on works in connection with buildings only and not the charges in connection with lights, etc., which are debited to the head "53--Ports and Pilotage".

MAJOR HEAD	MINOR HEADS
E. Multipurpose River Schemes, Irrigation and Electricity Schemes.	
306-Minor Irrigation (e) Other Minor Irrigation Works.	
A. Irrigation Works--	
(i) Works	Works. Extensions and Improvements (19). Maintenance and Repairs (19). Establishment (20). Tools and Plant (21). Grants-in-aid. Suspense (22). Charges in England (23). Loss or gain by exchange (16).
(ii) Miscellaneous expenditure	Establishment (20). Tools and Plant (21). Other Charges. Grants-in-aid (25). Suspense (22). Charges in England (23). Loss or gain by exchange (16).
B. Navigation, Embankment and Drainage Works--	
(i) Works	As for A (i) above.
(ii) Miscellaneous Expenditure	As for A (ii) above.
C. Expenditure financed from Famine Relief Fund.	Irrigation Works. Navigation, Embankment and Drainage Works.

(30) National Parks and Gardens.

(31) For buildings of the Buildings and Communications Department, including residences not reserved for any department. Includes also as a distinct detailed head, "Losses on stock", which is meant for all general losses on stock which cannot be definitely attributed to any work, whether building or road, the accounts of which are open.

MAJOR HEAD	MINOR HEADS
EE. Capital Account of Multipurpose River Schemes, Irrigation and Electricity Schemes within the Revenue Account.	
306-Minor Irrigation	
A. Financed from Famine Relief Fund.	Irrigation Works. Navigation, Embankment and Drainage Works.
B. Expenditure within the Revenue Account.	Same as for A above.
C. <i>Deduct</i> --Amount transferred to 99.-- Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial) outside the Revenue Account.	Irrigation Works. Navigation, Embankment and Drainage Works.
D. Net Capital Expenditure within the Revenue Account.	Irrigation Works. Navigation, Embankment and Drainage Works.
F. Public Works (Including Roads) and Schemes of Miscellaneous Public Improvements.	
50.--PUBLIC WORKS	Original Works (26), (27)--Buildings (28). Land Revenue. State Excise. Stamps. Forests. Registration. General Administration. Administration of Justice. Jails. Police. Ports and Pilotage (29). Scientific Department (30). Education.

(32) May be sub-divided according to local requirements for civil departments (other than Irrigation) not included in the list of minor and detailed heads under major head "50".

MAJOR HEAD	MINOR HEADS
50--Public Works-- <i>contd.</i>	Medical. Public Health. Agriculture. Animal Husbandry. Co-operation. Industries. Civil Works (31). Stationery and Printing. Miscellaneous Departments (32). Original Works (27), (28)--Communications (33). Original Works (27)--Miscellaneous (34). Repairs (28), (29), (35). Petty Construction and Repairs by Civil Departments (36). Establishment (20). Tools and Plant (21). Furniture (37). Grants-in-aid (38). Suspense (22). Expenditure written back from 103--Capital Outlay on Public Works outside the Revenue Account. Charges in England (23).

(33) This minor head is meant for charges on roads, bridges, ferries, tunnels, ropeways, causeways, tramways, and other means of communications, together with buildings, wells, encamping grounds, etc., for travellers, and kilometre stones, fencing, arboriculture, inspection houses, and other works connected with communications. It should be suitably sub-divided according to local requirements.

(34) This head should be used as sparingly as possible, i. e., only where there is absolutely no other head which can be appropriately operated upon.

(35) This minor head should be suitably divided so as to record the expenditure on repairs in the same detail as the charges on Original Works--Buildings, Communications or Miscellaneous as the case may be. One of the detailed heads may be "Losses on stock", if it is considered necessary to have one under "Repairs" in addition to that provided under "Original Works", *vide* foot-note (31).

MAJOR HEAD

MINOR HEADS

I.--Miscellaneous

289--Relief on Accounts of Natural Calamities.

A. Famine Relief (40) Salaries and Establishment (41).
Relief Works (42), (43).

EE. Capital Account of Multipurpose River Schemes, Irrigation and Electricity Schemes outside the Revenue Account.

99.--CAPITAL OUTLAY ON IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (COMMERCIAL).

A. Irrigation Works--

(1) Productive Works.
Establishment (20).
Tools and Plant (21).
Interest on Capital.
Suspense (22).
Charges in England (23).
Loss or gain by exchange (16).
Deduct--Receipts and Recoveries on Capital Account (13).

(2) Unproductive Same as for A (1) above.

The head "Repairs--Buildings" includes also taxes debitable to the Buildings and Communications Department on both residential and non-residential buildings (*vide* paragraph 10.10.4), charges on account of watchmen for the care of vacant buildings, and rents of hired residences.

(36) To be divided into sub-head (1) Works, and (2) Repairs. This minor head records expenditure on all state works which may be entrusted for execution to the civil departments for administrative or economic reasons *vide* paragraph 298 of the Maharashtra Public Works Manual.

(37) This minor head is meant for expenditure on table fans, refrigerators, furniture, etc., stocked by the Buildings and Communications Department for supply to residences. The expenditure of furniture required by the divisional and sub-divisional offices, etc., of the Buildings and Communications Department should be debited to the contingent grant of the office concerned. The expenditure on furniture which can be classified as "Fixtures", should be debited direct to the works concerned.

MAJOR HEAD	MINOR HEADS
B. Navigation, Embankment and Drainage Works--	
(i) Productive	Same as for A (1) above.
(ii) Unproductive	Same as for A (2) above.
C. <i>Deduct</i> --Amount financed from Famine Relief Fund.	
D. <i>Deduct</i> --Capital expenditure transferred to 48--Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works within the Revenue Account.	
E. <i>Add</i> --Amount transferred from 48--Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works within the Revenue Account.	
Net Capital Expenditure outside the Revenue Account.	

(38) Cash contributions to local bodies for the construction and maintenance of works of the classes, the expenditure on which in the case of Government works, would be classed either under "Original Works (or Repairs)--Buildings--Civil Works" or under "Original Works (or Repairs)--Communications". See also paragraph 16.1.2 and note 1 below paragraph 10.10.6.

(39) The term 'famine' is to be interpreted in a wider sense to cover famine due to drought or other natural causes, such as flood, earthquake or similar calamity. See also foot-note 294 of the "List of major and minor heads of account".

(40) Public works officers are concerned only with the two minor heads mentioned here.

(41) The following detailed heads should be opened :--

1. Pay and allowances, Special Relief Officers.
2. Establishments--
 - (a) Clerks and other superior establishment.
 - (b) Class IV establishment.

MAJOR HEAD	MINOR HEADS
506. Capital outlay on Minor Irrigation, Soil Conservation and Area Development.	
A. Irrigation Works	<p>Works.</p> <p>Establishment (20).</p> <p>Tools and Plant (21).</p> <p><i>Deduct</i>--Receipts and Recoveries on Capital Account (13).</p> <p><i>Deduct</i>--Capital Expenditure transferred to 48 --Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works within the Revenue Account.</p> <p>Charges in England (23).</p> <p>Loss or gain by exchange (16).</p>
B. Navigation, Embankment and Drainage Works.	Same as for A above.
C. <i>Deduct</i> --Amount met From Famine Relief Fund.	

3. Travelling allowances.

4. Contingencies.

As regards Government servants, the following rules should be observed :--

- (a) In the case of a Government servant already in the service of Government (other than an officer in military employ proper), his pay and allowances together with his contingent expenditure, shall be debited to the ordinary service head when he is merely an addition to an existing establishment, which requires strengthening owing to famine works, but when he is detached altogether from his own regular duties and is employed mainly on famine relief and his place in the permanent establishment is filled up by fresh appointment, his pay and allowances together with his contingent expenditure shall be charged to the head "64-A--Famine Relief".
- (b) The pay and allowances of an establishment specially entertained for and mainly employed on famine relief, shall together with its contingent expenditure, be debited to the head "64-A--Famine Relief".

MAJOR HEAD	MINOR HEADS
459--Capital outlay on Public Works and other Functional Capital heads of Accounts.	
103. CAPITAL OUTLAY ON PUBLIC WORKS.	(44)
<p>(c) In all cases falling under clauses (a) and (b), travelling allowance to and from the work and also while engaged on the work, as well as pay and allowances during transit, will be debited to the head to which the pay of the official, while actually employed on the work, is debited.</p> <p>(d) The rules regulating the debit of the pay and allowances of Government servants in military employ proper deputed to famine duty are given in Section I of Appendix 3 to the Account Code, Volume I.</p>	
(42) Divided into communications, irrigation works and other works.	
(43) The following rules regulate the classification of expenditure of public works undertaken for purposes of famine relief.--	
<p>(a) Public works undertaken, in consequence of the occurrence of famine, but not directly for the employment of famine stricken people and not therefore treated as relief works, will be classified in the accounts as ordinary public works are classified, except that any expenditure in excess of normal rates incurred in consequence of the employment for relief purposes of unskilled and unprofitable labour will be transferred to the head "64-A--Famine Relief".</p> <p>(b) Public works expenditure which is undertaken directly for the relief of famine and is controlled and managed under the conditions applicable to famine relief works will be charged to "64-A--Famine Relief" whether the work is or is not one which would, at some time or other, have to be undertaken irrespective of famine. If, however, the work on which the famine labour is employed is a revenue producing work "Commercial" (whether within or outside the revenue accounts of Government), the value of the work done, reckoned at ordinary rates, will be charged to the ordinary head of account, and the excess only debited to "64-A--Famine Relief".</p>	

MAJOR HEAD

MINOR HEADS

Debt and Deposit Heads

STATE PROVIDENT FUNDS	.. Other Miscellaneous Provident Funds (45).
CIVIL DEPOSITS	.. .. Public Works Deposits.

(44) The minor heads which are prescribed under the head "50--Public Works" with the exception of "Repairs" should be opened under this head. Expenditure on account of restoration of damages caused by extraordinary casualties, such as flood, fire, etc., which is permitted to be debited to this major head should be recorded under a separate minor head "Extraordinary Replacements". Receipts representing recoveries of capital expenditure previously debited to this major head may be classified under a separate minor head "Deduct--Receipts and Recoveries on Capital Account". "Deduct--Capital expenditure transferred to 52--Capital outlay on Public Works within the Revenue Account" and "Deduct--Expenditure written back to 50--Public Works" are also treated as minor heads under this major head.

(45) Special Provident Funds instituted for non-pensionable employees.

(46) For "Takavi Works Advances", see Chapter 16.

(47) The sub-heads I and II (see Appendix 6) are to be used for initially classifying the inter-divisional transactions relating to the services rendered or supplies made by one division to another pending clearance on receipt of cheque/draft from the division concerned. Recoveries on account of rent made in one State on behalf of another State are to be credited under sub-head III. This will be cleared when bank drafts are drawn by debit to the same head by the Accountant-General concerned in favour of the Accountant-General of the division on behalf of which the rent is recovered (see paragraph 8.3.7).

(48) Cash balances of the public works officers fall under this head in the general accounts.

(49) See paragraph 16.3.5 (b).

(50) For transactions of public works officers with treasury and other officers of the civil department (including the Forest Department) within the same circle of account. Transactions originating in other circles of account are also passed on to public works officers by the Accountant-General through this head.

(51) If a public works officer deals with treasuries in account with another accounts officer, the transactions on account of remittances into treasuries and cheques drawn are classified as pertaining to the sub-head "III--Other Remittances--(b) Items adjustable by public works".

(52) This head is sub-divided into (a) Items adjustable by civil and (b) Items adjustable by public works.

(53) This head is intended for the settlement of transactions outstanding on 1-4-1965 between public works officers (including civil officers acting as public works disbursers), rendering accounts, to the same Accountant-General (see also Appendix 6).

This head is sub-divided into :--

- (a) Original credits,
- (b) Responding debits,
- (c) Original debits,
- (d) Responding credits.

(54) For transactions originating in a division on behalf of Central Government, a Railway, a Post and Telegraph or a Defence Accounts Officers, as the case may be.

The requisite adjustment against the balance of the Central Government etc. will be made by the Accountant-General through the Central Accounts Section of the Reserve Bank.

(55) In the public works divisions, this head is operated for such transactions originating in the division, as are adjustable in another State (civil) Accounts Circle.

(56) This head is intended for transactions with the Defence Services (including the Military Engineer Services). In the case of transactions with officers of the Military Engineer Services, the name of the Military Engineer Services district should be specified in addition to that of the defence accounts office concerned.

MAJOR HEAD	MINOR HEADS
OTHER ACCOUNTS DEPARTMENTAL ADVANCES.	Subvention from Central Road Fund (18). Civil Advances-- Takavi works advances (46).
SUSPENSE ACCOUNT	Cash Settlement Suspense Account (47) I--Transactions between divisions rendering accounts to the same Accountant-General. II--Transactions between division in different accounts circles. III--Rents relating to other State Governments.
DEPARTMENTAL AND SIMILAR ACCOUNTS.	Civil Departmental Balances--Public Works Cash Balances (48).
LOANS TO LOCAL FUNDS, PRIVATE PARTIES ETC.	Advances to cultivators.

At present, there are the following defence accounts officers :--

- (i) Controller of Defence Accounts, Southern Command, Poona.
- (ii) Controller of Defence Accounts, Central Command, Meerut.
- (iii) Controller of Defence Accounts, Western Command, Meerut.
- (iv) Controller of Defence Accounts (Funds), Meerut.
- (v) Joint Controller of Defence Accounts (Other Ranks), Northern Circle, Meerut.
- (vi) Controller of Defence Accounts (Pensions), Allahabad.
- (vii) Controller of Defence Accounts (Officers), Poona.
- (viii) Controller of Defence Accounts (Other Ranks), Mysore.
- (ix) Controller of Defence Accounts (Factories), Calcutta.
- (x) Controller of Defence Accounts (Air Force), Dehra Dun.
- (xi) Controller of Defence Accounts (Navy), Bombay.
- (xii) Controller of Defence Accounts, Patna.

Receipts and expenditure pertaining to Military Engineer Services or Indian Air Force works executed in this department as a standing arrangement, should be brought to account as a separate item in the schedule of credits and debits to Adjusting Account with Defence under the head "Adjusting Account with Defence, Sub-Audit Officer, MES or Sub-Accounts Officer, Indian Air Force", as the case may be.

MAJOR HEAD	MINOR HEADS
Remittance Heads	
CASH REMITTANCES AND ADJUSTMENT BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT-GENERAL.	Public Works Remittances (50). I--Remittances into Treasuries (51). II--Public Works Cheques (51). III--Other Remittances (52). Transfers between Public Works Officers (53).
ADJUSTING ACCOUNT BETWEEN CENTRAL AND STATE GOVERNMENTS (54).	
ADJUSTING ACCOUNT WITH RAILWAYS (54).	
ADJUSTING ACCOUNT WITH POSTS AND TELEGRAPHS (54).	A separate head for each Posts and Telegraphs Accounts Officer.
ADJUSTING ACCOUNT WITH DEFENCE (54).	A separate head for each Defence Account Officer (56).
ACCOUNTS BETWEEN CIVIL AND CIVIL (55).	There is one head for each of the States.

STATEMENT A

Detailed Classification of works expenditure pertaining to Irrigation, Navigation, Embankment and Drainage Works.

Works expenditure of Irrigation, Navigation, Embankment and Drainage Works, falls under one or other of the minor heads "Works", "Extensions and Improvements", and "Maintenance and Repairs". Each of these minor heads is divided into (1) Head Works, (2) Main Canal and Branches, (3) Distributaries, (4) Drainage and Protective Works, (5) Watercourses (for "Works" only), (6) Special Tools and Plant (for "Works" only), and (7) Losses on Stock. Under the minor head "Maintenance and Repairs" an eighth head "Compensation", may be opened. The detailed heads subordinate to these heads are enumerated in Statement C.

2. All works expenditure relating to "Main Canal and Branches" may be divided into (1) main line of a canal, and (2) each of its branches separately; that relating to distributaries may also be grouped for the distributaries belonging to the main line of the canal and to each of its branches separately.

3. In connection with these sub-divisions, the following points should receive special attention :--

- (a) When land is taken up for two or more of these sub-divisions at the same time, its cost must be divided in the best way practicable,
- (b) In the case of storage projects, all works connected with supply channels to feed the head reservoir come under "Head Works",
- (c) Water-power installations at the head works of a canal, head locks and head regulators of main and branch canals, fall under "Main Canal and Branches",
- (d) When a canal or a distribution channel therefrom and a drainage in connection with it, are planned simultaneously and the two works intersect, the cost of the crossing should be charged to "Drainage and Protective Works", and
- (e) Buildings required for the general purposes of a canal system such as workshop, headquarter station, etc., are chargeable to "Main Canal and Branches".

4. For rules relating to watercourses, special tools and plant and losses on stock, see appendix 5 and paragraph 9.1.3 and 9.2.37, respectively. The head "Watercourses" is not necessary in the case of minor heads "Extensions and Improvements" and "Maintenance and Repairs". The head "Losses on stock" is intended for all general losses on stock which cannot be attributed to any work, the accounts of which are open. The head "Special Tools and Plant" is further sub-divided into three detailed heads namely, (i) Gross expenditure, (ii) Deduct recoveries, (iii) Net expenditure, the first of which is intended for collection of the aggregate cost of the special tools and plant at one place and the second for the record of the recoveries on account of special tools and plant which are taken in reduction of expenditure.

STATEMENT B

Detailed heads referred to in paragraph 1 of Statement A and the works and services, the charges whereon are the classified thereunder

(Note--The detailed heads in this list may be varied under the orders of Government, to suit the circumstances of each project.

Combined works falling under two or more heads, e.g., combined bridges and falls or combined falls and regulators, should be classified according as which aspect of the work predominates.)

A. PRELIMINARY EXPENSES

Survey and preliminary investigations--This head does not appear under "Extensions and Improvements", Nor under "Maintenance and Repairs".

B. LAND

Compensation for taking permanent or temporary possession of land required for the purposes of the work.

The term "compensation" includes, besides the payment for the land itself, (1) payments for buildings, trees, crops, etc., and (2) cost of special land acquisition establishment when it is chargeable to the Irrigation and Power Department, *vide* paragraph 17.1.3. Sale-proceeds of wood, building materials, etc., obtained on cleaning land taken up should be taken in reduction of the charge, if realised before the accounts of the estimate for the acquisition of the land have been closed, *vide* paragraph 3 of Statement D. If any buildings acquired with the land are used as residential or otherwise let, they should be brought on the register of rents, form 20, (P. W. 504) and rents realised should be treated as ordinary rent receipts.

C. WORKS

All construction works, whether of earthwork or of masonry, etc., excluding works falling under the heads "I--Navigation" and "K--Buildings" in all cases and under "L--Earthwork" where this is maintained as a separate detailed head. Ordinarily, the group head "C--Works" takes the place of such of the heads D, E, F, F (I), G, H, J and L as are not separately provided for.

D. REGULATORS

Works (other than escapes and escape heads) for the regulation of supply.

E. FALLS

Falls and rapids other than those required to maintain the depth of water for navigation purposes.

F. RIVER AND HILL TORRENT WORKS

Aqueducts, superpassages, culverts, syphons, inlets, outlets and cross drainage works, generally, when such works are in connection with river and hill torrents.

F (I). OTHER CROSS DRAINAGE WORKS

Cross drainage works of the classes referred to under the head "F--River and Hills torrent works" when such works are in connection with drainage other than that from river and hills torrents.

G. BRIDGES

Bridges, both road and railway, for crossing the canal, including subsidiary works, e.g., approach roads, fencing gates, ghats, steps, etc.

H. ESCAPES

Masonry and earthwork connected with escapes (including escape heads).

I. NAVIGATION

Locks at head works and on the canal ; separate navigation channels and weirs designed for maintaining the requisite depth of water for navigation purposes.

J. MILLS

Water power plant (if a permanent fixture) and buildings in connection with such plant ; also sluices and channels conducting water to and from the same.

K. BUILDINGS

Permanent and temporary buildings (including staff quarters, offices, workshop, stations, etc., but excluding buildings for water-power) and station drainages, roads, gardens, enclosure walls, conservancy works, etc., pertaining to buildings individually or collectively. In the case of maintenance and repairs this head includes also taxes payable by Government and rents of buildings hired by Government.

L. EARTHWORK

Excavation and embankments for the channel, and its side roads, and service roads, protective works for the bed and sides, trimming, turfing or revetting slopes; retaining walls for embankments.

L (I). BOUNDARY AND SERVICE ROADS

This head may be opened to record the expenditure on side roads and service roads separately, if it is not proposed to classify it under "L--Earthwork".

M. PLANTATION

All regular plantation, including the cost of clearing land, transplanting soil and planting trees. Gardening charge in connection with buildings do not fall under this head.

N. TANKS AND RESERVOIRS

Earthwork, masonry, etc., on tanks and reservoirs (e. g. tail tanks), in connection with canals other than tanks chargeable to "Head Works" in the case of storage projects.

O. MISCELLANEOUS

Works and services not falling under any other detailed head, includes (1) experiments; (2) works in connection with irrigation outlets not debitable to the head "Water courses"; (3) distance marks; (4) boundary pillars, also minor works constructed on the banks of canals or distributaries for the direct delivery of water, includes also in the case of original works and of extensions and improvements, charges for compensation not debitable to any other detailed head.

P. MAINTENANCE

All repair works prior to the opening of the revenue account for the project on the section concerned. This head appears only under "Works".

STATEMENT C

Detailed classification of the minor head "Establishment"

This minor head is primarily divided as follows :-

Name of sub-division	Remarks
(1)	(2)
I. Chife Engineer.	
II. Special Officers	<p>.. .. For consulting architects and other special officers whose jurisdiction extends beyond a single circle of superintendence or other unit prescribed for the <i>pro rata</i> distribution of establishment charges. Fees recovered from outside bodies and other departments of the Government for services rendered by this establishment are taken in reduction of the charges under the sub-division.</p>

Name of sub-division	Remarks
(1)	(2)
III. Superintending Engineer	Includes also special officers, if any, not falling under sub-division II.
IV. Executive	Establishment charges of workshops for which capital accounts are kept should be kept distinct from other charges, and recoveries on account of work done in such workshops for outside bodies and other departments of the Government should be taken in reduction of the charges.
V. Medical.	
VI. Special surveys	Establishment employed on large surveys for new irrigation, navigation, embankment or drainage projects.
VII. Special Revenue	Establishment employed entirely on the revenue management of irrigation, navigation, embankment and drainage projects, and on assessment, etc., of revenue; includes also plantation, steamer and water regulation establishment, etc., and charges debited by the civil departments, for collection, etc., of revenue.
VIII. <i>Deduct--</i> Recoveries.	For credits of all kinds on account of (i) percentage or (ii) lump sum recoveries for work done, but excluding (a) fees for services rendered by special officers, and (b) recoveries for work done in workshop, when such credits are adjustable as reduction of expenditure, in accordance with the rules regulating the treatment of recoveries of expenditure in the accounts, <i>vide</i> Statement D.

Name of sub-division	Remarks
(1)	(2)
IX. Lump sum charges creditable to other Government, Departments, etc.	Debits to the major head on account of establishment charges in cases in which such charges are not adjustable in the accounts of any particular works.
X. Pensionary Charges	.. This sub-division relates only to the major heads "43", "44" and "99".

2. The sub-division I to VII have below them, the following heads, with such detailed heads as may be prescribed locally :--

- (a) Pay of officers.
- (b) Pay of establishment.
- (c) Allowances, honoraria, etc.
- (d) Other charges.
- (e) *Deduct--Recoveries*. For use only under sub-division IV (Workshop Section).

An additional head, "Bonus", may be opened, where necessary, for bonus paid to non-pensionable subscribers to Provident Funds.

The heads (b) and (c) includes also the charges on account of divisional accountants posted by the Accountant-General.

Note.--The general principles regulating the classification and incidence of pay, allowances, leave-salaries, etc., of Government servants are contained in articles 31, 32 of and appendix 3 to the Account Code, Volume I.

STATEMENT D

Treatment of recoveries of expenditure in the accounts of the public works officers

1. The general directions for regulating the exhibition of recoveries of expenditure Government accounts are given in chapter 5 of the Account Code, Volume I. The following paragraphs indicate their application to public works transactions.

2. The general rule is that, subject to the provisions of article 75 of the Account Code, Volume I, all recoveries of expenditure appearing in the accounts of public works officers should be treated as revenue receipts and not as *minus* expenditure.

Recoveries in respect of overpayments made during the current year, however, should ordinarily be adjusted by deduction from the current year's charge under the detailed head previously overcharged.

3. As an exception to the general rule in paragraph 2 above, recoveries under stock and other suspense accounts should be treated as reduction of gross expenditure. The recoveries of expenditure on works in progress comprising, *inter alia*, sale-proceed of surplus materials and plant acquired specially for any work or of materials, received from dismantled structure, may like wise be treated as reduction of expenditure, irrespective of whether the estimates for the works make allowance for such recoveries or not. See also paragraph 22.2.9.

4. Subject to the provisions of rule 5, recoveries on account of establishment and tools and plant charges should be treated as follows :-

- (i) *Recoveries of establishment charges at percentage rates.--*
These recoveries, in so far as they are effected from outside bodies and from other departments of the Government, should be adjusted by deduction from expenditure under the minor head "Establishment". Recoveries on account of works carried out on behalf of other Governments, however, should be treated as revenue receipts.
- (ii) *Recoveries of tools and plant charges at percentage rates.--*
Recoveries from other departments of the Governments should be adjusted as reduction of expenditure under the minor head "Tools and Plant". All other recoveries should be treated as revenue receipts under the major head concerned.
- (iii) *Pro-rata share of the charges for joint establishment and tools and plant.--*The *pro rata* shares calculated at the end of the year should be treated as reduction of expenditure under the minor head "Establishment" and "Tools and Plant", respectively, of the major head to which the total charges were debited in the first instance. (See also rule 21 of appendix 5 to the Maharashtra Public Works Manual).
- (iv) *Recoveries on account of charges for leave and pension.--*
When the recoveries on account of establishment charges, include, as a distinct and separate factor, an element of the charges for leave and pension, the portion of the recoveries representing leave should be treated as revenue receipts under the public works major head concerned. Recoveries on account of pensionary

contributions should, in the case of civil works, be credited to "XLVIII--Contributions and Recoveries, towards Pensions and other Retirement Benefit", while such recoveries in the case of Irrigation Department should be credited to the irrigation major head concerned as receipts or recoveries of expenditure, according as they relate to revenue or capital major heads. In cases, however, in which the rates for leave and pension contributions are combined, the recoveries in the case of civil works, should be taken to "XLVIII--Contributions and Recoveries towards Pensions and other Retirement Benefit", while such recoveries in the case of Irrigation Department should be credited to the irrigation major heads concerned as revenue receipts.

5. Notwithstanding anything contained in these rules, receipts and recoveries on capital account in so far as they represent recoveries of expenditure previously debited to a capital major head should be taken in reduction of expenditure under the major head concerned. For convenience of accounting they should be treated as revenue receipts in the first instance and booked as "Receipts and recoveries on capital account". At the end of the month they should be deducted from the account of the division or sub-division of the major head concerned in a lump sum.

6. The recoveries of expenditure which are finally creditable as revenue receipts, should be recorded under minor head "Recoveries of expenditure" of the major head "106--Minor Irrigation or 059--Public works", as the case may be; while those which are adjustable in reduction of expenditure under the capital major head, should appear under the minor head "Receipts and Recoveries on Capital Account" of the capital major head concerned.

Note--The receipts on account of sale proceeds of land, buildings, special tools and plant or other assets purchased or constructed at the cost of a special project, may, at the discretion of Government, be taken in reduction of expenditure under the appropriate sub-heads subordinate to the capital major head concerned.

7. *Recoveries on account of cost of audit and accounts.*--These recoveries, when they are made in connection with work done for Railways, Defence Services and Post and Telegraphs should be treated as reduction of expenditure under "20-Audit". In the case of work done for non-Government bodies or individuals, such recoveries should be adjusted as receipts under the minor head "Fees for Government Audit" subordinate to the major head "LII--Miscellaneous". See rule 12 of appendix 5 of the Maharashtra Public Works Manual.

APPENDIX 2

(See note 1 below paragraph 4.2.1)

Divisional Accountant

The following extracts from chapter VII of the comptroller and Auditor-General's Manual of Standing Orders are reproduced for general information :—

* * * *

247. The divisional accountants are constituted in a separate cadre with its own leave and training reserve under the administrative control of the Accountant-General. This cadre is intended to provide one trained accountant for each public works division or other independent executive charge and one for each of certain appointments in the audit office.

* * * *

253. It is specific condition of the appointment that divisional accountants are liable for service anywhere within the audit jurisdiction of the Accountant-General including his own office and on their qualifying for appointment to the Subordinate Accounts Service are liable for transfers to the offices of the Comptroller and Auditor-General and the Ministry of Finance of the Central Government.

* * * *

259. The conditions requiring the passing of the examination in the vernacular that apply to subordinates in the Public Works Department, apply equally to divisional accountants also.

260. All appointments to the divisional accountants cadre are made by selection through the initial recruitment examination for divisional accountants, and confirmation in it is subject to a candidate fulfilling the following conditions :—

(a) that, he has at his credit—

- (i) 18 months experience in the accounts work of divisional or sub-divisional offices ;
- (ii) 6 months experience in the Works Audit Department of audit office ;
- (iii) 12 months continuous service on probation as divisional accountant :

Provided that, the Accountant-General may, for special reasons, relax any of these conditions ;

- (b) that, he has passed the Divisional Test prescribed in paragraph 257 ; and
- (c) that, the Accountant-General is satisfied that the probationer is competent to hold independent charge of the accounts of a division and considers him (from reports received from the Executive Engineer) fit to hold the position of the senior member of the office establishment of a divisional office.

* * * *

262. The Accountant-General is the authority competent to allow the annual increment to divisional accountants on the time scale of pay. His approval may be assumed unless an order withholding the increment has actually been received.

262-A. Generally, the divisional accountants should be allowed to cross the efficiency bar on the basis of their confidential reports supplemented by an oral test in doubtful cases, if an authority empowered under Central Civil Services (Classification, Control and Appeal) Rules to withhold increment so desires. The oral test may be held by the Accountant-General assisted by two or three other officers. They should also be tried in heavy public works divisions before allowing them to cross the bar. The cases of the divisional accountants about to cross the bar should be taken up six months before the due date so that in doubtful cases the men concerned may be suitably warned. The final orders should be passed in the month in which the increment which has the effect of crossing the bar, falls due.

263. Divisional accountants, when attached to the audit office are liable to perform the duties of the supervising staff without claim for any special or enhanced pay. The divisional accountants, who are appointed to hold charge of Subordinate Accounts Service posts, will, however, draw pay in the S. A. S. Scale.

264. Members of the divisional accountants cadre are eligible to qualifying for appointment to the Subordinate Accounts Service subject to the conditions governing appointments to that service, vide chapter V of the Comptroller and Auditor-General's Manual of Standing Orders. Necessary facilities are afforded by using the provision of paragraph 253 and posting, from time to time, a selected number of divisional accountants to work in the audit office.

NOTE.—Divisional accountants in the prescribed scale of Rs. 130—10—250—EB—15—355 or the revised scale of Rs. 180—10—290—EB—15—380—EB—15—440, are allowed on passing the S.A.S. Examination, an addition of Rs. 5 to the ordinary rate of increment admissible to them. The enhancement rate of increment will be allowed from the date following the last date on which the examination ends and will be admissible only to those divisional accountants, who are borne on the cadre administered by an Accountant-General, until they reach the stage of Rs. 250 in the prescribed scale or Rs. 290 in the revised scale as the case may be.

265. The Accountant-General is responsible for maintaining the confidential reports of the divisional accountants but as these accountants work largely under the immediate supervision of the Public Works Department Officers, each divisional officer will forward to the Accountant-General a confidential reports, in form 108, on the work and conduct of his divisional accountant.—

- (1) on the 1st of April, each year and
- (2) when the executive officer himself vacates the charge of the division.

A separate report should be written on each divisional accountant who has served under the divisional officer since the submission of the last report. The report should be written in the divisional officer's own handwriting and should be forwarded by him confidentially to the Accountant-General by name, no copy being kept in the divisional office. Any point in which the accountant is specially good should be mentioned, as also any defects of character or other shortcomings. A considered opinion on the accountant's reliability in all respects and ability to manage the staff will be specially valuable.

In the case of an adverse report, the earliest opportunity should be taken by the Accountant-General to verify the correctness or otherwise of the report. In such case the inspecting officer of the Audit and Accounts Department should be specially directed to form an independent opinion about the work and conduct of the divisional accountant and to submit a special report to the Accountant-General who would then form a correct estimate of the work and conduct of the divisional accountant and would record his own opinion on the confidential report.

Instructions contained in paragraph 99 (d) of the Comptroller and Auditor-General's Manual of Standing Orders apply *mutatis mutandis* to divisional A—88-15-A

accountants except that the reports containing adverse remarks will be communicated in writing to the persons concerned by the divisional officer to the extent they are accepted by the Accountant-General. No report need be sent on a divisional accountant who has not served under the divisional officer for at least three months, unless there is anything special which should be brought to the notice of the Accountant-Generals.

The divisional accountant is himself responsible for drawing attention of the divisional officer, in writing, to the provisions of this paragraph.

NOTE.—Instructions contained in paragraph 99-A (reproduced below) of the Comptroller and Auditor-General's Manual of Standing orders apply also to divisional accountants :—

" Para. 99-A. Adverse entry relating to specific incident—

(i) Adverse entries relating to specific incidents should ordinarily not find a place in a confidential report unless, in the course of departmental proceeding a specific punishment such as censure has been awarded on the basis of such an incident.

(ii) Even if the reporting officer feels that although the matter is not important enough to call for departmental proceedings, it is important enough to be mentioned specifically in the confidential report of the officer concerned, he should before making such an entry, satisfy himself that his conclusion has been arrived at only after a reasonable opportunity has been given to the officer reported on, to present his case relating to the incident.

(iii) Confidential report should, as a rule, give a general appreciation of the character, conduct and qualities of the officer reported on and reference to specific incidents should be made, if at all, only by way of illustration to, support adverse comments of such general nature, e.g., inefficiency, delay, lack of initiative or judgment, etc."

* * * *

268. Postings of divisional accountants to divisions are ordered by a Deputy Accountant-General acting under the general control of the Accountant-General. Except in individual cases where a qualified divisional accountant is not available and where a purely temporary arrangement is permissible, no person who is not eligible to be appointed to the cadre of divisional accountants may be posted to a division. Postings should also be designed to provide for a trained accountant for each divisional office and, in particular for an experienced senior accountant to new construction divisions or to divisions the accounts of which are either heavy or of a peculiar nature.

269. Subject, as far as is practicable, to the expressed wishes of Superintendent Engineer, transfers of divisional accountant from one divisional office to another are made by Accountant-General on his responsibility and at his discretion.

270-A. The cadre of divisional accountants in each office has a selection grade with effect from 1-4-1961 limited to 10 per cent of the strength of the cadre. The scale of pay is Rs. 325—15—475. The actual number of posts in the selection grade may be fixed and sanctioned from time to time by the Accountant-General in accordance with paragraph 330. Promotions to the selection grade are to be made on the basis of seniority-cum-merit. Persons who have not completed 10 years of service as divisional accountant should not ordinarily be considered for promotion to the selection grade. The divisional accountants who are either officiating in the S. A. S. or having passed the S. A. S. are awaiting promotion to the S. A. S. cadre should not also be considered for promotion to the selection grade. The divisional accountants appointed to hold charge of S. A. S. posts kept reserved for them may, however, be considered for such promotion.

Detailed instructions regarding the principles to be observed in to be entrusted with charges which are heavier, more important and responsible than those entrusted to the other divisional accountants.

Detailed instructions regarding the principles to be observed in making promotions to the selection grade and the manner in which the selection is to be made will be issued by the Comptroller and Auditor-General from time to time.

271. The relative provisions of chapter IV of the Comptroller and Auditor-General's Manual of Standing Orders on matters mentioned below apply *mutatis mutandis* to divisional accountants.—

- Re-employment of pensioners ;
- Verification of character and antecedents ;
- Drawal of increments ;
- Conduct, discipline, etc ;
- Attachment of pay ;
- Alteration in date of birth ;
- Undertaking of private work ;
- Broadcast talks ;
- Penalties ;
- Petitions and memorials ;
- Medical attendance ;
- Superannuation and retirement ;
- Compulsory retirement ;
- Dismissal, discharge and resignation ;
- Compassionate gratuities ;

Accounts office associations ;

Gradation list ;

Life and service tables.

Note.—An application for a grant from the compassionate fund to the family of the deceased accountant should be submitted to and may be sanctioned only by the Government, Central or State, under which he was actually serving at the time of his death.

APPENDIX 3

(See note below paragraph 10.2.2)

Rules relating to the account of nominal muster-roll form.

1. A register in form 41 (P. W. 617) shall be maintained for watching the receipt and disposal of nominal muster-roll forms in each of the divisional and sub-divisional offices. This register should be in the custody of the store-keeper or store-clerk as the case may be.

2. The nominal muster-roll forms are machine-numbered in the press itself before supply so as to obviate the scope for fraudulent use by substitution, etc. They should be entered in column (1) of the register immediately on receipt from the press or divisional office as the case may be and remain in a secured place in the custody of the store-keeper in the divisional office and store-clerk in the sub-division.

3. Every form should be attested by the divisional officer before issue. The divisional officer may sign sufficient number of forms at a time, say on the 1st of every month, and keep them with the store-keeper of the Divisional Office for being issued under the dated signature of the divisional accountant as and when required on indent. In the case of blank forms issued to the sub-divisional officers, they should be re-endorsed as issued to a particular subordinate under the dated signature of the sub-divisional officer.

4. The blank forms which have been damaged or lost shall be written off under the orders of the Superintending Engineer provided he is satisfied about the genuineness of the loss and suitable action is taken against the defaulter. Before writing off the Superintending Engineer should also ensure that no entries were made on the lost form or that there were no complications.

5. Columns meant for showing the cash voucher, etc., for use are to be completed in respect of all forms so far sub-divisional register is concerned. In the case of divisional office they will be filled in only against the forms issued to divisional subordinates.

6. A memo of review in form 38 (P. W. 576) should be pasted on the fly-leaf of the register, which should be put up for review regularly to divisional officer or sub-divisional officer as the case may be in the first week of every month.

7. The divisional accountant should test-check at least 10 per cent of the entries in the register maintained in the sub-division at the time of its inspection to see that the register is being properly maintained.

APPENDIX 4

(See note 1 below Paragraph 12.2.1)

Rules for the adjustment of transactions connected with stores obtained through the India Stores Department, London

1. When the stores arrive, the suspense head "Purchases" should be credited in the manner prescribed in paragraph 12.2.1 and the accounts of the works concerned or stock should be debited, with the cost of the quantities actually received, the amount being determined by converting the invoiced sterling value into rupees at the average rate of exchange (which will be communicated by the Accountant-General) for the month in which the payment was made in England.

Nota.—If the month of payment is not known, the average rate of exchange for the month in which the stores were despatched from England should be adopted provisionally, subject to adjustment on receipt of the debit for payment.

2. When the debit for the payment for stores made in England, which will be calculated in rupees at the average rate of exchange for the month of payment, is received from the Accountant-General, the head "Purchases" should be debited and the head "Public Works Remittances" credited (see note below paragraph 12.2.4).

3. In case, the debit for the payment made in England is received before the arrival of the stores, the suspense heads within the accounts of work or stock, viz., "Contractors—Other transactions/ Advance payments" should be operated upon, suitable arrangements being made to watch the receipt of stores.

4. Indian charges (e. g., balance of sea freight and carriage and incidental charges) should be debited direct to stock or works concerned, unless incurred prior to the arrival of the stores in the division, in which case they should be kept under suspense within the accounts of the work or stock (*vide* rule 3), and on receipt of the stores, the debit should be transferred to the relevant sub-head of the work of stock, while making the adjustment of cost, as laid down in rule 1.

5. A surcharge at the rate fixed by Government from time to time, to cover departmental expenses and marine insurance, is added by the High Commissioner for India to the invoiced price (including freight) on all European stores obtained through the India Stores Department, London, by State Governments, commercial departments including irrigation works, Government commercial undertakings, local funds, private individuals, etc., in calculating the cost debitable to or recoverable from the various sources.

NOTE 1.—When under special arrangement, the contractor undertakes to deliver stores at an Indian port and not at the stores office at London, the surcharge leviable will be only for departmental charges.

NOTE 2.—The extra charge for marine insurance covers the risk of losses during the voyage to India and not losses between the ship's side and the shore.

NOTE 3.—The adjustment of the surcharge is made by the High Commissioner for India. A similar extra charge is made in India for stores imported from England for the Central Government, but eventually transferred to State Governments, etc. In such cases, the amount of the surcharge is credited in the central section of the accounts under "LII-Miscellaneous—Percentage chargeable on European Stores for State Government, etc."

NOTE 4.—In making recoveries from the agents of vessels on account of short delivery of stores, the surcharge should not be added to the invoiced value of the stores (including freight).

6. The balances representing the value of stores received, for which no debits for payments made in England have come to hand, should be watched with a view to early clearance, special references being made at once to the Accountant-General in such cases.

7. Balances due to short deliveries, etc., which cannot be cleared by recovery of cost, are not adjustable, until their write off has been sanctioned by competent authority.

8. The transactions relating to stores obtained through the India Stores Department should be recorded in form 70 (P. W. 537), suspense register in the manner prescribed in paragraph 12.2.6. In order to distinguish between the purchases made through the India Stores Department from other purchases, the former should be shown separately under the two classes of purchases mentioned in paragraph 12.2.6.

9. Indents on the India Stores Department, London, should indicate the detailed classification of the charge, which in the case of this department is always "Suspense-Purchases" subordinate to the major head under which the suspense head of the division is classified. See rule 1 above. In each case the following particulars should be added :—

- (1) Whether the charges are debitable to State-Civil.
- (2) Whether the expenditure is "Charged (Non-voted)" or "Voted".

Thus in a division in which the stores obtained through the India Stores Department are accounted for under the major head "50-Public Works", an indent for stores required partly for works of Government and partly for deposit works, will be classified as shown below :—

259-Public Works—283-Housing and 337-Roads and Bridges.
 Suspense—
 Purchase—
 State-Civil—
 Voted / Charged.

APPENDIX 5

(See Paragraph 16.3.6)

Accounts rules relating to watercourses

1. As a general rule, watercourses of irrigation, navigation, embankment and drainage projects are not constructed by Government as integral parts of the projects, the liability of Government being confined to the provision of the main canal and of such branches and major and minor distributaries as may be decided upon by competent authority from time to time. Accordingly, persons desiring to use the water of a canal are required either to make their own arrangements for the construction of the necessary water courses or to bear the charges that may be incurred by the department in constructing them on their behalf. This liability of the cultivators, or other persons benefiting by canal irrigation extends also to works of improvements and repairs to watercourses and to construction and repair of bridges, culverts or other works that may be required for the passage of the water of such watercourses across any public road, drainage, channel, etc. In the general interest of the cultivators, especially when a canal project, or an integral part of it, is launched in a new locality and it is desired to afford special facilities to the cultivators, with a view to the more rapid development of irrigation, it may sometimes be decided by Government to layout and construct, at the cost of Government in the first instance, the entire system of the main watercourses required for a project or a substantial section of it, at the outset. When this course is adopted, a scheme is simultaneously devised for effecting recovery, in a number of years, of the additional burden thus thrown on Government finances. As no separate account can be kept satisfactorily of the liabilities of each individual person benefited, usually the recovery takes the form of a general enhancement of the water rates or the imposition of a special acreage rate. The amount which it is usually sought, under such a scheme, to recover in the aggregate, is the initial capital cost of the works (including such cost of maintenance during construction as may be charged to the capital account) plus the usual percentage charges referred to in appendix 5 to the Maharashtra Public Works Manual plus the interest calculated at a rate fixed by Government. In some cases, where an entire system of watercourses is constructed by Government, it may, in the particular circumstances of the tract, be decided by Government, that the whole or a portion of the cost of construction be charged finally to the account of the project concerned, or the charge on account of interest waived.

2. Works outlay on watercourses, which may be incurred by public works officers, will thus fall under the following distinct categories :—

(i) Recoverable from individual cultivators concerned in lump sums equivalent to the charges incurred on behalf of each.

(ii) Recoverable by a general levy whether for a specified or indefinite period—

(a) when the actual recoveries are required to be set off against the outlay,

(b) when the actual recoveries are not to be set off against the outlay.

(iii) Borne finally by Government.

Works of the first class are styled " Takavi works " and the account rules relating to them are given in chapter 16. This appendix deals only with works of the other two classes.

3. In respect of sanctions to estimates, etc., all works in connection with watercourses are treated like other works of the irrigation, navigation, embankment and drainage project concerned, the expenditure being booked finally under the appropriate detailed head subordinate to the head, " Watercourses " After a work has been constructed, the cost of maintenance and repairs is, in all cases, borne by the cultivators concerned.

4. Recoveries actually made under clause (ii) of paragraph 2 should be shown in the accounts as—

(a) receipts on the capital account of the project, if the levy takes the form of a lump sum recovery of cost in one or more years, or

(b) revenue receipts of the project, if the levy takes the form of an enhancement of revenue,

the exact classification being determined by the form in which the recoveries are made.

Note.—Recovery of outlay on watercourses where such recoveries have to be set off against the outlay, may, at the discretion of Government, be taken in reduction of expenditure under the sub-head, " Watercourses ".

5. In cases falling under clause (ii) (a) of paragraph 2, the Accountant-General, with a view to watch the progress of the recoveries, may be required to maintain a suitable pro forma account without disturbing the booked accounts of receipts and expenditure, the form of the account being determined in consultation with Government. It will ordinarily be found sufficient to keep an account merely in respect of the works outlay, the annual recoveries being distributed rateably, as between works, interest etc., on a fixed basis determined once for all.

APPENDIX 6

[See Paragraph 17.2.1 (b)]

Detailed procedure to be followed by the public works divisional officers for the settlement of inter-divisional transactions by cheques/bank drafts

(N. B.—Though this procedure is primarily intended for transactions between public works divisions rendering accounts to the same Accountant-General, it can be applied, mutatis mutandis to the transactions between divisions in different accounts circles.)

I—Originating debits

(1) Action in the division in which the transaction takes place.

All transactions relating to services rendered or supplies made by the division should be classified under the head " T-Deposits and Advances Part IV-Suspense-Cash Settlement Suspense Account-Transactions between divisions rendering accounts to the same Accountant-General". These transactions, as and when they take place (at the end of the month in the case of stock transactions), should be posted in a division-wise register of transactions adjusted under the head " Cash Settlement Suspense Account " in form 109. On closing the monthly accounts of the division, a copy of part I of form 109, which will have interleaved perforated copies to be posted by the carbon process, should be sent to the division concerned supported by all relevant vouchers [except those for work done—see paragraph 17.2.6 (b)] and the receipt of the cheque / bank draft should be watched through the register referred to above. The cheque / bank draft, when received, should be entered on the receipt side of the cash book, the entry being classified as credit to the head " Cash Settlement Suspense Account ", thus clearing the original debit under this head and sent to the treasury for encashment or for making the necessary adjustment of the cheque by debiting " P.W. Remittances-II-Public Works Cheques " and crediting " P. W. Remittance-I-Remittances into treasuries ". In the divisional cash book, the remittance of cheque /draft into the treasury will be charged off as a debit under " P. W. Remittances-Remittances into treasuries.

(2) Action in the responding division

Immediately on receipt of the copy form 109 from the originating division, the responding division should check that the connected vouchers (except those for work done) have been duly received . The same should then be entered in the " Register of claims received " in form 110 and urgent arrangements made to

obtained and send the cheque / draft with a distinct marking " Payment by book adjustment only " along with a forwarding letter. On the cheque being issued, the entry will appear on the payment side of the cash book as debit to the suspense head " Purchases " (in the case of stores received) thus clearing the original credit afforded to this head on receipt of the stores by debit to stock or work concerned, as the case may be.

It should be ensured that the despatch of the cheque / bank draft is not delayed beyond ten days of the receipt of the account. For this purpose, the divisional officer should arrange to have the detailed verification of the claim completed well within this period. In order to ensure smooth working all round, the cheque / bank draft should always be for the full amount claimed by the division. In cases where some mistake in calculation, etc., is detected in the course of check of the account or an item clearly pertaining to another division has been wrongly included in the account, the cheque / draft should be sent for the full amount and the discrepancies should be simultaneously pointed out to the originating division. Such items should be re-debited to the division concerned by including them in the next monthly account to be sent to the latter along with the supporting vouchers, if any.

NOTE 1.—In cases, where payments are to be made at a treasury with which the division is not in account, the settlement should be made by bank drafts.

NOTE 2.—Since the facility of cash settlement will be available to both the parties to a transaction, the divisional officer to whom the supplies are made or on whom behalf the services are rendered, will, made payments only on receipt of a claim from the other division. In other words, the divisional officers will not be responsible for the settlement of both outward and inward claims (i. e., not amount of credit and debit transactions).

(3) Clearance of the balance under " Cash Settlement Suspense Account "

The transactions under this suspense head should be abstracted in part II of the division-wise register (form 110) and the figures of monthly debits and credits agreed with those shown in the monthly account. At the close of the year, there should normally be no balance under this suspense head. With this object in view, a vigilant watch should be kept over the outstandings towards the close of the year and steps taken to have such transactions settled by the 31st March. The register should be reviewed by the divisional officer monthly with a view to see that the settlements are not unduly delayed.

In order to ensure that the outstandings at the close of the year are reduced to the minimum, the transactions occurring in March may be settled in stages, as indicated below :--

- | | |
|--|--|
| (a) Transactions taking place during the period from 1st to 15th March. | Claim to be preferred before 20th March. |
| (b) transactions taking place during the period from 16th to 23rd March. | Claim to be preferred before 25th March. |

Note.--though the stock accounts are normally closed at the end of the month the summaries of stock receipts and issues may be prepared and closed in stages, so as to ensure that the stock transactions pertaining to March are also settled in stages, as indicated above.

(4) *Review of registers.*

The division-wise register of transactions adjusted under the head "Cash Settlement Suspense Account" and the register of claims received should be submitted to the divisional officer monthly to enable him to see that--

- (a) the registers are properly maintained ;
- (b) there are no inward claims outstanding for more than 10 days, without sufficient reasons ; and
- (c) prompt action is taken by the office to send the outward claims.

II.--Originating credits

(1) *Action in the originating division*

All transactions involving payments on account of cash recoveries, etc., made by one division on behalf of another division, will be accounted for initially under the head "P. W. Deposits-Miscellaneous Deposits", pending settlement in cash. The details of such transactions will be simultaneously posted in a register in form 111. At the end of the month, a cheque / bank draft will be drawn for the amount due and sent to the division concerned along with a copy of form 111, which will have inter-leaved perforated copies to be posted by carbon process. On the cheque being issued, the entry will appear on the payment side of the cash book as debit to "P. W. Deposits", thus clearing the original credit, to this head.

(2) *Action in the responding division*

The cheque/bank draft when received in the division, will be credited to the appropriate head/work in the cash book and sent to the treasury for making necessary adjustments on the lines indicated in paragraph I (1) above.

FORM 2

FORM 1 (P. W. 512)

REGISTER OF DIVISIONAL ACCOUNTANT'S OBJECTIONS

(Referred to in paragraph 4.2.3)

Item No.	†Brief particulars of the transaction or order placed under objection by the divisional accountant	Nature of objection (Rules and orders to be quoted)	Amount placed under objection		Divisional officer's replies (with reason for not admitting the objection)	Remarks by the Accountant-General

Note.--This register will remain in the personal custody of the divisional accountant except when submitted to the divisional officer under the provisions of paragraph 4.2.3.

†Objection relating to transactions and orders of subordinate officer which fall within the powers of the divisional officer to sanction, or confirm should not be entered in this register.

FORM--2

HANDING OVER NOTE

(Referred to in paragraph 4.2.7)

Handing overnote of Shri
 Divisional Accountant
 Division in
 Circles on his transfer/on his proceeding on leave etc.

No.

Dated

Forwarded, with compliments, to the Accountant-General, Maharashtra State (W.A.D.-W.M. Section), Bombay.

Executive Engineer,
 Division.

Authority for transfer of charge

Years.

Months.

Total period spent in the division by the relieved Divisional Accountant.

Serial No.	Item	Notes by the relieved divisional accountant	Remarks by the relieving divisional accountant	Remarks by the divisional officer	Orders by the Accountant-General
(1)	(2)	(3)	(4)	(5)	(6)
1	Introduction about the charge held (Names of sub-divisions with an indication as to whether they are having drawing account or imprest account should be given).				
2	Has the relieved divisional accountant produced a copy of the duty-list of each individual whose work he is expected to supervise? If so, attach a copy.				
3	Mention the date up to which divisional cash book is written and verified by the divisional accountant.				
4	Mention the date up to which divisional adjustment-book is written and verified by the divisional accountant.				
5	Mention the month of account up to which monthly accounts of the division have been submitted to audit.				
6	What is the explanation from the relieved divisional accountant in case accounts for the past period are in arrears?				
7	Up to what month of account the following monthly schedules/returns have been submitted to audit? (i) Form No. 88 (ii) Form No. 76 (iii) Form No. 103 (iv) Form No. 105 (v) Form No. 73				

- (In case of arrears the relieved divisional accountant should explain in brief the reasons for arrears. Similarly, the relieving divisional accountant should specifically state the period during which schedules which are in arrears may be expected by audit).
8. What is the up-to-date position of monthly audit-notes and rejoinders to audit-notes received from the audit office? Give monthwise details of pending audit-notes and rejoinders thereto.
 9. What is the explanation from the relieved divisional accountant for delay, if any, in disposal of the above item?
 10. What is the up-to-date position of outstanding inspection reports from the Accountant-General, Maharashtra? Give details of outstanding paras, yearwise along with the reasons for delay in settlement.
 11. What is the up-to-date position of outstanding inspection reports from the Superintending Engineer or other higher administrative officer? Give details of outstanding paras, yearwise, along with the reasons for delay in settlement.
 12. What is the up-to-date position of outstanding appendices to the inspection reports, from the Accountant-General, Maharashtra? Give details of outstanding appendices yearwise.
 13. What is the explanation from the relieved divisional accountant for delay, if any, in disposal of the above item?
 14. What are the important suggestions, points, etc., which were brought to the notice of the relieved divisional accountant during the course of local audit or through monthly audit-notes from the Accountant-General and which he would like to convey to the relieving divisional accountant for his guidance?

(1)

(2)

(3)

(4)

(5)

(6)

A-88-16-B

- 15 What is the position of sub-divisional inspections carried out by the relieved divisional accountant? Give the position of outstanding inspection reports with the sub-divisions along with the period during which the next inspection should be carried out by the relieving divisional accountant.
- 16 What important suggestions the relieved divisional accountant has to make in regard to accounts-working in the sub-divisions?
- 17 What is the up-to-date position of issue and receipt of monthly audit-notes to and from the sub-divisions? Attach a statement showing issue and receipt of outstanding audit-notes in sub-divisionwise.
- 18 What is the explanation from the relieved divisional accountant for delay, if any, in the issue and/or disposal of monthly audit-notes.
- 19 Has the relieved divisional accountant completed review of measurement books? If so, to what extent? In case, the review is not done to the required extent the relieved divisional accountant should explain the reasons for non-compliance. The review register should be handed over to the relieving divisional accountant.
- 20 Is there any case where tenders have been duly opened but comparative statement is still to be prepared? If so, in whose custody the tenders are at present? Give details of such tenders.
- 21 In whose custody the contracts and register of contracts remain in the office? By whom original contract files are handled in case of necessity?
- 22 How many bills of contractors, suppliers, etc., are pending on the date of handing over, with the persons whose work the divisional accountant is supposed to supervise? Give details of such bills with a clear mention of pending bills with the relieved divisional accountant along with reasons for delay in passing.
- 23 Are there any Court attachments on contractor's/supplier's/Government servant's claims in the division? Give details of each attachment.

- 24 Give details of major works where materials at site accounts are not maintained by the sub-divisions? (The relieved divisional accountant should give a statement showing the position of each work mentioning period up to which scrutiny is done of such accounts).
- 25 Up to what month of account the following registers maintained in account branch are completed and certified by the divisional accountant?
- (i) Register of Major and minor works.
 - (ii) Register of fixed charges.
 - (iii) Register of miscellaneous sanctions.
 - (iv) Register of miscellaneous recoveries.
 - (v) Register of audit-notes and inspection reports of sub-divisions.
 - (vi) Register of audit-notes from Accountant-General.
 - (vii) Register of liabilities.
 - (viii) Register of sanction to estimates.
 - (ix) Register of revenue resources.
 - (x) Register of rents of buildings and lands.
 - (xi) Register of contingent expenditure.
 - (xii) Register of deposits.
 - (xiii) Register of miscellaneous public works advances.
 - (xiv) Register of interest bearing securities.
 - (xv) Register of adjustments.
 - (xvi) Register of appropriations.
 - (xvii) Register of check measurements by the Executive Engineer.
 - (xviii) Register of duplicate keys.
 - (xix) Register of cheque and receipt books.
 - (xx) Contractors' ledger.
- 26 What are the wanting documents, cash vouchers, adjustment vouchers, schedules, returns, due to Accountant-General, as on the date of handing over charge? Special suggestions, if any, in regard to their early submission as also the efforts made by him during his tenure should be given by the relieved divisional accountant.

(1)

(2)

(3)

(4)

(5)

(6)

- 27 What is the outstanding balance (along with the No. of items) in various registers, viz., purchases, miscellaneous P. W. advances, deposit and rent registers at the time of closing of monthly accounts immediately preceding the month of transfer? State the efforts made by the relieved divisional accountant towards clearance of these balances since his taking over charge.
- 28 What is the position of application for funds, distribution of allotment etc., as on the date of handing over charge?
- 29 Are establishment matters dealt with in accounts branch? Quote authority, if any, if a certain portion of establishment matter is transferred to any other branch in the divisional office.
- 30 What is the total number of establishment (permanent, temporary, and workcharged) in the division as on the date of handing over charge?
- 31 What is the total No. of clerks in accounts branch who are dealing with establishment matters?
- 32 Is the calendar of increments due to permanent, temporary and workcharged establishment prepared and brought up-to-date as on the date of handing over charge?
- 33 Up to what calendar month the increments due to establishment have been granted by the Executive Engineer. If the increments are withheld in cases of certain individual, such cases should be specifically mentioned.
- 34 How many pension cases which are due for submission are pending or under correspondence as on the date of handing over charge? Give details.
- 35 How many pay fixation cases are pending in the division which require verification? Give details.

- 36 How many cases are there as on the date of handing over charge, in which statements of over-payments due to fixation of pay etc., have to be prepared and submitted to audit/Superintending Engineer for verification etc.? Give details.
- 37 What is the total No. of service books maintained in the division and up to what period the verification of services has been done? State the reasons for delay in verification, if any.
- 38 Up to what period the travelling allowance bills of establishment have been passed and abstracted? How many bills of establishment have been submitted for pre-audit or under correspondence with the concerned authorities?
- 39 What is the total number of cases of outstanding objection book advances to-date yearwise? Which of them require early settlement?
- 40 Have the registers showing in details, the supplementary bills to be prepared and supplementary bills so far prepared, been maintained in the divisional office? Give total No. of cases, in which supplementary claims have yet to be prepared etc., and suggest the effective methods which are required to be taken for early settlement of such claims.
- 41 Up to what period, the following registers maintained by the establishment clerk have been completed and verified by the relieved divisional accountant?
- (i) Register of bills sent to Treasury.
 - (ii) Register of supplementary bills to be prepared.
 - (iii) Register of supplementary bills prepared and submitted.
 - (iv) Register showing the calendar of retiring persons during the next 2 years.
 - (v) Register showing travelling allowance claims of establishment.
 - (vi) Establishment cash book.

(1)

(2)

(3)

(4)

(5)

(6)

- 42 Have the confidential reports of all the persons working in the accounts branch been written ?
- 43 Are there any Government vehicles and moving machinery on the books of the division ? Give details.
- 44 Are *pro forma* accounts maintained for such machinery and up to what period they have been submitted to audit ? In case, *pro forma* accounts are not maintained or their submission is in arrears, reasons for non-compliance should be stated.
- 45 Are any log books maintained for Government vehicles ? Are they verified by the relieved divisional accountant at the time of local inspections ? Any important points, defects, etc., noticed should be mentioned.
- 46 Are any registers maintained showing details of expenditure incurred on each machinery on account of their purchases, repairs, purchase of spare parts, oils, etc. ?
- 47 What is the total stock limit of the division ?
- 48 Are the issue rates for all stock material fixed ? Up to what period ?
- 49 Are the ledgers of tools and plant articles and scientific and mathematical instruments maintained in the divisional office ? Up to what account period they have been verified by the divisional accountant ?
- 50 Are there any cases of shortages on account of stock materials, articles of tools and plant, scientific and mathematical instruments etc., which the relieved divisional accountant would like to pursue through the relieving divisional accountant ?
- 51 Has the relieved divisional accountant to offer any special remarks in regard to stores accounts, checking of stores, etc. ?
- 52 Up to what period the following annual returns have been submitted to respective authorities ?
- (i) Stores accounts.
 - (ii) Model indents.
 - (iii) *Pro forma* accounts.

53 Up to what period the following registers maintained by the stock-keeper have been completed and verified by the divisional accountant ?

- (i) Register of purchases.
- (ii) Register of works for tools and plant.
- (iii) Register of stock.
- (iv) Register showing purchase made without reference to central stores purchasing office.
- (v) Register showing repairs carried out to typewriters.
- (vi) Register of stationery.
- (vii) Register of measurement books.
- (viii) Register of forms.
- (ix) Register of cash-books.

54 Does the division manufacture any materials borne on stock ? If so, what accounts are kept thereof and for what period these accounts are maintained and certified by the divisional accountant ?

Relieved
Divisional
Accountant

Relieving
Divisional
Accountant

Executive
Engineer

Deputy
Accountant
General (W)

FORM 3 (P. W. 509)
REGISTER OF TRANSFERS AWAITED
 (Referred to in paragraph 5.4.3)
 Year

Reference to correspondence etc.	Particulars	Name of work or head of account	*Estimated amount		Probable date of adjustment	Dated initials of divisional accountant	Reference to adjustment		Dated initials of divisional accountant	Re-remarks
							Month in which adjusted	Amount adjusted		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
			Rs.	P.			Rs.	P.		

*Sums credited to the division should be entered in column (4) as *minus* figures.

FORM 4 (Try. 7)

CHALAN

[Referred to in paragraph 6.1.4 (b)]

Treasury/Sub-treasury

Chalan of cash paid into the ----- at -----
State/Resrve Bank of India

<i>To be filled in by the remitter</i>		<i>To be filled in by the departmental officer or the treasury</i>	
By whom tendered (Name)		Head of account	Order to the Bank Correct. Receive and grant receipt.
Name (or designation) and address of the person on whose behalf money is paid.			
Full particulars of the remittance and the authority (if any)		Date	Signature and full designation of the officer ordering the money to be paid.
Signature.		Total ..	To be used only in the case of remittance to bank through an officer of the Government.
<i>(In words Rupees)</i>			

Received payment
Treasurer.

Accountant

Date

Treasury Officer/Agent.

Particulars	Amount		Particulars	Amount	
	Rs.	P.		Rs.	P.
Notes (with details)			Coin		
			Brought forward ..		
Cheques (with details)					
Carried over ..			Total ..		

Notes.--(1) In the case of payments at the treasury, receipts for sums less than Rs. 500 do not require the signature of the treasury officer but only of the accountant and the treasurer. Receipts for cash and cheques paid for service stamps should always be signed (Rule 120 of the Bombay Treasury Rules) by treasury officer.

(2) Particulars of money tendered should be given.

(3) In cases where direct credits at bank are permissible, the column "Head of account" will be filled in by the treasury officer or the accounts officer, as the case may be, on receipt of the bank's daily sheet.

FORM 5 (P. W. 643)

(NOT TRANSFERABLE)

RECEIPT FOR PAYMENT TO GOVERNMENT

(Referred to in paragraph 6.3.1)

Book No.

Receipt No.

Place

Date

Division--

Sub-division

Received from

the sums of

Rs.

()

on account of

Cashier or Accountant.

Signature and
designation of the receiving officer.

FORM 6

(Referred to in paragraph 6.3.1)

Government of Maharashtra

.....Department.

Cash Memo

.....Division. Date

.....Sub-Division.

Book No. Receipt No.

Name and address of customer

Particulars	Quantity	Unit	Rate		Amount	
			Rs.	P.	Rs.	P.
Sales tax						
Total amount						

Total amount in words

Entered in cash book.

Salesman. Divl. Officer/Sub-divl. Officer.

- N. B.* (1) Goods once sold will neither be replaced nor taken back.
 (2) Government's responsibility ceases as soon as the goods leave the premises.

FORM 6

(Referred to in paragraph 6.3.1)

Government of Maharashtra

.....Department.

CASH MEMO FOR GOODS SOLD BY GOVERNMENT

.....Division. Date

.....Sub-Division.

Book No. Receipt No.

Name and address of customer

Particulars	Quantity	Unit	Rate		Amount	
			Rs.	P.	Rs.	P.
Sales tax						
Total amount						

Total amount in words

Received the above amount.

Salesman

- N. B.* (1) Goods once sold will neither be replaced nor taken back.
 (2) Government's responsibility ceases as soon as the goods leave the premises.

FORM 7 (GEN. 250)

REGISTER OF CHEQUES

(Referred to in paragraph 6.3.2)

Serial No.	Date of receipt	From whom Recd.	Name of the bank and cheque No. and date	Amount		On what account to be credited	Date of despatch to the bank	Date of adjustment	Divisional officer's initials	Remark
(1)	(2)	(3)	(4)	(5)	(6)	(6)	(7)	(8)	(9)	(10)
				Rs.	P.					

FORM 8 (P. W. 585)

(NOT TRANSFERABLE)

RECEIPT FOR PAYMENT TO GOVERNMENT

(Referred to in paragraph 6.3.3)

T. R. Book No.

Receipt No.

Division

Place

Sub-division

Date

Received from

the sum of

Rs.

()

on account of

Cashier or Head Clerk

Signature and
designation of the receiving
officer.

FORM 9 (P. W. 534)

TREASURY REMITTANCE BOOK

(REFERRED TO IN PARAGRAPH 6.5.1)

DIVISION--

Date of remittance (1)	Amount in words (2)	Amount in figures (3)	Signature of treasurer or other person designated to attach second signature for sums under Rs. 500 received by transfer in account (4)	Signature of treasury accountant (5)	Signature of treasury officer for sums not less than Rs. 500 (6)

FORM 10 (P. W. 488)

CASH BOOK

(Referred to in paragraph 6.6.1)

Notes printed on the Fly-leaf

1. The cash book contains two money columns, headed (1) "Cash" and (2) "Bank or treasury", on the payment side to distinguish between payments made by cheque from those made out of the cash in chest. When, however, a cheque is drawn to replenish the chest, its number and amount should be entered on the payment side in the "Bank or treasury" columns Nos. 10 and 11, and the amount only on the receipt side as "Cash from treasury" in the single "Cash" column No. 4. The amount of a cancelled cheque should be shown by a special writeback entry, as a minus figure on the payment side in the "Bank or treasury" column. A counter reference should be given in the cash book, against the original, to the second entry of the cheque. The issue of a new cheque in lieu of time-expired or lost cheque should be entered on the date of issue in red ink in the cash book but not in the column for payment, a counter reference being given in either case against the original entry in the cash book.

2. Every entry must be concise. The date, the number of voucher, if any, the name of the work, and such a brief narration as will indicate unmistakably the nature of the transaction must be entered against each item. The amount debitible or creditable to each separate work, head of account, or contractor or other person should be entered separately, and the amounts to be posted by the divisional office into the abstract book or schedules of account under each prescribed head of account should be distinctly brought out opposite the entries in columns 5 and 12, headed "Classification of receipts" and "Classification of charges". No receipt or payment other than of "Cash" as defined in paragraph 6.1.1 of the Code should be entered in the cash book. A deduction made at the time of payment, creditable to a work or head of account other than that to which the payment itself is debitible should, however, be entered on the receipt side of the cash book.

3. Transactions must be entered in the cash book as soon as they occur and strictly in the order of occurrence. If, however, owing to the absence of the disbursing officer on tour a cheque issued by him, whilst in camp, is entered in the cash book maintained at his headquarters on a subsequent date, the actual date of issue of the cheque should be noted in the cash book as the denominator of a fraction the numerator of which will be the date on which the transaction is incorporated in the book. A similar procedure should be observed when the double transaction relating to the realisation of miscellaneous cash receipts by a subordinate and their payment directly into treasury is incorporated in the cash book of the superior disbursing officer on receipt of the receipted chalan of the treasury from the subordinate, as prescribed in paragraph 6.3.3 of the Code.

4. It is a serious irregularity to draw cheques and deposit them in the cash chest at the close of the year for the purpose of showing the full amount of grant as utilised or to keep the cash book open after the 31st of March and make disbursements in April entering them in the cash book as having been made in March.

5. Acknowledgments of payments should, as far as possible, be taken at the time of payments and on one of the printed forms prescribed for the purpose. They should be numbered consecutively in a separate series for each month and the serial number of each voucher should be entered in the cash book as soon as the payment transaction is entered in it.

6. When an imprest is first given the fact should be noted in red ink, in the cash book of the disbursing officer giving it, in the column "To whom paid" but the amount should not be entered as an actual payment, as it will still form a portion of the cash book balance of the disbursing officer making the advance. If however, a cheque is drawn, its amount must be shown on both sides of the cash book, *vide* note 1 above. Any subsequent increases or decreases in the amount should be noted similarly, the increases on the payment side and the decreases on the receipt side.

7. In posting transactions from imprest accounts the recouping disbursing officer should enter in his cash book only the total for each work or head of account as brought out in the abstract, which should be prepared in his own office, on the reverse of the imprest account.

8. All payments must be debited at once to the work or service on account of which they are made. Money advanced to a subordinate for disbursement to labourers, etc., at a distance should be noted in the cash book in red ink as a temporary advance, in the manner followed when regular imprests are first made; and when the subordinate returns the duly certified muster rolls, etc., with the unpaid wages, if any, the amounts actually paid should be debited to the works or services concerned, the amount unpaid being returned into the cash balance. A similar procedure should be observed when the disbursing officer removes cash from his chest and takes it with him on tour for disbursement.

9. When an advance on transfer is made to a Government servant from the cash in the hands of the disbursing officer pending recoument when the bill is encashed subsequently, the amount thus advanced should not be entered as a final transaction in the cash book but recorded as a temporary advance so that the amount may continue to form part of the cash balance for which the disbursing officer is responsible.

10. The procedure for dealing with time-expired, cancelled and lost cheques is prescribed in paragraphs 6.2.13 and 6.2.14 of the Code.

11. The cash balances, at the end of the month, should be detailed in a note at the foot of the cash book under the following items :-

	Rs.	p.
Cash in chest		
Imprest with		
Temporary advance with		
Advance on transfer to		
Total cash balance		

12. If the disbursing officer draws on more than one district or sub-treasury or the bank, the total amount of cheques drawn during the month on each (excluding the amount of cancelled cheques), should be recorded in another note at the foot of the cash book.

13. Cash book should have their pages machine-numbered. As far as possible no lines should be left blank, but if any space on a page of the cash book has to be left blank owing to the whole of the other page of the same folio being written up completely, a diagonal line should be drawn to cancel the blank space, so that it may not be possible to make any subsequent entries therein. Interpolation of entries should be avoided, as far as possible, but when it becomes necessary to make any entries between two ruled lines or to make any additions to, or interpolations between entries already made, such additions should invariably be attested by the dated initial of the disbursing officer.

FORM 10 (P. W. 488)

(Referred to in paragraph 6.6.1)

A-88-17-R

..... Division, Cash book of for the month of

Receipt side				Payment side									
Date of receipt	No. of voucher or receipt	From whom received etc.	Amount		Classification of receipts	Date of payment	No. of voucher	To whom paid etc.	PAYMENT				Classification of charges
									Cash	Bank or treasury		Amount	
										No. of cheque (with No. of cheque book)			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
			Rs. P.					Rs. P.		Rs. P.			

FORM 11 (P. W. 484)
CASH BALANCE REPORT
 [Referred to in paragraph 6.6.6]

Part I. -- Statement of the actual balance of cash in the hands of _____
on the _____ day of _____
and of imprests and temporary advances with
subordinates.

Description (1)	No. (2)	Amount (3)		Remarks and explanation for large balances, etc. (4)
Cheques recived in favour of self, but not cashed.		Rs.	P.	
Drafts not cashed				
Deposits-at-all receipt				
Notes *				*As detailed below :-
Rupees				
Half-rupees				
Quarter-rupees				
Ten paise pieces				
Five paise pieces				
Three paise pieces				
Two paise pieces				
One paise pieces				
Revenue stamps				
**A Total cash in chest				** (In words).
Add amount of imprests and temporary advances shown, below.				
Grand total balance as per cash book				

Part II. -- † Statement of imprests and temporary advances with subordinates on the _____ day of _____

Name and designation of subordinate (1)	Amount of imprest or temporary advance (2)	Explanation when an imprest exceeds the prescribed maximum of Rs. 1,000 and authority for rising or reducing the imprest (3)
Total		

† Imprests and temporary advances should be detailed separately.

(Signature)

Dated.

(Rank)

FORM 12 (P. W. 485)

IMPREST CASH ACCOUNT

(Referred to in paragraphs 6.6.9 and 6.6.12)

(This form is printed in two foils and bound in book form)

Note printed on the Fly-leaf

1. Government servants entrusted with imprests or temporary advances should maintain and render accounts of their disbursements therefrom in this form.
2. The round sum with which an imprest cash account is opened should be entered at once in red ink in column 5, "Total". The due and manner of the remittance, and, if recouped by cheque and cheque book number should also be entered, column 3 being utilised for the latter purpose. The disbursements from this imprest should be entered daily as they are made, clearly and in full detail and from time to time as the imprest-holder finds it necessary, as also a few days before the due date for the monthly closing of the cash book of the disbursing officer from whom the imprest is held, the account should be closed and balanced, the right-hand and half-page being cut off and sent to the disbursing officer, and the counterfoil retained by the imprest-holder. The account should be supported by voucher in proper form, for each payment, numbered and attached to the account so as to correspond with the order of the entries in column 2, "Voucher No." The sums received, from time to time, in recoupment of the imprest should be entered in column 5 in red ink in the same way as the fixed amount with which the account was first opened.
3. The account should not contain any entries of receipts other than the opening entry of the fixed imprest and the subsequent recoupments of expenditure, or any entries of expenditure other than those paid directly by the imprest-holder himself from the amount of his imprest.
4. Money received by imprest-holders on behalf of Government is not to be mixed up with their imprest cash, or brought into the imprest cash book, but should be disposed of in the manner prescribed in paragraph 6.3.3 of the Code.
5. To facilitate the abstracting of charges by the recouping disbursing officer the imprest-holder must invariably enter in column 3, along with other particulars of payment, the name of the work, etc., to which each payment is debitable and also the name of the contractor or other person, if any, from whom the amount paid is recoverable. Column 6 is intended for the head of account to which each payment relates and should be left blank by the imprest-holder. The date and manner of recoupment, and, if recouped by cheque and cheque book number should be entered by the recouping disbursing officer on every imprest account disposed of by him, also a note of increase, reduction, or withdrawal, when such occur. When the account is incorporated in his own cash book, it should be numbered to correspond with the voucher number quoted in the cash book, so as to be readily traceable from it.
6. Temporary advances should also be accounted for in this form, but the account of these advances should be quite distinct from those for imprests.

FORM 12 (P. W. 485)

IMPREST CASH ACCOUNT

[Referred to in paragraphs 6.6.9 and 6.6.12]

Imprest cash account of

Month and date (1)	Voucher No. (2)	Transactions (3)	Amount of each payment (4)		Total (5)		Head of account (6)
			Rs.	P.	Rs.	P.	

Abstract of charges

Names of works										
	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.
Total										

N.B.--This abstract will be printed at the back of each form and should be filled in by the sub-divisional officer when the imprest-holder receives money from him and in other cases by the divisional officer.

FORM 13 (P. W. 508)

Cheque
REGISTER OF _____ BOOK
Receipt

[Referred to in paragraph 6.7.5]

(1) Number of the book	(2) Designation of officer using it	(3) Date of the first entry in the cash book.	(4) Date of the last entry in the cash book.	(5) Date of receipt of counterfoils of the books.	(6) Dated initials of the divisional accountant in token of examination under paragraph 6.7.5 (c)	(7) Remarks.

TRANSFER ENTRY ORDER

(Referred to in paragraph 7.1.2)

No.

Dated

Particulars of the transaction--

Reasons for transfer.

To be credited to

To be debited to

Rs.	P.

Initials of the officer
initiating the transfer entry

TRANSFER ENTRY ORDER

[Referred to in paragraph 7.1.2]

No.

Dated

Adjusted in the accounts for
wide transfer entry book, item No.

*Particulars of the transaction with reasons for the proposed adjustment	Debits				Credits	
	Name of work or head of account		Amount		Name of work or head of account	Amount
			Rs.	P.		

Dated signature of
Divisional Accountant.

Dated signature of the
Divisional Officer.

Dated signature and
designation of the
initiating officer.

*A transfer entry should set forth such explanation of the correction or adjustment proposed to be made as would establish clearly the correctness and necessity of the entry. In cases of corrections involving a reduction in the charges against the estimate of a work, it is essential not only that full particulars of the vouchers and accounts in which the erroneous charges originally appeared are specified but also that the circumstances in which the charges were allocated wrongly under the estimate for the work are set forth clearly. It is not sufficient to state that the charges were erroneously classified previously.

FORM 15 (P. W. 545)

TRANSFER ENTRY BOOK

(Referred to in paragraph 7.1.6)

Month

Date (1)	Item No. (2)	*Particulars of each transaction (3)	†Debits		†Credits		Dated initials of the divisional accountant (8)
			Head of account (with name of work) (4)	Amount (5)	Head of account (with name of work) (6)	Amount (7)	
				Rs. P.		Rs. P.	
			Total		Total		

*Authority should be quoted in all cases, e.g., No. and date of transfer entry order or of advice and acceptance of transfer. In cases falling under note 1 below paragraph 7.1.2 of the Code, it will suffice if the divisional officer initials the entry in this column.

†The totals of the debits and credits against each entry should agree with each other.

Dated initials of Divisional Accountant.

Dated initials of Divisional Officer.

FORM 16 (P. W. 542)

STATEMENT OF RENTS RECOVERABLE IN CASH OR BY
DEDUCTIONS FROM PAY BILLS

[Referred to in paragraph 8.3.4]

Name of division :

Name of canal etc. :

Major head to be credited

Register No. of building	Name of building	Name, rank and office of occupant, with rates of his pay and allowances as known to the divisional officer	Amount due to end of		To be filled in by the treasury or other disbursing officer		
					Amount recovered during	Remarks with date and other particulars of changes in the rate of emolu- ments shown in column (3)	
(1)	(2)	(3)	(4)	(5)	(6)		
			Rs.	P.	Rs.	P.	

Forwarded to the (treasury or other disbursing officer) with reference to Rule 227 of the Bombay Treasury Rules.

Dated

Divisional Officer.

Completed and returned to the officer-in-charge, Division.

Certified that the pay and allowances of the tenants named herein remained unchanged during the month, and that no arrears of emoluments were paid to them during the previous month except as indicated in column (6).

Dated

Treasury or other disbursing officer.

FORM 17 (Gen. 185)

STATEMENT SHOWING PARTICULARS OF OCCUPATION OF GOVERNMENT RESIDENTIAL BUILDINGS
(INCLUDING LEASED RESIDENCES) FOR THE MONTH OF

[Referred to in note 5 below paragraph 8.3.4]

Item No. (1)	Particulars of residential building (2)	Name of occupant (3)	Designation (4)	Period of occupation (5)	Emoluments for the month (6)	If rent-free authority for rent-free occupation (7)	Remarks (8)

FORM 18

CERTIFICATE REGARDING CORRECTION OF FORM 20 (P. W. 504) AND REVISION OF RENTS

(Referred to in note 1 below paragraph 8.3.3.)

Month--

Certified that with the exception noted below all forms 16 (P. W. 542) pertaining to the third preceding month in respect of buildings borne on form 20 (P. W. 504) of this division have been received and on their basis the register of rents of buildings and lands has been checked and corrected where necessary and rent revised:--

Serial No.	Register number of building and land	Particulars of property	By whom occupied	Rent as assessed and month	Action taken to call form 16 (P. W. 542)
(1)	(2)	(3)	(4)	(5)	(6)

Divisional Accountant.

Divisional Officer.

*FORM 19 (P. W. 501 or 502)

REGISTER OF REVENUE REALISED

[Referred to in paragraph 8.5.1]

§ Name of system :

†Major Head :

Reference to Voucher No.	Item No.	Particulars	‡Water rates*	‡Owners rates	‡Water supply to towns	‡Sales of water	‡Planta-tion	‡Other canal produce	‡Water power	‡Naviga-tion
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.
		Amount brought forward from last month.								
		Transactions of the month								
		Total for the month ...								
		Total up-to-date carried over to the following month.								

Reference to Voucher No.	Item No.	Particulars	‡Rents	‡Fines	Recoveries of expenditure			‡Miscellaneous	Total			
					Establishment recoveries	Tools and plant recoveries	Other recoveries					
			(9)	(10)	(11)	(12)	(13)	(14)	(15)			
			Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.			
		Amount brought forward from last month.										
		Transactions of the month.									Deduct refunds	Net
											Rs. P.	Rs. P.
		Total for the month.										
		Total up-to-date carried over to the following month.										

*This form is also used for maintaining the detailed accounts of--(1) Refunds of revenue, and (2) Receipts and recoveries on capital account.

†When a major head is divided into parts, e.g., the head XXXIV, a separate register of revenue should be kept for each part. Receipts pertaining to (a) Military Engineer Services works, (b) Indian Air Force works, (c) Posts and Telegraph works, and (d) Archaeological works referred to in paragraph 22.4.6 should be posted in separate registers for each item.

‡These columns are intended for the minor heads (and detailed heads, if any) subordinate to the minor head concerned. The examples given are those relating to the major head XXXV.

§To be used only in respect of projects for which capital and revenue accounts are kept.

FORM 20 (P. W. 504)
REGISTER OF RENTS OF BUILDINGS AND LANDS
 [Referred to in paragraph 8.5.5]

Register number of building or land (1)	Particulars of property (including class and name in case of buildings) (2)	By whom occupied		Standard rent (in red ink)		Arrears from last year (7)	April and so on		
		Name, rank and office (3)	Pay and allowances (4)	Autho- rity (5)	Rate (6)		Assess- ment (8)	†Realisation (9)	Balance (10)
			Rs.		Rs.				
Total									
		Dated initials of the divisional accountant.		Dated initials of the divisional officer					
Abstract of total realisations.									
Recoveries how effected							Rent of buildings	Other rents	Total
*C	Cash realised in the division								
*A	Recoveries in the Defence, Posts and Telegraph and Railway accounts circles adjusted in the divisional accounts.								
*T	Recoveries under other accounts circles								
Total									

*If there be any items of minus realisations (note below paragraph 8.5.7) during a month, the figures to be entered against "C", "A" and "T" should be divided into 2 items each--i.e., (1) Gross, and (2) Deduct--refunds, so as to facilitate the posting of the register of refunds of revenue (paragraphs 8.5.1 and 8.5.2).

†The entry made in this column under each month should be made in black ink and underneath it be noted in ink of another colour, amount realised during the year up-to-date.

FORM 22
STATEMENT OF STOCK RECEIPTS
 [Referred to in paragraph 9.2.3]

Name of supplier

Division--
 Sub-division--
 Section--

Serial No.	Date	Invoice/R.R. No.	Purchase/supply order No. Date	Description of stores	Code No. of stores	Quantity	Unit	Rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Amount	Incidental charges	Amount, including incidental charges	Bin card No.	Stock ledger folio	Reference to payment voucher or adjustment of debits		Remarks including result of test check by superior officers
					No. 	Date 	
(10)	(11)	(12)	(13)	(14)	 	(15)	(16)

Dated signature and designation of the officer entering measurement.

Note.--A separate statement should be prepared in respect of goods purchased from each supplier.

FORM 23

REGISTER OF STATEMENT OF STOCK RECEIPTS

[Referred to in paragraph 9.2.8]

261

Date of issue (1)	Serial No. of booklet. (2)	Name of sub-divisional officer/ subordinate to whom issued (3)	Signature of the officer to whom issued (4)	Date of receipt of used booklets in the division/ sub-division (5)	Remarks (6)

FORM 24
INDENT FOR STORES

[Referred to in paragraph 9.2.9]

No. _____ Date _____ Division _____
 Indent for stores on _____ Sub-division _____
 Sub-division _____

Serial No.	Description of stores	Code No.	Quantity indented	Particulars of stores issued			Head of account	Name of work/job (with name of contractor from whom value is recoverable)	
				Quantity	Unit	Rate			Value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

Name of the person to whom the stores are to be delivered	Dated signature of the indenting officer with designation	Date of issue and signature of the supplying officer with designation	Date of receipt and signature of the receiver	Bin card No.	Stock ledger folio and S. No. of	Dated signature of ledger keeper	Dated signature of divisional accountant

FORM 26

BIN CARD

[Referred to in paragraph 9.2.13]

Article--

Maximum stock--

Code No.--

Minimum stock--

Unit--

Ordering level--

Issue rate-- from--

from--

Signature of the issuing officer

Date	Reference to statement of stock receipts/indent for stores	Quantity		Balance	Initials store keeper	Remark
		In	Out		sectional officer	
(1)	(2)	(3)	(4)	(5)	(6)	(7)

FORM 28 (P. W. 551)

SALE ACCOUNT

[Referred to in the note below paragraph 9.2.25]

Division--
Sub-division
Authority for the sale--

Name of article	Quantity	Stock		Amount realised	Loss (if any)	To whom and when sold	classification of receipts	Remarks and explanation for loss, if any, with an indication of the steps taken towards necessary adjustment (9)
		Rate	Book value					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total								
<p><i>Deduct</i>--Auctioneer's commission at _____ per cent, if admissible, under paragraph 423 of the M. P. W. Manual</p> <p style="text-align: right;">Net proceeds</p>								
						Received Rupees () on account of my commission in full. Dated _____ Stamp _____ Vide cash receipt Auctioneer. No. _____ dated _____		

Date

Divisional Accountant.

Divisional Officer.

Sub-divisional Officer

FORM 29

SUMMARY OF STOCK RECEIPTS

[Referred to in paragraph 9.2.30]

Division--

Name of sub-head--

Month--

Serial No. (1)	Date (2)	No. of statement of stock receipts (3)	Value debitible to stock (4)		Remarks including reference to voucher in the case of items paid for during the month (5)

Note:--A separate summary should be prepared for each sub-head of stock and the value of all the sub-heads abstracted on another sheet.

**FORM 31
STOCK LEDGER**

[Referred to in paragraph 9.2.32]

Article--
Maximum--
Minimum--
Ordering level--
Code No.--
Unit--
Issue rate--

from _____
from _____

Sub-division--

Section--

Serial No.	Date	From whom received/ to whom issued	No. of statement of stock receipts/ indent for stores	Receipt				
				Quantity	Rate	Value	Inci- dentals	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Issue		Balance		Reference to payment voucher or adjustment of debit		Initials of poster	Initials of the divisional accountant	Remarks including reference to serial No. of item to which excess/short amount paid, if any, relates
Quantity	Value	Quantity	Value	No.	Date			
(10)	(11)	(12)	(13)	(14)	(14)	(15)	(16)	(17)

FORM 32 (P. W. 555)

SURVEY REPORT OF STORES

[Referred to in paragraph 9.2.40]

Division--

Report of the survey of stores which have become unserviceable

Number or quantity (1)	Description of articles (2)	Value on the books				Date of receipt (5)	Remarks by the officer-in-charge explaining the cause of the articles becoming unserviceable (6)	Remarks or orders of the divisional officer (7)	Orders of the Superintending Engineer (8)
		Rate (3)		Amount (4)					
		Rs.	P.	Rs.	P.				

No.

dated the

No.

dated the

Submitted to the Superintending Engineer,
.....Circle, for orders, with reference to para-
graph 421 of the M. P. W. Manual.

Returned to the Divisional Officer for necessary
action as per orders noted above.

Divisional Officer.

Superintending Engineer

FORM 33

STATEMENT OF TOOLS AND PLANT RECEIPTS

[Referred to in paragraph 9.3.4]

Division

Sub-division--

Serial No. (1)	Date (2)	Invoice/R. R. No. (3)	Purchase/supply order or indent		Source of receipt (5)	Name of article* (6)	Quantity (7)	Unit (8)
			No. (4)	Date				

Rate (9)	Amount (10)	Incidental charges (11)	Amount including incidental charges (12)	Tools and plant ledger - folio (13)	Reference to payment voucher or adjustment of debit		†Remarks including result of test check by superior officer (15)
					No. (14)	Date	

*The articles to be entered in column (6) should be grouped by the prescribed sub-head of classification, *vide* paragraph 9.3.7.

†The entries in respect of receipt book of articles lent or sent out (*vide* paragraph 9.3.4) should be distinguished from others by quoting references to the original entries in the indent of tools and plant in this column.

FORM 35 (P. W. 531)
REGISTER OF TOOLS AND PLANT
 [Referred to in paragraph 9.3.7]
Part I.--Articles in hand

Name of sub-division--

Year ending September

Class	Item No.	Name of article	Balance brought forward	Receipts												Total receipts and balance.
				October	November	December	January	February	March	April	May	June	July	August	September	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)

FORM 35 (P. W. 531)--contd.

Part III.--Shortages awaiting adjustment

Serial No. (1)	Name of person or division (2)	Name of article (3)	Number found short (4)	Reference to recovery or write off (5)	Remarks including action taken for the clearance of shortage outstanding for more than 3 months (6)

Certified (1) that part I of this return is complete account of all imperishable articles for which this account is required to be maintained under paragraph 9.3.2 of the Code; (2) that, with the exceptions noted, the articles shown in Part I of this return have, during the year ending September, been counted by me or the persons named below (3) that, I have satisfied myself that the closing balance of part II, actually represents articles lent or sent out for repairs which could not for good reasons, be returned by the end of September, and (4) that the shortages detailed in part III are receiving attention; and delays of more than three months in the clearance of individual items have been explained against them in column (6).

Date

Signature of Sub-divisional Officer,

Signature of Divisional Officer.

FORM 37 (P. W. 437)

LEDGER FOR TOOLS AND PLANT

[Referred to in paragraph 9.3.9]

A-88-19-B

Month and date	Voucher or indent No.	Description	Receipts	Issues	Balance	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)

FORM 38 (P. W. 576)

MEMO OF REVIEW

[Referred to in paragraph 9.3.9]

Year--

Division--

Month of account (1)	Dated Initials of		Remarks (4)
	Divisional accountant (2)	Divisional officer (3)	
April			
May			
June			
July			
August			
September			
October			
November			
December			
January			
February			
March			
March Supplementary			

Part-I--Nominal Roll

Description (1)	Serial No. (2)	Names (grouped according to Classes) (3)	Father's name (4)

1. Compared with daily labour reports and found correct.
2. Checked arithmetically and found correct.

Date : Clerk.

Dated signature of the person maintaining
the muster-roll.

Part I--Nominal Roll

Residence	Dates						
Daily Total							
Dated initials of person marking the attendance.							
Dated initials of the inspecting officer.							

Dated signature of the
Sectional Officer.

Passed for Rs. ()

(Signature)

Dated

(Rank).

Grand total of this muster-roll

Deduct :--Payment not made, as per details transferred to register of arrears--Part II.

Balance paid (in words) Rupees.

Rs.	P.

Dated

(Signature)

(Rank).

(Part II--Details of unpaid wages to be transferred to the register of arrears of wages)

Description	Serial No.	Name	Father's name

Residence	No. of days	Rate	Amount	Reference to the page of the register of arrears of wages
Total arrears ..				

(Signature)

Dated

(Rank).

Part III--Details of measurements of work done by the labour

Description of work (each distinct item of work grouped by sanctioned sub-head where necessary)	Quantity	Deduct quantity shown in the last muster roll	Balance	Unit	Rate	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)

1. Measurements were recorded by (name and designation) in measurement book No. _____ pages _____ and checked 10% by the sub-divisional officer on _____

2. Certified that the expenditure incurred is commensurate with the outturn.

Dated signature of the overseer.

Compared with measurement book and found correct.	Approved.
Dated initials of the clerk.	Dated signature of the S. D. O.
Transaction of roadside material entered in the statement of receipts, issues and balances of road metal.	Expenditure entered in the register of expenditure and liability and in the works abstracts of the respective works.
Dated initials of the clerk.	Dated initials of the clerk.

Note.--Columns (2) to (4) to be filled in when the work is susceptible of measurements.

FORM 41 (P. W. 617)

REGISTER OF NOMINAL MUSTER ROLL

[Referred to in the note below paragraph 10.2.2]

S. No. of the muster roll	Indent No. with date	Date of issue	To whom issued		Reference to the letter acknowledging the receipt (if forms are sent by post) or initials of the persons to whom issued	Used for		Divisional accountant's	Re- marks
			Name	Dated initials of the divisional accountant		C. V. No. and month	Amount	Sub-divisional officer's initials	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

FORM 42 (P. W. 439)

DAILY LABOUR REPORT

[Referred to in paragraph 10.2.3 (d)]

Daily report for the

day of

Work on which employed	Kind of labour with rate of wages	Approximate quantity of work done

To--The S. D. O.

Sub-division

Signature of subordinate.

FORM 43 (P. W. 108)

REGISTER OF ARREARS OF WAGES

[Referred to in paragraph 10.2.3 (e)]

Name of work--

Voucher to which the arrears pertain		Period of muster roll	Description of labour	S. No. as per M. R.	Name	Father's name	Residence	No. of days	Daily rate	Amount	Voucher under which arrears are paid		Dated initials of the S. D. O.
C. V. No.	Month										C. V. No.	Month	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

FORM 44 (P. W. 199)
BILL FOR ARREARS OF WAGES
 [Referred to in paragraph 10.2.3 (f)]

Division--
 Sub-division--

Cash-book Voucher No.
 Month

Name of work (1)	Folio No. of the arrears register (2)	Voucher to which the arrear pertains (3)	Description of labour (4)	S. No. as per M. R. (5)	Name (6)	Father's name (7)

Residence (8)	No. of days (9)	Daily rate (10)	Amount (11)	Dated acknowledgment of the payee (12)	Witness (13)	Dated initials of the officer making payment (14)
		Total . . .				

Sub-divisional Officer,
 Sub-division.

FORM 46 (P. W. 412)

FIRST AND FINAL BILL

(Referred to in paragraph 10.2.10)

Division--

Sub-division--

 Cash-book Voucher No.

For

 Name of contractor/piece-worker/
supplier

Agreement/Rate list/Requisition

No. of

Name of work--

Transaction of roadside materials
entered in the statement of receipts,
issues and balances of road metal.

Clerk.

Accountant.

(For use in Accountant
General's office)

Audited

Reviewed.

[For use in divisional office]

Checked

Auditor

Superintendent
Gazetted Officer

Accounts clerk.

Divisional
Accountant.

FORM 46 (P. W. 412) -cont.
FIRST AND FINAL BILL

Quantity (1)	Items of work or supplies (grouped under sub-heads or sub-works of estimates) (2)	Rate (3)	Unit (4)	Amount (5)	Remarks (6)

Received Rs. ()

Measurements were recorded by (Name with designation) in

on. M. Book No. pages and checked % by the Sub-Divisional Officer on and % by the Executive Engineer on

Dated signature of the officer preparing the bill *
Pay by cash/cheque Rs. ()

in full settlement of all demands on account of this work.



Witness Payee's dated signature.
vide Cheque No. dated

Paid by me _____ by cash

Dated initials of the person making the payment.

*This signature is necessary only when the officer preparing the bill is not the officer authorising payment.

FORM 47 (P. W. 410)

RUNNING ACCOUNT BILL

(Referred to in paragraph 10.2.11)

Division--

Sub-division--

Cash-book Voucher No.
for

Name of contractor or supplier--

Name of work--

Serial No. of this bill--

No. and date of previous bill for
this work--

Reference to agreement--

Accepted by--

Date of written order to commence
work--Date of completion as stipulated in
the contract--Transactions of road side materials
entered in the statement of
receipts, issues and balances
of road metal.

Extension granted up to

Date of actual completion of
work--

Clerk.

Accountant.

Contractor's ledger folio No.

[For use in divisional office]

[For use in Accountant-
General's office]

Checked.

Audited.

Reviewed.

Accounts clerk.

Divisional
Accountant.

Auditor.

Superintendent.
Gazetted officer.

Part I--account of work executed

Advance payments for work done not yet measured			Quantity executed up-to-date as per measurement book	Items of work (grouped under sub-heads or sub-works of estimate)
Total as per previous bill	Since previous bill	Total up-to-date		
(1)	(2)	(3)	(4)	(5)
	(D)	(B)	Total ...	

Figure (D) in words

Part I--contd.

Rate	Unit	Payment on the basis of actual measurements		Remarks [with Reasons for delay in adjusting payments shown in column (1)]
		Up-to-date	Since previous bill	
(6)	(7)	(8)	(9)	(10)
Total value of work done to date. (A)				
Deduct value of work shown on previous bill.				
Net value of work since previous bill (F)				
Figure (F) in words.				

Part II--cont.

Unit (6)	Reduced rate at which advance is made (7)		Up-to-date Amount of advance (8)		Reference to divisional officer's written orders authorising the advance		Reasons for non-clearance of advance when outstanding for more than three months (11)
					No. (9)	Date (10)	
Total amount outstanding as per this bill. (C)					Figure (E) in words.		
Deduct--Amount outstanding as per entry (C) of previous bill.							
Net amount since previous bill (E)							

Part III--Certificates and signatures

Entries in columns (4) to (9) of part I are based on measurements recorded by
 (names and designation) _____
 on _____ in M. book No. _____ pages _____ and
 checked _____ % by the Sub-Divisional Officer on _____

2. Certified (i) that in addition to and quite apart from the quantities of work actually executed as shown in column (4) of part I, some work has been actually done in connection with several items and the value of such work (after deducting therefrom the proportionate amount of secured advance, if any, ultimately recoverable on account of the quantities of materials used therein) is in no case less than the advance payments as per column (3) of part I, made or proposed to be made for the convenience of the contractor, in anticipation of, and subject to the results of detailed measurements, which will be made as soon as possible.

3. Certified (i) that the *plus* quantities of materials shown in column (3) _____ of part II above have been actually brought by the contractor to the site of the work and the contractor has not previously received any advance on their security (ii) that these materials are of an imperishable nature and are all required by the contractor for use in the work in connection with items for which rates for finished work have been agreed upon, and (iii) that a formal agreement in form 50 signed and executed by the contractor in accordance with paragraph 10.2.19 of the M. P. W. A. Code, is recorded in the divisional office.

* Dated signature of
 officer preparing the bill.

Dated signature of the contractor.

Dated signature of
 officer authorising payment.

* This signature is necessary only when the officer preparing the bill is not the officer authorising payment.

Part IV--Memorandum of payments

		<ol style="list-style-type: none"> 1. Total value of work actually measured, as per part I, column 8, entry (A). 2. Total up-to-date advance payments for work not yet measured as per part I, column 3, entry (B). 3. Total up-to-date secured advances on security of materials, as per part II, column 8, entry (C). 4. Total (Items 1+2+3). 5. <i>Deduct</i>--amounts withheld : 	Rs.	P.
			Rs.	P.
			5	
Figures for works abstract		(a) From previous bill as per last running account bill ..		
		(b) From this bill		
Rs.	P.	6. Balance, i.e., up-to-date (Item 4--5) (K) payments.		
		7. Total amount of payments already made as per entry (K) of last running account bill No. of forwarded with account for		
		8. Payments now to be made, as detailed below :--	Rs.	P.
		(a) By recovery of amounts creditable to this work :--	Rs. p.	(a)
		Total 5 (b)+8 (a) (G)		
		(b) By recovery of amounts creditable to other works or heads of account.		(b)
		(a) By cheque		
		Total 8 (b)+(c) (H)		
Pay Rs. * ()		by cheque/cash		
* Here specify the net amount payable (Item 8(c).]		Dated initials of the disbursing officer		
Received Rs. ()		as per above-		
memorandum on account of this work.				
Dated		Stamp		
Witness.				
		Full signature of the contractor		
Paid by me, vide cheque No. ()		dated		
		Dated initials of the person actually making the payments.		

Part V--Remarks

[This space is reserved for any remarks the disbursing officer or the divisional officer may wish to record in respect of the execution of the work, check of measurements or the state of contractor's accounts.]

FORM 48 (P. W. 409)

HAND RECEIPT

(Referred to in paragraph 10.2.12)

Division--

Sub-division--

Name of payee--

Name of work--

Cash-book Voucher No.

dated

Pay by cash Rs. () E. E.

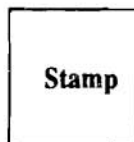
Pay by cheque Rs. () S. D. O.

Purpose for which payment is made :--

Received from the

the sum of

Dated



Signature of payee

Witness

Paid by me.

Dated initials of the person making payment.

FORM 49 (P. W. 498)

ACCOUNT OF PETTY CONTRACTORS

(Referred to in paragraph 10.2.13)

Division--

Month--

No. of this account--

Name of work--

Cash-book Voucher No.--

* Name of contractor and reference to agreement (1)	Items of work (grouped under sub-heads and sub-works of estimate) (2)	Work done		
		Up-to-date		
		Reference to recorded measurements and date (3)		
		M. Book	Page	Date

*Final and intermediate transactions should be arranged in two groups, each being totalled separately.

FORM 49 (P. W. 498)--cont.

Payee's acknowledgement with date (15)	Dated signature of witness *(16)	Dated certificate of disburse- ments †(17)	Mode of payment in cash or cheque No. and date (18)
Total of column 12 in words--			

Pay Rs. () in cash and Rs. () by cheque.

Date

††Signature of the officer prepa-
ring the account and rank.
Dated Signature of the officer autho-
rising payment and rank.

*Payment should be attested by some known person when the payee's acknowledgment is given by a mark, seal or thumb-impression.

†The person actually making the payment should initial (and date) in this column, against each payment.

††This signature is necessary only when the officer authorising payment is not the Officer who prepares the account.

FORM 49 (P. W. 498)--contd.

Details of all open accounts not affected by this month's transactions

Name of contractor	Value of work done up-to-date	Total of payments made up-to-date	Reference to last transaction		Remarks
			Month	Voucher No.	
(1)	(2)	(3)	(4)	(5)	(6)

Dated

Signature of officer preparing the account.

FORM 50 (P. W. 447)

INDENTURE FOR SECURED ADVANCES

(Referred to in paragraph 10.2.19)

(For use in cases in which the contract is for finished work and the contractor has entered into an agreement/or the execution of a certain specified quantity of work in a given time.) :

THE INDENTURE made the _____ day of
BETWEEN

(hereinafter called the Contractor which expression shall where the context so admits or implies be deemed to include his executors administrators and assigns) of the one part and THE GOVERNOR OF MAHARASHTRA (hereinafter called the Governor of Maharashtra which expression shall where the context so admits or implies be deemed to include his successors in office and assigns) of the other part.

WHEREAS by an agreement dated _____ (hereinafter-called the said agreement) the contractor has agreed.

AND WHEREAS the contractor has applied to the Governor of Maharashtra that he be allowed advances on the security of materials absolutely belonging to him and brought by him to the site of the works the subject of the said agreement for use in the construction of such of the works as he has undertaken to execute at rates fixed for the finished work (inclusive of the cost of material and labour and other charges) AND WHEREAS the Governor of Maharashtra has agreed to advance to the contractor the sum of Rupees _____ on the aforesaid security and has reserved to himself the option of making any further advance or advances on security of aforesaid nature the quantities and other particulars of the materials on the security of which the advance or advances are made being detailed in Part II of the running account bill for the said works signed at the time being by the contractor on.

NOW THIS INDENTURE WITNESSETH that in pursuance of the said agreement and in consideration of the sum of Rupees _____ on or before the execution of these presents paid to the contractor by the Governor of Maharashtra (the receipt whereof the contractor doth hereby acknowledge) and of such further advances (if any) as may be made to him as aforesaid the contractor doth hereby covenant and agree with the Governor of Maharashtra and declared as follows :--

(1) That the said sum of Rupees _____ so advanced by the Governor of Maharashtra to the contractor as aforesaid and all or any further sum or sums advanced as aforesaid shall be employed by the contractor in or towards expediting the execution of the said works and for no other purpose whatsoever.

(2) That the materials detailed in the said running account bill which have been offered to and accepted by the Governor of Maharashtra as security are absolutely the contractor's own property and free from encumbrances of any kind and the contractor will not make any application for or receive a further advance on the security of materials which are not absolutely his own property and free from encumbrances of any kind and the contractor indemnifies the Governor of Maharashtra against all claims to any materials in respect of which an advance has been made to him as aforesaid.

(3) That the materials detailed in the said running account bill and all other materials on the security of which any further advance or advances may hereafter be made as aforesaid (hereinafter called the said materials) shall be used by the contractor solely in the execution of the said works in accordance with the directions of the Divisional Officer, Division (hereinafter called the Divisional Officer) and in the terms of the said agreement.

(4) That the contractor shall make at his own cost all necessary and adequate arrangement for the proper watch, safe custody and protection against all risks of the said materials and that until used in construction as aforesaid, the said materials shall remain at the site of the said works in the contractor's custody and on his own responsibility and shall at all times be open to inspection by the divisional officer or any officer authorized by him. In the event of the said materials or any part thereof being stolen, destroyed or damaged the contractor will forthwith replace the same with other materials of like quality or repair and make good the same as required by the divisional officer.

(5) That the said materials shall not on any account be removed from the site of the said works except with the written permission of the divisional officer or an officer authorized by him on that behalf.

(6) That the advances shall be repayable in full when or before the contractor receives payment from the Governor of Maharashtra of the price payable to him for the said works under the terms and the provisions of the said agreement provided that if any intermediate payments are made to the contractor on account of work done then on the occasion of each such payment the Governor of Maharashtra will be at liberty to make a recovery from the contractor's bill for such payment by deducting therefrom the value of the said materials then actually used in the construction and in respect of which recovery was not been made previously the value for this purpose being determined in respect of each description of materials at the rates at which the amounts of the advances made under these presents were calculated.

(7) That if the contractor shall at any time made any default in the performance or observance in any respect of any of the terms and provisions of the said agreement or of these presents the total amount of the advance or advances that may still be owing to the Governor of Maharashtra shall immediately on the happening of such default be repayable by the contractor to the Governor of Maharashtra together with interest thereon at twelve per cent per annum from the date or respective dates of such advance to the date of repayment and with all costs, charges, damages and expenses incurred by the Governor of Maharashtra in or for the recovery thereof or the enforcement of this security or otherwise by reason of the default of the contractor and the contractor hereby covenants and agrees with the Governor of Maharashtra to repay and pay the same respectively to him accordingly.

(8) That the contractor hereby charges all the said materials with the repayment to the Governor of Maharashtra of the said sum of Rs. _____ and any further sum or sums advanced as aforesaid and all costs, charges, damages and expenses payable under these presents PROVIDED ALWAYS and it is hereby agreed and declared that notwithstanding anything in the said agreement and without prejudice to the powers contained therein if and whenever the covenant for payment and repayment hereinbefore contained shall become enforceable and the money owing shall not be paid in accordance therewith the Governor of

Maharashtra may at any time thereafter adopt all or any of the following courses as he may deem best :--

(a) Seize and utilize the said materials or any part thereof in the completion of the said works on behalf of the contractor in accordance with the provisions in that behalf contained in the said agreement debiting the contractor with the actual cost of effecting such completion and the amount due in respect of advances under these presents and crediting the contractor with the value of work done as if he had carried it out in accordance with the said agreement and at the rates thereby provided. If the balance is against the contractor he is to pay same to the Governor of Maharashtra on demand.

(b) Remove and sell by public auction the seized materials or any part thereof and out of the moneys arising from the sale retain all the sums aforesaid repayable or payable to the Governor of Maharashtra under these presents and pay over the surplus (if any) to the contractor.

(c) Deduct all or any part of the money owing out of the security deposits or any sum due to the contractor under the said agreement.

(9) That except in the event of such default on the part of the contractor as aforesaid interest on the said advance shall not be payable.

(10) That in the event of any conflict between the provisions of these presents and the said agreement the provisions of these presents shall prevail and in the event of any dispute or difference arising over the construction or effect of these presents the settlement of which has not been hereinbefore expressly provided for the same shall be referred to the Superintending Engineer, _____ Circle, whose decision shall be final and the provisions of the Indian Arbitration Act for the time being in force shall apply to any such reference.

IN WITNESS WHEREOF the said and by the order and under the direction of the Governor of Maharashtra have hereunto set their respective hands the day and year first above written.

Signed, sealed and delivered by
the said contractor in the presence of

Signature--

Witness Name--

Address--

Signed by
the order and direction of the Governor of
Maharashtra in the presence of

Signature--

Witness Name--

Address--

FORM 50-A

DEED OF PLEDGE

[Referred to in note 1 below paragraph 10.2.21 (c)]

THIS INDENTURE made the day of
 19 BETWEEN A COMPANY,
 incorporated under the Indian Companies Act, 1913 (VII of 1913)
 Companies Act,

_____ and having its registered office at hereinafter
 1956 (I of 1956)

referred to as "the Contractor" (Which expression shall where the context does not so admit include its successors) of the one part AND THE GOVERNOR OF MAHARASHTRA exercising the executive power of the Government of the State of Maharashtra hereinafter referred to as "the Government" (which expression shall where the context does not so admit, include his successors and assigns) of the other part.

WHEREAS by an Agreement dated the day of
 19 expressed to be made between the Contractor of the one part and the Government of the other part (hereinafter referred to as "the said Agreement") the Contractor has undertaken to execute and carry out certain work as mentioned therein (hereinafter referred to as "the said work");

AND WHEREAS the Contractor applied to the Government in accordance with the terms of the said Agreement for a loan, i. e. advance to the Contractor of the sum of Rs. on the security of plant, engines, machinery, tools, spare parts and implements belonging to him/ them/it and brought by the Contractor to the site of the said work for the purpose of executing the said work ;

AND WHEREAS the Government has accordingly agreed to lend and advance to the Contractor the sum of Rs. on the security of pledge of the plant, engine, machinery, tools, spare parts and equipment belonging to the Contractor and brought by the Contractor to the site of the said work short particular whereof are set forth in the schedule hereunder written (hereinafter referred to as "the said Articles").

NOW THIS AGREEMENT WITNESSETH as follows :

1. In consideration of the loan of Rs. advanced by the Government to the Contractor prior to the execution of these presents (the receipt whereof the Contractor doth hereby admit and acknowledge) the Contractor doth hereby covenant with the Government that the Contractor will repay to the Government the said loan* with interest thereon at the rate of per annum till payment at the time and in the manner and within the period stipulated in the said Agreement.

2. Notwithstanding what is ~~hereabove stated~~ the whole of the said sum of Rs. (Rupees) with interest at the rate aforesaid shall forthwith become due and payable by the Contractor to the Government immediately on the happening of any one of the following events that is to say--

(a) if in the opinion of the † whose decision thereon will be final and binding on the Contractor, the Contractor has failed to maintain satisfactory progress in execution of the said work last accepted by the Executive Engineer ;

* Note.--Delete provision for interest if the loan is interest-free.

† Designation of officer.

(b) if the Contractor fails to bring on the site of the said work and put into operation the machinery agreed to be brought on the site the Contractor ;

(c) if and when the said Agreement is determined by either party for any reasons whatsoever ;

(d) the whole of the said work and/or a substantial part thereof is withdrawn by the Government from Contractor ;

(e) if there is any stoppage of the said work by the Contractor for a continuous period exceeding one month without the prior permission in writing of the Engineer-in-charge ;

(f) if any attachment levied on the assets or property of the Contractor is not raised within a period of 21 days ;

(g) if the Contractor stop or discontinue their business ;

(h) if a petition for winding up the Contractor Company is presented to any Court or if the Contractor Company passes any resolution for being wound up.

3. For the consideration aforesaid, the Contractor doth hereby deliver to the Government as and by way of pledge as defined in section 172 of the Indian Contract Act, 1872. All the said Articles short particulars whereof are specified in the Schedule hereunder written to be held by the Government as security for the due repayment by the Contractor to the Government of the aforesaid loan and interest thereon at at the time and in the manner provided in the said Agreement.

4. At the request of the Contractor and in order to enable the Contractor to carry out and execute the said work Government has after taking delivery from the Contractor of the said Articles as aforesaid handed over possession thereof to the Contractor (receipt whereof the Contractor doth hereby admit and acknowledge). The Contractor doth hereby agree that he shall hereafter use the said Article as the Licensee of the Government and will not have any right, title or interest therein save and except as a bare licensee of the Government for the purpose of execution of the said work.

5. The Contractor hereby covenants that upon the Government permitting the Contractor to use the said Articles for the purposes of executing the said works and not for any other purpose whatsoever, the Contractor will so use the same and will at the Contractor's own costs and expense maintain and keep the same in substantial order and repair and working condition (usual wear and tear excepted) and will from time to time during the continuance of this security subject to the necessary import licences being granted by the Government of India either replace such of the said Articles as may from decay deterioration, destruction or any other cause whatsoever become useless or unadaptable for the purposes for which they were intended with new substitutes or proper or suitable articles respectively failing which in the alternative proportionately repay such advances in addition to the stipulated rate of deduction provided in the said Agreement, so that the said work undertaken by the Contractor continues to be carried on with the utmost efficiency possible. The Contractor shall at all reasonable times keep the said Articles open to inspection by the Engineer or his authorised representatives.

6. The Contractor shall at his/its/their own costs make all necessary and adequate arrangements for the proper watch, safe custody and protection against all risks of the said Articles and that the said Articles shall remain at the site of the said works at his/their/its own risk and on his own responsibility.

7. The said sum of Rs. so advanced by the Government to the Contractor as aforesaid shall be employed by the Contractor in or towards payment of the costs of the said Articles and for no other purpose whatsoever, and that the Contractor hereby firmly binds himself/himself/themselves to repay the amount of the said advance to the Government at the option of the Contractor either by the cash payment in lump sum or by deduction from the sums due to the Contractor from Government, in the manner detailed in the said Agreement.

8. The Contractor hereby declares that the said Articles which have been offered to and accepted by the Government as security are the absolute property of the Contractor and are free from encumbrances of any kind whatsoever and the Contractor hereby agrees to indemnify and save harmless the Government of and against any action, proceeding, claim and demand in respect of any of the said Articles and all costs, charges, expenses and damage sustained or incurred or payable by the Government in respect thereof.

9. The said Articles shall be used by the Contractor solely on the said works in accordance with the direction of the as defined in the said Agreement and the terms of the said Agreement and the Contractor shall not sell, pledge, hypothecate, transfer or part with possession or in any way deal with or dispose of the said Articles during the continuance of this security.

10. The Contractor shall at all time during the continuance of this security at its/his/their own costs insure and keep insured the said Articles for the full value thereof in the joint names of the Contractor and the Government with an insurance company to be approved by the against risk of loss or damage from whatever cause arising other than the Excepted Risks. During the continuance of this security the Contractor shall pay all premia and sums of money necessary for keeping such insurance on foot and the insurance policy and receipts for premia in original paid shall be deposited with the The Contractor shall assign all its/his/their right, title and interest in such policy/ies to the Government.

11. The said Articles shall not on any account be removed from the site of the said works except with the previous written permission of the Engineer as stipulated in the said Agreement.

12. The Contractor hereby further covenants with the Government that in case of default in payment or the whole sum becoming payable as provided in the said Agreement and in this Agreement or in the payment of the principal money hereby secured on due date or in default of the performance of any of the covenants by the Contractor hereinbefore contained in case the said Agreement is terminated for any reasons whatsoever the Government may enforce all or any of the remedies of pledge provided by Law provided that in the case of any sale of any of the pledged property or any part thereof a previous notice of three months shall be given to the Contractor.

13. In the event of any conflict between the provisions of these presents and the said Agreement the provisions of said Agreement shall prevail and in the event of any dispute or difference arising over the construction or effect of these presents the settlement of which has not hereinbefore provided for the same shall be referred to the arbitration of two persons one to be nominated by the Government and the other by the Contractor and failing agreement between these two arbitrators to an umpire appointed by them before entering upon the reference whose decision thereon shall be final and the provisions of the Arbitration Act, 1940 (X of 1940) or any modification for the time being in force shall apply to any such reference.

IN WITNESS WHEREOF (*).....

 the Common Seal of the Contractor has been hereunto affixed/(**) Shri.....
the
 Contractor abovenamed has hereto set his hand/(***).....

 andthe
 Contractor abovenamed have hereto set their respective hands and

 has for and on behalf of the Governor of Maharashtra hereto set his hand and affixed the seal of his
 office the day and year first hereinabove written.

THE SCHEDULE ABOVE REFERRED TO

(To be filled in by Department)

Common seal of the Contractor was
 affixed in pursuance to a resolution of the
 Board of Directors of the Contractor.

Dated the

In the presence of--

(1)

(2)

SIGNED and DELIVERED by the above--

(1)

(2)

FOR PROPRIETARY CONCERNS

Shri son of
 resident of carrying on business of
 under the name and style of
 at hereinafter
 called "the Contractor" (which expression shall where the context does not so admit include his
 heirs, executors and administrators).

FOR PARTNERSHIP CONCERNS

(1) Shri son of
 resident of and
 (2) Shri son of
 resident of
 carrying on business in partnership under the firm, name and style of
 at
 hereinafter collectively referred to as "the Contractor" (which expression
 shall where the context does not so admit include them the survivor/s of them the heirs, executors
 and administrators of the last Survivor the partners or partner for the time being of the said firm of
)

(*) In case of Limited Company.

(**) In case of individual.

(***) In case of partnership firm.

FORM 51 (P. W. 4027)

PAY BILL OF WORK-CHARGED ESTABLISHMENT

[Referred to in paragraph 10.2.23]

Division--

Sub-division--

Section--

Cash-book Vr. No. for

Bill for the month of

Item No.	Name of incumbent *	Designation	Period	Rate	Amount due †	Amount paid	Dated acknowledgment of payee	Dated initials of officer making payment

Total

Total amount paid in words.

*Names should be grouped by works the name of the work and reference to orders sanctioning the establishment therefore being written in red ink across the page, above the entries relating to each group.

† The total for each work should be entered in red ink.

1. Certified that all persons for whom wages have been drawn in this bill, were on duty during periods shown against their names, each man being employed on the work and on duties for which his appointment was sanctioned.

2. Certified also that the wages of every person actually employed during the month have been claimed in this bill. pay Rs. ()

Checked and entered.

*Dated signature
of Sub-divisional Officer.*

Dated signature of Divisional Accountant.

(This space is reserved for remarks, if any, by the Executive Engineer.)

FORM 52 (P. W. 544)

TRAVELLING ALLOWANCE JOURNAL

[Referred to in paragraph 10.2.26]

Rank

Headquarters--

Month--

Rate of salary--

Date (1)	Particulars of claim (2)	Kilo- metres travelled each day (3)	Number of days for which daily allowance is claimed (4)	Rate (5)		Amount (6)		Remarks (7)
				Total ..				
				Deduct advance ..				
				Net amount payable ..				

Certified that no other Government servant travelled with the person or persons for whom travelling allowance is claimed in this journal, by road in the same private, public but reserved conveyance except. *

Signature of the person preferring claim.

Sub-divisional Officer

Examined and approved.

Executive Engineer.

*Here enter the names and designations of Government servants concerned.

- (1) If the supply is not provided in schedule 'A' of contract, the market rate and issue rate should be stated here.
- (2) If the materials have been issued to a piece worker, reference to advance recovery (Receipt No. and dated, etc.) should be quoted here.
- (3) In case of change in stipulated place of delivery, indicate here the action taken to recover or pay to the contractor transportation charges saved or incurred in excess by him.

I have accepted the above noted quantity and the cost thereof may be recovered from my bill.

Dated signature of officer supplying the materials.

Dated signature of contractor.

[For use in divisional office]

- (i) Checked and found correct.
- (ii) Adjusted in accounts of.
- (iii) Entered in contractors' legger, *vide* folio No.

Dated signature of Sub-divisional Officer.

Dated signature of Executive Engineer.

Clerk

Divisional Accountant.

UP-TO-DATE ACCOUNT OF MATERIALS CHARGEABLE TO THE CONTRACTORS

	Description of materials			
	Cement	M. S. bars		
1. Total quantity stipulated in schedule 'A' of the tender.				
2. Add for extra items				
Total to be issued (A) ..				
Total issues made as per previous receipt No. dated.				
Add issues as on reverse:				
Total up-to-date issues (B) ..				
Net balance available for future issues. (A--B) ..				

Verified.

Signature of contractor.

Sub-divisional Officer/Divisional Accountant/Executive
Engineer.

CERTIFICATE

Certified that the total issues of the material including the above are not in excess of actual requirements of the work and the material issued as per this receipt is not in excess of immediate requirements of the work.

Sub-divisional Officer or officer supplying the materials.

FORM 54

REGISTER OF MATERIAL--AT--SITE ACCOUNTS

[Referred to in paragraph 10.3.9]

Section--

Estimated requirement--

Name of work--

Issue rate--

Name of article--

Serial No.	Date of receipt/ issue	Received from/ Issued to	Receipts	Issues	Balance	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)

FORM 55

REGISTER SHOWING THE CLEARANCE OF THE SUSPENSE HEAD "MATERIALS"

[Referred to in paragraph 10.3.16]

Division--

Sub-division--

Name of work--

1. Statement showing the quantities and value of materials used in construction

Name of sub-head of work (1)	Quantity executed (2)	Description of material (3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	Total value (15)

The quantity used in construction should be calculated on the basis of quantities of work executed, such authorised formula being adopted for the purpose as may be in use locally.

FORM 55 (contd.)

II--Statement showing the adjustment of surplus/deficits

<p>1. Quantity issued as per material register.</p> <p>2. Quantities used as per part I of this register.</p> <p>3. Difference (+) Excess issue ..</p> <p style="padding-left: 40px;">(-) Less issue ..</p>		
---	--	--

Certified that the quantities of the various items shown in the above statement have been worked out as accurately as possible on the basis of the quantities of work actually done.

Orders of the Executive Engineer--

Executive Engineer.
Division

Sub-divisional Officer.

FORM 55 (cont'd.)

III.--Statement showing the disposal of materials-at-site accounts

How disposed of (with reference to authority)	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	Total value to be adjusted			Head of account to be debited	Divisional Accountant's dated initials		
									If debited to sub-heads of this account		If debited to other accounts			Month of adjustment	
									(8)	(9)	(10)				(11)
	Quantity														
	Value														
(1)								(7)	(8)	(9)	(10)	(11)	(12)		
Total															

Signature of Sub-divisional Officer.

FORM 56 (P. W. 424)

WORKS ABSTRACT-A

[Referred to in paragraph 10.5.1]

Division--

Sub-division--

Fund--

Month--

Name of work--

Reference to measurements--

Register of works entry--Rs.

Details of up-to-date progress †

Source from which progress is taken (quoting page and No. of measurement book)	Reference to last running account bill or other voucher		Sub-heads				
	No.	Date					

† Only quantities which have been actually measured and paid for on bills included in the accounts should be taken into this statement.

Authority--

From what source posted	Cash-book voucher or transfer entry book item No.	Sub-heads					
Brief particulars							
Estimate No. of Expenditure to end of							
<i>Month's transactions</i>							
<i>Total cash and adjustments</i>							
<i>Stock</i> ..							
<i>Total of the month</i> ..							
<i>Total to end of the month</i>							
<i>Progress up-to-date</i> ..							
<i>Rate of cost</i> ..							

Details of contractor's closing balances.

Name of contractor	Reference to last running account bill		Closing balance			Explanation for non-adjustment within 3 months
	Voucher No.	Date	Advance payments	Secured advances	Other transactions	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total						

The closing balance under the suspense head "Labourers" as arrived at within has been compared with the connected record of unpaid wages for this work and found correct.

The work is still in progress.*

Dated initials of the Sub-Divisional Officer.

Certificate of Divisional Accountant.

This abstract and the statement of progress have been checked under my supervision. I have personally compared all the items in the "Details of Contractors' closing balances" with the contractors' ledger and found them correct.

Dated initials of the Divisional Accountant.

Remarks by the Executive Engineer†

Dated initials of the Executive Engineer.

*If the work was completed during the month, the fact should be stated with an explanation of the steps taken to close the accounts of the work.

†The Executive Engineer will note here whether he has examined the work, counted materials or checked measurements and make any other remarks in respect of the execution of the work or of the state of account as he may consider necessary.

FORM 57 (P. W. 426)

WORKS ABSTRACT-B

(Referred to in paragraph 10.5.1)

Division--
Sub-division--
Fund--
Month--

Name of work--
Reference to measurements--
Register of works entry--Rs.

Details of contractors' closing balances.

Name of contractor	Reference to last running account bill		Closing balance			Explanation for non-adjustment within 3 months
	Voucher No.	Date	Advance payments	Secured advances	Other transactions	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total						

The closing balance under the suspense head "Labourers" as arrived at within has been compared with the connected record of unpaid wages for this work and found correct.

The work is still in progress.*

Dated initials of the Sub-Divisional Officer.

Certificate of Divisional Accountant.

The abstract has been checked under my supervision. I have compared all the items in the "Details of Contractors' closing balances" with the contractors ledger and found them correct.

Remarks by the Executive Engineer†

Dated initials of the Executive Engineer.

*If the work was completed during the month, the fact should be stated with an explanation of the steps taken to close the accounts of the work.

†The Executive Engineer will note here whether he has examined the work, counted materials or checked measurements and make any other remarks in respect of the execution of the work or of the state of account as he may consider necessary.

Authority--

From what source posted		Final charges	Suspense accounts			Labourers	Total cost
Brief particulars	Cash book voucher or transfer entry book item No.		Contractors				
			Advance payments	Secured advances	Other transactions		
Estimate No.	of						
Expenditure to end of							
<i>Month's transactions</i>							
Total cash and adjustments							
Stock ..							
Total of the month ..							
Total to end of the month							

Names of contractors with
number of contracts--

Full classification of the work--

Authority for allotment of funds--

Amount of allotment

.. Rs.

Date of commencement--

Amount surrendered (if any)

.. Rs.

Date of completion--

Accounts		Total cost for the month	Total expenditure to end of the month	Liabilities			Dated initials of the sub-divi- sional office
Other transactions	Labourers			Incurred	Liquidated	Balance	
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)

FORM 59 (P. W. 651)
ACCOUNT OF EXPENDITURE AND LIABILITIES
FOR MAJOR WORKS

(Referred to in paragraph 10.6.1)

Name of work--
 Authority for administrative approval--
 Authority for sanctioning the estimate--
 Full classification of the work--
 Authority for allotment of funds--
 Amount of allotment--Rs.
 Amount surrendered (if any) Rs.

Names of contractors with
 number of contracts--

Amount of estimate--
 Work portion
 Percentage charges at per cent
 Total

Month (1)	C. V. No. or T.E.B. Item No. (2)	Brief particulars of transactions (3)	Measure- ment book No. and page (4)	Sub-heads				Contingen- cies (9)	Work charged establi- shment (10)	Gross amount (11)
				Quan- tity (5)	Amount (6)	Quan- tity (7)	Amount (8)			

Suspense accounts					Total cost for the month (17)	Total expendi- ture to end of the month (18)	Liabilities			Dated initials of the sub-divisional officer (22)
Materials (12)	Secured advances (13)	Advance pay- ments (14)	Other transac- tions (15)	Labour- ers (16)			Incurred (19)	Liqui- dated (20)	Balance (21)	

FORM 60 (P. W. 422)
 REGISTER OF WORKS : A.--FOR MAJOR WORKS
 (Referred to in paragraph 10.7.1)

Name of work--

Authority--

Name of work--	Sub-heads						Authority--
	Months, etc.						
	Quantity	Amount	Quantity	Amount	Quantity	Amount	
Estimate No. of ..							
Expenditure of previous year brought forward (if any).							
April							
Total Rate of cost ..							
May							
Total Rate of cost ..							
June							
Total Rate of cost ..							
July							
Total Rate of cost ..							
August							
Total Rate of cost ..							
September							
Total Rate of cost ..							

FORM 60 (P. W. 422)--cont.

REGISTER OF WORKS : A.--FOR MAJOR WORKS

Months, etc.	Sub-heads					
	Quantity	Amount	Quantity	Amount	Quantity	Amount
October						
Total						
Rate of cost						
November						
Total						
Rate of cost						
December						
Total						
Rate of cost						
January						
Total						
Rate of cost						
February						
Total						
Rate of cost						
March						
Total						
Rate of cost						
March Supplementary.						
Total						
Rate of cost						

FORM 61 (P. W. 407)
REGISTER FOR WORKS : B.--FOR MINOR WORKS
 (Referred to in paragraph 10.7.1)

Name of work ..								
Authority ..								
Estimated cost ..								
Appropriation for the year.								
Months, etc.	Total value of work done	Suspense Accounts					Total charges	Dated initials of divisional officer to transactions of the month
		Advance payments	Secured Advances	Other transactions	Labourers			
Expenditure of previous years brought forward (any).								
April								
Total ..								
May								
Total ..								
June								
Total ..								
July								
Total ..								
August								
Total ..								
September								
Total ..								

FORM 61 (P. W. 407)--cont.

REGISTER OF WORKS : B.--FOR MINOR WORKS

Name of work ..								
Authority ..								
Estimated cost ..								
Appropriation for the year.								
Months, etc.		Suspense Accounts					Total charges	Dated initials of divisional officer to transactions of the month
		Total value of work done	Advance payments	Secured Advances	Other transactions	Labourers		
October	.. ..						
	Total ..							
November	.. ..						
	Total ..							
December	.. ..						
	Total ..							
January	.. ..						
	Total ..							
February	.. ..						
	Total ..							
March	.. ..						
	Total ..							
March Supplementary.	.. ..						
	Total ..							

Carried over to page of next year's register.

FORM 62 (P. W. 53)

WORK SLIP

(Referred to in paragraph 10.7.3)

Name of work--

Month--

Sub-heads	Unit	As per estimate			As executed		
		Quantity	Rate	Cost	Quantity	Rate	Actual cost to date
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total of estimate					Total charges against final heads.		
Add--Suspense accounts :--							
" Materials "							..
" Contractors--Advance payments "							..
" Contractors--Secured advances "							..
" Contractors--Other transactions "							..
" Labourers "							..
Total booked outlay to date							..
Probable further expenditure as per entry A above.							..
Total							..
Deduct--Suspense accounts recoverable							..
Ultimate anticipated expenditure on the work . . . . .							..

Work commenced in
Present state of progress in general terms--

Divisional Accountant.

Date :

FORM 62 (P. W. 53)--cont.

Probable cost of work remaining to be done and value of work already done but not brought to account			Explanations for deviations excess, etc.
Approximate quantity (9)	Rate (10)	Probable cost (11)	
Probable further expenditure--			

Remarks

Divisional Officer.

Date

FORM 63 (P. W. 401)

DETAILED COMPLETION REPORT

[Referred to in paragraph 10.7.11]

[Obverse]

Division--

Name of work--

Amount of estimate
 Expenditure
 Excess
 Percentage of excess
 Date of commencement--
 Date of completion--

Explanation for excesses

[Reverse]

Name of work--

Major head--

Minor head--

Detailed head of classification--

Reference to last schedule docket submitted--

Authority--

Sub-heads of estimate	As estimated			As executed			Differences*			Reference to paragraphs overleaf explaining excess
	Quantity	Rate	Amount	Quantity	Rate	Amount	Quantity	Rate	Amount	
Total										

*Excess to be entered in red ink ; savings in black ink.

Dated

Divisional Officer.

FORM 64 (P. W. 405)

COMPLETION STATEMENT OF WORKS AND REPAIRS

(Referred to in paragraph 10.7.11)

Completion statement of works and repairs completed during the month of _____ the outlay on which has not been recorded by sub-heads and the actual expenditure on which is in excess of the sanctioned estimate by an amount greater than that which the divisional officer is empowered to pass.

Item No.	Names of works grouped under major, minor and detailed heads of classification	Sanction:			Amount of estimate	Expended	Excess*	Percentage of excess*	Remarks
		Authority	No.	Date					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

*In cases in which the completion statement is utilised instead of a revised estimate under paragraph 316 of the M. P. W. Manual sufficient details must be given if the excess is more than 5 per cent.

Date

Divisional Officer.

FORM 65 (P. W. 431-A)

CONTRACTORS LEDGER

(Referred to in paragraph 10.8.1)

Name of the contractor--

Particulars of bills or voucher			Net transactions detailed by suspense head			†Name or work or account (in red ink) and particulars of transaction	Gross transactions		Total value of work or supplies	Remarks
Date	No.	Serial number if a running account bill	"Advance payments" + = Debits -- =Credits	"Secured advances" + = +Debits -- =Credits	"Other transactions" + = Debits -- =Credits		Debits	Credits		
(1)	(2)	(3)	(4D*)	(5E*)	(6G*)	(7)	(8H*)	(9F*)	(10A*)	(11)

*These letters indicated in respect of each running account bill the corresponding entries in Forms 47, 67 or 68.

†If there are several contracts in connection with a work or account, the transactions relating to each should be distinguished preferably by quoting the number and date of agreement or work order.

FORM 66

REGISTER OF DISMANTLED MATERIALS

(Referred to in paragraph 10.9.1)

Serial No.	Description of material with name of work in red	Opening balance	Receipts during the month	Total	Issues during the month	Balance	C. V. No. for		Remarks
							Receipt	Use	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

FORM 67 (P. W. 466)

RUNNING ACCOUNT BILL (INTERMEDIATE)

[Referred to in paragraph 11.2.2]

*(To be used for "intermediate payments" to contractors
on lump sum contracts).*

Division--

Sub-division--

Cash-book Voucher No.

, dated

Name of contractor--

Name of work--

Serial No. of this bill--

No. and date of previous bill for this work--

Reference of agreement--

Accepted by--

Date of written order to commence work--

Date of completion as stipulated in the contract--

Extension granted up to--

Contractors' ledger folio--

FORM 67-contd.

Part I--Account of work

	Rs.	P.
1. Approximate value of work done up-to-date excluding the measured up additions and alterations.		
2. Value of measured up additions and alterations up-to-date.		
3. Deduct amount to be withheld, *per cent on Rs.		
4. Balance, i.e., up-to-date intermediate payments (items 1+2-3) K.		
5. Deduct intermediate payment already made as per entry K of the last running account bill.		
6. Intermediate payment now to be made (item 4--5) D . .		
7. Amount of secured advances as per entry E of part II . .		
8. Total payments now to be made as detailed below : † . .		
(a) By recovery of amounts creditable to this work.	Rs.	P.
(b) By recovery of amounts creditable to other works or heads of account.		
(c) By cheque.		
		G
		H

*The percentage to be withheld should be decided in each case by taking the scale of percentages adopted for the security deposits in paragraph 214 of the Maharashtra Public Works Manual as a guide.

†The total figure against item 8 should be tested to see that it agrees with the total of items 6 and 7.

*Part II.--Account of secured advances allowed on the
security of materials brought to site*

(1) Quantity outstanding from previous bill	(2) Deduct quantity utilised in work measures since previous bill.	(3) *Quantity outstanding including quantity brought to site since previous bill.	(4) Full rate as assessed by the divisional officer	(5) Description of materials	(6) Unit	(7) Reduced rate at which advance is made	(8) †Up-to-date amount of advance	(9) Reference to divisional officer's written orders authorizing the advance.	(10) Reasons for non-clearance of advance when outstanding for more than three months.
Total amount outstanding as per this account								(C)	
Deduct amount outstanding as per entry (C) of previous bill.									
Net amount since previous bill (in words)								(E)	

*First enter the difference between the quantities in columns (1) and (2) in this column. Then show below this entry the quantities, if any, brought to (U) against which a further advance has been authorized, this entry being prefixed by the *plus* sign. Finally, strike the total of the two entries which will represent the total quantity outstanding.

†Entries in column (8) show the money value of the total quantities outstanding as in column (3).

Part III.--Certificates and signatures

I have satisfied myself by * _____ that the value of work done up-to-date excluding the measured up additions and alterations is not less than Rs. _____ conformably with the contractor's agreement and that with the exception of authorised additions and alterations, the work has been done according to the prescribed specifications.

2. The detailed measurements of authorised additions and alterations up-to-date are recorded at page _____ of measurement book No. _____ by (Name and designation) _____ on _____

3. Certified that the *plus* quantities of materials shown in column (3) of part II above have actually been brought by the contractor to the site of the work and the contractor has not previously received any advance on their security, (2) that those materials are of an imperishable nature and are all required for use on the work for which a lump sum payment for finished work has already been agreed upon and (3) that a formal agreement in form 50 signed and executed by the contractor in accordance with paragraph 11.2.2 of the M. P. W. A. Code is recorded in the divisional office.

Signature of contractor.

Dated signature of officer
preparing the bill.

†Pay Rs. (_____)

Dated signature of the officer
authorising payment.

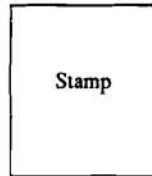
*Here specify the method employed for estimating the value of work.

†Here specify the net amount payable, *vide* item 8 (c) of part I.

Part IV-Acquittance

‡Received Rs. ()
 as an intermediate payment in connection with the contract referred to
 above.

Dated



§Witness--

Full signature of contractor.

Paid by me cash/cheque No.

dated

Dated initials of the person
 actually making the payment

Part V--Remarks

(This space is reserved for any remarks which the disbursing officer or the
 divisional officer may wish to record in respect of the execution of the work,
 check of measurements or the state of contractor's account.)

(For use in divisional office)

(For use in Accountant General's
 office).

Checked

Accounts clerk

Divisional
 Accountant

Audited

Reviewed

Auditor

Superin-
 tendentGazetted
 Officer

‡The payee's acknowledgment should be for the gross amount paid as per item 8 (a+b+c) of
 part I.

§Payment should be attested by some known person when the payee's acknowledgment is given
 by mark, seal or thumb impression.

FORM 68 (P. W. 467)
RUNNING ACCOUNT BILL (FINAL)

[Referred to in Paragraph 11.2.3]

(To be used for "final payments" to contractors on lump sum contracts)

Division-- Sub-division--
 Cash book Voucher No. dated
 Name of contractor--
 Name of work--
 Serial No. of this bill--
 No. and date of previous bill for this work--
 Reference to agreement--
 Accepted by--
 Date of written order to commence work--
 Date of completion as stipulated in the contract--
 Extension granted up to--
 Date of actual completion of work--
 Contractor's ledger folio--

Part I--Account of work executed

Sub-work, sub-head or item of work (1)	Rate		Unit (3)	Up-to-date		Remarks (6)
	(2)	(2)		Quantity (4)	Amount (5)	
			Lump sum for each			
Total brought forward ..						
Additional work ..						
<i>Deduct--Omissions</i>						
Total value of work done to date.						

Part II--Certificates and signatures

I certify that the work has been completed in accordance with the prescribed specifications and after taking into account all the authorised additions and alterations the value of work done up-to-date, conformably with the terms of the contractor's agreement, is Rs.

2. The detailed measurements of the authorised additions and alterations mentioned above are recorded by (name and designation) on at page of measurement book No. and I am satisfied that they are correct.

Signature of contractor.

Dated signature of the certifying
Engineer*

*This certificate must be signed by the Executive Engineer or any Officer empowered by Government to sign it.

Part III.--Memorandum of payments

		Rs.	P.
1.	Total value of work done up-to-date as per entry F of part I of this bill.		
2.	<i>Deduct--</i>		
	(i) Up-to-date intermediate payment already made as per entry K of part I of last bill No. dated.		D
	(ii) Total secured advances outstanding as per entry C/of part of last bill No. dated		E
3.	Payments now to be made.--		
	(a) By recovery of amounts creditable to this work.		G
	(b) By recovery of amounts creditable to other works or heads of account.		H
	(c) By cheque		

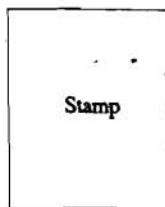
*Pay Rs. ()

Dated signature and rank of officer
authorising payment.

*Here specify the net amount payable, *vide* item 3 (c) of part III.

Part IV--Acquittance

*Received Rs. ()
 in full statement of all demands on account of the contract referred to above.



†Witness--

Signature of contractor.

Paid by me cash/cheque No.

Dated initials of person
 actually making payment.

Part V--Remarks

(This space is reserved for any remarks which the disbursing officer or the divisional officer may wish to record in respect of the execution of the work, check of measurements or the state of contractor's account.)

(For use in divisional office)

(For use in Accountant General's office)

Checked.	Audited	Reviewed
Accounts clerk	Divisional Accountant	Auditor Superintendent

Gazetted Officer.

*The payee's acknowledgment should be for the gross amount as per item 3 (a+b+c) of part III.

†Payment should be attested by some known person when the payee's acknowledgment is given by a mark, seal or thumb impression.

FORM 69

OMNIBUS TRANSFER ENTRY ORDER

(See paragraph 12.2.2)

Rs.		Debit sundries.				To purchases Cr. Rs.				
Serial No.	M. B. No. and page	No. and date of indent	Name of supplier	Particulars of supply (Name of articles, quantities and rates)	Debit			Payment during the month		Authority for purchase where necessary
					S. D. No.	Name of work (with classification)	Amount	Voucher No.	Amount	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

353

Executive Engineer,
Division.

FORM 70 (P. W. 537)
SUSPENSE/DEPOSIT REGISTER
 (Referred to in paragraph 12.2.6 and 15.5.1)

Suspense head
Deposit

Class--

Item No.	*Month from which transaction dates	Particulars of items (with authority where necessary)	Opening balance of the year	April		Closing balance	and so on for other months of the year	§ How adjusted (and other remarks where necessary)
				Debits Credits †	Credits Debits ‡			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Total						

*To be indicated thus :--12/38 for December 1938 ; 1/39 for January 1939 ; and so on.

†Score out "Credits" in the case of Miscellaneous P. W. Advances and Stock, and "Debits" in the case of Purchases and P. W. Deposits.

‡Score out "Debits" in the case of Miscellaneous P. W. Advances and Stock and "Credits" in the case of Purchases and P. W. Deposits.

§ To be indicated thus :--"A" Paid in cash or recovered in cash, "B" Adjusted by transfer entry, "C" Converted into interest bearing security, and so on, additional letters being entered with explanation at foot.

FORM 71 (P. W. 500)
 REGISTER OF MANUFACTURE
 (Referred to in paragraph 13.1.3)

Season--

Site--

Name of manufacture--

Authority--

Estimate No.	Months, etc.	Operation								Total cost	
		Quantity		Amount		Quantity		Amount			
		Quantity	Amount	Quantity	Amount	Quantity	Amount	Quantity	Amount		
Brought forward from previous year											
April
		Total	Rate	Total	Rate	Total	Rate	Total	Rate	Total	Rate
May
		Total	Rate	Total	Rate	Total	Rate	Total	Rate	Total	Rate
June
		Total	Rate	Total	Rate	Total	Rate	Total	Rate	Total	Rate
July
		Total	Rate	Total	Rate	Total	Rate	Total	Rate	Total	Rate
August
		Total	Rate	Total	Rate	Total	Rate	Total	Rate	Total	Rate

FORM 71--cont'd.
Appropriation for the year--Rs.

Folio No.

Months, etc.	Outturn				Balance at debit or credit of manufacture	Dated initials of divisional officer against transactions of the month
	Quantity	Amount	Quantity	Amount		
Estimate No.						
Brought forward from previous year						
April						
Total Rate						
May						
Total Rate						
June						
Total Rate						
July						
Total Rate						
August						
Total Rate						
September						
Total Rate						

FORM 71--cont'd.

Months, etc.	Cuttum				Balance at debit or credit of manufacture	Dated initials of divisional officer against transactions of the month
	Quantity	Amount	Quantity	Amount		
October .. .. .	..	..	..	..
	Total	Rate	..	..
November .. .. .	..	..	..	..
	Total	Rate	..	..
December .. .. .	..	..	..	..
	Total	Rate	..	..
January .. .. .	..	..	..	..
	Total	Rate	..	..
February .. .. .	..	..	..	..
	Total	Rate	..	..
March .. .. .	..	..	..	..
	Total	Rate	..	..
March Supplementary .. .. .	..	..	..	..
	Total	Rate	..	..

FORM 72

OUTTURN STATEMENT OF MANUFACTURE

(Referred to in paragraph 13.3.2)

Name of manufacture--

Site--

Season--

Authority--

Month--

Names of articles manufactured	*Estimated outturn (quantities and values)	Actual outturn (quantities and values)			Remarks
		*To end of previous month	*During the month	*Total	
Total values ..					

*The values should be entered in red ink just below the quantities.

Date

Sub-Divisional Officer.

FORM 73 (P. W. 540)

SCHEDULE OF DEPOSITS

(Referred to in paragraph 15.5.3)

Month--

Division--

Part I :- Abstract account of receipts, adjustments and balances of deposits.

Classes of deposits	Opening balance	Credits during the month	Total (2+3)	Debits during the month	Closing balance (4-5)
(1)	(2)	(3)	(4)	(5)	(6)
I.--Cash Deposits of subordinates as security.					
II.--Cash deposits of contractors as security.					
III.--Deposits for work to be done.					
IV.--Sums due to contractors on closed accounts.					
V.--Miscellaneous deposits.					
Total					

FORM 73--contd.

Part II.--Detailed extract from deposit register, form 70

Item No. as per register	Month from which transaction *dates	Reference to month in which item was last effected	Particulars of items (to be grouped by classes of deposits) with name of work in the case of contractor	Opening balance	Credits during the month	Total (5+6)	Debits during the month	Closing balance (7-8)	How adjusted	Remarks (In respect of each credit during the months, here enter refer- ence to sche- dule docket in which the corresponding debit, appears or if it is a cash receipt, say so) (11)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10) †	(11)

Certified that, with the exceptions noted below, all the interest bearing securities as per items or their acknowledgments by the authorised custodians, have been received and lodged in a chest in the custody of the divisional officer.

Exceptions (with reasons).

Divisional Accountant.

* To be indicated thus.--"New" for items appearing for the first time, "12/38" for December 1938, and so on.

† Column 10.--"A" Repaid in cash, "B" Adjusted by transfer entry, "C" Converted into an interest-bearing security and entered in the register of securities. The letters A, B, C, etc., should be entered in this column. If necessary, additional letters D, E, etc., should be entered with explanation at foot.

FORM 74 (P. W. 41)

REGISTER OF INTEREST-BEARING SECURITIES

(Referred to in paragraph 15.6.1)-1

(1) Item No.	(2) Name and designation of depositor	(3) For what purposes or work (quoting reference to agreement or bond)	Particulars of securities received							(11) Date of receipt in office.	(12) Dated initials of the divisional accountant and of the divisional officer verifying column. 1-11.
			Government securities, including municipal debentures, post trust bonds, post office cash certificates, etc., referred to at items (i) to (iii), (v) and (vi) in para 15.2.2			Other securities i. e., post office savings bank pass books or deposit receipts of recognised banks referred to at items (iv) and (vii) in para 15.2.2					
			(4) Number	(5) Percent, (or issue price in the case of cash certificates)	(6) Loan (or date of issue in the case of cash certificates).	(7) Amounts, i.e., market value (or surrender value in the case of cash certificates).	(8) Name of post office or bank	(9) Number of account receipt.	(10) Amount		

* If the post office savings bank pass book pertains to a security deposit recovered in instalments, no entry should be made in other column until the security has been fully paid up. But if such security deposit is to be refunded before the full amount is recovered it should be treated as fully paid up and brought on the register before being refunded. In all cases only the original deposit should be entered here and not the interest.

FORM 74--cont'd.

Forwarded for safe custody to treasury or accounts officer with	Number	(13)	
	Date	(14)	
	Name of officer	(15)	
Acknow- ledgment of treasury or accounts officer	Number	(16)	
	Date	(17)	
Dated initials of the divisional accountant and of the divisional officer verifying columns 13-17.	Name of officer	(18)	
	Number	(19)	
	Date	(20)	
Orders sanctioning the return or re- transfer of the security	Name of officer	(21)	
		Number	(22)
		Date	(23)
Letter recalling the security if out of the office	Number	(24)	
	Date	(25)	
Treasury or accounts officer's letter which received back	Number	(26)	
	Date	(27)	
Particulars of disposal, quoting reference to acknowledgment of the depositor.		(28)	
Dated initials of the divisional accountant and of the divisional officer verifying columns 19-26.		(29)	
Remarks		(30)	

FORM 75 (P. W. 520)

ACCOUNT OF INTEREST BEARING SECURITIES

(Referred to in paragraph 15.6.1)

Division--

Year

* Item No. as per register of securities. (1)	Name of depositor (with name of work in the case of contractors) (2)	Balance as per last account (3)	Fresh deposits of the year (4)	Total (5)	Deduct securities returned or re-transferred to the depositors. (6)	Balance at the close of the year. (7)	Reference to acknowledg- ments for amounts in column 6, which should be attached. (8)	Re- marks (9)

Divisional Accountant.

Certified that, with the exceptions noted below, all the securities shown in column 7 of this account, or their acknowledgments by the authorized custodians are in my possession.

Exceptions (with reasons).

Divisional Officer.

*Items should be grouped separately for each of the classes of securities enumerated in paragraph 15.2.2.

FORM 76 (P. W. 514)

SCHEDULE OF DEPOSIT WORKS

(Referred to in paragraph 16.2.2)

Part I--Account of deposit works effected during the month of

Division--

Serial No.	Detailed classification of estimate	*Name of work, with Name of depositor	Deposits			Schedule docket No.	Expenditure		Expenditure, if any, charged to Miscellaneous P. W. Advances		Remarks (If the work is completed say so)
			To end of previous month.	During month	Total up to date		Total charge of the month	Total up to date	During the month		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

Total or accounts affected by the month's transactions. Add total for accounts not affected by the month's transactions as per part II. Grand total ..	A †	B	Deduct 'Up-to-date' total of accounts closing during the month, as per items.	F	G	H (=F--G)	L § (=K--H)	Net chargeable during the month to P. W. Deposits.
	§ E		Net "Up-to-date" total of accounts remaining open at the close of the month.					

* When a work is included for the first time in the schedule, the sanction should be entered in red ink in col. 3.
† The amounts as per entries A and D should be entered in columns 5 and 7, i. e., "Credits during month" and "Debits during month" of the schedule of deposits, form 73.

‡ The amount as per entry C should, by a transfer entry be charged in lump sum to miscellaneous P. W. Advances.

§ The amount as per entry E should agree with entry J of last month's schedule.

|| The amount as per entry L should agree with the closing balance of deposits for work to be done as per columns 8 of the schedule of deposits Form 73.

FORM 76--contd.

PART II--ACCOUNT OF DEPOSIT WORKS NOT AFFECTED DURING THE MONTH

Serial No.	Name of work, with name of depositor	Total deposits up-to-date	Total expenditure up-to-date	Expenditure debited to Miscellaneous P. W. Advances up-to-date	Month in which work was completed	Steps taken to adjust (1) unexpended balances of completed works, and (2) expenditure debited to Miscellaneous P. W. Advances (7)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total transferred to part I ..						

Divisional Accountant.

FORM 77

SCHEDULE OF TAKAVI WORKS

(Referred to in paragraph 16.3.2)

Month--

Division--

Part I.--Account of works affected by the month's transactions

Serial No.	*Name of work, with the name and address of the cultivator responsible for it	Schedule docket No.	Expenditure		Realisation			Realisation
			Total charges of the month	Total up-to-date	To end of previous month	† During the month	Total up-to-date	(If the work is completed, say so)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

FORM 77--contd.

Part II.--Account of works not affected by the month's transactions

Serial No.	Name of work, with the name and address of the cultivator responsible for it	Total Expenditure up to date	Total realisations up to date	Month in which work was completed	Steps taken, specially for adjustment of the outstanding balances of completed works
(1)	(2)	(3)	(4)	(5)	(6)
	Total transferred to part I				

FORM 78 (P. W. 456)

[Referred to in paragraph 19.3.1 (b)]

Division	Detailed bill of contingent charges of	Month	
Head of service		No. of Vouchers	
Numbers of sub-vouchers (1)	Description of charge, and No. and date of authority (where special sanction is necessary) (2)	Amount Rs. (3)	
	(In words) Total ..		

1. I certify that the expenditure charged in this bill could not with due regard to the interests of the public service be avoided. I certify that to the best of my knowledge and belief the payments entered in this bill have been duly made to the parties entitled to receive them. Vouchers for all sums above Rs. 250 in amount are attached to the bill. I have as far as possible, obtained vouchers or other sums, and I am responsible that they have been destroyed or so defaced or mutilated that they cannot be used again.

2. Certified that I have personally checked the progressive total in the bill with that in the contingent register and found it to agree.

3. Certified that this bill does not include charge on account of municipal, sanitary and water taxes for hired residential quarters which are recoverable from the occupants.

4. I certify that the materials and stores billed for above have been brought on the respective inventories and that all materials and stores are being duly accounted for and verified in the manner laid down in sections XXXV in part II of the Maharashtra Contingent Expenditure Rules, 1965.

5. I certify that the purchases billed for have been received in good order, that their quantities are correct and their quality is good, that the rates paid are not in excess of the accepted and the market rates and that suitable notes or payment have been recorded against the original indents and invoices concerned to prevent double payments.

6. Certified that sub-head No. 2 does not include any charges for the articles of stationery procurable from the Stationery Department or the material supplied by Jail Department.

7. Certified that the service labels purchased were required for *bona fide* purposes viz., "*India Government Service only*".

8. Certified that the expenditure incurred does not include expenditure on carriage of tents.

or

Certified that the expenditure incurred as per sub-head No. 4 includes Rs. _____ on account of carriage of tents for *bona fide* purposes to which sanction of the Superintending Engineer has been obtained.

9. Certified that the work of dusting office and supplying drinking water is really necessary and that it is outside the duties of menials on permanent or temporary establishment. Supply of drinking water is not within easy reach of the office and the expenditure incurred thereon is necessary. Grant of extra allowance which does not exceed Rs. 2 per month to a menial, is distinctly more economical than the employment of fresh agency.

10. Certified that sub-head No. 11 does not include any charges for printing.

Sub-head No.	Sub-head	Amount Rs.	
		P.	P.
1	Office rent		
2	Country stationery and other petty bazaar purchases.		
3	Postal, telegraph and money order commission charges.		
4	Carriage of parcels, treasure and other Government property.		
5	Working punkhas and tatties--		
	Amount of estimate		
	Previous expenditure.		
	Expenditure during the month.		
	Total expenditure ..		
6	Supplying drinking water and dusting office.		
7	Law charges		
8	Donation for passing examination in native languages.		
9	Medicine and hospital charges		

	Rs.	P.
Allotment for		
Expenditure to end of last month		
Expenditure during the month		
Total expenditure		
Balance available		

Sub-head No.	Sub-head	Amount														
10	Books and Periodicals-- Amount of estimate .. <table border="1" data-bbox="681 370 831 674"> <tr><td></td><td></td></tr> <tr><td></td><td></td></tr> <tr><td></td><td></td></tr> <tr><td></td><td></td></tr> </table> Previous expenditure .. <table border="1" data-bbox="681 447 831 513"> <tr><td></td><td></td></tr> </table> Expenditure during the month. <table border="1" data-bbox="681 518 831 596"> <tr><td></td><td></td></tr> </table> Total expenditure <table border="1" data-bbox="681 601 831 674"> <tr><td></td><td></td></tr> </table>															
11	Printing, binding and advertising ..															
12	Office furniture (direction and accounts only).															
13	Other Charges not included in above ..															
	Total ..															

(For use in the Accountant-General's Office)

Total amount of bill	..	..	Rs.
Admitted	..	..	Rs.
Objected to	..	..	Rs.

Auditor.

Examiner.

Reviewing Officer.

FORM 79 (P. W. 622)

REGISTER OF CONTINGENT CHARGES

[Referred to in paragraph 19.3.1 (e)]

Date	C. V. No.	Particulars of charges	Office rent		Country stationery and other petty bazar purchases		Postal, telegraph and money-order commission charges		Carriage of parcels, treasure and other Government property		Working punkhas and khas tatties		Supplying drinking water and dusting Office		Law charges		Donations for passing examination in native languages		Medicine and hospital charges	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)									
		Appropriation																		

FORM 80 (P. W. 521)

INDENT FOR SERVICE POSTAGE STAMPS

[Referred to in note below paragraph 19.3.2]

No.

Office of the

Division :

Dated

To--The Treasury Officer,

Please supply this office with service postage stamps, etc., of the value of Rs. ()
as detailed below :--

Number	Description	Value
	Service post cards	..
	Service postage stamps	
	1 P	..
	2 "	..
	3 "	..
	5 "	..
	6 "	..
	8 "	..
	10 "	..
	13 "	..
	15 "	..
	20 "	..
	25 "	..
	50 "	..
	75 "	..
	90 "	..
	Rs. 1	..
	Rs. 2	..
	Rs. 5	..
	Rs. 10	..
	Rs. 15	..
	Total	..

A receipt for the amount sent herewith by cheque No. dated
more is requested.

Divisional Accountant.

Divisional Officer.

FORM 81 (P. W. 573)

LIST OF MONTHLY SUB-DIVISIONAL ACCOUNTS

[Referred to in paragraph 21.1.6]

Sub-Division--

Division--

Month--

Serial No.	Form No.	Name of document	Number of documents	Remarks
(1)	(2)	(3)	(4)	(5)
1	32	Survey reports		
2	28	Sale accounts		
3	82	Detailed list of works abstracts A with--		
	56	Works abstracts A for major works ..		
	54	Register of material at site accounts ..		
	72	Outturn-statement of manufacture ..		
	14	Transfer entry orders		
4	82	Detailed list of works abstracts B with--		
	57	Works abstracts B for minor works ..		
	14	Transfer entry orders		
5	14	Other transfer entry orders		

If any document due is not ready, a suitable note of explanation for delay and the probable date of its submission should be recorded against it in the column for remarks.

Sub-Divisional Officer.

FORM 82 (P. W. 574)

DETAILED LIST OF WORKS ABSTRACTS

A.--For major works.

B.--For minor works.

[Referred to in paragraph 21.1.6]

Division--

Month--

Sub-division--

Serial No.	Full name of work as given in the estimate	Accompanied by		
		Register of materials at site account (Form 54)	Outturn statement of manufacture (Form 92)	Transfer entry orders (Form 14)
(1)	(2)	(3)	(4)	(5)

Sub-Divisional Officer.

FORM 83 (P. W. 510)
REGISTER OF SANCTIONS TO FIXED CHARGES
 [Referred to in paragraph 22.2.4]

Reference to sanction with period for which the sanction has been accorded	Sanctioned scale*				Amounts paid for each month						
					†April		†May		†June		And so on
	Name of appointment	Rate	No.	Amount per mensem	Reference to voucher	Amount	Reference to voucher	Amount	Reference to voucher	Amount	
					(6)	(7)	(8)	(9)	(10)	(11)	(12)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

*Each entry of sanction should be initialled and dated by the divisional accountant.

†Name of the month for which wages have been earned.

Note 1--Entries should be made briefly, e.g., Voucher 24 for July will be entered as 24-7.

Note 2--Amount paid should be entered in black ink; and unpaid amounts or fines in red ink, the entries for fines being distinguished by the letter F. Subsequent payments of unpaid amounts should be entered underneath in black ink it being seen that they do not exceed the amounts available as entered in red ink. Claims for arrears not included in the original claims for the month concerned should ordinarily not be admitted without full explanation of the circumstances under which they were omitted.

Note 3--One or more pages should be set apart for each work or account.

FORM 84 (P. W. 511)

REGISTER OF MISCELLANEOUS SANCTIONS

[Referred to in paragraph 22.2.4]

Item No.	No., date and authority	Substance of order	Amount of sanction		Dated initials of divisional accountant	Note of expenditure incurred against each sanction from time to time			Dated initials of divisional accountant	Remarks
						No. of voucher	Month	Amount		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	

FORM 85 (P. W. 579)
REGISTER OF SANCTIONS TO ESTIMATES

[Referred to in note 2 below paragraph 22.2.4]

Item No.	Name of work	Amount of estimate	Reference to authority			Reference to folio in the register of works and to the completion certificate or report
			Authority	No.	Date	

FORM 86 (P. W. 575)

REGISTER OF MISCELLANEOUS RECOVERIES

[Referred to in paragraph 22.2.8]

Division--

Period--

Item No.	No. and date of authority ordering recovery	Substance of order				Dated initials of divisional accountant	Note of recoveries made against each order				Dated initials of divisional accountant	Remarks	
		Nature and particulars of recovery and of account concerned	From whom due	Amount recoverable	Due date or dates of recovery		No. of voucher or account	Month	Amount	Progressive total of recoveries			

FORM 87 (P. W. 535)
 CONSOLIDATED TREASURY RECEIPT

[Referred to in paragraph 22.3.2]

_____ Treasury

RECEIVED from the officer-in-charge of

Division, the sum of Rupees (in words and figures)

as detailed below for credit to the _____
 I & ?.
 B. & C.

Department, during

19 :--

Date of remittance into treasury or sub-treasury	Name of treasury or sub-treasury	By whom remitted	Number of each chalan	Amount remitted with each chalan
(1)	(2)	(3)	(4)	(5)

Date

Treasury Officer.

FORM 98 (P. W. 507)

SCHEDULE OF MONTHLY STATEMENT WITH TREASURIES

(Referred to in paragraph 22.3.3)

PART I--CASH REMITTED AND ACKNOWLEDGED

	Treasury		Treasury		Treasury		Total	
1. Difference brought over as per line 5 of last month's schedules.								
2. Cash remitted during the month								
3. Total ..								
4. Amounts acknowledged by treasuries as per consolidated receipts attached.								
5. Difference (line 3 minus 4) as explained below. ..								

Analysis of the difference as per line 5

A.--Received by treasuries too late for incorporation in the accounts of the month.								
B.--Remitted after closing sub-divisional accounts of the month but received by treasuries in time for incorporation in the accounts of the month.								

PART II.--CHEQUES ISSUED AND PAID

	Treasury		Treasury		Treasury		Total	
1. Difference as per line 5 of previous month's schedule.								
2. Cheques issued during the month								
3. Total								
4. Cheques cashed as per pass books, vide treasury officer's certificates of issues (attached).								
5. Difference (detailed below)								

* Details of difference

Particulars of cheques		Amount	Particulars of cheques		Amount	Particulars of cheques		Amount
No.	Date		No.	Date		No.	Date	
<i>Uncashed cheques.</i>						<i>Cheques cashed during the month, but taken to account in sub-divisional cash books of the following month.</i>		
			Total uncashed cheques.					
			<i>Deduct--Total of cashed cheques as per last column.</i>					
			Net difference ..			Total ..		

*The difference relating to each treasury should be detailed in the manner indicated.

Divisional Accountant.

FORM 89 (P. W. 615)

TREASURY PASS BOOK

[Referred to in note 1 below paragraph 22.3.3]

Month and date of payment	Particulars of the cheques cashed		Amount of cheques	Initials of treasury officer
	No.	Book		
(1)	(2)	(3)	(4)	(5)

Notes to be printed on the fly-leaf of the abstract book, form 90 (P. W. 378)

1. The standard form is only a model. The number of vertical columns may be varied according to requirements, the examples given being those suitable for an ordinary division of the B. and C. D.
2. The book should be posted from the several cash books in respect of cash transactions, from the transfer entry book in respect of transfer entries and from the summary of stock receipts and issues in respect of stock transactions.
3. The amount of each cheque entered in cash book should be shown on the charges side under the head to which the payment relates, and the total amount on cheques drawn should be shown as single entry on the receipts side in the column for "Public Works Cheques", or "III--Other Remittances", according as the treasuries on which the cheques are drawn are within or outside the account circle in which the division itself is.
4. In posting the stock transactions from the summary of stock receipts and issues, debits (and credits) to stock which represent credits (and debits) posted in the summaries from the cash book and the transfer entry book, and which are separately shown in the summaries, *vide* paragraph 9.2.26 should be excluded, as these are posted in the abstract book direct from the cash books and the transfer entry book. In the vertical columns, headed "Stock", should be entered, on the receipt side, the total of the stock issues (corrected as above) and on the charges side, the total of the stock receipts (also corrected as above).
5. As the postings from each cash book or other documents are completed it should be seen that the total postings on the receipts side agree with those on the charges side, and that, further, the totals of the columns headed "Cash from treasury", agree in respect of cash book and those of the columns, headed "Transfers within division", in respect of whole division, separately for cash and stock unless any cash or stock be in transit, see paragraphs 22.4.12 and 12.3.5.
6. Refunds of revenue appear as charges in the initial accounts, and will therefore be posted on the charges side of the abstract book. As they are to be taken ultimately in reduction of revenue receipts, the totals for the month should be transferred to the receipts side as *minus* entries in the columns for the revenue heads concerned.
7. Similarly, receipts which are to be taken in reduction of expenditure on individual works in progress or on establishment and tools and plant, *vide* statement D of appendix, should be posted as receipts in the first instance under appropriate headings, and ultimately transferred to the charges side as *minus* entries in the columns for the heads under which the charges to be reduced are classified.
8. Finally, it should be seen that the totals of the vertical columns agree with the totals of the relevant schedules, registers, etc., or of the corresponding figures therein. Differences should be traced and set right.

FORM 90 (P. W. 378)

ABSTRACT BOOK

[Referred to in paragraph 22.4.1]

Receipts.

Month—

Sub-division, etc.	XXXVII, Public Works	Suspense Accounts				Establish- ment-- " Deduct " percent- age re- coveries (7)	Tools and plant " Deduct " reco- veries (8)	Miscella- neous Heads of Account (9)	Public Works deposits (10)
		Purchase (3)	Stock (4)	Miscella- neous P. W. Advances (5)	Workshop suspense (6)				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Cash									
Divisional Office									
Total									
Sub-division									
Total									
Sub-division									
Total									
Sub-division									
Total									

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<i>Transfer entries</i> ..									
Total ..									
<i>Stock</i>									
Sub-division ..									
Total ..									
Sub-division ..									
Total ..									
Sub-division ..									
Total ..									
Sub-division ..									
Total ..									
Total, cash, transfer entries and stock.									
<i>Deduct--Refunds of revenue transferred from charges side.</i>									
Net									
Reference to schedule register, etc.	19	70 (Purchases.)	70 and 98	70	..	100	100	95	70

(1)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
<i>Transfer entries</i> ..									
Total ..									
<i>Stock</i> ..									
Sub-division ..									
Total ..									
Sub-division ..									
Total ..									
Sub-division ..									
Total ..									
Total, cash, transfer entries and stock.									
<i>Deduct</i> —Refunds of revenue transferred from charges side.									
Net ..									
Reference to schedule, register, etc.		93			93			94	

FORM 90 (P. W. 378)

ABSTRACT BOOK

[Referred to in paragraph 22.4.1]

Charges

Month—

Sub-division, etc.	50--Public Works								
	Original Works—Buildings	Original Works—Communications	Repairs	Establishment contingencies, grant-in-aid	Tools and plant	Suspense accounts			
						Purchases	Stock	Miscellaneous P. W. Advances	Workshop suspense
(1)	(2)	(3)	(4)	(5)	(5)	(7)	(8)	(9)	(10)
Cash									
Divisional Office									
Total									
Sub-division									
Total									
Sub-division									
Total									
Sub-division									
Total									

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<i>Transfer entries</i>									
Total									
<i>Stock</i>									
Sub-division									
Total									
Sub-division									
Total									
Sub-division									
Total									
Total cash, transfer- entries and stock. <i>Deduct--Refunds</i> transferred from receipts side.									
Net									
Reference to schedule register, etc.	97 or 100			78	97	70	70 and 99	70 and 105	..

No entries

Charges—contd.

Sub-divisions, etc.	Miscellaneous Heads of Account	Public Works Deposits	S. REMITTANCES							
			Adjusting account between Central and State Government			Adjusting account with Railways		P. W. Remittances		
			Government of			Railway		Remittances into Treasuries	Other Remittances	
(1)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	
<i>Cash</i>										
Divisional office ..										
Total ..										
Sub-division ..										
Total ..										
Sub-division ..										
Total ..										
Sub-division ..										
Total ..										

(1)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
<i>Transfer entries</i>									
Total ..									
<i>Stock</i>									
Sub-division ..									
Total ..									
Sub-division ..									
Total ..									
Sub-division ..									
Total ..									
Total cash, transfer entries and stock.									
<i>Deduct--Refunds transferred from receipts, side.</i>									
Net ..									
Reference to schedule register, etc.	95	70	93	93		93		94	

Charges—Contd.

Sub-division, etc.	S. Remittances		Refunds of Revenue to be transferred to receipts side XXXVII Public Works (22)	Transfers within division (23)	Cash from treasury (24)	Closing cash balance (25)	Total (26)
	Transfers between P. W. officers (20)	Exchange accounts (21)					
Cash							
Divisional office							
Total							
Sub-division							
Total							
Sub-division							
Total							
Sub-division							
Total							

(1)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
<i>Transfer entries</i>							Total of last three columns
Total							
<i>Stock</i>							Total transfer entries
Total							
<i>Sub-division</i>							Total
Total			No entries				
<i>Sub-division</i>							Total
Total							
Total cash, transfer entries and stock. <i>Deduct—Refunds transferred from receipts side.</i>							Total transfers within division-stock.
Net	No entries.	No entries.					
Reference to schedule, register, etc.			Transferred to receipts side.				

Totals agreed with the corresponding figures in relevant schedules, registers, etc.

Date

Divisional Accountant.

FORM 91 (P. W. 375)

SCHEDULE DOCKET

[Referred to in paragraph 22.4.2]

No.

Name of work* or schedule--

†Classification of charge--

Month--

No. of voucher	Amount	Remarks	No. of voucher	Amount	Remarks	Particulars	Amount	Remarks
						Brought forward ..		
						Cash charges for which vouchers are not required in audit :--		
						Stock		
						†Transfer Entry debits--		
						T.E.B.I. No.		
						Total ..		
						<i>Deduct</i>		
						<i>refunds--</i>		
						Cash receipts--		
						†Transfer entry credits--		
						T.E.B.I. No.		
						Total refunds		
						Net charges of the month.		
			Total carried forward					

Divisional Accountant

*Full name of the work as given in the estimate should be entered here in the case of each work included in a schedule of works expenditure, form 97 or in the schedule of deposit works, takavi works or debits to stock, forms 76, 77 and 98. In all other cases, the name of the schedule should be given.

†Only such particulars need be entered as are necessary to avoid errors in the posting of charges in schedule dockets.

‡In the case of transfer entry debits the supporting vouchers, if exceeding Rs. 250 each should also be attached, their particulars being quoted below each entry, and the amount of the petty vouchers, being specified in the column for remarks. In the case of transfer entry credits a reference to the schedule docket in which the corresponding debit is shown should be given in the same column.

FORM 92 (P. W. 513)

SCHEDULE DOCKET FOR PERCENTAGE RECOVERIES

[Referred to in the note below paragraph 22.4.3]

Month--

Item No.	*Name of work (i. e., full name as given in the estimate)	Works expenditure	Percentage recoveries				Remarks
			Establishment	Tools and plant	Accounts and audit	Total	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Total ..					

* Non-Government works should be shown in two separate groups : (1) Deposit works and (2) Takavi works. Government works should be grouped by Governments and departments, and the name of the division or office should be prefixed to that of the work in red ink.

Divisional Accountant.

Divisional Officer.

FORM 93

DEBITS

SCHEDULE OF _____ TO "ADJUSTING ACCOUNT BETWEEN CREDITS

"CENTRAL AND STATE GOVERNMENT" / "ADJUSTING ACCOUNT WITH RAILWAYS" / "ADJUSTING ACCOUNT WITH P. AND T." / "ADJUSTING ACCOUNT WITH DEFENCE".

[Referred to in paragraph 22.4.4]

Division--

Month--

Item No.	*Name of Government/ Railway/P. and T. or Defence account officer	Particulars of debit/credit	Reference to authority or No. and date of acceptance of transfer	Amount	‡Remarks
(1)	(2)	(3)	(4)	(5)	(6)

Divisional Accountant.

*The entries should be grouped by each Government or Railway/P. and T. or Defence accounts officer as the case may be.

‡In the schedule of credits, items representing cash receipts should be so described in this column and against all other items should be given a reference to the schedule docket in which the corresponding debit appears.

FORM 94 (P. No. 385)

DEBITS
SCHEDULE OF — TO REMITTANCES
CREDITS

[Referred to in paragraph 22.4.4]

Division--

Month--

(1)	(2)	(3)	(4)	AUTHORITY				(9)	Particulars of responding items which have been brought to account provisionally		(12)
				(5)	(6)	(7)	(8)		(10)	(11)	
Item No.	Name of division or office (with name of department and Government if necessary).	*Particulars	‡Whether an original (O) or a responding (R) item.	Responding items intimated by Accountant-General for adjustment	Other items	Amount brought to account.	Amount	Nature of objection quoting reference to the advice thereof sent separately	Remarks		
		Transfers between P. W. Officers (†To be detailed) Public Works Remittances I.--Remittances into treasuries.									

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		II.--Public Works Cheques (Total only).									
		III.--Other remittances-- (a) Items adjustable by civil officers. (†To be detailed)									
		(b) Items adjustable by P. W. Officers. (†To be detailed)									

*Entries in this schedule should be grouped under the several headings as indicated in the form.

†Transactions representing the cost of work done should not be entered severally, as the necessary details of works are given in the schedule of works expenditure concerned.

‡Column (4) should be filled in only in respect of transactions falling under the group "III.--Other Remittances"

FORM 95 (P. W. 386)

DEBITS
 SCHEDULE OF _____ TO MISCELLANEOUS HEADS OF ACCOUNT
 CREDITS

[Referred to in paragraph 22.4.4]

Division--

Item No. (1)	Head of account (2)	Particulars (3)	Authority (4)	Amount (5)		*Remarks (6)
			Total			

divisional Accountant.

*In the schedule of credits, items representing cash receipts should be so described in this column ; and against all other items should be given a reference to the schedule docket wherein the corresponding debit appears.

FORM 96

SCHEDULE OF TRANSACTIONS ADJUSTED UNDER THE HEAD "CASH SETTLEMENT
SUSPENSE ACCOUNT"

[Referred to in paragraph 22.4.4]

Division—		Month—						
Serial No.	Particulars	Name of responding division	Opening balance	Debits during the month	Total [(4)+(5)]	Credits during the month	Closing balance [columns (6)-(7)]	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Certified that the claims have been sent to the divisions concerned.

Divisional Accountant.

FORM 97 (P. W. 389)
SCHEDULE OF WORKS-EXPENDITURE
 [Referred to in paragraph 22.4.6]

Division—

Major head, remittance or other account—

Month—

No.	Minor and detailed heads of classification	Schedule docket No.	Name of work (i.e., full name as given in the estimate) <i>M. B.</i> —Administrative approval and technical sanction may be noted in red ink when a work is entered for the first time	Total charges of the month	Total progressive expenditure — month in which expenditure last appeared	Total charges of the year	Allotment — Excess	Sanctioned estimate — Excess	Remarks regarding action taken to regularise the excess If the work is completed, indicate the date of completion
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

Divisional Accountant.

Note.—(1) Normally only those works should be included on which expenditure has been incurred during the month. In the schedule accompanying the monthly accounts for September and March (Supplementary), however, all the works (including those relating to works where there are no fresh transactions during the month) should be included.

(2) In respect of minor works and repairs/maintenance works for which there is a lump allotment, column (8) may be filed only in the comprehensive schedules accompanying the monthly accounts for September and March (Supplementary).

(3) In columns (8) and (9), the reference to the communication intimating the amount of allotment/sanctioned estimate should also be quoted in the first month in which the expenditure appears or a revised sanction is issued.

(4) The works relating to a particular project should be included at one place with the name of the project as the heading, Highways and Central Road Fund executed by the division, irrespective of whether any expenditure has been incurred during the particular month or not.

(5) The Schedules for the months of June, September, December and March should include all works relating to National.

FORM 98 (P. W. 391)

SCHEDULE OF DEBITS TO STOCK

[Referred to in paragraph 22.4.8]

Month—

Item No.	Schedule docket	*Name of manufacture or other item of expenditure (as given in the estimate) <i>N. B.</i> —Sanctioned to be noted in red ink when a work or item is entered for the first time	Total transactions of the month		Total up to date		Remarks if the work is completed, say so. (Amount of estimate to be filed in office copy only)
(1)	(2)	(3)	(4)		(5)		(6)
		<i>Manufacture</i>					
		<i>Land, kilns, etc.</i>					
		<i>Other sub-heads</i>					
		<i>Grand Total</i> . . .					

Divisional Accountant.

*Only those works or items should be entered on which there has been any transaction during the month, and the "operation" and "outturn" transactions of each manufacture should be shown in two separate lines. In March, all items under the groups "Manufacture" and "Land, Kilns, etc.," the accounts of which are still open, should invariably be shown.

FORM 99 (P. W. 384)

STOCK ACCOUNT

[Referred to in paragraph 22.4.9]

Month—

Part I—classified account of receipts, issues and balance

Item No.	Sub-heads	Balance	*Receipts	Total	Issues	Balance	Sanctioned reserve	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	Manufactures§ ..							
2	Land, kilns, etc. ..							
3	Other sub-heads ..							
4	Total							

Certified that entries in lines 1, 2 and 4 of this account agree with the corresponding entries in the suspense register of stock.

Divisional Accountant.

Part II—Detailed account of issues

Schedule docket No.	Amount	Schedule docket No.	Amount	Schedule docket No.	Amount	Particulars	Reference to schedule etc.	Amount
						<i>Line 1</i> — <i>Manufacture</i> , Credits for Output.	Form 98	
						<i>Line 2.—Land</i> , kilns, etc. T.E. No. .. T.E. No. .. Total ..	S.D. No. S.D. No.	
						<i>Line 3—</i> <i>Other sub-heads</i> Issues to works, etc. Issues to Con- tingencies. <i>Cash credits to</i> <i>stock.</i> Sale account .. " " .. Total ..	Previous column Consoli- dated contin- gent. bill. Form 28 Form 28	
				Total .. Issues to works, etc.		<i>Line 4.—Total</i> <i>Issues.</i>		

Divisional Accountant.

*For details see schedule of debits to stock, form 98.

‡If the balance includes the value of the stores in transit within the division, the certificate should be amplified to state the value of such stores and the steps taken to adjust it.

§If the closing balance of "Manufacture" includes any items which are not chargeable against the reserved limit, they should be detailed in the column for remarks.

FORM 100 (P. W. 517 TO 519)

CLASSIFIED ABSTRACT OF EXPENDITURE

[Referred to in paragraph 22.4.11]

Month—

Reference to schedule, schedule docket or bill (1)	*Minor heads and primary units of appropriation (separately for each major head or distinct part thereof) (2)	Total charge of the month (3)	
	†43-A. Irrigation Works (Commercial) (a) Productive Works—(i) Working Expenses.		
Form 97	Extension and improvements		
Form 97	Maintenance and repairs		
	Establishment—	Rs.	P.
Consolidated contingent bill.	‡Contingencies		
Form 92	Deduct—Percentage recoveries.		
	Net establishment		
Form 97	Tools and plant		
	Deduct—Recoveries		
	Net tools and plant		
	Total final heads		

*When a minor head of account is split up into two or more primary units, the figures of each of these should be entered in the inner column, and the total for the minor head in the outer column. The minor head "Suspense" should be detailed as shown. "Refunds of revenue" will not appear in this abstract, but "Receipts and recoveries on capital account" should be shown as deductions.

†These are only specimen entries.

‡Charges under the minor head "Grants-in-aid" in the case of "50—Public Works" or "44 Irrigation etc. (non-Commercial)" are also supported by the consolidated contingent bill.

FORM 100—contd.

Reference to schedule, schedule docket or bill (1)	*Minor heads and primary units of appropriation (separately for each major head or distinct part thereof) (2)	Total charges of the month (3)	
		Rs.	P.
	Suspense—		
	Debits to—		
Form 99	Stock		
Form 103	Purchases		
Form 105	Miscellaneous P. W. Advances		
Workshop suspense sche- dule.	Workshop suspense		
	Total debits		
	Credits—		
Form 99	Stock		
Form 103	Purchases		
Form 105	Miscellaneous P. W. Advances		
Workshops suspense sche- dule.	Workshop suspense		
	Total credits		
	Net debit to suspense		
	Total charges		

Divisional Accountant.

FORM 101 (P. W. 383)

MONTHLY ACCOUNT

[Referred to in paragraph 22.4.12]

Month—

Item No. (1)	Name of major heads, etc. (2)	Schedule (3)	Receipts (4)	Disbursements (5)
REVENUE				
	106—Minor Irrigation Irrigation Works—			
1	Productive Works—Direct receipts	Form 19 ..		
2	Unproductive Works—Direct receipts	Do. ..		
	106—Minor Irrigation, Navigation, Embankment and Drainage Works—			
3	Productive Works—Direct receipts	Do. ..		
4	Unproductive Works—Direct receipts	Do. ..		
5	106—Minor Irrigation—Irrigation Works—Direct receipts.	Do. ..		
6	106—Minor Irrigation, Navigation, Em- bankment and Drainage Works—Direct receipts.	Do. ..		
7	059 Public Works	Do. ..		
EXPENDITURE				
	333—Irrigation, Navigation, Drainage and Flood Control Projects.			
	A. Irrigation Works—			
8	Productive Works—Working expenses	Form 100 ..		
9	Unproductive Works—Working expenses	Do. ..		
	333—Irrigation, Navigation, Drainage and Flood Control Projects.			
	B. Navigation, Embankment and Drainage Works.			
10	Productive Works—Working expenses ..	Do. ..		
11	Unproductive Works—Working expenses			
	306—Minor Irrigation and other Minor Irrigation Works.			
12	A—Irrigation Works—Miscellaneous expen- diture.	Do. ..		
13	B—Navigation, embankment and Drainage Works—Miscellaneous expenditure.			

Item No. (1)	Name of major heads etc. (2)	Schedule (3)	Receipts (4)	Disbursement (5)
14	306—Minor Irrigation Capital outlay on Irrigation, Navigation, Embankment and Drainage Works. Irrigation Works—	Do. ..		
15	Navigation, Embankment and Drainage Works.			
16	259—Public Works, 283-Housing and 337-Roads and Bridges. 50—Public Works—			
17	533—Capital outlay on Irrigation, Navigation, Drainage and Flood Control Projects. 99—Capital outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial). A—Irrigation Works— Productive Works.	Form 100 . .		
18	Unproductive Works.			
19	B—Navigation, Embankment and Drainage Works— Productive Works	Do. ..		
20	Unproductive Works	Do. ..		
21	506—Capital outlay on Minor Irrigation, Soil Conservation and Area Development. 100—Capital outlay on Irrigation, Navigation, Embankment and Drainage Works (Non-commercial). A—Irrigation Works.			
22	B—Navigation, Embankment and Drainage Works.	Do. ..		
23	459—Capital outlay on Public Works and other Functional Capital Heads of Accounts. 103—Capital outlay on Public Works ..	Do. ..		
24	Miscellaneous Heads of Accounts ..	Form 95 ..		
25	T—Deposits— Cash Settlement Suspense Account	Do. ..		

Memo of miscellaneous cash receipts paid into treasuries

						Rs.	P.
Balance from last account	..	..	..	..	..
Receipts during the month	..	..	..	..	..
Total						..	
Paid into treasuries—	..	..	..	..	..	Rs.	P.
.. Treasury, vide Form 88	..	..	..	..	..
.. Treasury, vide Form 88	..	..	..	..	..
.. Treasury, vide Form 88	..	..	..	..	..
Balance remaining to be paid as explained below	..	..	..	..	..

*Certificate of cash balance.

Certified (i) that the closing balance in the account agrees with the total of the balance recorded in the several cash balance reports in form 11, (ii) that no single officer holds an imprest of more than Rs. 1,000, (iii) that all imprest holders who have to furnish security under the rules have either furnished the security or have been exempted by competent authority, and (iv) that with the exceptions noted below, all temporary advances outstanding in cash accounts of the second preceding month have since been cleared.

Name	Particulars of advances	Amount	Date on which the advance was first made	Remarks explaining the delay in clearance
(1)	(2)	(3)	(4)	(5)

See foot-note overleaf prefixed by a.

Divisional Accountant.

Divisional Officer.

FORM 102

SCHEDULE OF— (i) REVENUE REALISED
(ii) REFUNDS OF REVENUE
(iii) RECEIPTS AND RECOVERIES ON CAPITAL ACCOUNT

[Referred to in paragraph 22.4.15]

Division—
Major Head—

Name of system—

(1)	Major and detailed heads				Recoveries of expenditure			Total (10)	
	(2)	(3)	(4)	(5)	Estab- lishment (6)	Tools and plant (7)	Other recoveries (8)		Miscella- neous (9)
1. Amount brought forward from the last month.									
2. Amount pertaining to this month.									
3. Total for the month									
4. Deduct refunds									
5. Net up-to-date carried over to the following month.									

Divisional Accountant.

FORM 103

ABSTRACT ACCOUNT OF CREDITS, DEBITS AND BALANCE OF THE PURCHASE ACCOUNT

[Referred to in paragraph 22.4.15]

Class of purchases (1)	Opening balance (2)	Credits during the month (3)	Total (col. 2+3) (4)	Debits during the month (5)	Closing balance (col. 4—5) (6)
I. For stock					
II. For specific works ..					
Total ..					

Divisional Officer.

FORM 104 (P. W. 546)

LIST OF ACCOUNTS SUBMITTED TO ACCOUNTANT-GENERAL

[Referred to in paragraph 22.4.15]

Month—

Form No.	Name of document	No. of documents	Remarks
(1)	(2)	(3)	(4)
101	Monthly account.		
102	Schedule of <u>revenue realised</u> <u>refunds of revenue</u> receipts and recoveries on capital account.		
100	Classified abstract of expenditure.		
97	Schedule of works expenditure.		
78	Consolidated contingent bill (with necessary vouchers).		
91	Schedule docket (with necessary vouchers, transfer entry orders, survey reports and sale account attached to each).		
92	Schedule docket of percentage recoveries.		
99	Stock account (with sale accounts in support of the cash credits to stock).		
98	Schedule of debits to Stock.		
103.	Abstract account of credits, debits and balances of the purchase account (supported by a list of credits to the suspense head "Purchases" showing references to the transfer entry orders aggregating to the figure shown in the classified abstract of expenditure).		
105	Schedule of Miscellaneous P. W. Advances.		
Local Form	Schedule of Workshops suspense.		
95	Schedule of credits to Miscellaneous Heads of Account.		
95	Schedule of debits to Miscellaneous Heads of Account		

LIST OF ACCOUNTS SUBMITTED TO ACCOUNTANT-GENERAL—*contd.*

Form No. (1)	Name of document (2)	No. of documents (3)	Remarks (4)
96	Schedules of transactions adjusted under the head "Cash Settlement Suspense Account".		
93	Schedules of credits to Adjusting Account between Central and State Governments.		
93	Schedule of debits to Adjusting Account between Central and State Governments.		
93	Schedule of credits to Adjusting Account with Railways.		
93	Schedule of debits to Adjusting Account with Railways.		
93	Schedule of credits to Adjusting Account with Posts and Telegraphs.		
93	Schedule of debits to Adjusting Account with Posts and Telegraphs.		
93	Schedule of credits to Adjusting Account with Defence.		
93	Schedule of debits to Adjusting Account with Defence.		
94	Schedule of credits to Remittances.		
94	Schedule of debits to Remittances.		
88	Schedule of monthly settlement with treasuries (with supporting consolidated treasury receipts and certificates of issues, signed by treasury officers).		
73	Schedule of Deposits.		
76	Schedule of deposit works.		
77	Schedule of takavi works.		
33 & 34	Copies of statement of tools and plant receipts and indents for tools and plant in respect of special tools and plant (with supporting survey report of stores, sale accounts and acknowledgments of officers concerned in the case of stores transferred to the public works divisions including the divisions of other Governments).		

The vouchers enumerated below do not accompany for the reasons stated against each :—

Reference to schedule docket or contingent bill (1)	Voucher No. (2)	Amount (3)	Reasons for non-submission (4)	Probable date of submission (5)

Divisional Accountant.

Forwarded to the Accountant-General.

Dated.

Divisional Officer.

FORM 105 (P. W. 536)
SCHEDULE OF MISCELLANEOUS PUBLIC WORKS ADVANCES

(Referred to in paragraph 22.4.15)

E—Part I.—extract from the suspense register, form 70

Division—

Month—

Item No. as per register (1)	Month from which the trans- action dates (2)	Authority (3)	Reference to month in which the item was last affected (4)	Particulars of items to be grouped by classes of Misc. P. W. Advances (5)	Opening balance (6)

Debits during the month (7)	Total [Columns (6)+(7)] (8)	Credits during the month (9)	Closing balance [Columns (8)—(9)] (10)	How adjusted (11)	Remarks with explanation as to steps taken to effect adjustment of outstanding items. (In respect of credits during the month, here enter reference to schedule docket in which the corresponding debit appears or it was a cash receipt, say so). (12)

‡Part II.—Abstract account of debits, credits and balances

Class of Miscellaneous P. W. Advance (1)	Opening balance (2)	Debits during the month (3)	Total [Columns (2)+(3)] (4)	Credits during the month (5)	Closing balance [Columns (4)-(5)] (6)
I—Sales on credit					
II—Expenditure incurred on deposit works in excess of deposits received.					
III—Losses, retrenchments, errors, etc.					
IV—Other items					

*The letters ' A ' indicating recovery in cash and ' B ' indicating adjustment by book transfer, should be entered in this column.

‡Part II shall give the figures covering both affected and unaffected items.

Divisional Accountant.

FORM 106 (P. W. 547)

DIVISIONAL OFFICER'S REPORT OF SCRUTINY
OF ACCOUNTS

{Referred to in paragraph 22.4.18}

Month—

After due examination of the office copies of the monthly account, and supporting documents, for the month of _____, which were despatched under the signature of the divisional accountant during my absence from headquarters, I accept responsibility for the same.

2. I have initialled the office copies of the monthly account and the list of accounts (form 104), and a duplicate copy of the monthly account signed by me attached to this report.

3. I have issued instructions for the adjustment in the next month's account of the errors and omissions detailed below, which my scrutiny of the accounts has disclosed :—

Enclosure : Monthly account.

Divisional Officer.

FORM 107 (P. W. 255)

ANNUAL CERTIFICATES OF BALANCES

(Referred to in paragraph 22.4.28)

For the year ended 31st March

CERTIFICATE No. 1—STOCK

A. *Manufacture*.—Certified (1) that the closing balance of rupeesin the account of the head "Manufacture" for March, consisted, with the exceptions noted below, only of the unadjusted charges upon operations in progress, (2) that all outturn from the operations has been duly brought to account, and (3) that the closing balance does not relate to any operations the accounts of which, under the rule in paragraph 13.1.4 should have been closed and adjusted during the previous twelve months.

B. *Land, kilns, etc.*—Certified (1) that the closing balance of rupeesin the accounts of the head "Land, kilns, etc." for March, consists of the items enumerated below, (2) that all charges recoverable from other heads of account under rule or order (*vide* paragraph 13.2.2) have been duly credited to this head during the year, and (3) that the balance in respect of each item represents in my opinion, a fair residue which the operations of the coming seasons may be reasonably expected to bear at the prescribed rates of recovery :—

Item No.	Particulars	Total No. of years in which the capital account is to be cleared.	Year in which the capital charges were first incurred.	GROSS CAPITAL CHARGEABLE TO END OF THE YEAR			TOTAL CREDITS ON ACCOUNT OF RECOVERIES TO END OF THE YEAR			Balance outstanding at the end of the year.	Remarks
				To end of previous year.	During the year.	Total	To end of previous year.	During the year.	Total		

*In nearest rupees only.

C. *Other sub-heads.*—Certified (1) that the closing balance of rupees under the head “Other sub-heads” in the stock account for March, represents the value of stock materials, detailed quantity accounts whereof have been maintained in accordance with the prescribed procedure, and (2) that, with the exceptions noted below, none of the materials stocked are in excess of the probable requirements for the works of the division for the subsequent *twelve months :—

Item No.	Particulars	Value	Remarks
(1)	(2)	(3)	(4)
1	Unserviceable stock (No details required).	†	(State the steps taken to obtain the necessary sanction to write off the loss).
2	Serviceable stock in excess of the requirements of the next *twelve months, which it is necessary to keep in reserve. (No details required).		
3	Surplus stock, i.e., serviceable materials which are available for sale or transfer. (No details required).		(State the steps taken to dispose of the materials, or to obtain the necessary order for their disposal).
	Total ..		

*Or any other period that Government may have prescribed.

†In nearest rupees only.

CERTIFICATE NO. 2—WORKSHOP SUSPENSE

Certified (1) that the closing balance of rupees, in the accounts of the head “Workshop Suspense” for March consists of the unadjusted charges for labour and materials on the undermentioned jobs in progress, which, for the reasons noted against each, it was not possible to adjust in the accounts for March, as required by paragraph 14.2.4 and (2) that action has been taken to ensure their clearance in the supplementary account.

CERTIFICATE No. 3.—OTHER SUSPENSE ACCOUNTS
AND DEPOSITS

Purchases—Credit balance of rupees Miscellaneous P. W. Advances—Debit balance of rupees Deposits—Credit balance of rupees	Certified (1) that the closing balances of the accounts named in the margin (as specified against each) for March , have been reviewed in detail, (2) that no items are included therein which under the rules do not pertain to the account concerned, (3) that, with the exceptions noted below, none of the items, in view of the period it has been outstanding or of any other circumstances which may diminish the chance of its recovery, calls for any special action, to effect clearance, and (4) that, in respect of the exceptions specified, necessary action is being taken under my orders.
--	--

CERTIFICATE No. 4—WORKS ACCOUNTS

A. General.—Certified (1) that the accounts of all works, the actual construction of which is completed, have been closed as far as possible, and (2) that in cases in which the accounts of such works have still to be kept open, arrangements have been made to ensure that no further charges will be incurred without my permission as required by paragraph 10.7.4.

B. Materials.—Certified that in respect of each work in progress in the accounts of which the suspense head "Materials" is being operated upon, the balances as per the register of material—at-site accounts as on 31st March have been verified and the report of verification reviewed by me, and (2) that necessary action to clear the suspense head "Materials" has been taken in the case of all works completed during the year.

C. Contractors and labourers.—Certified (1) that the closing balances of the accounts of "Contractors" and "Labourers" as maintained in registers of works in respect of works the accounts of which were open on the 31st March. , were as detailed below, (2) that the total of the contractors' balances as shown in certificate I, has been reconciled by the divisional accountant with the total of the balances in the contractors' ledger, (3) that the labourers balances have been similarly reconciled by the sub-divisional officers concerned with the relevant records of unpaid wages [*vide* paragraph 10.2.3 (e)], (4) that there has been no

abnormal delay in closing or adjusting the accounts of contracts which are no longer in operation, (5) that all "secured advances" are covered by duly executed indentures in form 50, which I have seen are in existence in the divisional office, and (6) finally, that none of the other outstanding debit balances represent any overpayments, or have become or are likely to be irrecoverable :—

Serial No.	Full name of work	DETAILS OF BALANCES				Remarks
		Contractors			Labourers	
		Advance payments (Debits)	Secured advances (Debits)	Other transactions Debits <hr/> Credits		
(1)	(2)	(3)	(4)	(5)	(6)	(7)
		*	*	*	*	
	Total ..					

*In nearest rupees only.

CERTIFICATE NO. 5.—ARREARS OF REVENUE

Certified (1) that the register of rents of buildings and lands and other records of assessment and realisation of revenue (*vide* paragraph 8.1.4), for the year ending 31st March, have been reviewed in detail and that all immoveable properties belonging to the division which are available for letting out and other important sources of revenue, are entered in the relevant registers with full particulars, (2) that adequate action is being taken under my orders in respect of revenue which remains unrealised for more than one month by reason of delay on the part of tenant or other person concerned, and (3) that there are no arrears which have become, or are likely to be irrecoverable.

CERTIFICATE NO. 6—CASH SETTLEMENT SUSPENSE ACCOUNTS

Certified that the closing balance of rupees in the accounts of the head "Cash settlement suspense account" consists with the exceptions noted below, only of outstanding transactions pertaining to the month of March, for which the intimations of claim were duly despatched to the divisions concerned within the prescribed period, (2) that no inward claims are outstanding for more than ten days, and (3) that action has been taken to ensure the clearance of the outstanding amount.

Divisional Accountant.

Divisional Officer.

FORM 108

ANNUAL CONFIDENTIAL REPORT ON THE DIVISIONAL
ACCOUNTANT

[Referred to in paragraph 265 of appendix 2]

Period—

Full name—

(Capital letters)

Father's name—

Date of birth—

Educational qualifications including
professional and technical
qualifications—

Departmental examination passed—

Date of appointment in—

- (i) Government service.
- (ii) I. A. and A. Deptt.
- (iii) The present grade.

Date of confirmation—

Divisions in which posted during the
period of report—

1. (a) Knowledge of the work on
which engaged.
 - (b) Knowledge of codes, rules, etc.
 - (c) Ability in drafting letters and
presenting cases.
 - (d) Knowledge of the work of the
division as a whole.
2. (a) Regularity and punctuality in
attendance.
 - (b) Industry and application.
 - (c) Ability to manage the division
competently.
 - (d) Ability to arrange for prompt
disposal of work.

FORM 108—*contd.*

3. (a) Amenability to discipline and official decorum.
 - (b) Capacity to control those working under him and get the best out of them.
 - (c) Interest in training those working under him in their duties.
4. (a) Whether he has been able to reduce arrears, outstanding items, etc., during the period under report.
 - (b) Whether he has been responsible for any outstanding or notable work.

[If the answer to (a) and/or (b) is yes, a detailed statement of the reduced/noteable work done, should be given in a separate sheet to be attached to this confidential report.]
5. Aptitude displayed for any special type of work.
6. (a) Tact in dealing with those working under him as well as his superiors and other coming into official contact.
 - (b) Any special comments on his traits of character, his general conduct and behaviour.

7. Integrity.

FORM 108—*contd.*

8. Fitness for further advancement.
9. General assessment.

Signature of the reporting officer

Name (in block letters)

Designation

Date

Remarks of the Reviewing Officer

(The Reviewing Officer should carefully consider and state whether he accepts the assessment of the reporting officer in all respects specially with reference to the assessment/statement against items 4 and 9, and also fill the following column.)

10. Is the accountant of the type that may or should be considered for promotion to higher grade out of turn? If so, what are the special positive qualities, attainment and/or activities which would justify his out of turn promotion?

Signature of the Reviewing Officer

Name (in block letters)

Designation

Date

Remarks by the next Superior Officer

(The next Superior Officer should record his opinion of the accountant with reference to column 10 above if there is a recommendation therein for out of turn promotion.)

Signature of the next Superior Officer

Name (in block letters)

Designation

Date

FORM 109

DIVISIONWISE REGISTER OF TRANSACTIONS ADJUSTED UNDER
THE HEAD "CASH SETTLEMENT SUSPENSE ACCOUNT"

[Referred to in rule I (1) of appendix 6]

Part I—Details

Name of Division—

Month—

Serial No.	Ref. to stock account, voucher or transfer entry order	Particulars of transaction	Value of stores issued or services rendered		Remarks (including indication of the vouchers sent in support of the debits)
(1)	(2)	(3)	(4)		(5)
		Balance B.F.			
		Total ..			
		†Less credits during the month ..			
		Closing balance ..			

No.

date

Copy alongwith vouchers forwarded to the Executive Engineer..... Division. A sum of Rs. (as detailed above) is due from him on account of stores issued or services rendered to his division during and to end of He is requested to send within ten days of the receipt of this claim, a cheque/bank for the total amount drawn in favour of the undersigned.

Encl :—

Executive Engineer,
Division.

†Here give reference to the No. and date of cheque/draft received.

FORM 110

REGISTER OF CLAIMS RECEIVED

[Referred to in rule I (2) of appendix 6]

Division

Month

No. and date of letter with which the claim was received (1)	Amount of claim (2)	Number and date of cheque/ bank draft issued (3)	Initials of divisional accountant (4)	Remarks (5)

FORM 111

DIVISIONWISE REGISTER OF CASH RECOVERIES, ETC., MADE
ON BEHALF OF OTHER DIVISIONS

[Referred to in rule II (1) of appendix 6]

Name of Division—

Serial No. (1)	Particulars of transaction (2)	Amount (3)	Authority (4)	Remarks (5)

Copy forwarded to the Executive Engineer
Division with the remarks that a sum of Rs.
as per details given above is due to him on account of cash recoveries, etc.,
made in this division on his behalf. A cheque/bank draft No.
dated for Rs. (.....) is sent herewith in settlement
of this account.

The receipt of the cheque/bank draft may please be acknowledged.

Executive Engineer,
Division.

Encl.—One cheque/bank draft.

INDEX

This index has been compiled solely for the purpose of assisting references. No expression used in it should be considered as in any way interpreting the rules.

	Paragraph	Appendix
A		
Abstract book—		
Form and use	22.4.1.	
Abstract account of credits, debits and balances of the purchase account—		
Form and submission to Accountant-General ..	22.4.15.	
Accountant-General—		
Expression—defined	2.1.1 (1).	
Accountant-General's inspection—		
Discussion with the head of the office	4.3.1.	
Disposal of reports	4.5.1, 4.5.3.	
Records of divisional accountant's scrutiny of accounts to be available for—	22.2.11.	
Review of register of divisional accountant's objections.	4.2.3.	
Accounts—		
All transactions relating to cash, stores, property or concessions, etc., having money values to be brought to account.	3.2.2.	
Amalgamation of—of two or more divisional offices.	22.5.1.	
Arrears in—	4.1.2.	
Closing of—for a month	21.1.3, 22.1.1, 22.1.2.	
Closing of—of the year	22.4.22.	
Fictitious adjustment in—prohibited	9.1.2.	
Initial—records	10.1.1.	
Responsibilities of disbursing officers in regard to—	3.2.2.	
Should be kept in accordance with the rules of this Code,	3.1.4.	
Exceptions	1.1.2.	
Should be so kept as to satisfy the audit department and a court of law.	3.2.2.	
Submission of—to Accountant-General	4.1.1.	
System of—	3.2.1.	
Transactions to be recorded at once	3.2.2.	
A—88-29-B		

<i>A—cont.</i>	Paragraph	Appendix
Accounts of petty contractors—		
Form and preparation	10.2.13.	
Acquittance roll	18.4.1.	
Administrative accounts—		
Of irrigation works, etc.	22.4.29.	
Administrative approval—		
Expression—defined	2.1.1 (2).	
Advance payment—		
Expression—defined	2.1.1 (3).	
Form of bills	10.2.11.	
Posting in works abstracts	10.5.14.	
Procedure for—	10.2.18.	
Advances—		
To contractors on approximate measurements of materials.	10.2.22, Note.	
When allowed to contractors	10.2.21, 10.2.22.	
Annual certificates of balances—		
Form preparation and submission to Accountant-General.	22.4.20.	
Appropriation—		
Check against specific—made by divisional officer left to divisional accountant.	4.2.5.	
Expression—defined	2.1.1 (4).	
For English expenditure	5.3.1, 5.3.3.	
For suspense provides for gross debits of the whole year.	5.2.2.	
For works chargeable to other divisions, departments, etc.	5.1.1 (b).	
Primary units of—	5.2.1.	
Procedure for watching actual expenditure against—	5.4.1.	
Procedure for—of funds	5.2.3.	
Secondary units of—	5.2.1.	
Assets and liabilities—		
Description of classes of liabilities	5.4.2 (c) Note.	
Effect of—on appropriations, and watching of actuals.	5.4.2.	
Expression "Assets" defined	2.1.1 (5).	
Expression "Liabilities" defined	2.1.1 (29).	

A—cont.

Assets and liabilities—cont.

Incorporation of liabilities in accounts of work not permissible exceptions.	10.5.21.
Incurring of liabilities on behalf of contractors	10.2.20, 10.5.22.
Registration of—adjustable by transfer and watching of their adjustment.	5.4.3.
Responsibilities of divisional accountant for settlement of—	22.4.21.
Settlement of—on completion of works	10.7.4—10.7.8.

Audit note—

See also Result of audits	4.5.1.
-----------------------------------	--------

B

Bank—

Application of rules to treasuries in account with—	6.1.5.
Bank drafts	6.4.2, 17.2.1, 18.3.1.
Expression—defined	2.1.1 (6).

Bills—

Form of—	10.2.9, 10.2.13.
General instructions regarding the form of bills and their preparation.	6.4.5.
Preparation, examination and payment of— ..	9.2.17, 10.2.14.

Bin Cards—

Form and maintenance	9.2.13, 9.2.16.
Register of—	9.2.14.

Book transfer—

Expression—defined	2.1.1 (7).
----------------------------	------------

C

Carriage and incidental charges—

See classification of transactions.

Cash—

Disposal of surplus—in hand	6.2.8.
Expression—defined	6.1.1.
In the hands of cashiers to be counted	6.8.2.
Modes of obtaining—from treasuries	6.2.1—6.2.7.

C—cont.

Cash—cont.

Money obtained on bills drawn at treasuries should not be mixed with general—	6.2.4, 18.4.2.
Obtaining of—from sub-treasuries	6.2.2.
Obtaining of—from treasuries of other States ..	6.2.5, 6.2.6.
Private—should not be mixed up with public—	6.1.3.
Rules regarding custody of—	6.8.1.
Verification of—in chest with cash book balances.	6.6.6, 6.6.7.

Cash balance report—

Form and preparation	6.6.6.
Submission of—for March to Accountant-General.	22.4.19 (a).
Submission of—to divisional office	21.1.4.

Cash book—

Alternative—	21.1.5 Note 2.
Date of closing of—	6.6.6, 21.1.3, 21.1.1.
Detailed instructions for writing up—are given on the form.	6.6.2.
Form of—	6.6.1.
Rectification of errors in—	6.6.4.
Verification of—	6.6.6.
Certificate of count of cash	6.6.6.
Differences found on actual count	6.6.7.
Monthly verification	6.6.5.
Of total of cash books	6.6.5.

Cheques—

Accounts classification of—drawn on treasuries ..	17.1.9.
Cancellation of—	6.2.14.
Completion of counterfoils of—	6.2.12.
Currency expires after 3 months	6.2.13.
Delivery through subordinates	6.4.3.
Drawn on sub-treasuries	6.2.2, 6.2.11.
Drawn on treasuries of other States	6.2.5.
Lapsing of—	6.2.13.
Marking of—	6.2.10.
Payments should generally be made by— ..	6.2.6, Note, 6.4.1.
Renewal of—	6.2.13.
Rules for guidance in drawing—	6.2.9, 6.2.13.
Settlement of account with treasuries	22.3.1, 22.3.4.

C—cont.

Chques—cont.

Should not be drawn until intended to be paid away.	6.4.3.
Statement of—drawn during March	22.4.19 (b).

Cheque books and receipt books—

Count of receipt	6.7.2.
Custody of—	6.7.3.
Form of—	6.7.1.
How obtained	6.7.1.
Intimation of number of cheque books to treasury before bringing it into use.	6.2.11.
Register of—	6.7.5, 6.7.7.
Return of counterfoils of used—to divisional office and watching the same.	6.7.4.
Statement of—	6.7.6.

Classification of transactions—

Additional charges for materials issued to contractors/direct to works.	10.3.5.
Camp equipage, drawing materials, motor cars, office furniture, scientific instruments of direction and special officers.	20.3.7.
Carriage and incidental charges	9.2.28, 9.3.13, 10.10.1.
Cash recoveries and payments on behalf of other divisions, departments, etc.	17.1.9.
Charges for examination of soil	10.10.2.
Charges for land and quarries for road metal digging	9.4.4, 12.2.3.
Charges for land for manufacture operations ..	13.2.2.
Charges for prison labour	17.1.5.
Charges of which the allocation is not known ..	12.4.5.
Cheques drawn on treasuries	17.1.9.
Civil works expenditure	3.1.2, 17.1.1, Note 1.
Classes of transactions adjusted finally in divisional accounts.	3.1.3.
Classes of transactions passed on to other offices for adjustment.	3.1.3.
Classification heads prescribed for works of other departments are intimated by Accountant-General.	3.1.8, Note 3.
Construction, repairs and renewals of kilns and special plant.	13.2.2.
Contributions and grants-in-aid	10.10.6, Note 1.

C—cont.

Classification of transactions—cont.

Contributions and recoveries towards pensions and other retirement benefits.	2.4.4 (e), 16.1.2, 16.1.3.	
Cost of land acquired and establishment charges, etc., in connection therewith.	10.1.5, Note 2. 17.1.2, 17.1.3.	
Deposits	15.1.1, 15.3.1.	
Deposit works	12.4.3, 16.2.1, 16.2.2.	
English expenditure on stores, etc.	5.3.2, 5.3.3.	App. 4
Expenditure on inauguration ceremonies ..	10.10.3.	
Expenditure on works met from subvention from Central Road Fund.	22.4.4 (e).	
Indian charges on English stores .. .. .	..	App. 4
Loss or gain on manufacture	13.4.3.	
Losses, retrenchments, errors, etc.	12.4.4.	
Manufacture accounts	13.4.1.	
Ordinary tools and plant	9.3.1.	
Payments into treasuries	17.1.9.	
Purchase of materials	12.2.1.	
Rates and taxes on buildings	10.10.4.	
Receipts and charges on account of stock materials	12.3.3.	
Receipts and expenditure of workshops	14.2.1, 14.2.3.	
Recoveries for audit and accounts establishment ..	22.4.4 (e).	
Recoveries of expenditure	8.1.3.	
Recoveries of income-tax	22.4.4 (e).	
Recoveries of pensionary charges	22.4.4 (e).	
Rent of hired buildings and lands	17.1.4.	
Revenue receipts and their refunds and remissions. .	8.1.1, 8.1.3., 8.4.2.	
Sales on credit	12.4.2.	
Services rendered or articles supplied to other divisions.	17.1.7.	
Special incidental charges on manufacture ..	13.2.2.	
Special tools and plant	9.3.1.	
Storage charges	2.1.1 (51).	
Stores obtained from England .. .. .	..	App. 4
Stores purchased for general use or stock	9.1.3.	
Stores purchased for works	9.1.3, 10.3.5, 10.3.9.	
Surcharge on stores obtained through I. S. D., London transferred to State Government, etc.	..	App. 4

C—cont.

Classification of transactions—cont.

Suspense Accounts (Purchases, stock, miscellaneous P. W. advances and workshop suspense)	12.1.1.
Supervision charges on stock sold	9.2.25.
Takavi works	16.3.2, 16.3.5.
Tools and plant of direction and special offices ..	20.3.7.
Transactions are grouped under certain heads of account.	3.1.6, 3.1.9.
Transfer of lands and buildings	17.1.6.
Travelling expenses to labourers brought from a distance.	10.2.7.
Watercourses	16.3.6.
Workshop jobs	12.5.1, 12.5.4.

Classified abstract of expenditure--

Form and preparation	22.4.11.
Submission to Accountant-General	22.4.15.

Commercial departments--

Expression--defined	2.1.1 (9)
Property transferred to a--should be charged for ..	17.1.6.

Commercial undertaking--

System of accounts is prescribed locally	14.1.3.
--	---------

Competent authority--

Expression--defined	2.1.1 (10)
-----------------------------	------------

Completion and completed--

Expression--defined	2.1.1 (11)
-----------------------------	------------

Completion report

Completion statement of works and repairs ..	10.7.11.
--	----------

Consolidated treasury receipt--

Form and submission to treasury	22.3.2.
Submission to Accountant-General	22.4.15.

Contingencies (Works)--

Charges to--on account of expenditure on parts of works rebuilt.	10.5.9.
Expression--defined	2.1.1 (12).

C--cont.

Contingent charges--

Bills should be signed by divisional officer ..	22.4.18.
Cash drawn on bills not to be mixed up with general cash.	6.2.4, 18.4.2.
Contingent bills include also grants-in-aid	19.2.4.
Countersignature of bills	19.2.3.
Expression--defined	19.2.2.
Form of bill--	
Special and direction offices	20.3.6.
General rules	19.2.1--19.2.4. 20.3.6--20.3.8.
Modes of obtaining cash	19.1.1.
Payment from imprest	19.3.2.
Procedure for obtaining cash by cheques	19.3.1.
Service stamps : Payment for--	19.3.2, Note.
Special and direction offices	20.3.6--20.3.8.
Submission of bills of--to Accountant-General ..	22.4.15.

Contract and contractor--

Expressions--defined	2.1.1, (13).
------------------------------	--------------

Contract--

Separate working estimates of repair works, etc., may be covered by a single--	10.2.17 (d).
--	--------------

Contractors--

Additional charges for materials issued to--	10.3.5, 10.5.9, 10.7.7.
Adjustment of closed accounts	10.5.19, 15.3.2.
Advances to--how posted in words abstracts ..	10.5.15, 10.5.17.
Advances to--when permissible	10.2.21, 10.2.22.
Aid to--	10.2.20.
Financial aid to--	10.2.20, 10.5.22.
Issue of materials to--accounts procedure ..	10.3.4.
Issue of materials to--general conditions ..	10.3.1, 10.3.2, 10.3.3.
Liabilities incurred on behalf of--	10.2.20, 10.5.22.
Omission of fractions of a rupee in bills of-- ..	10.2.15, Note 2.
Procedure for charges recoverable from-- ..	10.1.2, Note.
Recovery for materials issued to	10.3.6.
Return of surplus materials	10.3.8.
Tools and plant lent for use	9.3.3.
Watch over balances of accounts	10.5.20.

C--cont.

Contractors—cont.

Balancing and reconciliations	10.8.6—10.8.8.
Debits based on transactions recorded in accounts.	10.8.4.
Form and use	10.8.1, 10.8.2.
Liabilities not liquidated, to be excluded	10.8.4.
Maintenance of—in sub-divisional office is not necessary.	10.8.3
Posting of—	10.8.3—10.8.5.
Responsibilities of divisional accountant	10.8.7, 10.8.8.
Review of unsettled accounts	22.4.20.
Scrutiny by contractors	10.8.9.
Value of work done to be credited on payment of bills.	10.8.4.

Corrections in account—

Cash accounts	6.6.4, 6.6.7.
Corrections advised by Accountant-General	22.4.26.
Divisional accounts	22.4.25, 22.4.26.
Stores accounts	9.2.38, 9.2.41, 9.3.19, 9.4.2.
Works accounts	10.7.12.

D

Date of closing accounts—

Cash and stock accounts of divisional offices	22.1.1.
Cash and stock accounts of sub-divisional office	21.1.3.
Transfer entry book	22.1.2.

Department—

Expression—defined	2.1.1 (14).
----------------------------	-------------

Departmental head—

Expression—defined	3.1.7 Note 1.
----------------------------	---------------

Departmental labour—

Payments made on muster rolls	10.1.1., 10.2.3.
Record of unpaid items	10.2.3 (e) and (f).

Deposits—

Classes of—	15.1.1.
Classification of—	15.1.1, 15.3.1., 15.2.5.

D—cont.

Deposits—cont.

Contractors' closed accounts	15.3.2.
Conversion of cash deposits into interestbearing securities.	15.2.4.
For works	15.3.1.
Interest-bearing securities—	15.6.1.
Accounts	22.4.19 (d).
Recognized forms	15.2.2, 15.2.3.
Lapsed and confiscated deposits—	
Repayment of	15.4.2, 15.4.3.
Time-limit for lapsing	15.4.1.
Miscellaneous deposits defined	15.3.3.
Security deposits—	
Bond to cover	15.2.1.
Repayment	15.2.6, 15.5.2.
Deposit register	15.5.1, 15.1.1., 22.4.4.
Deposit-at-call receipts of scheduled banks—	
To be treated as cash	6.1.1.
Deposit works—	
Accounts classification of deposit and expenditure.	3.1.3, 15.3.1, 16.2.1.
Accounts classification of expenditure in excess of deposits.	12.4.3, 16.2.1.
Accounts procedure	16.2.2—16.2.4.
Adjustment of percentage charges	16.2.3, 16.2.4., 22.4.3., 22.4.6 Note 2.
Expression—defined	2.1.1 (15).
Procedure for recovery for—	16.2.1.
Progress report of expenditure on—submission to Accountant-General.	22.4.15.
Refund of unexpended balance	10.7.9, 16.2.2.
Detailed completion report	10.7.11.
Detailed (heads)—	
Changes in the standard list are made by Accountant-General.	3.1.8.
Expression—defined	2.1.1 (16), 3.1.7.
Sub-divided into service heads and departmental heads.	3.1.7.

D—cont.

Direct charges—

Expression—defined	2.1.1 (17).
Pertaining to manufacture accounts	13.2.1.
Pertaining to workshop accounts	14.2.1, 14.2.3.

Direction and special office (s)—

Classification of office furniture, etc.	20.3.8.
Contingencies	20.3.6, 20.3.7.
Expression "Direction office" defined	2.1.1 (18).
Expression "Direction officer" defined	2.1.1 (19).
Head of—not concerned with execution of works or disbursements.	20.1.2.
Mode of obtaining cash from treasuries	20.3.1, 20.1.2.
Pay and allowances	20.3.3—20.3.5.
Receipts realised by—should be remitted into treasury.	20.2.1.
Rules for accounting of tools and plant	20.3.8.

Direct receipts—

Expression—defined	2.1.1 (20).
----------------------------	-------------

Dismantled materials—

Account of—	10.9.1.
---------------------	---------

Divisional Accountant—

Attestation of corrections in accounts	22.4.26.
Check of works abstracts	10.5.24.
Duties as an internal checker	4.2.2 (a) (ii), 4.2.3—4.2.6, 22.2.1, 22.2.11, 22.4.8 Note, 22.4.31, Notes.
Employment of clerks as accountant in a divisional office.	4.2.1, Note 2.
Enfacing of vouchers checked	22.2.10.
Functions of—	4.2.2 (a).
Handling of cash by—not permitted	4.2.5 (c).
Inspection of sub-divisions	4.2.6.
Position analogous to that of a sub-divisional officer.	4.2.2 (c).
Posted to each divisional office	4.2.1.
Precautions against second claim	22.2.3.
Prompt settlement of remittance transactions	22.4.21.
Responsibility for	22.4.26, Note.

D—cont.

Divisional accountant—cont.

Accuracy of scheduled dockets	
Bringing corrections advised by Accountant-General to divisional officer's notice.	
Bringing irregular transactions to notice of the divisional officer.	4.5.4, Note 2.
Checking of expenditure against specific appropriations made by divisional officer.	4.2.5.
Recording orders and sanctions in suitable registers.	22.2.4, 22.2.8.
Remittance transactions	17.2.8.
Unvouched and stock charges	22.4.2, Note 2.
Watching recoveries ordered	22.2.8.
Responsibility for intimating to divisional officers concerned, changes of emoluments of Government servants transferred to other divisions.	8.3.4, Note 8.
Responsibility in regard to assessment and revision of rents of residences.	22.4.31, Notes.
Contractors' ledger	10.8.7.
Responsibility regarding unauthorised expenditure against savings and recoveries.	22.2.9.
Responsible for seeing that all statements of rents pertaining to a particular treasury have been received from the Accountant-General for verification.	8.3.5, Notes.
Review of all registers and accounts	22.4.32.
Review of measurement books	10.2.8.
Rules regarding the establishment of—	4.2.1.
Scrutiny of—	
Bills drawn at treasuries and of accounts of the disposal of money obtained.	22.1.3, Note 1.
Divisional office transactions	22.2.2.
Personal claims	22.1.3, Note 2.
Sanctions, tenders, orders and transactions ..	4.2.3,—4.2.5.
Service books, leave accounts, etc.	22.1.3, Note 2.
Sub-divisional accounts, subordinates accounts on behalf of divisional officer.	4.2.5.
Vouchers and accounts	4.2.2, 4.2.3, 4.2.5, 4.2.6, 22.1.3, 22.2.11, 22.4.31.
Works expenditure	22.2.7.
Settlement of remittance transactions	22.4.21.
Should be conversant with all sanctions, orders and proceedings affecting estimates and accounts.	4.2.2 (c).
Signing of monthly accounts	22.4.18.

*D—cont.***Divisional officer—**

Closing the accounts of works responsibility of— regarding.	10.7.3, Note 2, 10.7.4.
Counting of cash in the hands of cashiers	6.8.2.
Disbursing officer of the division	3.2.1, 6.1.2, 6.2.1, 10.1.6.
Examination of works abstracts	10.5.25.
Expression—defined	2.1.1 (22).
Investigation of charges under "Additional charges for materials issued to contractors/direct to works".	10.7.7.
May allow travelling expenses to labourers brought from a distance.	10.2.7.
May relax the rule regarding advance recovery of cost of work done in a workshop.	14.1.5.
May seek advice of the Accountant-General ..	4.2.7.
Passing of excess expenditure on works	4.5.4, 10.7.10.
Relations with divisional accountant	4.2.1—4.2.7.
Responsible for—	
Acquisition, custody and disposal of stores ..	9.1.1.
Financial regularity of transactions	4.1.1.
Maintenance of accounts of the division ..	3.2.1, 4.1.1, 4.1.2, 4.1.3.
Making accounts available for accountant General's inspection.	4.3.1.
Submission of accounts to Accountant General	4.1.1.
Responsibility for—	
Disposal and clearance of audit objections ..	4.5.1—4.5.3.
Recovery of debts due to Government	8.1.4.
Verification of cash and cash book	6.6.5—6.6.7.
Watching progress of expenditure	5.4.1.
Responsibility in regard to—	
Arrears in accounts	4.1.2.
Communication of sanctions and orders to Accountant-General.	4.4.1, 4.5.4.
Responsibility in respect of custody of keys of cash chest.	6.8.1.
Responsibility in respect of proper disbursement of money.	6.8.1.
Responsibility in respect of transfer entries ..	7.1.4.
Responsibility regarding irrigation revenue ..	8.2.1.
Review of all registers and accounts	22.4.32.
Review of—	
Register of works	10.7.3.
Vouchers	22.4.18, Note.

	Paragraph	Appendix
<i>D—cont.</i>		
Divisional officer—<i>cont.</i>		
Signing of contingent bills	22.4.18.	
Signing of monthly account	22.4.18.	
Watching of suspense accounts— “Contractors” and “Labourers”	10.5.20.	
Divisional officer’s report of scrutiny of accounts.	22.4.18.	
Division and divisional office—		
Expression—defined	2.1.1 (21).	
E		
English expenditure—		
Includes cost of English stores and other charges paid in England.	5.3.1.	
Procedure for accounting	5.3.2—5.3.4.	App. 2
Requires separate provision of funds	5.3.1.	
Execution of works by—		
Local bodies	10.10.6.	
Other departments	10.10.5.	
Expenditure—		
Charged—expression defined	2.1.1 (8).	
English—how accounted for	5.3.2—5.3.4.	
Expression—defined	3.1.10.	
General conditions for incurring expenditure	3.1.9, 5.1.1.	
Scrutiny of—by divisional accountant	22.2.1—22.2.9.	
Watching of—against grants and appropriations	5.4.1.	
Extent of application	1.1.1, 1.1.2.	
F		
Final payment—		
Expression—defined	2.1.1 (23).	
Form of bill printed on yellow paper	10.2.17 (b) and Note 2.	
Procedure for obtaining acknowledgment	10.2.17.	
Financial sanctions—		
Communication to audit	4.4.1, Note 2.	
Financial year—		
Closes on 31st March	22.4.22.	

Grant—

Expression—defined	2.1.1 (25), 5.2.1.
For English expenditure	5.3.1—5.3.4.
Preparation of demands for—	5.2.3.
Separate provision is made for Indian and English expenditure.	5.3.1.
Sub-divided into units of appropriation	5.2.1.
Watching of actuals against—	5.4.1, 5.4.2.

Grant-in-aid—

Classification in public works accounts	10.10.6, Note. 16.1.3.
Form of bill for—	19.2.4.
Inclusion in contingent bill	19.2.4.

Government—

Expression—defined	2.1.1 (24).
----------------------------	-------------

Government securities—

.. .. .	15.2.2.
---------	---------

H**Hand receipts—**

Form and use of—	10.2.9, 10.2.12, 10.2.25.
--------------------------	------------------------------

Handling charges—

How fixed	9.2.24.
Included in the issue rate	2.1.1 (27).

I**Imprest cash account—**

Expression "Imprest" defined	6.6.8.
Form of account	6.6.9.
Maximum amount of an imprest	6.6.8.
Posting in cash book	6.6.10.
Responsibility of imprest holder for safe custody of imprest.	6.6.11.
Scrutiny by recouping officer	6.6.10.

Inauguration ceremonies—

Classification of expenditure on—	10.10.3.
---	----------

Inclusive rate of cost—

Expression—defined	2.1.1 (42).
How to strike in accounts of works	10.5.7, 10.5.8, 10.7.6.

	Paragraph	Appendix
<i>I—cont.</i>		
Indent for stores—		
Form and preparation	9.2.9—9.2.11.	
Valuation	9.2.27.	
Register of—	9.2.10.	
Indent of tools and plant	9.3.5.	
Indenture for secured advances—		
Form	10.2.19.	
India Stores Department London—		
Rules for the adjustment of the transactions connected with stores obtained through—	..	App. 4.
Indirect charges—		
Expression—defined	2.1.1 (17).	
Pertaining to manufacture accounts	13.2.2 (c) and (d).	
Pertaining to workshop accounts	14.2.1, 14.2.5, 14.3.1.	
Indirect receipt—		
Expression—defined	2.1.1 (20).	
Inevitable payments	5.1.1 (b) Note, 10.5.21.	
Interest-bearing securities—		
<i>See deposits.</i>		
Intermediate payment—		
Expression—defined	2.1.1 (26).	
Forms of bills	10.2.11.	
Inter-divisional transactions—		
Settlement of—procedure regarding	9.2.18, 17.1.8.	App. 6.
Issue rates—		
Expression—defined	2.1.1 (27).	
Fixing and revision of—	9.2.20, 9.2.21.	
Precautions, when the issue rates are less than the market rates.	9.2.22.	
L		
Labour—		
Departmental—accounted for on muster rolls	10.1.1, 10.2.2, 10.2.3.	
Divisions in works abstracts	10.5.8.	
Expression—defined	2.1.1 (28).	
Labourers employed through contractors	10.2.6.	
Travelling expenses to—brought from a distance	10.2.7.	

L—cont.

Labour report—

Discrepancies between—and muster rolls ..	10.2.2.
How prepared	10.1.1.
Submission of—	10.2.3 (d).

Land—

Adjustment of cost	17.1.2.
Adjustment of charges for establishment and contingencies connected with acquisition.	10.1.5, Note 2. 17.1.3.
Charges for—for quarries	9.4.4.
Full market value of—to be recovered when transferred to or from commercial department.	17.1.6.
Rent of—payable by department occupying it ..	17.1.4.

List of accounts submitted to Accountant-General—

Form of—and submission to Accountant-general.	22.4.15, 22.4.18.
---	-------------------

Loss or gain by exchange	5.3.2—5.3.4.
----------------------------------	--------------

Lump sum contracts—

Accounts procedure	Chap. 11.
----------------------------	-----------

M

Major estimate—

Expression—defined	2.1.1 (30).
Form of register of works	10.7.1.
Form of works abstracts	10.5.1, 10.5.2.
Materials accounts for—	10.3.10.
Sub-head of—in works abstract	10.5.3—10.5.11, 10.5.13.

Major head—

Expression—defined	2.1.1 (31), 3.1.7.
List of— .. .. .	..

App. 1

Manufacture Account—

Accounts classification	12.4.1.
Accounts of expenditure maintained as for works exceptions.	13.1.2, 13.1.3.
Accounts of road metal digging not treated as— ..	13.2.3.
Closing of accounts	13.1.4, 13.4.3.
Each manufacture requires a separate account ..	13.1.1.
Expenditure chargeable to the account of the operations.	13.2.1, 13.2.2.

*M—cont.***Manufacture Account—cont.**

For jobs executed in small shops	14.1.2.
Procedure for adjustment of loss or gain ..	13.4.3.
Procedure for recording manufacture transactions in stock accounts.	13.4.2.
Rules for special incidental charges on land, kilns, special plant, etc.	13.2.2.
Valuation of outturn	13.3.1, 13.3.3.

Market rate—

Expression—defined	2.1.1 (32).
Issue rates should be within—	9.2.21.
When stock can be issued to contractors at— ..	9.2.22, 10.3.2, 10.3.3.

Materials—

Account of—charged to works	9.5.1.
Delay in supply of—to be notified to the contractors.	Note 4 below para 10.3.2 (b).
Issue of—	
Direct to works	10.3.1, 10.3.10 (c).
To contractors	10.3.2, 10.3.4.
Statement of—to be attached to final bills	10.3.7.
Surplus	10.3.8 and Note 2.

Materials account—

Closing of—on completion of work	10.7.6.
Detailed accounts of materials issued direct to works.	10.3.9.
Disposal of surplus materials	10.3.11.
For repair works	10.3.18.
Forms—	
Detailed statement of materials	10.3.10.
Register of clearance of materials account ..	10.3.16.
Reports of verification of unused materials ..	10.3.12.
Opening of—in works abstract	10.5.7.
Review of—	22.4.20.
Sources of receipt of materials	10.3.9.
Verification of unused balances	10.3.12—10.3.17.

Measurement book—

Form and use	10.1.1, 10.2.8.
Measurements of materials received	9.2.5.
Measurements of road metal received	9.4.1.

M—cont.

Measurement book—cont.

Measurements of works done by departmental labour.	10.2.3 (h).
Measurements of work done	10.2.3.

Minor estimate—

Expression—defined	2.1.1 (33).
Form of register of works for—	10.7.1.
Form of works abstract for—	10.5.1, 10.5.2, 10.5.12.
Materials account for—	10.3.10.

Minor head—

Expression—defined	2.1.1 (34), 3.1.7.
List of— .. .. .	.. .. .

App. 1.

Miscellaneous P. W. advances (Suspense)

See suspense accounts.

Miscellaneous returns	22.4.24.
--------------------------------------	----------

Monthly accounts—

Abstract book : form and use of—	22.4.1.
Compilation of classified abstract of expenditure	22.4.11.
Compilation of registers and schedules	22.4.4—22.4.9.
Compilation of schedule dockets	22.4.2, 22.4.3.
Date of submission to Accountant-General	22.4.15.
Documents submitted to Accountant-General	22.4.15—22.4.19.
Incorporation of sub-divisional accounts in—	22.1.3.
List of documents	22.4.15.
March accounts : special points U	22.4.19.
Preparation of—	22.4.12—22.4.14.
Signing of—	22.4.18.
Special points for March accounts	22.4.19.
Vouchers sent with—	22.4.17.

Municipal rates and taxes	10.10.4.
--	----------

Muster roll—

Form and preparation	10.1.1, 10.2.2, 10.2.3.
How payment made in the case of loss—	10.2.4.
Loss of paid—	10.2.5.
Must be written-up daily	10.3.3 (d).
Record of progress of work done	10.2.3 (h).

	Paragraph	Appendix
<i>M—cont.</i>		
Muster Roll—cont.		
Record of unpaid items	10.2.3 (e), (f) and (g), 10.5.20. and 10.5.24.	
Rules relating to account of— .. .. .	..	App. 3.
N		
Non-Government works—		
Accounts classification of contributions from central revenues to local funds.	16.1.2, 16.1.3.	
Include deposit works, takavi works	16.1.1.	
Percentage charges for establishment, tools and plant, etc.	10.1.5, 10.5.1, Note 2, 16.2.3, 16.2.4, 16.3.3, 22.4.3, 22.4.6, Note 2.	
Transfer of works free of charge to local bodies does not necessitate adjustment in accounts.	16.1.4.	
Watercourses	16.3.6.	
O		
On account payment—		
Expression—defined	2.1.1 (35).	
Forms of bills	10.2.9, 10.2.11.	
Omnibus transfer entry order—		
Form and use of—	12.2.2.	
Operation—		
Account of expenditure kept as for a work ..	13.1.2.	
Expression—defined	2.1.1 (36).	
Operation charges	13.2.1, 13.2.2, 14.2.3, 14.2.4.	
Outturn—		
Account of—from manufacture	13.1.2, 13.3.1, 13.3.3.	
Expression—defined	2.1.1 (37).	
Valuation of—	13.3.1, 13.3.3.	
Outturn statement of manufacture—		
Form and use	13.3.2.	

P

Pass books (for cheques)—

Form and upkeep 22.3.3.

Pay and Allowances—

Arrangements to prevent delays in payment .. 18.5.1, 18.5.2.
 Cash drawn on bills not to be mixed up with general cash. 6.2.4, 18.4.2.
 Communication of sanctions to Accountant General. 18.6.1, 18.6.3.
 Distribution of— 18.4.1, 18.4.2.
 Scrutiny of claims by divisional accountant .. 22.1.3.
 Watch over undischarged amounts 18.4.2.

Pay bills—

Classification of— 18.2.3, 18.2.4.
 Encashment of— 18.3.1, 20.3.2.
 Form of— 18.1.1, 20.3.3.
 Preparation of— 18.2.1, 18.2.2,
 20.3.3, 20.3.4.
 Recoveries from—of establishment 18.4.4, 20.3.5.
 Register of— 18.4.3.
 Special arrangements to avoid delay in payment .. 18.5.1.

Payment—

Delivery of cheques through subordinates .. 6.4.3.
 Manner of— 6.4.1—6.4.4.
 Made on authority of pay order 6.4.7.
 Outside the accounts circle in which the divisional headquarters are situated. 6.2.6, Note 2.
 On production of railway receipts 10.2.14, Note 5.
 Petty sums should be paid in cash 6.2.8.
 Precaution against double— 22.2.3.
 Prompt record in cash book 6.1.3.
 Should be made monthly for work done or supplies made on a running account. 10.2.17.
 To contractors and suppliers 10.2.8—10.2.22.
 To labourers 10.2.2—10.2.5.
 To work-charged establishment 10.2.23—10.2.26.

Payment on account—

Expression—defined 2.1.1 (35).
 Forms of bills 10.2.9.

P—cont.

Payments into treasuries—

Entry in the remittance book	6.5.1.
Procedure for payment into the bank	6.5.1.
Verification of—	6.6.5 Note.

Percentage recoveries—

Accounts procedure	22.4.3.
----------------------------	---------

Primary unit of appropriation—

Expression—defined	2.1.1 (38), 5.2.1.
----------------------------	--------------------

Pro-forma account—

Authorities competent to prescribe forms	22.4.27, Note 1.
Cases in which—necessary	3.2.1 (d), 13.2.2, Note 1 (d), 14.3.1, 22.4.27.
Irrigation works, etc.	3.2.1 (d), 22.4.29.
Receipts and charges are obtained from general account.	3.2.1 (d), 22.4.28.
Residence	3.2.1 (d), 22.4.31.
Responsibility for compilation of—	22.4.27, Note 2, 22.4.29—22.4.31.
Workshop, manufactories and similar quasi-commercial undertakings.	3.2.1 (d), 5.2.1, 14.3.1, 22.4.30.

Profit and loss on stock—

Adjustment of—	9.2.35.
------------------------	---------

Progress—

Exhibition of—in work abstracts	10.5.6, 10.5.23.
Expression—defined	2.1.1 (39).
Posting of—in registers of works	10.7.2.

Purchase (Suspense)—

See <i>suspense accounts.</i>
---------------------------------------	----

Q

Quantity—

Expression—defined	2.1.1 (40).
----------------------------	-------------

R

Rate—

Expression—defined	2.1.1 (41).
----------------------------	-------------

Rates and taxes—

On buildings	10.10.4.
----------------------	----------

	Paragraph	Appendix
<i>R—cont.</i>		
Rate of cost—		
Expression—defined	2.1.1 (42).	
Re-appropriation—		
Expression—defined	2.1.1 (43).	
Procedure regarding—	5.2.3.	
Receipts—		
Accounts procedure for receipt of money ..	6.3.1, 6.3.3.	
Appropriation of departmental—to expenditure prohibited.	6.2.3.	
Disposal of—	6.3.4.	
Prompt record in cash book	6.1.3, 6.3.1, 6.3.2.	
Recoverable payment—		
Expression—defined	2.1.1 (44).	
Particulars to be noted on vouchers and accounts ..	9.2.10, 10.2.1, 10.5.22.	
Recoveries of expenditure—		
Accounts procedure	8.5.3.	
Rules for classification in accounts	8.1.3.	
Refund—		
Sanction to—of revenue	8.4.1.	
Refund and remissions—		
Accounts classification	8.4.2.	
Accounts procedure	8.4.2, 8.4.3, 8.5.2, 22.2.3.	
Original orders of court of law to ¹ refunds should be submitted to Accountant-General.	22.4.15, Note.	
Precautions in payment	8.4.2, 22.2.3.	
Register showing the clearance of suspense head "Material"—		
Form and use	10.3.16.	
Register of divisional accountant's objections—		
Form and use	4.2.3.	
Register of expenditure and liabilities—		
Form and use	10.6.1.	
Register of interest-bearing securities—		
Form and use	15.6.1, 22.4.19 (d).	
Register of materials-at-site account—		
Form and preparation of—	10.3.9, 10.5.7.	

R—cont.

Register of manufacture—	
Form of—	13.1.3.
Register of miscellaneous recoveries—	
Form and use	22.2.8.
Register of miscellaneous sanctions—	
Form and use	22.2.9.
Register of permanent sources of revenue—	
Form and use	8.5.8.
Register of rents of buildings and lands—	
Form and up-keep	8.3.5, 8.3.6, 8.5.5, 8.5.7.
Register of revenue realised refunds of revenue/receipt and recoveries on capital account—	
Form and up-keep	8.5.1—8.5.4, 22.4.4.
Register of sanctions to fixed charges—	
Form and use	22.2.4.
Register of transfer awaited—	
Form and use	5.4.3.
Register of unpaid wages—	
Form and maintenance	10.2.3 (e). 10.2.25.
Register of works—	
Closing entries and review of expenditure	10.7.9.
Closing of annual maintenance works	10.7.8.
Closing the accounts of contractors and labourers	10.5.18, 10.5.20, 10.7.5.
Closing the accounts of materials	10.7.6.
Closing the accounts on completion of work	10.7.4—10.7.11.
Excesses over estimates	10.7.10, 10.7.11.
Excesses passed by divisional officer	10.7.10.
Examination by divisional officer	10.7.3.
Forms and preparation	10.7.1, 10.7.2.
Further charges prohibited on completion of works	10.7.4.
Posting of	10.7.2, 10.7.3.
Review of unsettled accounts	22.4.20.
Settlement of liabilities on completion of works	10.7.5—10.7.8.
Work slips	10.7.3.

R—cont.

Remissions—

See refunds and remissions.

Remittance transaction—

Accounts procedure	17.2.1—17.2.8.
Adjustment in accounts	17.2.1.
Adjustment of establishment and contingent charges connected with acquisition of land.	10.1.5, Note 2, 17.1.3.
Cash recoveries and payments for other divisions, departments, etc.	17.1.9.
Charges for prison labour	17.1.5.
Cheques drawn on treasuries, classification ..	17.1.9.
Cheques drawn on treasuries, settlement of account.	22.3.1—22.3.4.
Cost of land acquired	17.1.2, 17.1.3.
Examination and adjustment of transfers intimated by Accountant General.	17.2.7.
General rules	17.1.1—17.1.8.
Payments into treasuries—	
Accounts classification	17.1.8.
Settlement of account	22.3.1—22.3.4.
Procedure for transfer of charges for work done ..	17.2.6.
Prompt settlement of—	22.4.21.
Provisional acceptance of transfer	17.2.3, 17.2.8.
Railway debits for warrants and credit-notes require acceptance in full.	17.2.3 Note.
Rents of buildings and lands	17.1.4.
Responding transfer adjusted on receipt of intimation of original debit or credit, exceptions.	17.2.2.
Responsibility of divisional accountant	17.2.8.
Responsibilities of responding office	17.2.3.
Schedule of works expenditure for—	22.4.6.
Submission of accounts to Accountant General ..	17.2.6.
Transfers advised should be accepted in full ..	17.2.3.
Transfer advised should be supported by vouchers or certificate of audit.	17.2.4.
Transfer of lands and buildings	16.1.4, 17.1.6.
Transfer of works free of charge to local bodies does not necessitate adjustment in accounts.	16.1.4.
Transfers not pertaining to the division may be rejected.	17.2.3.
Work done for other divisions and departments—	
Responsibility for excess over estimate	17.2.6.

R—cont.

Remittance transaction—cont.

Responsibility for saving and excess over appropriation.	17.2.6.
Services rendered or articles supplied	17.1.1, 17.1.7, 3.1.5.

Rents—

Amount due on account of hire of furniture or value of furniture lost or damaged.	8.3.2, Note.
Amount of—specified by divisional officer should be recovered in full.	8.3.4, Note 5.
Assessment and revision of bills for—	22.4.31, Notes 8.3.3, 8.3.4.
Changes in emoluments of tenants necessitate revision of rate of—recoverable.	8.3.4, Note 7.
Debits for—realised, raised in anticipation of credits.	17.2.2.
Demand of—on vacation of quarters	8.3.3.
Of hired non-residential buildings and lands, payable by departments concerned.	17.1.4.
Of hired residences	17.1.4.
Procedure for recovery of from Government servants and pensioners.	8.3.2, 8.3.10.
Recoveries of—from non-gazetted Government servants whose pay is drawn by heads of offices to be made by the latter.	8.3.4.
Recoveries of—by treasuries subordinate to the Civil Accountant General, adjusted in the books of the Accountant General who is responsible for the audit of pay of the Government servants concerned.	8.3.5.
Recoveries of—relating to state Government which are realised in another accounts circle, remitted by bank drafts.	8.3.7.
Recovery of—from pensioner;	8.3.8.
Recovery of—made in advance from private persons.	8.3.1.
Refunds of—how accounted for	8.5.7, Note.
Representation against assessment of—	8.3.10.

Report of value and verification of unused materials—

Form and use of	10.3.12—10.3.16.
-------------------------	------------------

Residences—

Additions, alterations, provision of furniture etc., necessitate revision of rent.	22.4.31, Notes.
All—should be entered in the register of rents of buildings and lands.	8.5.5, 22.4.31.

R—cont.

Rents—cont.

Proforma, or capital and revenue accounts of buildings.	3.2.1 (d), 22.4.31.
Recovery of all dues for which a Government servant may be liable in respect of—allotted to him.	8.3.2 Note.
Rent due from date of occupation	22.4.31 Note 3.
Rents of hired—to whom chargeable	17.1.4.

Results of audit—

Communicated in the form of audit-notes inspection reports, letters or memoranda.	4.5.1.
Disposal of—	4.5.1, 4.5.2.
Objections raised by divisional accountant ..	4.2.3.
Replies should be based on divisional officer's own knowledge.	4.5.1.
Responsibility for clearing objections	4.5.3.
Results of divisional accountant's scrutiny of sub-divisional accounts and vouchers.	22.2.11.
Suggestion to obviate the issue of unnecessary audit objections.	4.5.4.

Revenue receipts—

Accounts classification	8.1.1, 8.1.3, 8.4.1.
Accounts classification of refunds and remissions ..	8.4.1.
Cases in which—should be recorded by works ..	3.2.1 (d), 8.5.1.
Credited in accounts on realisation, exceptions ..	8.1.4.
Procedure for demand and recoveries of rents of buildings and lands.	8.3.1, 8.3.10.
Procedure for irrigation revenue collected through district and revenue authorities.	8.2.1.
Procedure for refunds and remissions	8.3.2.
Recovery of debts due should receive special attention.	8.1.4.
Responsibilities of departmental officers for— ..	8.1.2—8.2.1.
Rules for assessment, realisation and accounts procedure prescribed locally.	8.1.1, 8.1.2.

Review—

Of contractors' ledger	10.8.8, 22.4.20.
Of deposit register	22.4.20.
Of expenditure against appropriations	5.4.2.
Of registers, books and accounts of divisional and sub-divisional offices.	22.4.32.

R—cont.

Review—cont.

Of registers of works	10.7.3, 10.7.9, 22.4.20.
Of rent registers	22.4.20.
Of suspense accounts	22.4.20.
Of tools and plant accounts	9.3.3.
Of unsettled accounts	20.4.20, 22.4.21.
Of works abstracts	10.5.25, 22.4.20.
Of workshop annual accounts	14.3.2.
Of vouchers	22.4.18.

Road metal—

Accounts classification	9.1.3.
Accounts classification of charges for quarries ..	9.4.4.
Accounts of—	9.4.1.
Adjustment of cost of—collected during scarcity ..	9.4.3.
Corrections in accounts	9.4.2.
Payment for supplies	9.4.1.
Prompt record of transactions	9.1.2.
Verification of—	9.4.2.

Running account—

Expression—defined	2.1.1 (45).
Forms of bills	10.2.11.
Forms and use	10.2.11, 10.2.14, 10.2.19.

S

Sale account—

For stock sold	9.2.25 (d).
For tools and plant sold	9.3.14 Note.

Sanctions and orders—

Carriage, handling, etc., charges for stock Communi- cation to Accountant-General.	22.4.8 Note.
Compliance with orders in force	4.2.3.
Divisional officer's sanctions to excess expenditure.	4.5.4.
Divisional officer's sanctions	4.4.1 Note 1.
Necessity of sanction before incurring expenditure.	5.1.1.

*S—cont.***Sanctions and orders—*cont.***

Procedure is settled locally	4.4.1.
Procedure in respect of—affecting two or more disbursing officers.	22.2.5.
Sanctions affecting gazetted Government servants.	18.6.1.
Sanctions affecting non-gazetted Government servants.	18.6.1.
Sanctions to creation or abolition posts	18.6.2.
Sanctions to scales	18.6.2.
Scrutiny of—by divisional accountant	4.2.3.
Should be recorded in suitable registers	22.2.4.
Transfers of divisional, sub-divisional or other executive charges.	18.6.3.

Schedule docket—

Attaching of vouchers	22.4.15 (5), 22.4.17.
Check by divisional accountant	22.4.2, Note 2.
For percentage recoveries	22.4.3.
Form of—	22.4.2, 22.4.3.
Preparation of—	22.4.2, 22.4.3.
Submission to Accountant-General	22.4.15.
Transactions for which necessary	22.4.2.
When—may be disposed with	22.4.2, Note 1.

Schedule of debits or credits to “Adjusting account between Central and State Government”, “Adjusting account with Railways”, “Adjusting account with Posts and Telegraphs”, “Adjusting account with Defence”—

Form and use of—	22.4.4, 22.4.5.
Submission to Accountant-General	22.4.15, 22.4.19 (c).

Schedule of debits or credits to miscellaneous heads of account—

Form and use of—	22.4.4, 22.4.5.
Submission to Accountant-General	22.4.15.

Schedule of debits or credits to remittances—

Form and use of—	22.4.4, 22.4.5.
Submission to Accountant-General	22.4.15.

Schedule of debits to stock—

Form and use of—	22.4.2, 22.4.8.
Submission to Accountant-General	22.4.15.

S—cont.

Schedule of deposits—	
For March should be accompanied by an account of interest bearing securities.	22.4.19 (d).
Form and use of—	15.5.3.
Submission to Accountant-General	22.4.15—22.4.16.
Schedule of deposit works—	
Form and use of—	16.2.2, 16.2.4, 22.4.4, 22.4.6, 22.4.7.
Submission to Accountant-General	22.4.15.
Schedule of miscellaneous P. W. Advances—	
Form and use of—	22.4.15, 22.4.16.
Schedule of monthly settlement with treasuries—	
Form and use of—	22.3.3.
Schedule of revenue realised/refunds of revenue/ receipts and recoveries on Capital account—	
Form and submission to the Accountant-General ..	22.4.15.
Schedule of transactions adjusted under the head "Cash settlement suspense account"—	
Form and submission to Accountant-General ..	22.4.4, 22.4.10, 22.4.15.
Schedule of takavi works—	
Form and use of—	16.3.2, 16.3.4.
Submission to Accountant-General	22.4.15.
Schedule of works expenditure—	
Form and use of—	22.4.2, 22.4.6.
Submission to Accountant-General	22.4.6, 22.4.15.
Secondary unit of appropriation—	
Expression—defined	2.1.1 (46), 5.2.1.
Sectional officer—	
Expression—defined	2.1.1 (47).
May be authorised to record collectively once a month the issues of petty stores.	9.2.12.
May issue stores without indents	9.2.9.
Secured advance—	
Against materials, etc.	Notes 1 to 3 below para. 10.2.20 (c).
Expression—defined	2.1.1 (46).

S—cont.

Secured advance—cont.				
For materials used for centering	..	..	..	Note 3 below para. 10.2.2 (a).
For sand, asphalt, etc.	..	..	..	Notes 1 and 2 below para. 10.2.21 (a).
Form of bill	..	..	..	10.2.9, 10.2.11.
Indenture to be obtained for—	..	..	..	Note 2 below para. 10.2.19.
Not admissible to piece-worker	..	..	..	10.2.21 (a), Note 4.
Posting in works abstract	..	..	..	10.5.16.
Procedure	..	..	..	10.2.19.
When may be granted	..	..	..	10.2.21.
Security deposit—				
See deposits.				
Service head—				
Expression—defined	..	..	..	3.1.7, Note 1.
Special office—				
Expression—defined	..	..	..	2.1.1 (49).
Special officer—				
Expression—defined	..	..	..	2.1.1 (50).
Statement of receipts, issues and balances of road material—				
Form and use of—	..	..	..	9.4.1, 21.1.7.
Statement of rents recoverable in cash or by deduction from pay bills—				
Form and use of—	..	..	..	8.3.4.
Inclusion of all dues for which a Government servant is liable in respect of his residence.	..	..	..	8.3.4, Note 3.
Verification on receipt of audited copies of—from the Accountant-General.	..	..	..	8.3.5, Note. 8.3.6 Note.
Statement of stock receipts—				
Form and maintenance—	..	..	..	9.2.5—9.2.7.
Payment to be made on the basis of—	..	..	..	9.2.8.
Register of—	..	..	..	9.2.8.
Valuation of—	..	..	..	9.2.26.
Statement of tools and plant receipts				
Register of	..	..	..	9.3.4, Note 2.
Stock (suspense)—				
See suspense accounts.				

S—cont.

Stock accounts—

Abstract of transactions in—	9.2.31.
Accounts kept by objects of expenditure	9.2.29, 22.4.8.
Authority for receipt of stock	9.2.4.
Carriage and Incidental charges	9.2.28, 10.9.1, 22.4.8 Note.
Cases in which purchases of materials are chargeable to stock.	9.1.3.
Corrections in accounts	9.2.38—9.2.41.
Date of closing	22.1.1.
Description of arrangements for keeping stock	9.2.1.
Forms	22.4.9.
Fictitious adjustments in—prohibited	9.1.2.
Form, preparation and examination	9.2.9—9.2.11.
Issues—	
Authority of the divisional or sub-divisional officer required—Exceptions.	9.2.9.
Maintenance of—in sub-divisional and divisional offices.	9.2.2.
Mode of recovery	9.2.25.
Prompt record of transactions Exceptions	9.2.12, 9.2.12.
Purposes explained	9.2.9.
Receipts—	
Procedure on taking delivery	9.2.5.
Payment for supplies	9.2.17, 9.2.19.
Should be entered in the bin cards	9.2.5.
Should be recorded in statement of stock receipt.	8.2.5.
Sources described	9.2.4.
Suppliers to be given acknowledgments	9.2.5.
Recovery of supervision charges	9.2.25.
Responsibility for recovery of value and clearance of outstandings.	9.2.25.
Responsibility for maintaining correct accounts	9.1.2.
Responsibility of divisional officer	9.1.1.
Sale account	9.2.25.
Schedule of debits to stock	22.4.8.
Separate account for stock under the charge of divisional officer.	9.2.2.
Stock-taking procedure	9.2.36, 9.2.37.
Storage rate	9.2.23.
Suppliers' bills—	
Examination and preparation	9.2.17, 10.2.14, 10.2.19.
Valuation	9.2.26, 9.2.27.

S—cont.

Stock ledger—

Closing of	9.2.34.
Form and maintenance	9.2.32.
Posting of	9.2.33.

Stock taking—

Materials charged to works	10.3.12—10.3.15.
Road metal	9.4.2.
Stock materials	9.2.36, 9.2.37.
Tools and plant	9.3.18.

Storage charges—

Expression—defined	2.1.1 (51).
Recovery of—	9.2.23.

Stores—

Categories of—	9.1.4.
Initial account of—	9.1.5.
Purchased through India Stores Department	12.2.1.
To be supplied free of cost	Note 3 below para. 10.3.2 (b).

App. 4.

Sub-divisional accounts—

Closing of cash and store accounts	21.1.3.
Incorporation of—	
In monthly accounts of the division	22.1.3.
miscellaneous accounts returns	21.1.7.
Review of—by divisional officer	22.4.32.
Scrutiny of—by divisional accountant	22.2.1—22.2.11.
Submission of copies of cash book to divisional office.	21.1.5.
Submission of month's accounts to divisional office.	21.1.5, 21.1.6.
Up-keep of initial accounts	21.1.1, 21.1.2.

Sub-divisional officer—

Expression—defined	2.1.1 (52).
----------------------------	-------------

Sub-heads—

Expression—defined	2.1.1 (53).
Determination of—in accounts of works	10.5.3, 10.5.13.

Sub-work (s)—

Expression—defined	2.1.1 (52).
Works abstract for—	10.5.2, 10.5.5.

S—cont.

Summary of stock receipts—					
Form and posting	..	..	..	..	9.2.30.
Summary of indents—					
Form and posting	..	..	..	..	9.2.30.
Supervision charges—					
Expression—defined	..	..	..	..	2.1.1 (55).
Recovery of—	..	..	..	..	9.2.25 (c).
Supplementary accounts—					
Date of submission	..	..	..	..	22.4.23.
Definition and preparation of—	..	..	..	..	22.4.22.
Survey report of stores—					
Form and use of	..	..	..	..	9.2.39, 9.3.19, 9.4.1, 9.4.2.
Suspense accounts—					
Accounts classification	..	..	..	..	12.1.1.
Appropriations intended for gross expenditure	..	..	..	..	5.2.2.
Expression—defined	..	..	..	..	2.1.1 (56).
Miscellaneous P. W. Advances—					
Classes defined	..	..	..	..	12.4.1, 12.4.5.
Clearance	..	..	..	..	12.4.6.
Form of account	..	..	..	..	12.4.7.
Purchases—					
Credits	..	..	..	..	12.2.1.
Debits	..	..	..	..	12.2.4.
Form of accounts	..	..	..	..	12.2.6.
Unclaimed balances	..	..	..	..	12.2.5.
Valuation	..	..	..	..	12.2.3.
Stock—					
Account, when necessary	..	..	..	..	12.3.1.
Debits and credits	..	..	..	..	12.3.3.
Form of general account	..	..	..	..	12.3.5.
Limit of reserve	..	..	..	..	12.3.2.
Sub-heads	..	..	..	..	12.3.4.
Subsidiary accounts	..	..	..	..	Chap. 9.
Subordinate to accounts of works—					
"Contractors" account—					
Adjustment of balances due to or by contractors.					10.5.19.

S—cont.

Subordinate to accounts of works—cont.

Advances on security of materials	10.5.16.
Advance payments	10.5.15.
Other transactions	10.5.16, 10.5.17.
"Labourers" account	10.5.17, 10.5.18.
"Materials" account	10.5.14.
Unpaid balances due to contractors and labourers ..	10.5.17—10.5.20.
Watch over balances of contractors and labourers ..	10.5.20.

Workshop Suspense—

Credits	12.5.2, 12.5.3.
Debits	12.5.1.
Form of account	12.5.4.

Suspense register—

.. .. .	12.2.6, 12.3.5, 12.4.7, 22.4.4.
---------	------------------------------------

T

Takavi works—

Accounts classification	16.3.2, 16.3.5.
Accounts procedure	16.3.3, 16.3.5, 22.4.4, 22.4.15.
Closing of accounts	16.3.4.
Cost may be recovered in advance or in arrears ..	16.3.1.
Expression—defined	2.1.1 (57).
Procedure for recovery through revenue and district authorities.	16.3.5.
Provision of funds	16.3.1, 22.4.7.

Technical Sanction—

.. .. .	22.4.15.
Expression—defined	2.1.1 (58).

Temporary advance—

6.6.12.

Temporary establishment charged to works—

Leave salary, travelling allowances, etc., to be regulated by the rules applicable to temporary establishment.	10.2.24.
--	----------

Tenders—

Check by divisional accountant	4.2.4.
Cost of tender forms to be credited to revenue—	Note 3 below para. 8.1.4 (a).

T—cont.

Tents—

Carriage of— 9.3.13.

Tools and plant—

Accounts classification of transactions 9.1.3, 9.3.1, 10.1.5.

Adjustment on account of famine—transferred to the
stock of ordinary— 9.3.17.

Corrections in accounts of 9.3.19.

Issues—

Procedure and posting in indents for tools and plant. 9.3.5, 9.3.6,
9.3.9.

Ledger of— 9.3.9.

Form and posting 9.3.7, 9.3.8.

Lent or sent out for repairs—

Acknowledgments 9.3.5.

Posting in tools and plant register— 9.3.8.

Numerical account kept both for ordinary and special
tools and plant. 9.3.2, Note.
10.1.5.

Ordinary—defined 9.3.1.

Payment for supplies 9.3.10.

Prompt record of transactions in accounts .. 9.1.2.

Receipts—

Acknowledgements to suppliers 9.3.4.

Examination and count, posting in the statement of
tools and plant receipts. 9.3.4.

Recoveries and adjustments—

Hire, etc. 9.3.12.

Carriage charges of tents 9.3.13.

Sales and transfers 9.3.14, 9.3.16.

Use on works 9.3.11.

Special—defined 9.3.1.

Special—sanctions to 9.3.1.

Verification 9.3.18.

Transaction with treasuries—

Marking of forms used for central— 6.1.4.

Transfer entry—

How registered 7.1.6, 7.1.7.

Responsibility of divisional officer 7.1.4.

Should be supported by an order of divisional or
sub-divisional officer. 7.1.2, 7.1.4,
7.1.7.

T—cont.

Transfer entry—cont.

Should set forth explanation for correction or adjustment.	7.1.5.
Submission to Accountant General	22.4.16.
When necessary	6.6.4, 7.1.1, 22.4.25.

Transfer entry book—

Date of closing	22.1.2.
Form and up-keep	7.1.6, 7.1.7.

Transfer entry orders—

Form and use	9.4.2, 9.1.2.
Posting into schedule dockets	22.4.2.
Posting into registers and schedules	22.4.4.

Transfer of charge—

Divisional, sub-divisional or other executive charges.	18.6.3.
--	---------

Treasury pass-book	22.3.3.
----------------------------	---------

Treasury remittance books	6.5.1.
-----------------------------------	--------

Treasury rules	2.1.1 (59).
------------------------	-------------

U

Unit of appropriation—

Expression—defined	2.1.1 (60), 5.2.1.
----------------------------	--------------------

V

Vocabulary of stores—

Maintenance of	9.2.3.
------------------------	--------

Voted—

Expression—defined	2.1.1 (61), 3.1.9.
----------------------------	--------------------

Vouchers—

Acceptance of value payable covers (with invoice and bill) as—	6.4.8 Note 2.
Acknowledgements on	6.4.8, 4.2.6.
Check by divisional accountant	22.2.1—22.2.3, 22.2.10.
Comparison with cash book	6.6.5 Note.
For liabilities incurred on behalf of contractors ..	10.5.22.

V—cont.

Vouchers—cont.

General rules for preparation and completion ..	6.4.6—6.4.8, 10.2.1—10.2.3.
Particulars of classification	6.4.6, 10.1.2.
Pay order on—	6.4.7.
Payments should be supported by—	6.4.6.
Posting into a schedule docket	22.4.2.
Posting into registers and schedules	22.4.4.
Review of—by divisional officers	22.4.18.
Submission to Accountant-General	22.4.17.
Review of—by divisional officer	22.4.18.
Submission to Accountant-General	22.4.17.
Works—form, preparation, examination and payment.	10.2.9—10.2.19.

Watching of actuals—

Procedure	5.1.1.—5.4.3.
-------------------	---------------

Water courses—

Account rules	16.3.6.	App. 5.
Expression—defined	2.1.1 (62).	

Work-charged establishment—

Pay bills	10.2.23, 10.2.24.
Travelling expenses	10.2.26.
Unpaid wages	10.2.25.

Work done for other departments, etc.—

See remittance transactions.

Works—

Expression—defined	2.1.1 (63).
----------------------------	-------------

Works abstract—

Additional charges for materials issued to contractors direct to works.	10.5.10
Check and completion in divisional office ..	10.5.24.
Classification and record of final charges—	
Major estimates	10.5.3—10.5.11.
Minor estimates	10.5.12.
Closing of contractors' accounts	10.5.19.
Examination by divisional officers	10.5.25.
Form for major estimates	10.5.1.
Form for minor estimates	10.5.1.
Kept for each working estimate and sub-work or portions thereof.	10.5.2, 10.5.5.

W—cont.

Works abstract—cont.

Liabilities not incorporated Exceptions	10.5.21, 10.5.22.
Materials account	10.5.7, 10.5.8, 10.5.14.
Parts of works pulled down or rebuilt	10.5.9.
Percentage charges for establishment, etc. are not included in—	10.5.1 Note 2.
Preparation, completion and disposal	10.5.24, 10.5.25.
Receipts and recoveries of expenditure	10.5.11.
Record of progress	10.5.6, 10.5.23.
Sub-heads, how determined	10.5.3—10.5.12.
Sub-heads may be assigned numbers	10.5.3 Note.
Suspense accounts	10.5.13—10.5.20.
Unpaid wages of labourers on completion of works.	10.5.18.
Watch over contractors' and labourers' balances ..	10.5.20.

Works accounts—

Accounts returns of sub-divisional officers	21.1.4—21.1.7.
Adjustments	10.4.1.
Cash payments	10.2.1.
Classes of works executed	3.1.1.
Closing the accounts of completion of works ..	10.7.4—10.7.11.
Completed works include abandoned works ..	2.11.1 (11).
Corrections of errors after closing accounts ..	10.7.12.
Cost of works executed in divisional work shops for private bodies to be recovered in advances.	14.1.5.
Disposal of surplus materials	10.3.8, 10.3.11.
Forms of bills and vouchers	10.2.9—10.2.19.
General principles regarding	10.1.1—10.1.6.
Include the cost of land	10.1.5 Note 2, 17.1.2, 17.1.3.
Object of keeping accounts by sub-heads	10.1.4.
Payments to contractors and suppliers	10.2.22.
Payments to labourers	10.2.2—10.2.7.
Payment to charged establishment	10.2.26.
Re-opening of account	10.7.12.
Review of unsettled accounts	22.4.20.
Schedules of deposit works and takavi works ..	22.4.7.
Schedule of works expenditure—	
Form and preparation	22.4.6.
Submission to Accountant-General	22.4.15.

W—cont.

Works accounts—cont.

Suspense account	10.5.13—10.5.20, 10.7.5—10.7.8.
Transactions adjusted finally in the accounts of divisional officer : Exceptions.	3.1.3.
Transfer of works free of cost to local bodies does not necessitate adjustment in accounts.	16.1.4.
Unauthorised liability to be reported to higher authorities.	5.1.1 (a) Note.

Works expenditure and works outlay—

Expressions—defined	2.1.1 (64).
-----------------------------	-------------

Workshop accounts—

Annual proforma accounts	
Preparation and review	14.3.1, 14.3.2, 22.4.30.
Applicable to larger shops	14.1.3.
Classification of transactions	14.2.1—14.2.3.
Depend on the size of the shop	14.1.1.
Direct and indirect charges	14.2.1—14.2.6.
Direct charges on jobs	14.2.3.
Estimated cost of work executed for municipalities or private parties to be recovered in advance.	14.1.5.
Form of accounts is prescribed locally	14.1.3.
Indirect charges are prescribed locally	14.2.3.
Indirect charges, revision of—	14.3.2.
Estimates of cost	14.1.4.
Settlement of accounts	14.2.5.
Jobs executed in small shops, accounted for as works or manufacture.	14.1.2.
Limit of the cost of job	14.1.4.

Workshop (Suspense)—

See suspense accounts.

Work slip—	10.7.3.
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Note of posting of correction slips

No. of slip (1)	Page on which pasted (2)	No. of slip (1)	Page on which pasted (2)

Note of posting of correction slips—*cont.*

No. of slip (1)	Page on which pasted (2)	No. of slip (1)	Page on which pasted (2)