

PREFACE TO THE FIRST EDITION

The preface to Volume I gives a general description of the Tamil Nadu Account Code. The Directions in Volume III have been grouped into three distinct parts. Part-I contains general directions regarding the forms of accounts to be kept and rendered by departments whose initial and subsidiary accounts are compiled departmentally, and the definitions of certain terms used in this Volume. The Directions in Parts II and III relate to the methods and principles in accordance with which the initial and subsidiary accounts should be kept and the compiled accounts rendered to the Accountant-General by officers of the Public Works Department and the Forest Department respectively.

2. The several chapters in Parts II and III have been so arranged as to distinguish from one another (i) Directions of the Auditor-General regarding classification which are mandatory, (ii) Director, regarding the form of the accounts to be kept, which the Government may modify in matters of detail in consultation with the Accountant-General, and (iii) Directions regarding the form of the Accounts Returns, in which changes of a local nature may be authorized by the Accountant-General.

3. The Auditor-General's directions relating to Central transactions and those which have no application to this province have been omitted in this Tamil Nadu Account Code and the omissions have been indicated by asterisks, "Local Rulings" based on the provisions of the Tamil Nadu

PREFACE TO THE FIRST EDITION

Public Works Account Code and the Tamil Nadu Forest Department Account Code have been added where necessary with reference to local variations in regard to accounts procedure.

The rules laid down in this Volume in regard to transactions of the Public Works Department will apply to the Electricity Department also except where otherwise stated.

4. The Forms prescribed in this Volume have been grouped into two series, namely P.W.A. (an abbreviation for Public Works Accounts) and F.A. (an abbreviation for Forest Accounts) so that it may be determined readily to which department the particular form relates. In addition to the forms prescribed by the Auditor-General some forms in the Tamil Nadu Public Works Account Code and the Tamil Nadu Forest Department Account Code have been included in this Volume in order to provide for local variations in accounts procedure, and these latter forms should be deemed to be forms prescribed by the Government in consultation with the Accountant-General. Modifications have been made in some of the Forms prescribed by the Auditor-General on account of local variations in accounts procedure. The Forms prescribed by the Auditor-General have been given Arabic numbers, and the Forms prescribed by the Government have been given Roman numbers. The distinguishing numbers and letters given to the Forms in this Volume should also be adopted for the preparation of indents for the Forms.

*Fort St. George,
Madras-9,
1941.*

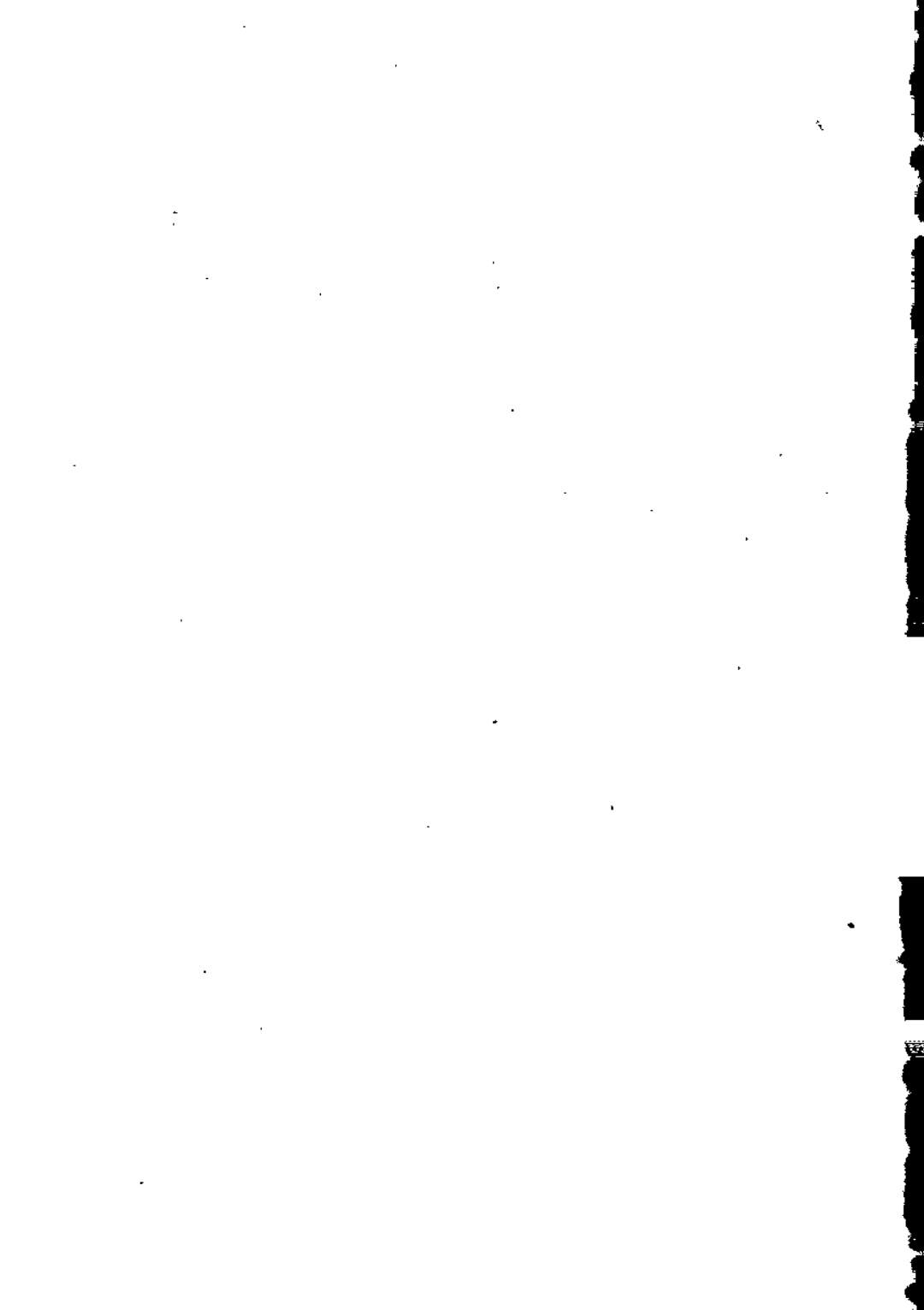
PREFACE TO THE SECOND EDITION.

Since the issue of the First Edition, the Comptroller and Auditor-General has issued certain amendments to Volume III of this Account Code consequent on the constitutional and other changes. Several amendments have been issued by this Government also to the Local Rulings, etc., in this Code. The amendments issued upto 30th September 1953 have been embodied in the main Articles and in the Local Rulings, etc., in this edition.

Fort. St. George,

Madras-000 009.

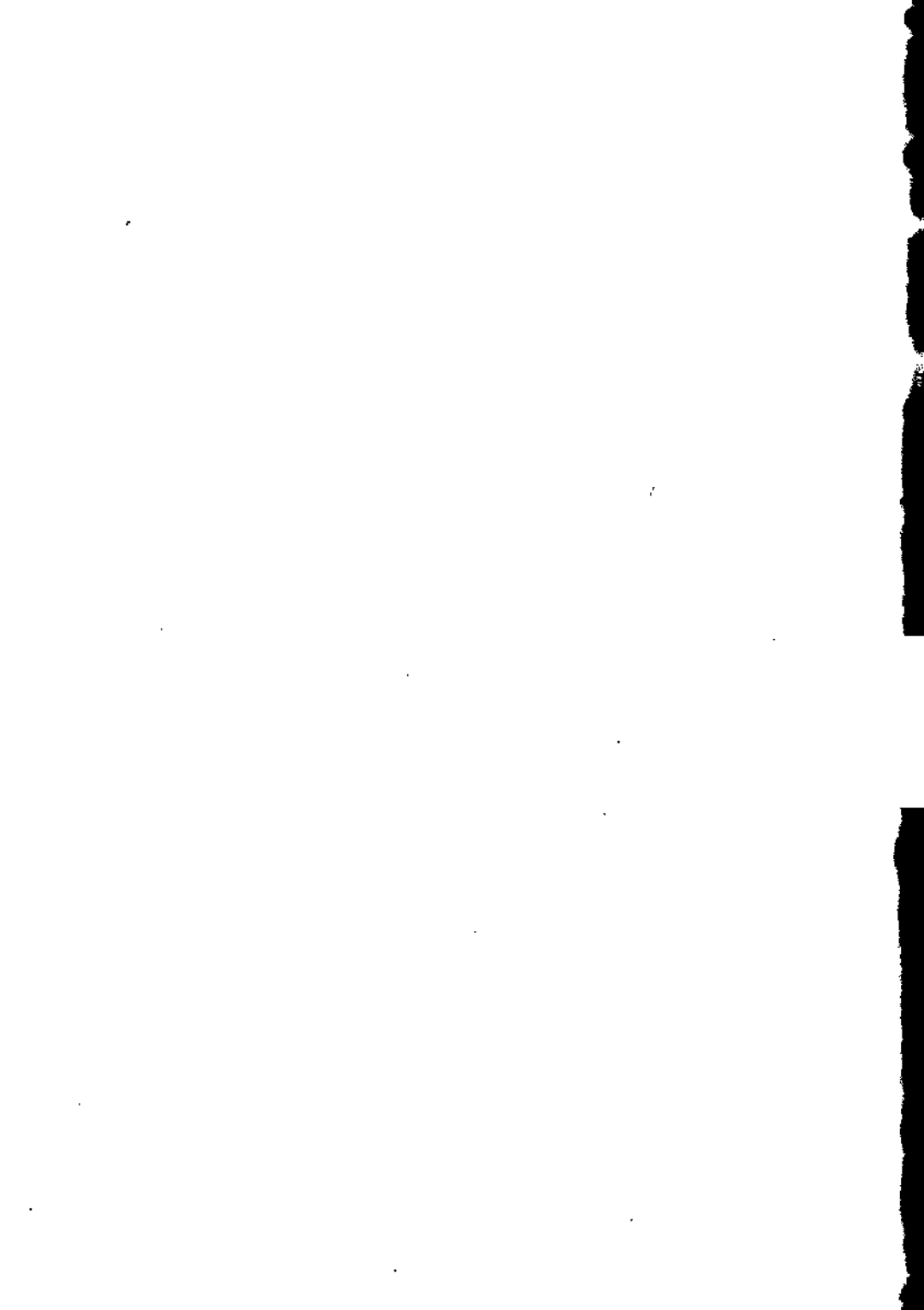
1956.



PREFACE TO THE SECOND EDITION FIRST REPRINT.

Since the issue of the Second Edition (corrected upto 10th September 1953), several amendments have been issued by this Government to the local rules, etc., in this Code. The amendments issued upto 30th June 1963 have been embodied in this edition. Changes consequent on the orders issued in G.O. Ms. No. 353, Finance, dated 30th March 1962 with reference to the decision of Government of India to rationalise the accounting classification of Government transaction have also been incorporated in this edition. Errors and omissions, if any may be intimated to Finance Department.

Fort St. George,
Madras-9,
1963.



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THE TAMIL NADU ACCOUNT CODE

VOLUME III

DEPARTMENTAL ACCOUNTS

PART I.—GENERAL

CHAPTER I.—GENERAL

A.—INTRODUCTORY

The directions given below shall apply to departments of Government whose initial and subsidiary accounts are compiled in whole or part departmentally the accounts so compiled being rendered monthly or periodically to the Account and Audit offices

B.—PUBLIC WORKS AND FOREST DEPARTMENTS.

2. The directions, in accordance with which the initial and subsidiary accounts should be kept in the Public Works and the Forest Departments and the forms in which the compiled accounts of these departments should be rendered to the Accountant-General, have been prescribed in detail in the following chapters of this volume. These directions are supplementary to the general directions contained in Volume I, which are applicable to these departments unless there be something repugnant in the subject or context and except to the extent that they are modified by the directions in the following chapters.

NOTE.—In their application to—

(1) the accounts to be kept in the Public Works and the Forest Departments of Part B States.

(2) the classification of the transactions in the accounts of the Central and the Part A States Public Works and Forest divisions or subdivisions on behalf of the Part B State Governments, and

(3) the classification of the transactions in Part B States Public Works and Forest divisions on behalf of other Part B State Governments, Part A State Governments and the Central Government, the directions shall have effect subject to such modifications as may be authorised by the Comptroller and Auditor-General of India, with the approval of the President, to suit the transitional arrangements for the settlement of transactions between the Central Government and Part B States, between Part A and Part B States and between one Part B State and another, on a cash basis.

3. The forms of initial and subsidiary accounts prescribed should be regarded as standard or model forms which may be notified by Government according to local requirements in consultation with the Accountant-General concerned. Similarly the Accountant-General may introduce such changes in the detail of accounts returns as he may deem necessary.

Local Ruling under Article 3.

The forms and returns embodied in this Code are those prescribed by the Government in consultation with the Accountant-General to suit local requirements. Any proposal to amend any of the accounts forms or to introduce a new form should be submitted to the Government in the Finance Department through the Accountant-General.

C.—OTHER DEPARTMENTS.

4. Whenever an order is passed by competent authority, *vide* Article 33 of Volume I, transferring any Public Works to the administrative control of a department other than the Public Works Department and the department itself arranges for the execution of those works, the detailed classification of the transactions connected with the works so transferred should be such as the Accountant-General may determine in consultation with the Comptroller and Auditor-General. Subject to such exceptions as may be authorized by the Accountant-General with the previous concurrence of the Comptroller and Auditor-General, the transactions should be accounted for in the forms and in accordance with the directions prescribed in Chapters III and IV for similar transactions of the Public Works Department.

5. * * * * *

6. In the case of all other departments of the Central and State Governments whose initial and subsidiary accounts are compiled departmentally, the orders and instructions contained in the relevant departmental Code, Manual or Regulations in so far as they provide for the forms of initial and subsidiary accounts kept in any department, shall continue to be followed unless the Accountant-General considers it necessary to replace the existing forms or any of them by some other forms or form. In the event of any difference of opinion between the Accountant-General and the

departmental authority concerned, the question should be referred by the Accountant-General to the Comptroller and Auditor-General for issue of necessary directions under paragraph 4 (b) of the Initial and Subsidiary Accounts Rules (*vide* Appendix 1 to Volume I).

7. The directions regarding the accounts to be rendered to audit by the departments, mentioned in Article * * 6 and the forms in which such accounts are to be rendered have been issued separately and incorporated in the Manuals of the Audit Officers concerned.

8. Whenever the activities of a Government department are such as to require the maintenance of initial and subsidiary accounts not covered by the directions contained in Articles 6 and 7, the forms of the accounts should be such as may be settled by Government after consultation with the Accountant-General and subject to the previous concurrence of the Comptroller and Auditor-General.

D. DEFINITIONS

9. Unless there be something repugnant in the subject or context, the terms defined below should be interpreted in the following chapters and forms in the sense herein explained.*

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

(2) *Assets*.—In the accounts of works this term indicates all outstanding or anticipated credits, which have to be taken in reduction of final charges. *Examples*:— Recoveries of advance or recoverable payments and sale-proceeds or transfer value of surplus materials.

(3) *Bank*.—The term “The Bank” means the Reserve Bank of India or any office or agency of the Reserve Bank of India and includes any branch of the *Imperial Bank of India* acting as the agent of the Reserve Bank of India in accordance with the provisions of the Reserve Bank of India Act (Act II of 1934).

(4) *Cash*.—The term “Cash” includes legal tender coin, notes, cheques and drafts payable on demand. A small number of ten paise revenue stamps may be treated as part of the cash balance.

(Memo. No. 79271-A/S VI/62-29, dated 16th August 1966.)

NOTE.—Government securities, deposit receipts of banks, debentures and bonds accepted as security deposit under the rules of Government do not fall under this term.

*In respect of the Electricity Department, the definitions in the Chapter *e.g.* & s regards items (2), (9), (12), (17), (20) and (41) should be supplemented by those the Electricity Department Manual.

(4-A) *Central Division or Subdivision* means any division or subdivision, not being a division or subdivision under the control of a Part A or a Part B State.

(5) *Competent Authority*.—The term "Competent Authority" means the Government or other authority to whom the relevant powers may be delegated by the Government.

(6) *Completion and Completed*.—The expression "completion of work" may be understood to include "abandonment of a work," and "completed" to include "abandoned."

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

(8) *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 materials 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.

(9) *Deposit Works*.—This term is applied to works of construction or repair the cost of which is met, not out of Government funds, but out of funds from non-Government sources, which may either be deposited in cash or otherwise placed at the disposal of the Divisional Officer. Works executed for municipalities and other public bodies fall under this category when the cost is debitable either to cash deposits made for the purpose, or to their credit balances at treasuries.

(10) *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 and 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.

(11) *Direct and Indirect Receipts.*—"Direct Receipts" are those items of revenue receipts which are realised in connection with a work or project either by officers of the Public Works Department or other departments 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.

(12) *Division and Divisional Office.*—These terms are used to denote respectively the executive charge held by a Divisional Officer [clause (13) below] and the head office of such a charge. Thus, the office of an independent executive subdivision is a divisional office for the purposes of this volume, as also that of the Superintendent of a Workshop working independently of a Divisional Officer.

(13) *Divisional Officer.*—This term is applied to an executive officer of the Public Works or Forest 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 recognized as a "division" by the Government concerned. Thus, the officer in-charge of an independent sub-division is also treated as a Divisional Officer for the purposes of this volume.

Disbursing officers of other departments, if they spend Public Works funds and are required to render their accounts direct to the Accountant-General, are also included in the term *Divisional Office* in this volume.

(14) *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.

(15) *Government* means the "Central Government" in respect of matters relating to Central division and sub-division and "State Government" in respect of those relating to State divisions and subdivisions.

(16) *Imprest*.—This term represents the 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 Subdivisional Officer.

(17) *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.

(18) *Issue Rate*.—This term denotes the cost per unit fixed, in respect of an article borne on the Stocks of the Department, at a valuation for the purpose of the calculation of the amount creditable to the sub-head concerned of the Stock account (i.e., the sub-head under which the article is classified) by charge to the account or service concerned, when any quantity of that article is issued from Stock. This does not take into account the storage charges mentioned in clause (33).

(19) *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 (1) the cost of materials issued direct and (2) carriage and incidental charges in connection with the materials.

(20) *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 accounts of the work concerned.

(21) *Local Loan Works*.—This expression indicates works executed by the Public Works Department on behalf of a Municipality, Port Trust or other Corporation when the cost of the works is to form part of a loan given to it by Government for the purpose.

(22) *Lump Sum Contract* is a contract for a complete work which a contractor agrees to execute with all its contingencies for a fixed sum subject to such conditions as the Government may lay down.

(23) *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 or supplies.

(24) *Operation*.—Used in respect of the accounts of manufacture and workshop transactions, this term indicates the charges incurred on the manufacture operations connected with specific jobs.

(25) *Out turn*.—Used in respect of the accounts of manufacture and workshop transactions, this term 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.

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

(27) *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.

(28) *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.

(29) *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.

(30) *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.

(31) *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.

(32) * * * *

(32-A) *State Division or Subdivision* means a division or subdivision under the control of a Part A or a Part B State.

(33) *Storage Rate and Storage Charges*.—These expressions denote, respectively, the centage rate fixed for, and charges levied on, all issues of stock to cover such actual expenditure as is 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.

(34) *Sub-divisional Officer*.—The designation is applied primarily to an official, whether a gazetted officer or not, 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 subdivisional 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 a Divisional Officer holds the immediate charge of recognised subdivision 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 subdivision.

(35) *Sub-head*.—In the accounts of works and in working estimates, this term is used to describe the sub-divisions 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 types 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, woodwork, etc., are treated usually as the sub-heads of it.

(36) *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 work if that unit is sufficiently large or important to be kept distinct for the purposes of accounts. For example, 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, all form separate sub-works.

(37) *Supervision Charges*.—This term in relation to stores, is applied ordinarily to the charges which are levied, in addition to book value and storage charges, in respect of stock 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 and are not included in the storage charges [see clause (33).]

(38) *Suspense Accounts*.—This term is applied primarily to certain heads of accounts, falling under the minor head "Suspense" of a major head of expenditure, which are reserved for the temporary passage of such transactions as must be taken at once 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 Article 136.

(39) *Takavi Works*.—This term denotes works of construction or maintenance relating to water-courses 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.

(40) *Value*.—This term used in connection with the sale of stock materials (*vide* Article 55) or their issue to works (*vide* Article 127 and 128) includes storage charges.

(41) *Work*.—The term “work”, 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.

(42) *Works Expenditure and Works Outlay*.—These terms are used to indicate respectively the expenditure, and the capital charges, on the special services concerned with the construction, repair and maintenance of works. The charges falling under these categories may be net when, under rule, 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.

Local Rulings under Article 9.

(i) *Commercial Department*.—See Article 59 of Volume I.

(ii) *Detailed head*.—See Article 26 of Volume I and Notes 1 and 2 below Article 10.

(iii) *Distributors*.—In the Forest Department, this term denotes those superior officers not in charge of District Forest Offices, such as Rangers, Foresters and other subordinates, permanent or temporary who are entrusted with sums of money as advances for carrying on works or for current expenditure.

(iv) *Ledger (Contractors' and Disbursers')*.—The ledger account is a running account with each contractor and disburser, from which the amount due by or to him can always be easily ascertained.

(v) *Major Estimate*.—This term is applied to the estimate for a work, when the sanctioned amount of the works expenditure exceeds Rs. 10,000. This term is also applied, for the sake of convenience, to the work itself.

(vi) *Major Head*.—See Article 26 of Volume I.

(vii) *Market Rate (Value of price)*.—Used in respect of an article borne on the Stock accounts of a division, this term indicate the cost per unit at which a stock of that article or a suitable substitute for it could be obtained at the time in question at the stores godown from the public market from which it could be obtained most advantageously.

(viii) *Minor Estimate*.—This term is applied to the estimate for a work, when the sanctioned amount of works expenditure does not exceed Rs. 10,000. This term is also applied, for the sake of convenience, to the work itself.

(ix) *Minor Head*.—See Article 26 of Volume I.

(x) *Sectional Officer*.—This designation is used in this Code in respect of the Public Works Department to describe those officials, usually non-gazetted subordinates, who are placed in responsible executive charge of works or stores under the orders of the officers in charge of a recognized subdivision, and the accounts of whose transactions are, therefore, ultimately incorporated in those of the subdivision.

(xi) *Special Officer*.—This term is applied in this Code, to such officials of the Public Works Department as are neither Divisional Officers nor officials subordinate to a Divisional Officer and have no Divisional Officers working under their control.

(xii) *Transfer Entry*.—See Article 105 (2).

(xiii) *Treasury*.—This term means any treasury in the State of Tamil Nadu and includes a sub-treasury.

(xiv) *Water-course*.—A water-course in a major system of irrigation for which Capital and Revenue Accounts are kept, is a minor channel intended for the supply of water to a particular block of fields and maintained by the joint labour of the ryots concerned.

E.—MISCELLANEOUS

9-A. The transactions of Railways, though they form part of the transactions of the Central Government, should be kept separate from other Central transactions. For classification in the accounts of the Public Works and Forest Departments, see Articles 15 and 243.

PART—II PUBLIC WORKS ACCOUNTS

CHAPTER II.—CLASSIFICATION OF PUBLIC WORKS RECEIPTS AND EXPENDITURE.

A.—GENERAL.

10. The major and minor heads prescribed for the classification of Public Works receipts and expenditure are set out in *Appendix 2 to Volume I. Subject to any specific directions contained in this Code, the sub-heads, detailed heads or units of grants and appropriations will be determined by Government according to local requirements in consultation with the Accountant-General.

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 purposes of account, the single term, "detailed head" should be used for all divisions subordinate to a minor head.

NOTE.—In the case of Irrigation, Navigation, Embankment, Drainage and Water Storage Works, the subdivisions into which the minor head "works" is divided for departmental purposes are called "sub-works" and the further subdivisions of the latter, "detailed heads".

11. In the case of Irrigation other works for which separate capital and revenue accounts are kept, the allocation of expenditure between capital and revenue should be determined in accordance with such principles and methods as may be prescribed by Government in consultation with the Accountant-General.

Local Ruling under Article 11.

The rules framed by the Government in consultation with the Accountant-General in regard to the allocation of expenditure between capital and revenue are included in Appendix I.

This appendix contains also the rules for the allocation of expenditure relating to commercial departments and undertakings (*see Article 43 of Volume I*) and for the financing of capital expenditure generally.

* The list of major and minor heads issued by the Comptroller and Auditor-General is printed separately as Appendix 2 to the Account Code, Volume I, the portion of this Appendix relating to State transactions are reproduced in Appendix A to the Tamil Nadu Budget Manual.

† For the units of appropriation, *see* the Annual Detailed Budget Estimates.

12. A transaction of receipt or expenditure should be classified under the final or the debt or remittance head to which it pertains, if that be known, but if the exact head cannot be ascertained at once, the transaction should be classified temporarily under "Public Works Deposits" if a receipt, or under "Miscellaneous P.W. Advances," if a charge.

13. *Heads 43, 44 (1) and 48* are purely transfer heads, normally operated upon by the Accountant-General, in which the executive officers of the department are not directly interested. At the direction of the Government, executive officers may operate upon the transfer head "48" monthly, provided that the expenditure recorded thereunder, at the end of the year, is combined with the expenditure brought to account directly under the head "99" to show the total Capital expenditure relating to each canal and arrangements satisfactory to the Accountant-General are made for this purpose. When this procedure is adopted, the expenditure should be accounted for, separately for each irrigation project, in the same detail as regards minor and detailed heads as are prescribed for the major head "99".

NOTE.—A similar method of accounting may be adopted at the discretion of Government with regard to the transfer head 44 (1) where this head is used.

Local Ruling under Article 13.

The Government have directed that capital expenditure on Irrigation, Navigation, Embankment and Drainage Works, which it is proposed to meet from current revenues, should be accounted for initially and finally under the head "48" with the same details as are prescribed for the head "99".

B.—TRANSACTIONS WITH OTHER GOVERNMENTS AND DEPARTMENTS.

14. The general directions 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 contained in Chapter 4 of Volume I.

15. In State Divisions, all transactions other than those of Railways, originating on behalf of the Central Government should be classified initially under the appropriate central head of account but in the compiled accounts they should be collected together under the head "Adjusting Account between the Central and State Governments". Transactions originating in State Divisions on behalf of other State Governments and those originating in Central Divisions on behalf of all State Governments, should be classified both initially and finally under the heads "Inter-State Suspense Accounts—Government of....." and "Adjusting Account between Central and State Governments, Government of....." respectively. Similarly, all transactions originating in a Central or State Division on behalf of a Railway should be classified both initially and finally under the head "Adjusting Account with Railways.....Railway." The requisite adjustment against the balances of the Government concerned or the Railway Fund, as the case may be, will be made by the Accountant-General himself through the Central Accounts Section of the Reserve Bank. In Central Divisions, such Central (non-Railway) transactions as are adjustable in another accounting circle should be classified under the Exchange Account head concerned (*vide* *Appendix 2 to Volume I).

NOTE.—The expression Railway Fund used in this Article and other Articles of the Code is intended to represent a *pro forma* account and not a real fund.

16. All other remittance transactions, whether originating in the division or in another division or department of another Government, should be accounted for under the head "Transfers between Public Works Officers" or "Public Works Remittances", as the case may be (*vide* foot notes 399 to 402 in *Appendix 2 to Volume I), unless the Accountant-General directs otherwise.

NOTE.—Transactions on account of cheques drawn on or remittances made to treasuries should be treated as originating at "treasuries".

17. In the case of works done as a standing arrangement for other departments when the cost is debitable to those departments, the prescribed classification applicable to the connected transactions will be intimated by the Accountant-General to the Divisional Officers concerned.

*See foot-note to Article 10 above.

C.—INTER-DIVISIONAL TRANSFERS.

18. Services rendered or articles supplied by one division to another under the same Government will *not* be charged for, except in the following cases :—

- (i) Stores—if they are issued from a Stock or Material Account 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.

19. When the cost of a service under taken on behalf of another division of the same Government is debitable to that division, the connected receipts and charges should be classified under the head “ Transfers between Public Works Officers ” and passed on for adjustment finally in the accounts of the latter division.

D. REVENUE RECEIPTS.

20. Public Works revenue should be brought to account in accordance with the classification prescribed by the Comptroller and Auditor-General *vide* Article 10. Distinction should be made between receipts which are finally creditable to Governments as revenue of the department and transactions which represent merely such cash or other value received as has either to be repaid eventually or to be utilized 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 should be credited to the debt, deposit or expenditure, head concerned.

NOTE 1.—Should Government deem any source of revenue not specifically mentioned in the minor heads provided, to be of sufficient importance to justify the keeping of a separate account of it, a detailed head for the purpose may be opened under the minor head “ Miscellaneous ”.

Note 2.—

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Local Rulings under Article 20.

1. When the fines collected for damaging toddy-yielding Government trees are credited to the Public Works Department the rewards payable to the Prohibition and Police officers for detecting the cases may be disbursed as refunds of revenue in this department under the authority of the Executive Engineer of the division.
2. Amounts realized by the sale of fruit, etc., should be credited to the "Revenue" head.
3. The sale-proceeds of trees felled in the compound of a public office should be treated as miscellaneous receipts of the Public Works Department, if the felling is done in the course of execution of works by the Public Works Department. In other cases, the sale-proceeds of the usufruct of trees and of trees felled should be credited to the department to which the cost of maintenance of the compound is charged.
4. The fees charged by Executive Engineers of divisions or the Electrical Engineer for testing the lighting conductors attached to explosive magazines should be credited to State Revenues under the head "XXXIX.—Civil Works".

21. Refunds of revenue actually collected and brought to account under "XXXIX.—Civil Works" or Irrigation heads, when made in cash, should be accounted for under the minor head "Deduct—Refunds" of the Revenue major head concerned. All other refunds of revenue, such as refunds of rents adjusted by short assessment to short realization in a subsequent month and repayments of receipts and recoveries on capital account, should be taken as reduction of revenue receipts or of "Receipts and Recoveries on Capital Account," as the case may be, under the heads concerned.

E. WORKS EXPENDITURE.*I.—Original Works or Repairs.*

22. Subject to any general or special orders issued by Government in this behalf in consultation with the Accountant-General,

the following principles should be observed in classifying the expenditure between "Original Works" and "Repairs".

- (1) **Original Works** should comprise all new construction, whether of entirely new works or of additions and alterations to existing works, except as hereinafter provided; also all repairs to newly purchased or previously abandoned buildings required for bringing them into use.
- (2) **Repairs** should include primarily operations undertaken to maintain in proper condition buildings and works in ordinary use and also new works in circumstances indicated in clause (3).
- (3) When a portion of an existing structure or other work, not being a road, road surface, road bridge, causeway, embankment, ferry approach, projective or training work in connection with a road, is to be replaced or remodelled (whether or not the change involves any dismantlement) and the cost of the change represents a genuine increase in the value of the property, the work of replacement or remodelling, as the case may be, may be classed as "original works" the cost (which should be estimated if not known) of the portion replaced or remodelled being credited to the estimate for "original work" and debited to "repairs". In all other cases, the whole cost of the new works should be debited to "repairs".
- (4) When an existing portion of a road, road bridge, causeway, embankment, ferry approach, protective or training work in connection with a road is to be replaced or remodelled (whether or not the change involves any dismantlement) and the change represents genuine increase in the value of the property, the whole cost of replacement or remodelling, as the case may be, should be classified as "new work" and the cost or value of the portion replaced or remodelled should not be debited to "repairs".
- (5) In addition to all repairs and renewals in material similar to that pre-existing the following items of road work should be classed as "repairs":—
 - (i) ordinary repairs and maintenance including surface painting and the necessary addition of stone chips, gravel

or sand, but not including asphaltic concrete, premix asphalt macadam, bitumen grout, bitumen semi-grout, mix-in-place, cement concrete, or cement macadam :

- (ii) special repairs and periodical renewals ;
- (iii) petty and miscellaneous items of work in any material which are classed ordinarily as "new works," provided that the works in question do not in the opinion of the competent authority form part of any comprehensive scheme or project covered by a works estimate ; and
- (iv) surface dressing with pre-coated chips.

Local Rulings under Article 22.

The following rules have been issued by the Government in consultation with the Accountant-General—

1. The capital value of any portion of a building, which is abandoned or dismantled without replacement, should be written off the total capital value of the building, in any *pro forma* account of its cost.
2. The cost of restoration or special repairs to a building shall not be added to capital cost or present value, unless such restoration or repairs add to accommodation or involve replacement of the existing type of work by a work of a more expensive character.

Illustrations.—The cost of replacing palmyra rafters by Karimarudu, or bamboo hurdling by teak wood reepers, or lime plastering by cement plastering should not be added to the capital cost of building. The cost of deepening a well in order to restore the normal water-supply should also not be added to the capital cost of a building. But the cost of replacing country tiles by Mangalore tiles, or a mud compound wall by a wall of brick in mortar plastered with cement or a cement floor by tiles should be dealt with in accordance with clause (3) in the above Article.

Exception.—Petty and miscellaneous items of work in any materials, as hereinafter described, which ordinarily should be classed as “new works” should be debited to “repairs” up to Rs. 4,000 in any one case, provided that the works in question do not in the opinion of the Superintending Engineer form part of any comprehensive scheme or project covered by a works estimate:—

- (a) Super-elevation at curves.
- (b) Widening the formation or carriageway of a road, widening a drain or cutting back a hill-side to improve vision at curves, provided that acquisition of land is not involved in any case.
- (c) Improvements of alignment or gradients or changes of grade at Irish bridges or dips, carried out at the time of renewing a surface, provided that acquisition of land is not involved in any case.
- (d) Improvements to or reconstruction of the surface of a road in some different material where it is desirable to carry out such improvements or reconstruction at the time of renewing a surface.
- (e) The construction or reconstruction of road surfaces in different materials for the purposes of experiment.
- (f) The reconstruction or remodelling of bridges, culverts, causeways, embankments, ferry approaches, protective or training works in connection with a road.

NOTE.—Item (f) includes “replacement of boats and other apparatus connected with ferries”.

3 When the book value of the portion dismantled is dealt with under clauses (1) and (3) in the above Article, the cost of dismantlement should be charged to “Repairs” and the value of the dismantled materials treated as follows:—

- (a) If the dismantled materials are sold, the proceeds shall be credited against maintenance and repairs of the work during the year.

- (b) If they are brought on stock, the estimated value shall be credited to maintenance and repairs as under (a) and debited to stock.
- (c) If they are utilized in the construction of a new work on the same building, the estimated value shall be credited to maintenance and repairs as under (a) and debited to the new work if it consists of original work; should the work consist of repairs, no charge shall be credited or debited for the materials.
- (d) If they are re-utilized in the construction of a new work on a different building, the estimated value shall be credited to maintenance and repairs of the building from which the materials have been removed as under (a) and debited to the new work, under original works or repairs as the case may be.

When the capital value of a building or a portion of a building is written off under Local Furling I above, to proceeds under (a), (b), (c) and (d) above shall be credited to Revenue.

When land with buildings thereon is acquired and the latter have to be dismantled, the proceeds under (a), (b), (c) and (d) above shall be credited in reduction of the capital cost of the land instead of to "Repairs" or "Revenue".

The transactions under these rules—if foreseen—shall be provided for in the estimates.

4. When an entire structure is reconstructed owing to the occurrence of fire, flood or other calamity or owing to wear and tear, the cost of reconstruction should be treated as capital cost, and on completion the Government will decide what amount should be written off from the original capital cost. See also Appendix 1 and the rules in the Electricity Department Manual.

II.—Civil Works.

23. The general principles to be followed in the classification of Civil Works expenditure are laid down in Article 33 of volume 1.

24. In State Public Works Divisions, transactions relating to **Central Civil Works**, which are to be accounted for finally in the books of the Accountant-General to whom the divisions render accounts, should be classified under the central final heads concerned, those relating to other works of the Central Government, under the remittance head concerned. For purposes of adjustment against the balance of the Central Government of the Railway Fund, the amounts involved should be included in the account of the head "Adjusting Account between Central and State Governments" or "Adjusting Account with Railways", as the case may be, *vide* Article 15.

III.—*Irrigation, Navigation, Embankment and Drainage Works.*

25. All works of Irrigation, Navigation, Embankment, Drainage and Water Storage should be classified primarily into the following two sections:—

(A) *Irrigation Works*.—This section should include Water Storage Works also.

(B) *Navigation, Embankment and Drainage Works*.—This section should include receipts and charges relating to waterways, navigable canals, embankments and other agricultural and drainage works undertaken primarily not for irrigation purposes but for the general improvement of the country or for general administrative purposes.

25. Works for either of the two classes mentioned above, should be classified further into (1) Productive and (2) Unproductive in accordance with such general principles as may be determined by Government in consultation with the Accountant-General.

NOTE.—When, under the rules of Government, a work is transferred from the productive to the unproductive category or *vice versa*, no adjustment need be made in the general accounts in respect of past transactions but the necessary transfers may be made in the *pro forma* accounts of the work.

Local Ruling under Article 26.

For the rules framed by the Government in consultation with the Accountant-General for the classification of works into productive and unproductive, see Appendix I.

27. Works expenditure which under prescribed rules of allocation is debitable to the Capital account, should be classified under the minor head "Works" of the major head "19 of 68" as the case may be. * That which is debitable to the Revenue account should fall under the minor head "Extensions and Improvements" or "Maintenance and Repairs" of the division "Working Expenses" of the major head "XVII" according as the expenditure pertains to the category of "Original Works" or "Repairs"; *vide* Article 22.†

28. The expenditure on a work or project which is classed as Productive by orders of Government, should be recorded in two sections separately for capital and revenue charges. For Unproductive works also, the arrangement should be similar where it is desirable or possible to maintain accounts on a quasi-commercial basis. When, however, a work of this class is too small to justify the maintenance of a separate account on such a basis, all expenditure upon it should be treated as a revenue charge, the work being classified as one for which no capital accounts are kept. In the category of Unproductive works should also fall "Miscellaneous Expenditure", which is expenditure upon the preliminary survey of new project and also the cost of famine surveys required for the preparation of famine programme.

29. Each of the three minor heads mentioned in Article 27 should be divided ordinarily into the following subdivisions:—

- (1) Head Works.
- (2) Main Canal and Branches.
- (3) Distributaries.

* See also the Local Ruling under Article 13.

† See also foot-note (F) in Appendix A to the Madras Budget Manual.

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- (4) Drainage and Protective Works.
 - (5) Water-courses (for "Works" only).
 - (6) Special Tools and Plant (for "Works" only).
 - (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 will be such as may be prescribed by Government after consultation with the Accountant-General.

Local Ruling under Article 29.

1. The detailed heads prescribed by the Government in consultation with the Accountant-General are enumerated in Appendix 2.

2. The following points should receive special attention :—

- (a) When land is taken up for two or more of the above 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 headlocks 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".
- (e) Buildings required for the general purposes of a canal system such as workshops, headquarters station, etc., are chargeable to "Main Canal and Branches".

3. For rules relating to Special Tools and Plant and Losses on Stock see Articles 41 and 102, respectively. The head "Water-courses" is not necessary in the case of the 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.

30. 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 will also be grouped for the distributaries belonging to the main line of the canal and to each of its branches separately.

IV.—Non-Government Works.

31. Non-Government Works should, for purposes of classification, be divided into three broad classes—(1) Deposit Works, (2) Local Loan Works and (3) Takavi Works.

Local Ruling under Article 31.

There are no Takavi Works in Tamil Nadu.

32. Expenditure incurred on Deposit Works should be debited against the amount advanced by the party concerned to the extent of that amount. Any excess over that amount and also any expenditure on a deposit work which has been authorized by competent authority in anticipation of receipt of money, should be classified under "Miscellaneous—P.W. Advances" pending recovery. Expenditure incurred on District Municipal, Cantonment and Port Trust Fund Works may, if authorized by Government, be debited to the head "Deposits of Local Funds" in cases where the balances of the fund form part of the Public Account of the Government concerned.

33. Expenditure on a Local Loan Work including the portion of expenditure on a joint work, which is incurred against a sanctioned loan under orders of competent authority, should be classified under the head "Q.—Loans and Advances by the Central Government" or "R.—Loans and Advances by State Governments" as the case may be.

V.—Famine Relief Works.

35. The directions regulating classification of expenditure of Public Works undertaken for the purpose of famine relief, are given in foot-notes (271) to (273) of Appendix 2* to Volume I.

VI.—Road Development Works.

36. The expenditure on works or portions of works, the cost of which is met from Central Road Fund, should be classified in accordance with the directions contained in foot-note (334) of Appendix 2 to Volume I. *

F.—EXPENDITURE ON STORES.

37. (a) As a general rule, the cost of the acquisition of stores 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 issued actually by debit to specific heads of account or works.

(b) In accordance with this general rule, the cost of the supply of all stores required as tools and plant for the general use of the division should be debited at once to the minor head "Tools and Plant" subordinate to the major head under which such charges for the division are classified, and special items of tools and plant, which are required not for general purposes but for a specific work should be debited to that work. The question whether a particular item of supply should be treated as ordinary tools and plant or special tools and plant should be decided by Government.

(c) Similarly, all road metal required for the maintenance of a road or section of a road should be 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 required specially for use in the construction of a road or other work, its cost should be debited to the estimate for such construction.

* See foot-note to Article 10 above.

(d) In the case of other materials, when the purchases are made for the requirements of works generally, the cost should be accounted for under the suspense head "Stock". Materials purchased specially for a work should however be debited to that work.

Local Ruling under Article 37.

In cases of doubt, the Chief Engineer should decide whether any item of tools and plant should be classified as ordinary or special.

2. As an exception to the rule in clause (b), tools and plant, except tents, are held in the Public Works Stores Division, Madras as part of "Stock" and are accounted for as such, as they are intended for issue to other divisions and departments. The tools and plant and spare parts thereof kept in the Stores of the Krishna Central and Godavari Head Works Divisions for issue to other divisions and departments may also be accounted for as "Stock". When these are transferred to other divisions, the division receiving them will deal with them under the rules in section 2 of Chapter III. In the Electricity Department, tools and plant are held as part of 'Stock' and accounted for in accordance with the procedure specified in the Madras Electricity Department Manual.

G.—ESTABLISHMENT AND TOOLS AND PLANT CHARGES.

38. Charges on account of general services, like Establishment and Tools and Plant, should be classified in the accounts under the appropriate sub-head under the minor heads "Establishment" and "Tools and Plant", as the case may be, at the major head under which the division is classified for the purpose and, save as provided hereafter, no attempt should be made ordinarily to include in the cost of an individual work or another major head of expenditure any portion of expenditure on account of those services. See also Article 118.

39. As an exception to the foregoing rule, the undermentioned special establishments should be debited as indicated below:—

(i) * * *

(ii) establishment employed on large irrigation surveys for new projects, to the surveys concerned under the head "44. Other Revenue Expenditure financed from ordinary Revenues—Miscellaneous Expenditure";

(iii) establishment employed on famine relief works, to the head "54-A.—Famine Relief";

(iv) establishment employed in workshops of a quasi-commercial character, to the workshop concerned under the major head under which its maintenance charges may be classified.

40. Subject to such general or special orders issued by Government in this behalf, pay and allowances of such temporary establishment as is employed upon the actual execution, as distinct from the general supervision, of a specific work or upon the subordinate supervision of departmental labour, stores, and machinery in connection with such a work may be debited to the account of that work.

41. The cost of special tools and plant, *i.e.*, tools, plant, machinery, etc., obtained to meet the special requirements of a particular work or project and of a nature not usually to be found in the general stores of the State or Administration: should be treated as a direct charge to that work or project; *vide* Article 37.

42. When the charges on account of Establishment and Tools and Plant of a division are met out of a single major head in the first instance a share of such charges may be debited, where necessary, to other major heads or accounts concerned in accordance with such methods as may be prescribed by Government in consultation with the Accountant-General. Similarly, the cost of special tools and plant (such as dredgers, etc.), debited to a single head in the accounts, may be distributed over the several sub-heads of works, in accordance with such methods as the Government may determine in consultation with the Accountant-General.

Local Ruling under Article 42.

The rules for the accounting and distribution of establishment and tools and plant charges prescribed by the Government in consultation with the Accountant-General are contained in Appendix 3.

H.—GRANTS-IN-AID.

43. The general directions for the classification in the accounts of transactions relating to contributions by the Central or State Government to Local Funds and Public Bodies and *vice versa*, are given in Article 34 of Volume I.

44. In the Public Works accounts, contributions made to local bodies, whether in cash or in the shape of work done by the Public Works Department on their behalf, should be debited to the minor head "Grants-in-aid" under the major head "50. Public Works" or "44. Irrigation, Navigation, Embankment and Drainage Works (Non-commercial)", according as the contribution is made by the Civil Works or Irrigation branch of the Public Works Department.

45. When the Public Works Department entrusts to the agency of a District Board or other 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 debited to the estimate of the maintenance of the work and not classified as "Grants-in-aid".

Local Rulings under Articles 43-45.

1. 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 the Executive Engineer or a Subdivisional Officer deputed by him for the purpose.

(b) that if the payments 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 (*see also Article 146*).

See also Article 118.

Government Works partly contributed for by Local Bodies and Private Parties.

2. (a) Annual contributions recovered from local bodies or private parties, which have been fixed as a specific sum without reference to the amount actually spent by the Government on certain works, e.g., maintenance of roads, bridges, hospitals, etc., taken over under Government control, or Government irrigation works, etc., should be credited finally in the accounts to the appropriate heads of revenue—*See Article 66*. The actual expenditure on the works will be charged in the Public Works Accounts in the same manner as on other Government works.

NOTE.—The Accountant-General will maintain a list of contributions recoverable annually and will watch the recoveries in audit through the Register of Special Recoveries.

(b) In the case of contributions which are not fixed once for all as a specific sum but which are fixed on each occasion either with reference to the total cost of the work or on the basis of certain revenue figures as in the case of Tank Restoration Scheme Works the contribution should be credited to "Public Works Deposits" and the outlay incurred should be charged against it in the first instance. After the deposit has been exhausted, any further outlay should be charged to the Government under the relevant head of account, and any adjustment which may become necessary on the basis of the agreed share of cost or the Collector's distribution in the case of the Tank Restoration Scheme Works, should be carried out just before the accounts of the works are closed.

NOTE.—Centage charges in respect of such contributions should, in addition, be recovered at the rates specified in the Madras Public Works Department Code. This will not apply to estimates for works

(relating to the maintenance of existing irrigation or navigation works) started before 21st December 1932 for which centage charges were not collected.

Kudimaramath Works, works connected with Railway affecting tanks and irrigation works referred to in the Madras Irrigation Works (Repairs, Improvement and Construction) Act, 1942.

3. The following procedure is prescribed for the accounting of expenditure incurred by the Public Works Department:—

(i) under Board's Standing Order No. 86 (5) and (6) when the ryots fail to do kudimaramath works—*Vide* the Madras Public Works Department Code.

(ii) on the execution of measures in respect of any irrigation work for the protection of any railway under section 9 or 11 of the Madras Railway Protection Act, 1886 (Madras Act IV of 1886), and

(iii) on the irrigation works referred to in the Madras Irrigation Works (Repairs, Improvement and Construction) Act, 1943.

(i) *Kudimaramath works*.—When the Public Works Department is entrusted with the execution of kudimaramath works, the expenditure incurred should be debited in the divisional accounts to "Public Works Remittances—III—Other Remittances—Payments on account of Civil" and then transferred to the final head "44-A. Irrigation Works—Minor Irrigation—In charge of Civil Officers—Maintenance and Repairs" in the books of the Accountant-General. On the completion of the work, the Executive Engineer shall intimate to the Revenue Department the date of completion of the work and the actual cost. No centage charges on account of establishment and tools and plant will be leviable on such works. The Revenue Department shall watch and effect the recoveries due from the ryots. The recoveries will be treated as "Revenue Receipts" under the major head "XXXV. Irrigation, Navigation, Embankment and Drainage Works for which no capital accounts are kept. A. Irrigation Works—Minor Irrigation—Direct Receipt—Miscellaneous.

This procedure will take effect from 1942-43.

(ii) *Railway protection works.*—The expenditure on the works (including the centage charges) should be debited to the Railway Administration by book transfer month by month as it occurs, the recovery of the centage charges—*vide* note below— being adjusted as laid down in rule 10 of Appendix 3. When recoveries from land holders are effected through the Revenue Department, the full amount of the recovery which will include the centage charges should be credited to the Railway Administration concerned. The Collector will arrange for the recovery of the amounts due from the landholders and see that the amounts recovered are passed on through the treasury accounts to the credit of the Railway Administration concerned.

This procedure will apply to works started on or after 1st April 1937.

NOTE.—In the case of these works centage charges will be calculated at the following percentages :—

For establishment	10½ per cent on the works outlay
For tools and plant	1 Do.
For audit and accounts	1 Do.
For pensionary charges	1½ Do.
Total	14 Do.

Centage charges at the above rates should be levied (a) in cases where advance payment is made and (b) in cases where it is paid later without resort to a civil suit. If a suit is necessary, only the actuals limited to 14 per cent on the works outlay, even though the actual expenditure may exceed 14 per cent, should be claimed in the plaint. As the particulars necessary for the purpose should be in the form of documentary evidence for production in Courts, a separate account should be maintained in the case of all these works showing the items covered by centage charges, *viz.*, time and travelling allowance of inspecting officers, hire charges of tools and plant and the like for the purpose. No charges for the preparation and checking of plans and estimates should be included in the account. This account should be filed in the Court to show that the Government actually incurred that expenditure in connection with the execution of the work and that the claim is not merely an arbitrary one but is based on actual expenditure. If the question is raised in the Court why the Government have limited the claim to 14 per cent, it may be pointed out that this has been done in the interests of uniformity, as this is the percentage charged by Government in the case of works executed by them on behalf of local bodies and others.

(iii) *Irrigation works referred to in the Madras Irrigation Works (Repairs, Improvement and Construction) Act, 1943.*— In the case of repairs or improvements to irrigation works in private

ownership or construction of new works on land situated in an estate as defined in the Madras Estates Land Act, 1908, the expenditure on the works executed by the Public Works Department should be charged under the major head "44. Irrigation—Other Revenue Expenditure financed from Ordinary Revenues—A. Irrigation Works—Public Works Department" and the expenditure on works executed by the Revenue Department should be charged under the major head "44. Irrigation—Other Revenue Expenditure financed from Ordinary Revenues—Minor Irrigation—Revenue Department." Recoveries of the above expenditure which should include the cost of actual services rendered should be credited in respect of works executed by the Public Works Department to the head "XXXV. Irrigation, Navigation, Embankment and Drainage Works for which no Capital accounts are kept—Irrigation Works—Public Works Department—Direct Receipts—Recoveries of Expenditure" and in respect of works executed by the Revenue Department to the head "XXXV. Irrigation, Navigation, Embankment and Drainage Works for which no Capital accounts are kept—Minor Irrigation—Direct Receipts—Recoveries of expenditure."

In cases where the works are executed by the Public Works Department, the Executive Engineer should, on completion of the works, intimate the dates of completion of the works and the actual costs of the works to the Revenue Department, which will watch and effect the recovery of the costs of the works in such cases also. To ensure a regular watch being kept over the recoveries due, Executive Engineers should maintain a special register and review it periodically on the lines prescribed for works connected with railway-affecting tanks.

NOTE.—The provisions of the Note under item "(ii) Railway Protection Works" will apply in the case of these works also.

46. When works already constructed or land already purchased are transferred, free of charge, to local bodies, no re-adjustment of the accounts of cost should be made unless Government otherwise directs.

NOTE.—This direction shall not apply to Irrigation, Navigation, Embankment and Drainage Works for which capital accounts are kept.

I.--SUSPENSE TRANSACTIONS.

I.—General.

47. Suspense transactions should be classified under the minor head "Suspense" of the major head of expenditure concerned, unless they are required to be taken to the accounts of works—*vide* Article 136. The subdivisions into which this minor head should be divided and the nature of transactions to be classified under each are described below.

II.—Purchases.

48. When materials are received from a supplier or from another division or department, 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 accounts 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* Articles 127 and 128); 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 accounts.

49. 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.

50. 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 debited direct to Stock or to the work concerned.

III.—Stock.

(a) General.

51. To the account head "Stock" should be debited all expenditure connected with the acquisition of stock materials and with all manufacture operations and the expenditure incurred on storage. To it should be credited the value of materials issued to works, 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 manufacture *plus* the unadjusted expenditure on storage.

(b) Manufacture.

52. The manufacture transactions (detailed in Section 6 of Chapter III) should be classified in accounts as follows:—

(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 treated simultaneously as issues of Stock under the sub-heads concerned.

(b) All outturn should first be brought formally on the Stock account, by credit of its value to "Manufacture", and the simultaneous exhibition of the articles as receipts of Stock under the sub-heads concerned.

(c) Land and Kilns.

53. 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 classification should be followed in adjusting the charges connected with the land and quarries:—

- (a) When the charges do not exceed Rs. 1,000 or such other limit as may be prescribed by Government in

consultation with the Accountant-General, 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 or such other limit as may be prescribed by Government in consultation with the Accountant-General, and the road metal is required for the maintenance of 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 relieved gradually, by debit to the collection estimates of each year, in the manner prescribed in Article 158 for similar charges connected with manufacture operations.
- (c) When the charges exceed Rs. 1,000 or such other limit as may be prescribed by Government in consultation with the Accountant-General, and the road metal is required for the purpose specified in clause (ii) above a proper portion of the cost should be debited direct to the original work concerned. Any balance should be debited to the sub-head "Land and Kilns, etc.," of the Stock Account and this sub-head should be cleared eventually by debit to "Repairs" in the manner prescribed in Article 158 (b).

Local Ruling under Article 53.

The following procedure should be followed in Madras :—

- (a) When land is acquired for extracting road metal, if the cost of acquiring it and opening up a quarry is Rs. 1,000 or less, the whole cost shall be debited direct either to "Repairs" or to "Original works" according to the nature of the work for which the quarry was primarily intended, irrespective of whether the produce of the quarry is expected to be used up in full or not on the work.

- (b) In the case of a quarry, the cost of which exceeds Rs. 1,000 but does not exceed 10 per cent of the estimated cost of the work for which it was primarily acquired, the following procedure shall be followed:—
- (i) If the produce of the quarry is expected to be used up in full on the work, for which it was primarily acquired, its cost shall be debited at once to that work. If, later on, when the work is nearing completion, it is found that the quarry contains surplus metal which is likely to be used on other works, credit shall be given to the work to which the full cost of the quarry was debited in the first instance. This credit, which will represent the cost of the quarry proportionate to the quantity of surplus metal still available, will be set off by a corresponding debit under the sub-head "Land Kilns, etc.," under the suspense head "Stock" which will be finally cleared by debit to the work or works, repairs or original works on which the surplus metal is utilized.
 - (ii) If however, it is known at the outset that the quarry is likely to supply metal exceeding the requirements of the work for which it was primarily acquired, and if such surplus metal is likely to be used on other works, the Executive Engineer shall debit to the former work such portion of the cost of the quarry as he deems proper, and take the balance under the head "Land Kilns, etc." under "Stock" pending clearance later on by debit to the work or works on which the surplus metal is used.
- (c) In the case of a quarry, the cost of which exceeds 10 per cent of the estimated cost of the work for which it is acquired the procedure laid down in clause (b) (ii) above shall be followed.

IV.—Miscellaneous—P.W. Advances.

54. Transactions recorded under the head "Miscellaneous P.W. Advances" should be divided into the following classes:—

- (1) Sales on credit.

- (2) Expenditure incurred on Deposit Works in excess of deposits received or in anticipation of receipt of money (Article 32).
- (3) Losses, retrenchments, errors, etc.
- (4) Other items.

NOTE.—No charges should be debited to this head on the ground of absence or insufficiency of sanction or appropriation, except as provided in item (2).

Local Ruling under Article 54.

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.

55. When stores of any kind are sold on credit, their value (plus, if recoverable, the supervision charges) should be debited to Miscellaneous P.W. Advances under the sub-head "Sales on credit", so that (1) the accounts of Stock or works from which the materials are issued may be kept correctly, and (2) the recovery of the value from the local body or individual concerned may be watched through the regular accounts.

Local Ruling under Article 55.

No stores should be sold on credit without specific permission in each case from the Executive Engineer of the division.

Exception.—In the Electricity Department, such of the materials in stock as are required may be issued in advance of the counter signature of the Executive Engineer, in the following cases:—

- (a) for the propulsion of vehicles of officers who have to move urgently on inspections and breakdowns; and
- (b) for subordinates in out-of-the-way places.

56. Under the heading " Losses, retrenchments, errors, etc. " should appear the following:—

- (a) deficiencies in cash or stock,
- (b) actual losses of cash or stock,
- (c) errors in accounts awaiting adjustments, and
- (d) retrenchments and losses of other kinds recoverable from Government servants.

57. The head " Other items " should be used 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: (1) debits, the classification of which cannot be determined at once, (2) recoverable debits not pertaining to the accounts of a work, and (3) recoverable out-standings pertaining to works, the accounts of which are closed.

* * * *

V.—London Stores.

58. The head " London Stores " is the suspense head through which should be passed all transactions connected with stores obtained through the India Store Department, London. The objects of this account are (i) that the stores received from England may be brought on the accounts of Stock or works immediately on their receipt without waiting for the advice of the payments made in England by the High Commissioner, (ii) that when the advice precedes the stores the receipt of the latter may be watched, and (iii) that in all cases agreement may be secured between the charge to Stock or works, and the payments made in England.

59. When the stores arrive, to the head " London Stores " should be credited, and to the accounts of the works concerned or Stock should be debited; the cost of the quantities actually received, the amount being determined by the conversion of 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.

NOTE.—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 advice of payment.

60. When the debit for the payments made in England, which will be calculated in rupees at the average rate of exchange for the month of payments, is received from the Accountant-General, the head "London Stores" should be debited and the minor head "Public Works Remittances" credited.

61. 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 debited to "London Stores", and on receipt of the stores the charge should be transferred to the relevant accounts of works or Stock, when the adjustment of cost is made as laid down in Article 59.

Local Fuling under Articles 58-61.

Customs duty should be included in the cost of stores and debited either to "Stock" or to the works concerned.

VI.—Workshop Suspense.

62. Save as provided in Articles 63 and 64 below, direct outlay on the jobs executed in a workshop should be passed through the suspense head "Workshop Suspense". On the completion of a job, all outstanding charges on it should 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.

J.—WORKSHOP TRANSACTIONS

63. Receipt and expenditure transactions in connection with workshops should be classified as follows:—

(a) where capital accounts are kept of a workshop intended mainly for the needs of the Irrigation Branch (i.e., if the work-

shop is to be regarded as being on a *quasi* commercial basis), the capital expenditure should be classified under the relevant division and sub-division of the major head "99"; receipts representing recoveries of capital expenditure should be taken in reduction of such expenditure, while revenue receipts and working expenses should be classified under the minor heads opened under the corresponding division and sub-division of the major head "XXXIV" divided so as to meet the requirements of the *pro forma* accounts of the shop;

NOTE.—The procedure described above will apply *mutatis mutandis* to the transactions of a workshop established on a *quasi* commercial basis in connection with 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 Civil Works Branch, all expenditure incurred upon it, whether of the nature of capital or of working expenses, should be classified under the major head "50". recoveries of capital expenditure should be taken in reduction of such expenditure; revenue receipts should be booked under the minor head, opened under the major head "XXXVII", entitled "Receipts from Workshops", divided so as to meet the requirements of the *pro forma* accounts of the shop; and

(c) where no capital accounts are kept of a workshop, for whichever branch intended, all expenditure should be classified 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 "XXXV" or "XXXVII".

Local Ruling under Article 63.

The procedure indicated in clause (c) above is followed in Madras; the expenditure and receipt are booked under the heads "50 Civil Works" and "XXXIX. Civil Works" respectively.

64. All Capital charges on buildings, plant and machinery and stock materials, and all Revenue charges incurred on their maintenance and on the upkeep of the necessary general establishment, should be classified as ordinary Public Works transactions under

the major head concerned, in accordance with the preceding Article and under the general directions in this Code. These are charges which neither pertain to any individual job executed in the shop, nor are capable of direct apportionment amongst all the jobs, and their distribution over individual jobs should be made in accordance with the rule in Article 177.

K.—RECOVERIES OF EXPENDITURE.

65. The general directions to regulate the exhibition of recoveries of expenditure are given in Chapter 5 of Volume I. The following Articles indicate their application to Public Works transactions.

66. Subject to the provisions of Article 75 of Volume I, all recoveries of expenditure appearing in the accounts of Public Works offices should be treated as revenue receipts and not as *minus* expenditure.

Recoveries in respect of overpayments made during the current year, however, should be adjusted ordinarily by deduction from the current year's charge under the detailed head previously overcharged.

67. 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 receipts in the first instance and classified as "Receipts and recoveries on Capital Account", the necessary transfer at the end of the month being made to the capital major head of expenditure in a lump-sum.

68. Recoveries under stock and other suspense accounts and recoveries of expenditure upon works in progress should be treated as reduction of gross expenditure. The recoveries in the latter case should comprise sale-proceeds of surplus materials and plant acquired specially for any work or of materials received from dismantled structures, irrespective of whether the estimates for the works make allowance for such recoveries or not.

69. 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 same Government, should be adjusted by deduction from expenditure under the minor head "Establishment". Recoveries for works carried out by one Government on behalf of another, however, should be treated as revenue receipts unless the recoveries relate to expenditure previously debited to a capital head in which case the credits should be adjusted in reduction of expenditure of the capital major head concerned; provided that if the works are carried out as a standing arrangement, the recoveries may be adjusted as reduction of expenditure.

(ii) *Recoveries of tools and plant charges at percentage rates.*—Recoveries from other departments of the same Government should be adjusted as reduction of expenditure under the minor head "Tools and Plant". In the same way, recoveries relating to expenditure previously debited to a capital head of account should also be treated as reduction of expenditure. All other recoveries should be treated as revenue receipts under the major head concerned; provided that if the recoveries relate to works carried out by one Government on behalf of another as a standing arrangement, those recoveries may be adjusted as reduction of expenditure.

(iii) *Pro rata share of the charges for 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 heads "Establishment" and "Tools and Plant", respectively, of the major head to which the total charges were debited in the first instance.

(iv) *Recoveries of charges for leave and pensions.*—When the recoveries on account of establishment charges include, as a distinct and separate factor, an element of the charges for leave and pensions, the portion of the recoveries representing leave should be treated as revenue receipts under the Public Works major head concerned. Recoveries of pensionary contributions should,

in the case of Civil Works, be credited to "XLVIII—Contributions and recoveries towards pension and other retirement benefits", while such recoveries in the case of the Irrigation Department should be credited to the Irrigation major heads 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 contribution are combined, the recoveries in the case of Civil Works should be taken to "XLVII " XLVIII—Contributions and recoveries towards pension and other retirement benefits", while such recoveries in the Irrigation Department should be credited to the Irrigation major heads concerned as revenue receipts or recoveries of expenditure according as they relate to Revenue or Capital major heads.

70. Recoveries of outlay on water-courses which are made by a general levy whether for a specified or indefinite period should be treated as follows:—

(a) *When the actual recoveries are to be set off against the outlay*—as receipts on capital account of the project, if the levy takes the form of a lump sum recovery of cost in one or more years.

(b) *When the actual recoveries are not to be set off against the outlay*—as 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.—Recoveries of outlay on water course, 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 "Water-course".

71. The recoveries of expenditure which are finally creditable as revenue receipts should be recorded under the minor head "Recoveries of expenditure" of the major head XXXIV, XXXV or XXXVII, 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 :—Receipts on account of sale proceeds of land, building, special tools and plant or other assets purchase 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-head subordinate to the capital major Head concerned.

72. *Recoveries on account of the cost of audit and accounts.*— These recoveries, when they are made in connection with works done for Railways, Defence, Posts and Telegraphs and other Departments of the Central Government, should be treated as reduction of expenditure under "20—Audit". In all other cases, such recoveries should be adjusted as receipts under the minor head. "Fees for Government Audit" subordinate to the major head "LII. Miscellaneous".

L.—DEPOSITS.

73. The following transactions should be classified under the head "Public Works Deposits":—

- (a) cash deposits of subordinates as security ;
- (b) cash deposits of contractors as security ;
- (c) deposits for work (other than Takavi Work) to be done ;
- (d) sums due to contractors on closed accounts ; and
- (e) miscellaneous deposits.

NOTE 1.— *

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NOTE 2.—The head "Miscellaneous Deposits" should also accommodate, until clearance, all items or receipt, the classification of which cannot be determined at once, or which represent errors in accounting awaiting adjustment.

Local Ruling under Article 73.

The following transactions should also be classified under the head "Public Works Deposits" (see Part V of Appendix 21 of the Tamil Nadu Financial Code, Volume II):—

(i) Deposits from consumers or others for service connexion works and other works covered by the Indian Electricity Act, 1910 (India Act IX of 1910).

(ii) (a) Sums due to labourers on nominal muster rolls and to monthly work-charged establishment on pay-rolls in the Electricity Department (accounted for under the head "Net Wages Account").

(b) Sums due to contractors on their bills in the Electricity Department (accounted for under the head "Contractors' Balances").

74. Percentage deductions for security deposit made from contractors' bills should be credited to the head "Public Works Deposits—Cash deposits of contractors".

NOTE.—As an exception to this rule, when the security is exacted by withholding from payment the required Percentage of the value of work actually measured passed, the amount so withheld may appear in the suspense account "Contractors—Other Transaction" of the work concerned.

Local Rulings under Article 74.

1. The procedure indicated in the Note to this Article should not be followed in regard to any work when it would result in postponing to the next financial year the payment of an amount exceeding Rs. 500 for work actually measured and passed on account of that work.

2. The rule in the main Article above does not apply to works executed under contracts based on lumpsum tenders as defined in the Madras Detailed Standard Specifications *except* in the following respect, *viz.*, that the amount withheld from the final bill for such works at $2\frac{1}{2}$ per cent on the total value of the work done should be credited to the head "Public Works Deposits" until it becomes due for payment under the terms of the contract.

M.—MISCELLANEOUS TRANSACTIONS.

75. The expense attendant upon the necessary examination of the soil for the foundation of works ordered by competent authority should be treated as outlay on works and not as a contingent charge.

76. Municipal or other rates and taxes on public buildings, residential or non-residential, when debitable to the Public Works Department, *vide* Article 40 of Volume 1, should be treated as expenditure on repairs and debited to the maintenance estimates of the buildings concerned.

77. Every payment made to a member of the work-charged establishment, whether on account of his wages or in recoupment of actual travelling expenses, should be debited to the work on which he is employed. *See* Article 40 also.

Local Ruling under Article 77.

The travelling allowance drawn by lascars of work-charged establishments for journeys to cash cheques at treasuries or to take

moneys from one office to another should, however, be debited to the contingencies of the subdivision or division to which the subordinates are attached.

78. The following transactions recorded in the initial cash and stock accounts, which are counter-balanced either at once or after an interval by a similar transaction of the reverse character, should be classified as indicated below, care being taken to see that all such transactions are cancelled by each other in due course.—

(i) *Cash from Treasury*.—A cheque drawn to replenish the cash chest should be debited to this head in the Cash Book, and *per contra* the amount of the cheque should be entered at once, as cash received, under the same head, a cheque drawn in favour of self being cash even though not cashed at once.

(ii) *Transfers within Division*.—Remittances of cash and stock by one accounting officer of the division to another should be debited or credited to this head when the remittance is actually made or received.

Local Ruling under Article 78.

Cash obtained from treasuries on cheques and cash receipts (including surplus cash) remitted to treasuries should be accounted for as remittance transactions—See the 'Note' under Article 16 above.

CHAPTER III—ACCOUNTS TO BE KEPT IN
PUBLIC WORKS OFFICERS.
SECTION I—CASH ACCOUNTS.

A. GENERAL.

79. The directions in this section shall apply to cash transactions, other than those relating to cash obtained on bills presented at treasuries. The payments on such bills will be brought to account by the Accountant-General himself from the date furnished to him direct by treasury officers.

B. CASH BOOK.

I. Upkeep.

80. An account of their cash transactions should be maintained in the Cash Book, Form P.W.A. 1, by all Government servants 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.

NOTE 1.—As an exception to this rule, Government may authorise Divisional Officers not to pass through the Cash Book earnest money received from and returned to, contractors on the same day the tenders are opened, provided that the contractors concerned are required to give a stamped receipt for the money in the Register of Tenders maintained in the divisional office and that the Register is, to that extent, treated as a subsidiary Cash Book and consequently as an accounts form.

NOTE 2.—Receipts on account of saks tax may be kept outside the regular accounts and they may be remitted every month into the treasury chalan (in triplicate) under the head "XII. Other Taxes and Duties".

Local ruling under Article 80.

"Cheques accepted in payment of Government dues should be entered in the cash account as "Receipts" as and when received and as "Disbursements" when remitted into the treasury for encashment, just like moneys received by a Government servants Cash Book. 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 details entries in case in which the transactions of receipt of private cheques are frequent and numerous may be initially entered in a "Register of cheques received and adjusted" in Form P.W.A. 1 (a) for watching the encashment of Cheques and only the daily totals of receipt and remittances entered in the Cash Book.

81. The Cash Book should be treated as one of the most important account records of the department: the detailed instructions given in the notes on Form P.W.A. 1, should be observed strictly in practice by all concerned.

II. Balancing.

82. The Cash Book should be balanced on the date prescribed for closing the cash accounts of the month, but when the transactions are numerous, a weekly or daily balance is recommended, and 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 may 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 Cash Book (column 8) so as not to interfere with the up-to-date totals; the actual balance of cash in the chest should be stated invariably in the note both in words and figures. The details of the actual cash found at the monthly counting should be recorded in Form P.W.A. 2 and a certificate of the reconciliation of the book balance with the actual one, recorded, below the closing entries of the month.

83. Whenever, on the contents of the cash chest being counted the balance as per Cash Book is found to be incorrect, it should, unless the error can be detected and set right at once, be rectified forthwith by making the necessary receipt or payment entry "To cash found surplus in chest" under "Public Works Deposits" or "By cash found deficit in chest" under "Miscellaneous—P.W. Advances", as the case may be.

III.—Rectification of Errors.

84. An entry once made in the Cash Book should, in no circumstances, be erased. If a mistake has been made and it is discovered before the copy of the Cash Book has been submitted to the divisional office, the mistake 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 Subdivisional Officer unless authorized by the divisional office to do so.

85. The same principles should be observed in correcting errors noticed in the divisional Cash Book. If the accounts 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 remark in red ink (quoting reference to the correction in accounts) being recorded against the original erroneous entry in the Cash Book.

C.—IMPREST ACCOUNT.

86. An account of imprest cash should be kept in duplicate by the imprest holder in Form P.W.A. 3, "Imprest Cash Account", 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 should, in any case, be rendered to the officer from whom the imprest is held, in time to enable him to examine and incorporate the account in his Cash Book (vide notes on Forms P.W.A. 1 and P.W.A. 2) before it is closed for the month on the date fixed for the purpose.

Local Ruling under Article 86

In Madras, the Imprest Cash Account (Form P.W.A. 3) should be printed so as to facilitate copies being taken by carbon process. The fast sheet should be retained by the imprest holder and the detachable sheet forwarded to the officer from whom the imprest is held, as prescribed in the above Article.

87. If any item in an imprest account appears to the recouping officer to be open to objection, that item may be entered in his Cash Book as "item awaiting adjustment in the imprest account of . . . " under "Miscellaneous P.W. Advances" to be watched under that head until either the objection is removed or the amount is made good by the imprest holder.

Local Ruling under Article 87.

The imprest should always be recouped in full subject to the observance of the procedure indicated in this Article.

Exception.—In the case of the Electricity Department, where the imprest holders are many, the account may be recouped to the net amount admissible, disallowed items being included in the Cash Balance.

D.—TEMPORARY ADVANCE ACCOUNT.

88. 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 T.W.A. 3 in the same way as an imprest. The account of a Temporary Advance should be closed as soon as possible.

E.—SETTLEMENT OF ACCOUNTS WITH TREASURIES.

89. As soon after the expiry of the month as possible, the divisional office should effect a monthly settlement with all treasuries in respect of the transactions of the entire division in accordance with such procedure as may be prescribed in the Treasury or Financial Rules of Government.*

90. As subdivisional cash books are closed on various dates before the last date of the calendar month (*vide* Article 195), and the accounts of sub-treasuries are similarly treated, transactions recorded in the cash books of the Public Works Department for a month may be reported sometimes by the treasury in an earlier

* See Instruction 49 under Treasury Rule 16 in the Tamil Nadu Treasury Code, Volume I. See also the Local Ruling under Article 61 of the Tamil Nadu Account Code, Volume II.

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.

SECTION 2—STORES ACCOUNTS.

A. GENERAL.

91. The four classes into which the Public Works Stores are classified, *vide* Article 37, should be divided into two distinct categories as shown below:—

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

92. Save as provided in this volume, the initial records of the stores which fall under category (1) will be kept in such forms and such manner as may be prescribed by Government with the object of controlling their balances until the stores are disposed of finally either by consumption on works or otherwise. The accounts of the stores mentioned in category (2) should be kept in accordance with the direction in Articles 94 to 103.

Local Rulings under Articles 91-92.

(i) TOOLS AND PLANT.

I. GENERAL.

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 purposes 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 relating to articles of class (b) are borne by the work concerned. In both cases, estimates for the purchase of the tools and plant should be prepared and sanctioned and the expenditure incurred against sanctioned estimates, in the same way as expenditure on works.

2. Numerical accounts of articles of both classes should be kept in accordance with the following rules, a separate set of accounts being maintained in each subdivision and one in the Divisional Office for tools and plant directly under the Divisional Officer.

NOTE 1.—The rules relating to numerical accounts of tools and plant apply also to imperishable articles, e.g., typewriters, furniture of rest houses, surgical instruments and hospital furniture of canal dispensaries, etc., whether acquired by charge to heads of accounts other than "Tools and Plant" or received free of cost.

NOTE 2.—The sub-divisional returns in Forms P.W.A. I and II of the monthly accounts of Receipts and Issues, respectively, of tools and plant should be carefully filed together in the Divisional Office after audit, see Local Ruling 9 below.

3. The accounts of tools and plant issued for use by subordinates of the sub-division, or temporarily lent to contractors, as well as those of articles lent to local bodies and others under 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 rule also applies to tools and plant sent out for repairs.

II. NUMERICAL ACCOUNTS.

(a) RECEIPTS.

4. All articles received should be examined and counted when delivery is taken, and the transaction should be posted in the Account of Receipts of Tools and Plant, Form P.W.A. I. 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 acknowledgment should invariably be given when articles lent are received back.

NOTE 1.—In the case of purchasers from suppliers, the record of the detailed account should be kept in the Measurement Book in the manner prescribed under Article 123.

NOTE 2.—The entries in Form P.W.A. 1 regarding the receipt book of articles lent or sent out (see Local Ruling 3 above) should be made in red ink, with a reference to the original entries on the Account of Issues of Tools and Plant.

(b) ISSUES.

5. All transactions of issues (including those of articles referred to in Local Ruling 3 above) should be posted in the Account of Issues of Tools and Plant, Form P.W.A. II. Except in the case of cash sales, unstamped but dated acknowledgments must be obtained in support of all issues and in the case of tools, etc., lent to contractors, such acknowledgments, should further set forth the valuation of the articles lent, as determined by the Sub-divisional Officer. See also the Note to Local Ruling 4 under Article 96.

NOTE.—The entries relating to the articles referred to in Local Ruling 3 above should be made in red ink.

(c) REGISTER OF TOOLS AND PLANT.

6. A consolidated account of the receipts, issues and balances of tools and plant should be maintained in the Sub-divisional Office in Form P.W.A. III, Register of Tools and Plant. This Account should be for the twelve months ending September, that is, it should embrace transactions up to the date on which the accounts of the sub-division for that month are closed. It should be kept in three parts as follows:—

Part I.—Articles in hand.

Part II.—Articles temporarily lent or sent out (see Local Ruling 3 above).

Part III.—Shortages awaiting adjustment.

In Part I, articles should be grouped under the prescribed sub-heads, which are—(1) Scientific Instruments and Drawing Mats

rials, (2) Plant and Machinery, (3) Tools, (4) Navigation plant, (5) Camp equipage, (6) Livestock and (7) Office furniture. 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 given in Local Ruling 20 below.

7. Parts I and II of the Register should be posted thus—

(a) The Accounts of Receipts and Issues, Forms P.W.A. I and II should first be totalled up monthly when closing the accounts of the month.

(b) The total receipts and issues of each article thus arrived at should be posted in Part I of the Register, Form P.W.A. III, in the column for Receipts and Issues, respectively.

(c) Each separate transaction connected with articles lent or sent out (see Local Ruling 3 above) should further be posted in Part II in the section reserved for the contractor or person concerned, articles lent, etc., being shown under "Debits" and those received back under "Credits".

8. As soon as the transactions for the month of September have been posted, the account should be closed and balanced, and the closing balances should be carried forward to the next year's return.

(d) CHECK IN DIVISIONAL OFFICE.

9. The monthly accounts of Receipts and Issues of Tools and Plant in Form P.W.A. I and II received from the Subdivisional offices should be checked in the Divisional Office so as to see that all tools and plant purchased or transferred from other divisions or subdivisions have been brought on to Form P.W.A. I and that all issues of tools and plant are supported by receipts of the parties concerned and that, in the case of transfers, they have been brought on to the Account of Receipts in Form P.W.A. I of the subdivisions concerned. The annual returns of the subdivisions in Form P.W.A. III, Register of Tools and Plant, should

also be checked with the monthly returns in Forms P.W.A. I and II before submission to the Accountant-General (*see* the Local Ruling under Article 239).

III. PAYMENT FOR SUPPLIES.

10. *Payment for tools and plant received from suppliers and other sources should be made generally in the manner prescribed for stock receipts (see Local Ruling 2 under Article 100). But when the Mathematical Instrument Department is unable to supply any instruments indented for and arranges for their purchase, the supplier's bill will, if that department so desires, be paid in cash or by a Government Draft.*

IV. RECOVERIES.

(a) FOR USE OF TOOLS AND PLANT.

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 3.*

12. *When tools and plant are lent to local bodies, contractors or others (see Local Ruling 3 above), the hire and other charges should be recovered regularly in accordance with the rules in the Tamil Nadu Public Works Department Code.*

NOTE.—A Sale Account in P.W.A. VII should be prepared in support of every transaction.

13. *The incidence of the cost of carriage of Government tents belonging to the Public Works Department for use during tours is governed by the rules against item 55, in Appendix 7 of the Tamil Nadu Financial Code, Volume II.*

(b) FOR SALES AND TRANSFERS.

14. *The Subdivisional Officer is responsible that, when tools and plant are disposed of, by sale or otherwise, with the sanction of the competent authority, the amount recoverable from the parties concerned is realized at the earliest opportunity. If the amount is not recovered within the month in which the articles are delivered, it should be charged to Miscellaneous Public Works Advances as a sale transaction by the issue of a transfer entry.*

NOTE.—A Sale Account in Form P.W.A. VII should be prepared in support of every transaction.

15. When tools and plant are transferred to other division or departments, the Subdivisional Officer should note their value in Form P.W.A. II in red ink just below the entries of quantities if the value is recoverable under the rules in Section 9 below. The Divisional Office will then make the necessary adjustment.

16. Local Rulings 14 and 15 above apply equally to the adjustment or transfer of the cost of special tools and plant charged to a work or project.

On the completion of a work or project on which special tools and plant were used or when these tools and plants are no longer required for use thereon, the Divisional Officer concerned may transfer them, if in efficient condition, to another work or project in the same division or in any other division where they may be required for immediate use, after suitable valuation in consultation, if necessary, with the General Superintendent, Public Works Stores Division, Tamil Nadu, crediting the values thus determined to the work from which they are transferred by debit to the new work.

A list of such tools and plant, whether originally purchased from the Public Works Stores Division or from any other source, should, when not required for immediate use on any other work or project in the same division or any other division, be circulated by the Executive Engineer concerned to all other Executive Engineers requesting them to report if any of the plant in the list is likely to be required for any work or project in their divisions in the near future. Such of the plant, as can be used on any works or projects in the near future, should be transferred to the Public Works Stores, with the information regarding the works for which they have to be reserved and the probable date when they will be required for the works.

Whenever it is proposed to return to the Public Works Stores articles purchased therefrom for use on any project work, the Executive Engineer of the division concerned should inspect them personally and satisfy himself if the articles, in their then condition, have a value more than, or at least equal to, the transport charges that may have to be incurred in returning them. In such cases only, should he give orders for the return of the articles to the Public Works stores.

In cases where the Executive Engineer, is of opinion that the articles are in such a bad condition that they will not be valued even at an amount equal to the transport charges that may have to be incurred, he should take necessary action to dispose of them locally or to write them off, according to the merits of each case with the sanction of the competent authority.

The Public Works Stores Division should not take into its stock articles of special tools and plant, unless it is known that they are likely to be required for use somewhere in the near future. Even in the case of ordinary plant offered by any division to the Public Works Stores, such as pumps, rollers, portable engines and all other articles that are in common and regular use in the department, the General Superintendent shall have the option of taking them over to the Stores stock or not, according to the stock existing at the time of the offer in the Stores.

NOTE 1.—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 2.—No articles may be removed from the numerical accounts on the plea that the accounts of the work to which the cost of the articles was charged have been closed, until they are actually transferred or until, owing to their having become unserviceable, sanction has been accorded by the competent authority to write them off.

17. When the General Superintendent, Public Works Stores Division, takes over any tools and plant from a division to the Stores stock under Local Ruling 16 above, he should value it by taking into consideration its life, its then actual condition, the then prevailing market price for new plant of the kind and the charges (to be estimated) that may have to be incurred on overhauling and repairs to the plant. Credit to the extent of the value so arrived at should be given to the work concerned by the Public Works Stores Division. In this case, the cost of overhauling and all repairs to the plant and replacements should be borne by the Public Works Stores Division but the freight charges to Madras should be borne by the work from which the plant is transferred.

If any plant, although serviceable, is not required for immediate use on any other work in any division or is not taken over by the Public Works Stores Division, it shall be sold with the sanction of the competent authority either by public auction at the

place at which it is kept, or by calling for sealed tenders, or by any other means considered desirable by the sanctioning authority.

If any plant is concerned unserviceable, it should be condemned and the sanction of the competent authority obtained on a survey report for its disposal either by auction as a whole at the place at which it is kept or by breaking it up for its component materials to be transferred to the stock of the Public Works Stores Division, Madras, as scrap cast-iron or gun-metal, etc., for remelting credit of the amount of the sale or the valuation of the scrap, as the case may be, being given to the work to which the value of the plant stands charged.

V. VERIFICATION.

18. The rule in Article 102 (a) 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 Accounts of Issues Form P.W.A. II, 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 sanction write-off (*see* also Local Ruling 20 below).

VI. RECTIFICATION OF ACCOUNTS.

19. Clerical errors in the numerical accounts should be dealt within the manner prescribed in Article 101 for stock accounts, except that no transfer entries are necessary.

20. Discrepancies in quantities and losses should be dealt with as under—

(a) When they are noticed, action should be taken as indicated in Local Ruling 18 above, losses being treated as deficiencies.

(b) When writing up the Register Form P.W.A. III, the deficiencies should be registered in Part III under "Debits" and their clearance should be watched. Article, found surplus should 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 on recovery should be shown in the Account of Receipts, Form P.W.A. I, without making any entry in the quantity columns, and when posting the account into the Register, Form P.W.A. III, the articles received should not be entered in Part I, but taken (with a suitable remark) direct to Part III, under ("Credits" in clearance of the debit 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 Account of Issues, Form P.W.A. II, with a suitable remark, and when this entry is transcribed into the Register, Form P.W.A. III, 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 debit outstanding therein.

NOTE.—The authority to write-off should be obtained on a Survey Report in Form P.W.A. VI.

(ii) ROAD METAL.

I. Quantity Accounts.

21. Supplies of road metal should be measured and paid for in the same way as supplies of other materials for works (see Section 5 below). But as metal is often kept in store at the roadside before being laid down, a quantity account of it should be maintained in the Subdivisional Office in Form P.W.A. IV, 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.—This statement should show, mile by mile, the receipt, disposal and balances of road metal of each kind (stone, kunker, etc.). The balance of metal in each mile should be shown, whether there are any transactions on it during the month or not.

NOTE 2.—This statement should show the total metal received and issued on each mile of the road and at the end of the account for any road or section of a road, an abstract should be worked out to show the receipts and issues according to estimates for the purpose of check with the works accounts. Reference should also be given in the abstract to the measurement books showing the receipt of metal and to paid vouchers showing the labour charges for spreading the same. The total balance according to this abstract should agree with the total balance of the statement.

22. Unused balances of road metal should be verified at least once a year in the manner prescribed in the Tamil Nadu Public Works Department Code. Whenever the Subdivisional Officer performs this verification, he should prepare a report of verification of the road metal, showing the balances according to the account in Form P.W.A. IV and the actual verified balances, with explanations for discrepancies and recommendations as to their adjustment. A similar verification should be performed when the Officer responsible for the balance of road metal is transferred.

II. Rectification of Accounts.

23. Metal found surplus, as the 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 their value has been recovered or sanction has been received for their 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.

NOTE.—The authority to write-off should be obtained on a Survey Report in Form P.W.A. VI.

III. Schedule of rates.

24. A rate-book or Schedule of Rates showing the lowest rate at which metal can be supplied to the road side throughout the division should be kept in the Divisional Office in Form P.W.A. V with such modifications as may be considered necessary to suit local conditions. The rates should be revised, from time to time, as old quarries are exhausted or new ones opened, or as other circumstances affect the rates.

IV. Material debited to works.

25. The account procedure relating to the materials obtained specially for a work is described in Section 5 below. Special tools and plant charged to works do not fall under the category of 'materials debited to works' (see Local Rulings 1 and 2 above).

V. Public Works Stores, Madras.

26. In regard to the Public Works Stores, Madras, the rules in the Public Works Stores Manual should be observed as supplementing the rules in this Code.

93. In all cases, the initial record of the detailed count or measurement of all materials received, the cost of which has to be paid for or adjusted by book transfer in the accounts of the division, should be kept in the Measurement Book prescribed in Article 123.

B.--Stock.*I.—General.*

94. Unless Government directs otherwise, the records and returns of all stores kept or rendered by sub-divisions should take account of quantities only, the value accounts being maintained in the Divisional office.

95. The stock account should be divided into the following sub-heads: (1) Small Stores, (2) Building Materials, (3) Timber, (4) Metals, (5) Fuel, (6) Painters Stores, (7) House Fittings, (8) Miscellaneous Stores, (9) Land, Klins, etc., (10) Manufacture and (11) Storage. Numbers (1) to (8) may be replaced locally by other suitable heads, if necessary.

Local Rulings under Articles 94-95.

1. The stock of a division is sometimes kept in a single godown or yard in the charge of a store-keeper 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 upon him, he keeping all the accounts. The rules in this section apply to all divisions.

2. Stock Accounts may be maintained in a Sub-divisional Office even though the officer-in-charge is not authorized to keep a cash account in Form P.W.A. 1. A separate account should be kept on 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.

3. [Deleted.]

II.—Initial Accounts.

96. All transactions of receipts and issues—in quantities only—should be recorded by each officer authorized to receive and issue stock on behalf of Government in "Registers of Stock Receipts/Issues", Form P.W.A. 4 in the order in which and as soon as they occur.

NOTE 1.—These registers need not be kept in cases where a detailed account of any particular kind of stores is maintained in the form of card or leaf ledgers provided that suitable arrangements are made for the completion of the Abstracts of stock Receipts and Stock Issues (Articles 97).

NOTE 2.—Where this course is authorised by Government, the issues of petty stores by a sectional officer direct to works under his supervision may be shown in the accounts collective once a month when the accounts of the month are closed.

Local Rulings under Article 96.

QUANTITY ACCOUNTS

(a) RECEIPTS.

1. Materials may be received on stock from the following sources:—

- (a) Suppliers,
- (b) Stores Department, London,
- (c) Other sub-divisions or departments (including Government workshops),
- (d) Manufacture and
- (e) works, buildings, etc

In all cases, there should be proper authority for the receipt, by the store-keeper 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 the Divisional Officer's orders, by the Sub-divisional Officer.

2. All materials received should be examined and counted or measured, as the case may be, when delivery is taken. Only the Divisional or the Sub-divisional Officer is authorized to sign an acknowledgment to be given to a supplier for stores received from him. Any certificate that the store-keeper or sectional officer concerned may be called upon to record regarding the receipt of stores, for this or any other purposes, should be in the following form :—

“Received on _____ and duly recorded in the Register of
stock-Receipts. See also Page _____ of measurement Book No. _____

(Signature)

Date.....

2.1 In the case of the P.W. Stores Division, Madras, the record of detailed count or measurement is made in a Register in *Form P.W.A. III*, “Stores Receipt Book”. A daily report of receipts—one for each sub-section of the stores—should also be simultaneously prepared in *Form P.W.A. IX*, from which the quantity and value ledgers are subsequently posted.

(b) ISSUES.

3. Materials may be issued from stock for the following purposes :—

- (a) Use on works either by issue to contractors or direct,
- (b) Despatch to other sub-divisions, divisions or departments, and
- (c) Sale to contractors, employees, other persons or local bodies.

They should be issued only on receipt of an indent in Form P.W.A. X, signed by the Divisional or the Sub-divisional Officer. But when a sectional officer has to issue stock materials for the requirements of works under himself, the use of this form is not obligatory, if the sectional officer has been authorised under the Divisional Officer's orders to draw such materials from his stock up to any assigned limit not exceeding the provision made for materials in sanctioned estimates.

NOTE 1.—When examining Registers of Stock Issues and Works Abstract Subdivisional 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 sectional officers without due cause.

NOTE 2.—The term "Works" includes manufacture operations. See definition (41) in Article 9 above.

4. When issuing materials from stock, the store-keeper or sectional officer should examine the indent in Form P.W.A. X and sign it in the space provided for the purpose, after making suitable alterations (attested in each case by the dated initials) in the description and quantities of materials, if he is unable to comply with the indent in full. He should then prepare and sign the form of the invoice attached to the indent according to the supply actually made, and simultaneously make an entry in his Register of Stock Issues, Form P.W.A. 4. The Indent should be returned at once to the indenting officer and the signature of the officer receiving the materials should be obtained, as soon as possible, on the invoice, which should be treated as a voucher in support of the entry in the register.

NOTE 1.—It should be seen that the acknowledgment 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 acknowledgments should set forth full particulars of the materials, the rates and the values chargeable to them. Acknowledgments should be taken in the same way when issues are made to contractors by the sectional officer himself without the production of an indent signed by higher authority (see Local Ruling 3 above).

37. The receipt and issue transactions of the entire sub-division, as entered in Form P.W.A. 4, should be abstracted monthly, by the Sub-divisional Office in a single "Abstract of

Stock Receipts" (Form P.W.A. 5) and in a single "Abstract of Stock Issues" (Form P.W.A. 6), in accordance with the instructions printed on these forms. No entries need be made in the Sub-divisional Office in any of the money columns in either part of the form, as these will be filled up in the Divisional Office, *vide* Article 94.

98. These abstracts should be completed in the Divisional Office in respect of (1) the values of quantities shown as received and issued, (2) the calculation of the storage charges on the issues and (3) cash or adjustment charges on account of manufacture operation, storage and incidental charges, such as those for carriage, the loading and unloading of stock materials. The cash and transfer entry debits and credits to stock should agreed with the transactions pertaining to Stock brought to account in the Cash Book and the Transfer Entry Book, *vide* Article 207. Carriage and other incidental charges should be debited to stock only when they are incurred in connection with the general stock requirements. These charges should be adjusted against the particular sub-head under which the item is classified or the sub-head "Storage" of the stock account, according as the charges have been incurred before or after the acquisition and delivery of the stores at the godown.

99. The general account of receipts, issues and balances of the suspense head "Stock" for the entire division should be kept in the Suspense Register prescribed in Article 164.

III. Subsidiary Accounts.

100. Sub-divisional and Divisional Offices will keep subsidiary Registers of Stock in such form as the Government may determine in consultation with the Accountant-General, the objects being the effect a periodical reconciliation, after verification

of the quantity accounts with the general accounts (*vide* Article 99) and to revise the Issue and Storage rates fixed by competent authority.

Local Rulings under Article 100.

I. QUANTITY ACCOUNTS.

HALF-YEARLY BALANCE RETURN.

1. (a) The total quantities of the receipts and issues of each article of stock, as recorded in the Monthly Abstracts Forms P.W.A. 5 and 6, should, before the Abstracts are transmitted to the Divisional Office, be posted in the Half-yearly Balance Return, Form P.W.A. XI, in the columns provided for the month concerned under both "Receipts" and "Issues". As soon as the receipts, and issues of the last month of the half-year are posted, the closing balances should be worked out and entered both in column 21. "Closing balance carried forward", of the return for that half-year and in column 6. "Balance brought forward", of the return for the next half-year.

(b) A separate return in this form should be prepared for each of the half-years ending September and March, that for the September half-year embracing only transactions up to the date on which the monthly accounts of the sub-division are closed. The return for each half-year should embrace all articles in stock.

(c) Columns 22 and 23 of the form of the return are provided so as to give the Sub-divisional and the Divisional Officers an opportunity of commenting on the condition of the stores or on the rates, and noticing cases in which the balance are in excess of requirements.

II. VALUE ACCOUNTS

(a) PAYMENT FOR STOCK RECEIVED.

2. The general rules in Chapter 4 of Volume I and the relevant instructions in Sections 3, 5 and 9 below should be observed carefully.

(b) RECOVERIES FOR STOCK ISSUED.

(i) Issue Rates.

3. 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 to the actual cost of the stores, so that there may be no ultimate profit or loss in the stock accounts. It should provide for carriage and other incidental charges, if any, actually incurred on the acquisition of stores in addition to the original price paid.

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 proscribed for all localities in a sub-division.

NOTE 2.—The issue rates should be worked out nearest to the multiples of five paise.

(Memo. No. 79271--A/SVI/63-29, dated 16th August 1966).

NOTE 3.—In the case of the plant and machinery of the Public Works Stores Division, Madras, which are borne under "Stock" (see Local Ruling 2 under Article 37), the original book value should include the original price fixed and the cost of carriage to the Stores. This book value should be depreciated annually by the percentage fixed for "depreciation" in the Tamil Nadu Public Works Department Code.

The Superintending Engineer, Madras Circle, should sanction every year an estimate for working expenses of plant and machinery in the Stores Division under the sub-head "stock", and the depreciation charges referred to in the first sub-paragraph of this note should be debited thereto by credit to "Stock". The handling charges as well as all repair and renewal charges which are not recovered from the party hiring the plant should also be debited to the estimate. The handling charges realized from the hirers of plant and machinery and the portion of the hiring charges comprising the percentages for repairs and renewals and depreciation shall be credited to the estimate and the net figures shall, at the end of the year, be transferred to "50. Public Works—Civil Works—Losses on stock" or to the receipt head "XXXVII. Public Works—Miscellaneous", according as the net result is a loss or a profit. The portion of the hiring charges realized representing "interest" should be credited direct to the head "XXXVII. Public Works—Miscellaneous."

4. As purchases are made or contracts for the supply of materials are entered into, variations in cost should be watched. and if these are appreciable, Issue Rates may, and in important cases should, at once be raised or lowered, as may be necessary. Further, when closing the Half-yearly Register of Stock (Local Ruling 11 below) all rates must be reviewed and revised, if necessary, to bring them, within the market rates.

5. If the Issue Rate of an article of stock is appreciably less than the market rate, the following precautions should be taken in addition to any restrictions on sales or on issues outside the division which the Divisional Officer may prescribe:—

(a) Issues to contractors should be restricted to the *bona fide* requirements of the works. Excess issues to contractors and sales should be charged at the market rates. In the case of excess issues, the amount recovered should in no cases be less than that recoverable under the contract concerned for *bona fide* issues.

(b) Issues to other divisions and departments may be made at a rate higher than the Issue Rate.

(ii) *Storage Charges.*

6. A storage rate is fixed annually for the Public Works Stores, Madras, on the basis of actual storage charges Article 9) incurred in the year preceding the year previous to the year in question. This rule may, with the sanction of the Government, be extended to any other Stores in which appreciable storage charges are incurred.

While fixing the storage rates the past actuals have to be taken only as a guide and allowances may be made therein for possible changes in respect of any fall in the value of stores, change in emoluments of work-charged establishment, etc. The

details of such anticipated additional expenditure on storage should be clearly indicated in the proposals submitted for the fixation of storage rates.

(2) Such proposals for fixing storage rates should be submitted by the Superintending Engineers concerned direct to the Accountant-General so that the latter could scrutinise the correctness of the particulars to the extent possible and forward them to the Chief Engineer concerned who will after proper scrutiny accord sanction for the storage charges to be followed for the stores in question.

(3) Where there is a difference of opinion between the Chief Engineers and the Accountant-General, orders of Government shall be obtained for the storage charges to be fixed.

Note:—The Chief Engineers are competent to sanction estimates for write off of the debit balance under storage subject to the limit up to which they are empowered to write off losses under paragraph 451 VI of the Tamil Nadu PWD Code.

(Memo No. 128231/Codes/63-8, dated 14th September 1946)

(iii) *Mode of Recovery.*

7. (a) The Sub-divisional Officer is responsible that the value of materials sold to municipalities, local funds and the public and of issues made to contractors for private use, is recovered in cash at the earliest opportunity.

Note: A sale account in form PWA VII 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. 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.

(c) The 10 per cent supervision charge should be realized in addition to the value of stock in all cases in which it is recoverable 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.

Note:—The 10 percent charges referred to in clause (c) above should not be levied on stock materials issued to the works mentioned in items (a), (b), (c) and (d) of Rule 5 of Appendix 3, as centage charges are leviable separately on them.

III. Half-Yearly Register of Stock.

8. An account should be maintained in the Divisional Office to record, month by month, separately for each sub-division, the transactions relating to each item of stock. This account should be in Form P.W.A. XII Half-Yearly Register of Stock, which is in three parts—

Part I—The Register.

Part II—The Summary.

Part III—The Review.

9. Part I should, as regards quantities, be posted monthly from the sub-divisional abstracts, Forms P.W.A. 5 and 6 and balanced half-yearly, in the same manner as the sub-divisional half-year balance returns *see* Local Ruling I above. The only values to be posted should, ordinarily, be the aggregate values of the total receipts and issues for each sub-head, as recorded in the upper part of these abstracts; but, if it is desired to maintain a value account of the receipts, issues or balances of any particular items, there is no objection to values being recorded in red ink, immediately below the respective quantities.

Note: The register should be laid before the Divisional Officer within a week, after the submission of the monthly account to the Accountant-General

10. At the end of the half-year, the closing balances of quantities should be reconciled with those shown in the Half-yearly Balance Returns received from Sub-divisional Officers. The closing balances of the aggregative values of sub-heads should also be struck. Their reconciliation with the accounts will be effected through Part II; *see* Local Ruling 12 below:

11. The register should then be closed, the following instructions being observed in respect of money columns 20 to 24:—

(c) *Market Rates* (column 24)—This column should be filled up, in respect of each item under the orders of the Divisional Officer, by a person other than a minis-

terial subordinate. It should be written up at or about the close of the half-year but before any entries are made in the column for Future Issue Rates.

(b) *Current Issue Rates* (column 20).—This column would have been filled up at the commencement of the half-year in respect of items brought forward from the previous half-year, and subsequently from time to time in respect of new items and the rates of which are received during the half-year.

(c) *Value at Current Issue* (column 21).—This column should be written up at the close of the half-year and should represent the value of the closing balance at the issue Rates current during the last month of the half-year.

(d) *Future Issue Rates* (column 22).—This column should show the rates for issues during the following half-year. The rate should be fixed separately for each item, in accordance with the principles laid down in Local Ruling 3 above, but should in no case be in excess of the market rate. When opening the register for the following half-year, the rates as shown in this column should be transcribed into the column for Current Issue Rates of that register.

(e) *Value at Future Issue Rates* (column 23).—This column should show against each item the value of the closing balance at the Future Issue Rate. The entries in this column should be totalled by sub-heads of stock for each sub-division, and to or from this total should be added or deducted, as the case may be, amounts which have been debited to stock in advance of the actual receipt of stores and other debits or credits which are awaiting adjustment under the sub-head concerned for known reasons (to be recorded). If the resultant figure does not agree with the corresponding book balance as brought out in column 19 see Local Ruling 10 above). an adjusting entry (*plus or minus* representing respec-

tively, the deficit or surplus due solely to the revision of rates) should be made and a further total struck which should agree with the book balance.

12. Part II, Summary is intended to serve two purposes— (1) to prove the value balances brought out in column 19 of Part I (see Local Ruling 10 above), and consequently the amounts of the surpluses and deficits requiring adjustment in consequence of the revision of rates and (2) to abstract the value balances, so as to bring out by sub-heads of stock for the entire division, the aggregate value at Current Issue Rates side by side with the balance as shown in the accounts.

13. When Part II is completed, the Divisional Accountant should write up his report in Part III and submit it to the Divisional Officer, who will then review the Register of Stock and record his remarks and orders in Part III.

Note—This review should be directed to seeing specially that stores are priced in accordance with the rules, that stocks are taken periodically by responsible officers and that stocks of individual items are regulated on a consideration of actual requirements of the near future and with due regard to the average consumption of the past and to the prevailing market conditions. The object is to make sure that the stocks on the register consists only of sufficient and necessary articles priced within the rates at which they could be purchased at the time.

14. It is open to the Government, in consultation with the Accountant-General, to prescribe the maintenance of yearly registers of stock in respect of divisions and to permit that they may be closed and reviewed annually. Important revisions of Issue Rates necessitated by fluctuations of cost should however, be made at once and not deferred till the close of the year (see Local Ruling 4 above).

IV. Ledger.

15. The maintenance of a continuous ledger for each article of stock is not necessary. It is permissible, however, to use loose card or leaf ledgers, in suitable form, in cases, e.g. electrical stores, where the number of articles handled is large and the frequency of transactions renders it desirable to maintain-

in respect of each article, a day-to-day record of the quantities received and issued, presenting the resultant balance after each transaction. Where this system is adopted the following instructions should be observed :—

- (a) The card or leaf ledgers should be written up in respect of quantities only; if values are entered therein for any purpose, they will not be recognised for purposes of accounts.
- (b) They should not replace the Register of Stock, Form P.W.A. XII, but should, on the other hand, be reconciled therewith at convenient intervals.
- (c) If the maintenance of the Registers of Stock Receipts and Stock Issues, Form P.W.A. 4, is dispensed with under Note 1 to Article 96, the Abstracts of Stock Receipts and Stock Issues, Forms P.W.A. 5 and 6, should be written up, as transactions take place, either by a responsible official or on the authority of written reports signed by such an official, and supported by the necessary vouchers.
- (d) The ledgers, may, if necessary, be kept in a convenient position in the store godown, but they should be kept locked up and the keys should be in the custody of the person responsible for making entries in the ledgers.

IV. Rectification of Errors.

101. (a) Any errors that may be discovered in the Registers of Receipts and Issues or in the Monthly Abstracts, before the accounts for the month are closed, should be set right by the Sub-divisional Officer. Such corrections should be made neatly by scoring out the incorrect figures or other entries and writing the correct ones above them and they should be attested by dated initials. Mistakes noticed subsequently should not be corrected except in accordance with a formal transfer entry or under instructions received from the Divisional Office.

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(b) Clerical errors in value accounts should be dealt with generally in accordance with the directions in Article 84. Corrections of errors discovered after the accounts of the month are closed, should be made, when permissible (i) by entries of value (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 transfer entries in other cases.

Local Rulings under Article 101.

1. Store-keepers and sectional Officers may similarly correct their respective Registers of Receipts and Issues before submitting them to the sub-divisional office.

2. Erroneous entries noticed in a Half-yearly Balance Return which has not been submitted to the Divisional Office, may be corrected by the sub-divisional officer only if the corresponding entries in the Monthly Abstracts concerned, or in the previous Half-yearly Return are correct or have been duly set right.

102. Other corrections which may be necessary as the result of stock-taking or periodical revision of rates or declaration of stores as unserviceable, should be effected in the following manner:—

(a) 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 P.W.A. 5 and P.W.A. 6. 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.

- (b) The net surplus or deficit resulting from the periodical revision of rates should be adjusted by making suitable value entries, without any correction in quantities in the Abstracts of Receipts and Issues, Form P.W.A. 5, or P.W.A. 6 as the case may be, the values being classified in accordance with the principles enunciated below.
- (c) (1) 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.
- (2) The value of the deficit, should, however, not be debited to final heads, but kept under "Miscellaneous—P.W. Advances" pending recovery or adjustment under orders of competent authority. When the loss is declared to be irrecoverable and its writ~~is~~ off ordered, a transfer entry should be prepared to clear the head "Miscellaneous—P.W. Advances" by debit to (i) the works for which the stores were collected specially, if the accounts thereof are still open, or (ii) the general head "Losses of Stock" under one or more major heads as may be decided by competent authority, on consideration of the objects for which the stores were stocked.

Local Ruling under Article 102.

Alterations in rates made on occasions other than the closing of the Register of Stock should be noted at once in Part I of the Register of Stock, Form P.W.A. XII, by making a fresh entry (with the month of change) in column (20). The resultant rectification of the value of stock balances should in all cases, be made only when the Register of Stock is closed—*vide* clause (e) of Local Ruling 11 under Article 100.

103. No corrections should be made in the accounts in respect of stores declared to be in excess of requirements. Such

stores should continue to be borne on the Stock account until transferred elsewhere or otherwise disposed of in the ordinary course.

Local Ruling under Article 103.

The stock taking of a sub-division may go on gradually throughout the year. When the stocks of an article in a sub-division are scattered and it is not possible to test the aggregate book balance of any article for the whole sub-division by an actual verification of all the stocks of it at the same time, the following expedients may be adopted under the orders of the Government :—

- (a) Sectional Officers may be required to maintain quantity accounts of receipts, issues and balances (in a form similar to the Half yearly Balance Return) of stock materials in their charge. These accounts should be posted monthly from the Registers of Stock Receipts and Stock Issues before the latter are submitted to the Sub-divisional Officer.
- (b) These accounts should be submitted to the Sub-divisional Office at the close of each half-year for record after reconciliation with the half-yearly Balance Return of the sub-division.
- (c) As far as possible, the whole stock of a particular article in charge of a Sectional Officer should be verified at or about the same time, so that the difference between the sectional book balance and the actual balance may at once be known. This difference should be adjusted in the manner prescribed in Article 102 without waiting for the results of the verification of stocks in other sections.

NOTE 1.—Before the adjustment of a difference is accepted finally by the Sub-divisional Officer, he should test the correctness of the Sectional Officers' book balance by reference to the records of his own office.

NOTE 2.—In the case of materials to be declared unserviceable, no adjustment should be made until the orders of the competent authority have been obtained on a Survey Report in Form P.W.A. VI.

SECTION 3: TRANSFER ENTRIES.

A.—GENERAL.

* 105. (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 another work or head, should be made—

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

(b) in order to adjust, by debit or credit to the proper head of account (or work), an item outstanding in a suspense account or under a debit head.

(c) in order to bring to account certain clauses of transaction which do not pass through the cash stock account, *e.g.*—

(i) for credit to "Purchases" or "London Stores", as the case may be, on account of materials received for works from sources other than stock—*vide* Articles 127 and 128;

(ii) for credit to "Public Works Deposits" on account of balances due to contractors on closed accounts—*vide*—Article 138;

(iii) for credit to Revenue heads on accounts 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 Division, Department or Government when the value is recoverable from them;

* For the adjustment of the value of materials issued to a work from stock and the debits to "London Stores" on account of the value of stores received from England, *see* Articles 128 and 60, respectively.

- (v) for credit to the heads concerned of the several percentages leviable under the rules, *e.g.*, those on account of supervision (when not recovered in cash), establishment, tools and plant and workshop charges—*vide* Article 177;
- (d) in order to respond to a remittance transaction advised by the Accountant-General or direct by the division or department concerned, if the corresponding debit or credit to the remittance head has not appeared already in the accounts;
- (e) in order to relieve the account of a work in progress of—
- (i) items which have ceased to be debitable to the estimate for the work, and
 - (ii) suspense charges which can no longer be kept within the accounts of the work (*vide* Article 136); 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 to be made (otherwise than in cash) have become due, *e.g.*, by the transfer of stores to any other work or account.

(2) Sometimes it may be 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 transaction relating to it may be taken by the account of a single party in the first instance, but before the accounts of a month are closed the necessary distribution over all the accounts should be effected by transfer entry.

B.—TRANSFER ENTRY ORDERS.

106. For every transfer entry either a Transfer Entry Order should be prepared in Form P.W.A. 7 or an order recorded on another document (*e.g.*, Survey Report and Final Bill of Con-

tractor's closed account placed under "Public Works Deposits" which sets forth all the necessary particulars; *see* Article 212.

NOTE 1.—In cases in which submission to the Accountant-General of the Transfer Entry Order with the Monthly Account, *vide* Article 282, is not required, the necessary order, if not initiated by a Subdivisional Officer may be signified by the divisional Officer's initials against the entry in the Transfer Entry Book (Article 110).

NOTE 2.—A single transfer entry may cover a number of adjustment and corrections, provided that all the necessary particulars are furnished in respect of each.

Local Ruling under Article 106

When a transfer entry is initiated by a Subdivisional Officer Form P.W.A. 7 should be prepared in triplicate by using carbon Form P.W.A. 7 should be prepared in triplicate by using carbon an abbreviated entry in the Transfer Entry Book and forward the second copy to the Audit Office in support of the monthly account; *see* Article 282.

107. A Transfer Entry Order may be initiated by the Subdivisional Officer, and should be so initiated by him in all cases falling within clauses (a), (b), (c) and (e) of Articles 105 (1) which come within his cognizance.

108. 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 Article 105 (1), proposed by Subdivisional Officers, are countersigned by himself in token of acceptance.

NOTE.—Transfer entries should receive the special attention of Divisional Officers so that habitual errors and misclassifications in the accounts of subordinate officers may not remain unnoticed.

109. All Transfer Entry Orders should set forth such explanation of the correction or adjustment proposed as establishes clearly the correctness and necessity of the entry.

NOTE.—In cases corrections involving a reduction in the charges against the estimate of a work, not only should contain full particulars of the vouchers and accounts in which the erroneous charges originally appeared be specified, but also the circumstances in which the charges are allocated wrongly under the estimate for the work should be set forth clearly. It is not sufficient to state that the charges were classified erroneously in the first instance.

C.—TRANSFER ENTRY BOOK.

110. All transfer entries which have been approved for action should be registered in the Transfer Entry Book, Form P.W.A. 8, 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 Office should see that no adjustments which are required to be made under any rule or order are omitted.

111. Though 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 approved by the Divisional Officer, the order should not be entered in the Transfer Entry Book but filed with the Works Abstract for the month in which the transfer is effected.

Exception.—Transfer entries proposed for transferring the amount of advance paid to the land acquisition officers from the suspense head 'Land Acquisition' to the final sub-head 'Land' within the accounts of work, with reference to the accounts and land award statements and vouchers received from the Land Acquisition Officers should be entered in the Divisional adjustment register (with full details of award number, date, designation of land acquisition officer, name of each awardee and amount are accounted for in the works abstract and schedule docket) by exhibiting minus and plus figures. Such transfer entries duly supported by Land Acquisition vouchers should be sent to audit.

SECTION 4—REVENUE RECEIPTS

A.—GENERAL.

112. Except in the following cases, revenue should not be credited to the head concerned until it is realised:—

(a) supervision charge on sales of stock on credit.

(b) sale-proceeds of such articles of tools and plant as are creditable under the rules of Government to the minor head "Recoveries of expenditure" by debit to "Miscellaneous—P.W. Advances".

In the case of recovery of hire charges from contractors for departmental lorries and other heavy tools and plant lent to them, the procedure indicated, in Note 3 under Article 127 shall be followed.

B.—REGISTERS OF REVENUE.

113. Save as provided in Article 116, all revenue receipts of the division should be classified and abstracted in a Register of Revenue, Form P.W.A. 9, maintained in the Divisional Office. The receipts relating to each Irrigation, Navigation, Embankment or Drainage project for which a separate revenue account is kept, should be registered separately, and all the other receipts pertaining to a major head should be booked collectively. In States, the receipts relating to transactions of the Central Government should be recorded in a separate register.

NOTE.—Revenue receipts pertaining to (a) Military Engineer Services, (b) Railway Works, (c) Posts and Telegraphs Department Works and (d) Archaeological Works of the Central Government referred to in Article 215, should be posted in separate registers.

NOTE 2.—Revenue receipts from Irrigation, Navigation, etc., works realized in the Civil Department and paid direct into treasuries under the rules of Government will be brought to account to the credit of the revenue heads concerned direct on the books of the Accountant-General without being passed on to the Divisional Officer for adjustment.

Local Ruling under Article 113

In regard to irrigation revenue collected in the Revenue Department as part of the land revenue, the Accountant-General will carry out the necessary adjustments in the accounts in consultation with the Board of Revenue.

114. In this register a column should be opened for each minor head of revenue (and detailed heads subordinate to it, as required) other than "Deduct—Refunds" for which a single deduction is made from the total revenue of the month. The details of the amounts which make up the figure to be deducted should be recorded in a separate Register of Refunds of Revenue, which may also be in the same form as that of the Register of Revenue.

Local Ruling under Article 114.

For the accounts procedure relating to refunds of rent, see the Note under Local Ruling 4 under Article 116.

115. All receipts falling under the minor head "Receipts and Recoveries on Capital Account" should be abstracted also in the same form as that of the Register of Revenue, separately for each major head of expenditure, a separate account being kept for each project the expenditure on which is booked separately. Receipts falling under the minor head "Recoveries of expenditure" should appear in the Register of Revenue for the major head concerned under three distinct detailed heads, namely, (1) Establishment recoveries, (2) Tools and Plants recoveries and (3) Other recoveries.

Local Ruling under Article 115.

The detailed head 'Tools and Plant recoveries' should be sub-divided into (a) percentage recoveries, and (b) other items. In Madras the Establishment and Tools and Plant charges are met in the first instance from the single major head "50. Public Works" and the three detailed heads mentioned in the above Article are, therefore, opened only under the head "Recoveries of expenditure" appearing in the Register of Revenue for "XXXVII Public Works".

116. If in respect of rent receipts of the buildings, lands and special services, subsidiary accounts are kept in a separate Register of Rents prescribed by Government, entries should not be made in detail in any of the registers mentioned in Article 114 to 115. The monthly totals only (excluding the amounts realized

by Treasury Officers under the same accounts circle) for each class of the rents for which separate detailed heads have been opened under the minor head "Rents" should be transferred from the Register of Rents to those Registers.]

NOTE.—The amounts realized by deduction from pay bills cashed at treasuries subordinate to the same Accountant-General as that Divisional Officer will be credited by the Accountant-General direct, in his books to the revenue heads concerned.

Local Ruling under Articles 116

1. register in Form P.W.A. XIII (Register of Rents of Buildings and Lands) should be maintained in the Divisional office to show the

(a) *Residences for the use of the Governor, monthly assessments, realization and balances of rents for all residential buildings including office buildings,

(b) Buildings situated with in the precincts of jails hospitals, police, lines, or educational institutions which are allotted *rent-free* (i.e., free of rent of all kinds, including rent for building meter, water-supply sanitary and electric installations, etc.) under the orders of the Government to Government servants who are required to occupy particular houses in order to ensure the proper performance of their duties. used as residences) and such other buildings, land, etc., as may be available for being let. No building or site other than those which fall in the categories indicated in the margin * should be excluded from this register on the Plea that it is intended to be occupied rent free or it is not likely to be rented, but all such buildings and sites 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 menials need not be entered in this register except when allotted to persons from whom rent is recoverable. Nor need rest-houses and other travellers' bungalows be entered although, rent receipts from them are also treated as rents of buildings which are required to be booked under the minor head "Rents".

2. 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 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 concession [recognized by Fundamental Rule 45 A-IV (b)] a reference to the specific orders of the Government allowing it should be recorded in the remarks column of the Register of Rents of Buildings and Lands.

3. The Divisional Officer should credit the account of the tenants in the Register of Rents of Buildings and Lands with the recoveries as certified by the Treasury Officer or disbursing or drawing officer concerned each month, whether the actual adjustment is carried out in his accounts or not: see 'Note' under Article 116 and item (1) in Article 184.

4. The total realizations of each month should be abstracted at the foot of the register, so as to show separately (1) cash realized in the division, (2) recoveries by other disbursing officers, adjusted in the divisional accounts and (3) recoveries at treasuries of the State adjustable in the Audit Office 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 realization on account of each of these services should be shown separately.

NOTE.—Refunds of amounts recovered towards rent should be shown in minus realizations in the Register of Rents of Buildings and Lands and thus distinguished from the gross realization on account of rent.

Miscellaneous Local Ruling.

When a recovery has been ordered to be made from a contractor or other person, which cannot be watched through a suspense or other account specially prescribed for the purpose, the order should be noted at once in a Register of Miscellaneous Recoveries (Form P.W.A. XIV) opened specially for the purpose, so that the amounts recovered from time to time (with particulars of the accounts concerned) may be recorded against it and prompt compliance with the order watched.

SECTION 5—WORKS ACCOUNTS*

A.—GENERAL.

117. (a) Expenditure on the construction or maintenance of work may be divided broadly into two main classes, viz., (1) Cash and (2) Stock charges. As explained in sections 1 and 2 of this Chapter, these charges should be 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 directions in Articles 65 to 72.

(c) Further more, in the case of certain works, there are departmental charges, known as Establishment, Tools and Plant and Audit and Accounts Charges, which are levied on those works under the rules of Government and included in the cost of those works.

(d) All these transactions pass into the general accounts of the division in the manner described in Chapter IV and are thence incorporated in the accounts of the State. As, however, the units of classification adopted in the general accounts in respect of expenditure are the heads of account not designed to correspond with individual estimates for works, or contract accounts, separate accounts have to be maintained 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.

* N.B.—The procedure prescribed in this section is primarily applicable to the Public Works Department. The detailed procedure for the Electricity Department, which is somewhat different, is outlined in the Departmental Manual.

Local Ruling under Article 117.

Although the Primary object of the accounts of work 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 work, of types of buildings, etc. The more important reason, however, is that in the case of the larger works, especially if the period of construction is a prolonged one, it would not be possible for the Divisional Officer to exercise efficient financial control over the recorded transactions of the cost of a work if only the total cost were recorded in the accounts of the work. The Divisional Officer's personal knowledge of the executive arrangements for the execution of a work, and of the actual progress of 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. 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.

118. In recording the cost of an individual work in the accounts, no attempt should be made to include in the cost any charges for general services like Establishment and Tools and Plant, the entire cost of which should be 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 an authorised charge on account of such general services, such charge should be 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.—The cost of special establishment employed on the acquisition of land taken up for a work when debitable to the Public Works Department should be treated as a part of works expenditure.

Local Rulings under Article 118.

1. When the cost of special tools and plant is included in the cost of a work, the rules in section 2 regarding numerical lists of returns will apply *mutatis mutandis* and adjustments on account of the cost of tools and plant transferred to other works, divisions or departments will be governed by Local Rulings 16 and 17 under Article 92.

2. Lumpsum charges of the 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 works, but dealt with under the rules in Appendix 5.

119. All initial accounts and vouchers connected with charges relating to works must specify invariably—

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

B.—DETAILED RECORDS.*I.—Cash Charges.**(a) INTRODUCTORY*

120. Cash charges on works consist of payments to (1) labourers and members of work-charged establishment of their wages and (2) contractors and others for work done or other services rendered.

(b) Muster Rolls.

121. Save as provided below, an account of labourers employed daily on each work the amount of wages due to each

and the amount paid and left undisbursed during the month, should be kept in a Muster Roll in such form and according to such methods as may be prescribed by Government in consultation with the Accountant-General.

Local Ruling under Article 121.

A muster roll shall be prepared in Form P.W.A. XV-A, or XV-B, as the case may be, and dealt with in accordance with the instructions contained in the Madras Financial Code (Chapter VIII), the Tamil Nadu Public Works Department, Code and the following further rules, which have been prescribed by the Government in consultation with the Accountant-General:—

(i) Discrepancies between labour reports and muster rolls should be investigated as soon as the latter are received.

(ii) The Sub-divisional Officer should check the attendance of labourers as frequently as possible, especially when the aggregate payment to be made on nominal muster rolls in connection with a work is likely to exceed Rs. 500.

(iii) All muster rolls relating to works executed departmentally out side the Scheduled Areas should, as a rule, be passed by the Sub-divisional Officer before payment, but the Executive Engineer may relax this rule in exceptional cases when its enforcement would cause undesirable delays. Such relaxation carries with it also the permission to pay the amounts of the nominal muster rolls from the permanent imprest with the Sectional Officers.

In regard to works executed departmentally in the Scheduled Areas, the Sectional Officer is authorized to pay muster rolls from his imprest without pre-audit by the Sub-divisional Officer, provided that the amount of work done by the coolies does not fall short of the standard fixed in the schedule of rates. The Sub-divisional Officer should check the attendance of labourers as frequently as possible. When the amount of work done by the coolies on a work in the Scheduled Areas falls short of the standard fixed in the schedule of rates by not more than 10 per

cent, the Sub-divisional Officer may pay the muster rolls in full if he considers that there are adequate reasons for doing so. He should record the reasons whenever he does so.

(iv) Unpaid items should be carried forward from muster roll to muster roll until they are paid, and the payments of such items should be recorded and certified in Part II of the muster roll in the same way as payments of current items. A Divisional Officer may, if he prefers, adopt other procedure for paying wages previously left unpaid, provided that a systematic record is maintained of items remaining unpaid on the basis of the original entries made in Part II of the muster roll and of the subsequent payments, and that suitable precautions are taken to prevent double payments.

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 above.

NOTE.—This procedure is not applicable to the Electricity Department, where unpaid wages are not taken as a liability in the accounts of works but are directly debited to them by credit to "Deposits". Their payment is watched through an "Arrear Wages Register".

(v) When daily labour is engaged through a contractor and payment is made to him on the basis of the number of labourers employed day by day, the subordinate in charge of the work should submit a daily report to the Sub-divisional Officer and also to the Divisional Officer in cases where the estimated cost of labour is likely to exceed Rs. 500 in Form P.W.A. XV indicating the numbers of labourers of each class employed each day, so that they may keep a check on the expenditure and deal with the contractor's claim when received.

NOTE 1.—The Sub-divisional Officer and the Divisional Officer should check the attendance of labourers as frequently as possible to verify the labour reports.

NOTE 2.—In cases where the contractor is paid only a definite percentage of the specific rates of wages paid to each coolie supplied by him, the labour may be paid direct by the Government at specified rates, the transaction being accounted in a Nominal Muster Roll that may be maintained by the Public Works Department at the discretion of the Executive Engineer, after providing for such a procedure in the agreement with the contractor.

122. A Muster Roll need not be kept in exceptional and urgent cases, such as urgent silt clearance of canals or the closing of breaches, where labourers are employed casually for short periods. Nor need they be kept in the case of petty works and repairs done on Petty Works Requisition when the entries of daily labour are few and can be endorsed on the form of requisition itself.

Local Ruling under Article 122.

Payments on a casual labour roll in Form P.W.A. XVI in which the names of the labourers are not given should not be made except by a gazetted Government servant or an upper subordinate.

(c) Measurement Book.

123. A detailed account of actual measurement in quantities of work done otherwise than by daily labour or on lumpsum contracts, and of supplies made by a contractor, should be kept in a Measurement Book in such form and in accordance with such methods as may be prescribed by Government after consultation with the Accountant-General.

124. Measurement Books may not be used in cases where under the rules of Government, standard measurement books of buildings are maintained in order to facilitate the preparation of estimates for periodical repairs and are utilized for the purpose of preparing contractors' bills or such repairs.

Local Rulings under Articles 123-124

1. A measurement book should be prepared in Common Form No. 298 in accordance with the instructions contained in the Madras Financial Code (Chapter VIII), the Tamil Nadu Public

Works Department Code and the following further rules, which have been prescribed by the Government in consultation with the Accountant-General.

2. All the books belonging to a division should be numbered serially and the pages of each book should be machine numbered and a register of them should be maintained in Form P.W.A. XVII, in the Divisional Office showing the serial number of each book, the name of the sub-division to which issued, the date of issue and the date of return, so that its eventual return to the Divisional Office may be watched.

NOTE 1.—A similar register should also be maintained in the Sub-divisional Office showing the name of the Sub-divisional Officer or Sectional Officer to whom each measurement book is issued. Books no longer in use should be withdrawn promptly even though not completely written up.

Completed measurement books containing measurements of works, executed under contracts for which running accounts are maintained should be sent to the Divisional Office for *final record* after the final bills have been paid to the contractors concerned. Until then, such books, if not required for reference by the Sub-divisional or Sectional Officer, should be sent to the Divisional Office for *temporary record* until they are required for making payments, when they should be taken back.

Completed measurement books containing *wholly* measurements of works or supplies for which payments are made on hand receipt for "first and final" bills, or measurements of items of works carried out Departmentally for which payments are made on nominal muster rolls, or both, should be sent to the Divisional Office for final record immediately after all bills relating to the measurements recorded therein have been paid.

NOTE 2.—Boat notes, which take the place of measurement books in regard to materials loaded into and unloaded from boats, should be treated as measurement books.

NOTE 3.—In the Electricity Department, "stores received books", recording receipt of stores and "lorry log books" recording purchase of petrol, tyres, tubes and other accessories for departmental lorries are also treated as measurement books.

3. Subject to the exceptions authorized in the Tamil Nadu Public Works Department Code, detailed measurements should be recorded only by Executive, Assistant Executive or Assistant Engineers, or by executive subordinates in charge of works to whom measurement books have been supplied for the purpose.

4. When measurements relating to the supply of materials are recorded, the purpose of the supply should be indicated in the measurement book in one of the following forms according to the circumstances:—

(i) "Stock" (for all supplies for stock purpose).

(ii) "Purchases for direct issue to (here enter full name of work as given in estimate). . . ."

(iii) "Purchase for (here enter full name of work as given (i estimate). . . . for issue to contractor. . . . on. . . ."

5. When standard measurements books of buildings are maintained as contemplated in Article 124 above the following rules prescribed by the Government in consultation with the Accountant-General should be followed carefully:—

(i) The entries of measurements and abstracts thereof should be recorded by legibly in ink and certified by an officer of at least the standing of a Sub-divisional Officer in his own hand writing to the effect that they are correct for the purpose of preparing both the periodical repair estimates and the contractor's bills. Any correction necessary should be attested by a Sub-division Officer or an Executive Engineer.

(ii) All the standard measurement books maintained in a division should be numbered in an alphabetical series so as to be readily distinguished from ordinary measurement books, and a register of them maintained in the Divisional Office in Form P.W.A. XVII., Part II. A similar register should be maintained in each sub-division showing the books belonging to it and the registers kept under lock and key in the custody of the Divisional or the Sub-Divisional Officer concerned. The original standard measurements books should be kept in the personal custody of the Divisional Accountant in the Divisional Office.

(ii) Certified copies of standard measurement books relating to works in charge of a Sub-divisional Officer should be sent to him to be kept in his personal custody and the entries relating to them should be made on separate pages of the sub-divisional register of measurements books.

NOTE.—This need not be done when the Divisional Office and Sub-divisional Office are at the same station.

(iv) For the use of Sectional Officers, standard measurements of each work copied in loose sheets and signed by the Executive Engineer should be sent to the Subdivisional Officer who will issue them to the Sectional Officers concerned.

NOTE.—This need not be done when the Subdivisional Office and Sectional Office are at the same station.

(v) When corrections have to be made owing to additions or alterations in a building, the Subdivisional Officer concerned should make the corrections in his copy of the measurement book. At the same time, he should intimate them to the Executive Engineer who will have the book in his office corrected under his initials. The copies with the Sectional Officers in which corrections have to be made should be called for by the Subdivisional Officer, corrected under his initials and returned.

(vi) On the 30th April each year, the Divisional Officer should send a certificate to the Superintending Engineer that all the standard measurement books in his division have been inspected by him, that the entries therein have not been tampered with, and that all corrections due to additions or alterations in the buildings have been made in the books and that the latter are reliable and up-to-date records.

(vii) When a payment has to be based on standard measurements, the gazetted officer or subordinate preparing the bill for payment should certify in the ordinary measurement book and the bill that the whole of the work (or work since previous running bill, as the case may be) as per standard measurements in a book, the number of which should be quoted, has been done and that it has not previously been billed for in any form.

(viii) Separate measurement books should be set apart for noting the details of such bills so as to facilitate the review of payments based on standard measurements.

(ix) All bills so paid should be specially checked in the Divisional Office with reference to the standard measurements contained in the records of that office.

NOTE.—Standard measurement books may also be maintained for boats and ballacuts that require periodical repairs and the above rules are applicable to such measurement books.

6. Sub-divisional Officers should be required to submit the measurement books in use to the Divisional Office from time to time, so that at least once a year the entries recorded in each book may be subjected to a percentage check by the Divisional Accountant under the supervision of the Divisional Officer. The following are the detailed rules on this subject:—

(a) The review conducted under these rules will be in addition to that conducted by Divisional Accountant on all final bills on running accounts and first and final bills which are received in the Divisional Office for pre-check.

(G.O. Ms. No. 393, Finance, dated 25th March 1964.)

(b) A register should be maintained in the prescribed form in Sub-divisional and Divisional Offices for noting the progress of the receipt, review and return of measurement books. Twenty-five per cent at least of the entries in the measurement books should be reviewed each year. The arithmetical accuracy of the calculations in fifty per cent of the entries selected for review should also be checked by the Divisional Accountant. He need not, however, personally check the arithmetical calculations, when bills come up for pre-check, but a cent per cent check should be done by the Divisional Office under his supervision.

(G.O. Ms. No. 393, Finance, dated 25th March 1964.)

(c) The percentage check (referred to above) of the entries made in every measurement book in use in the division in a month should be made within the following four months. For this purpose, each Sectional Officer and Subdivisional Officer should make a note of the numbers and pages of the measurement books in which fresh entries are made by them every month and report these particulars direct to the Executive Engineer within the first week of the following month. From these monthly reports of Sectional Officers and Subdivisional Officers, the books that should be reviewed should be regularly entered in the register.

(d) There should be an even flow of books sent for review so that the work may not be rushed in a few months of the year.

(e) The books for monthly review should be received in, and returned from the Divisional Office on dates to be fixed by the Executive Engineer of each division.

(f) The review should be conducted generally with reference to the rules in this section and the Tamil Nadu Public Works Department Code. It should also be seen that measurement books do not contain any entries relating to labour engaged through contractors.

(g) The payments based on the entries reviewed should be traced into the various accounts and verified. Similarly, supplies or issues of materials should be traced in to the materials-at-site accounts, ledger, etc., and verified.

(h) Every page reviewed should be initialled and dated by the Divisional Accountant with the remark "Reviewed" and a corresponding entry made in the prescribed progress register. The register should also be submitted to the Executive Engineer monthly and his initials taken.

NOTE.—The review of measurement books used by the officers and subordinates employed under the Sanitary Engineer should be made by the Manager of the Sanitary Engineer's Office. A register of progress of review of measurement book should be maintained in the Deputy Sanitary Engineer's and the Sanitary Engineer's Office.

(d) Bills and Vouchers.

125. (a) All payments to members of work-charged establishment and to contractors and suppliers will be detailed in bills and vouchers drawn up on such forms and according to such methods as the Government may prescribe in consultation with the Accountant General.

(b) An account of items remaining unpaid on the passed bills of members of work-charged establishment, on the day fixed for closing the accounts of the month should be kept in a suitable register of items remaining unpaid.

(c) A separate running account should be maintained in respect of each contract. Transactions relating to two or more working estimates should not be brought on to the same running account. Transactions relating to two or more separate parts of the same working estimate for which separate works abstracts are prepared, *vide* Article 134, 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 estimates may be consolidated to facilitate the maintenance of proper accounts in respect of the contract. If this procedure cannot be observed some special accounts procedure may be devised on the merits of each case by the Accountant-General concerned. No consolidation of estimates or special accounts procedure is necessary, where separate estimates covered by the single contract relate to different accounts heads or where separate estimate whether relating to different accounts head or not, are covered by a single running rate contract as in the case of the painting of roads, etc., and where separate agreement, are drawn on the basis of such rate contracts with other detail varied to suit the requirements of each job.

Local Rulings under Article 125.

(i) FORMS OF BILLS AND VOUCHERS.

1. The authorized forms of bills and vouchers are the following :—

- (a) First and final bill Form P.W.A. XVIII.
- (b) Running account bill A-Form P.W.A. XIX.
- (c) Running account bill C-Form P.W.A. XX.
- (d) Lump sum contract bill Form P.W.A. XXI and XXII.
- (e) Hand Receipt Common Forms No. 476.

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

2. *First and final bill Form P.W.A. XVIII.*—This form should be used for making payments both to contractors work and to suppliers, when a simple payment is made for a job or contract, i.e., on its completion. A single form may be used for making payments to

several payees, if they relate to the same work (or to the same head of account in the case of supplies) and are billed for at the same time.

3. *Running account bill A—Form P.W.A. XIX.*—This form is intended for contract for work only, executed on the piece work system. It should be used—

(1) if it is proposed to make an advance payment under the rules in the Tamil Nadu Public Works Department Code or Local Ruling 16 below or

(2) if an on account payment is to be made, but an advance payment already made for the same work is outstanding.

4. *Running account bill C—Form P.W.A. XX.*—This form is used both for contracts for work executed on the piece work system and for contracts for supplies. It is intended to be used for contracts for work, when only "on account payments" are made. It is not to be used if an advance payment is to be made or if an advance payment in respect of the work is outstanding against the contractor.

5. *Lump-sum contract bill—Form P.W.A. XXI and XXII.*—This forms of bills used for payment in connexion with contracts based on the lump-sum tender system as defined in the Madras Detailed Standard Specifications are Forms P.W.A. XXI and XXII.

Form P.W.A. XXI is intended for intermediate payments which may be made to the contractor in accordance with his contract. No details of work done need be given in the case of item 3 of Part I—"Account of work" in this bill form. Details of measurements should, however, be given in the case of items 1 and 2 of this part of the bill form and reference should also be given to the numbers and pages of the measurement books in which the measurements are recorded. Form P.W.A. XXII is intended for final payment made to a contractor. The details of items (ii) to (v) alone, in Part I—"Accounts of work executed"—of this bill form should be given. For the rest, the certificate prescribed in the bill form itself is suffi-

cient. As a further precaution, the contractor should be required to add to his acknowledgement in his own handwriting a statement that he has received the payment *in full settlement of all demands.*

NOTE—The form of final bill is printed on yellow paper to distinguish it from that of the intermediate bill. See Note 2 under Local Ruling 15 below.

6. The form of bill to be used on each occasion should be the one most suitable for the correct exhibition of the state of the contractor's running account both before and after the transaction regardless of the form or forms which may have been used for any previous payment of advance—See also Local Ruling 16 below.

7. *Hand receipt*—Common Form No. 476.—This is a simple form of voucher intended to be used for all miscellaneous payments and advances, for which none of the special Form P.W.A. XVIII, XIX and XX is suitable.

(ii) *Preparation, Examination and Payment of Bills.*

8. Before the bill of a contractor is prepared, the entries in the measurement book relating to the description and quantities of work or supplies should be scrutinised by the Sub-divisional Officer and the calculations of "contents or area" should be checked arithmetically under his supervision. He need not work out personally all "contents" or "area", but he is responsible for the correctness of those entries. The rates allowed should be entered by the Sub-divisional Officer in the abstract of measurements. The bill should then be prepared, from the measurement entries, in one of the forms prescribed in Local Rulings 1 to 7 applicable to the case. (See also the relevant rules in the TamilNadu Public Works Department Code.)

9. Before signing the bill, the Subdivisional 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. The memorandum of payments should then be made up, any 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.—The items and totals in contractors' bills should be rounded in accordance with the instructions in Chapter XIV of the Tamil Nadu Financial Code, but paise should not be omitted from the rates for the various items of work.

(Memo. No. 79271-A SVI/63-29, dated 16th August 1966.)

NOTE 2.—Before signing a first and final bill or the first bill on a running account, the Subdivisional Officer should see that the relevant measurement entries were marked as pertaining to such bills, by the person taking the measurements.

NOTE 3.—In the Electricity Department, the acknowledgments for payments may be for the net amount of bills excluding recoveries.

10. (a) If the Subdivisional Officer is not empowered to make the payment, the bill should be submitted with the measurement book to the Divisional Office, when the payment will be authorized by the Divisional Officer after the necessary scrutiny.

(b) In the case of materials received from firms in India by a Subdivisional Officer, on orders placed by the Executive Engineer, the following procedure should be observed:—

A register in Form P.W.A. XXIII should be maintained in the Executive Engineer's Office to watch the disposal, from start to finish, of all indents for stores placed by him on firms in India. A sufficient number of pages of this register should be allotted for the orders placed on account of each sub-division, all such orders being noted as they are issued in columns 1 to 3 of the register.

The firms should be required to send in their bills along with the consignments *direct* to the officer supplied. The latter should make the necessary entries in a measurement book as soon as the stores are received, and should then pass on the measurement book and the bill to the Executive Engineer for pre-audit giving a reference to the measurement book in the bill and *vice versa*.

The Executive Engineer should check the bill against the original indent and the agreed quotations, if any, and also with the entries in the measurement book, have the necessary entries made in the register prescribed for the purpose, pass the bill scoring out the entries in the measurement book, and return the bill with the measurement book to the Sub-divisional Officer. The Sub-divisional Officer should then pay the bill and note the fact in the measurement book.

In the case of firm bills not exceeding Rs. 500 the Assistant Engineers are empowered to pass such firm bills on their own authority for supplies ordered by themselves.

11. From the measurement book, all quantities should be clearly traceable into the documents on which payments are made. When a bill is prepared for work or supplies measured, a remark

Sub-divisional Officer on "

to the effect " Bill submitted to the _____
Executive Engineer.

should be endorsed on the abstract of measurements. The officer who edges the pay order should immediately on signing it, cross out every page containing the detailed measurements of the work or supplies paid for by a diagonal red ink line. The officer who actually disburses the amount should enter the number and date of the voucher of payment with the remark " Paid " on

by voucher No. _____ " on the abstract of
measurements.

NOTE.—The document on which payment is made should invariably show in the space provided for the purpose the number and page of the measurement book in which the detailed measurements are recorded, and the date on which the measurement was made.

12. Payments should not be made for bricks at a supplier's private kiln until they are handed over to the charge of the Public Works Department Officers.

13. To ensure the proper performance of the duties imposed on the Divisional Accountant, he should have no hand either in preparing the bills of contractors or suppliers or in making cash payments to the latter, as such duties will impair his usefulness as examiner of claims and payments.

14. Contractors who are able to prepare their own bills should be supplied with Forms P.W.A. XVIII, XIX, XX, XXI and XXII and loose measurement sheets for recording measurements, for their information. In support of the quantities entered in the bills. The Public Works Department Officers and subordinates should, however, record measurements independently wherever necessary in their measurement books. The contractors bills, when presented, should be checked by the subordinate in charge of the work with the measurements recorded by him in his measurement books and checked by the Sub-divisional Officer before payments are made.

15. (a) Payments for work done or supplies made in a running account on bill Forms P.W.A. XIX and XX should ordinarily be made monthly. Both the "quantities" and amount of each distinct item of work or supply should be shown separately in the bill except (i) in the case of advance payments made under Local Ruling 16 (b) below when quantities need not be specified, (ii) in the case of completed items or sub-work, the full details of which were included in previous bills, and (iii) in the case of such of the incomplete items or sub-works as remain unaffected since the previous bill.

In respect of items (ii) and (iii) above, it is sufficient, if the amounts paid on earlier bills are shown in the subsequent bills reference being given therein to the item numbers of the previous intermediate bills and the pages of the reimbursement book in which full details were recorded. Full details, names, quantities, rates and amounts should, however, be shown in the final bill for all sub-works and items.

(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 payments 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.—If the contractor refuses to give an acknowledgment to the effect that the payment made to him was in full settlement of all demands, it is not necessary to insist on obtaining a qualified acknowledgment. [See section 18 of the Indian Contract Act, 1872 (Indian Act IX of 1872).]

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

NOTE 3.—Payment of any amount after the contractor has accepted final payment in settlement of all demands requires the special sanction of the Government, with the exception that disbursing officers are not precluded from entertaining a *bona fide* claim, which was omitted from the bill by mistake or through inadvertence and paying it without the sanction of the Government.

16. (a) If the system of making advance payments to contractors for a work executed under the piece work system has been adopted, certificate 2 printed on Running Account Bill A (Form P.W.A. XIX) must be signed by the Subdivisional or Divisional Officer and the lump-sum amount paid on account of each item should be specified against it in Part 1 of the Bill.

(b) (1) An advance payment for work actually executed may be made on the certificate of a responsible officer (not below the rank of Subdivisional 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.

(2) A description of the stage to which the work has reached e.g., superstructure completed half roof-timbering fixed", should be recorded on each bill.

(3) The advance payments made previously on such bills should be recorded on each bill. Detailed measurements should be taken at various stages of the work at the discretion of the Subdivisional Officer or the Executive Engineer and a bill based on such detailed measurements should be prepared and all amounts paid for works not measured in detail should be adjusted from such bills.

(4) Not more than two consecutive bills may be paid without detailed measurements, and whenever Rs. 5,000 or 25 per cent of the estimate, whichever is less, has been paid on such bills, detailed measurements must be taken and the advance payments cleared. In no case should final payment be made without detailed measurements.

NOTE.—The job works in the Public Works Workshops, Madras, are however, exempt from the operation of this rule, and the General Superintendent is empowered to make advance payments up to the full amount of the agreement.

(5) The system should be extended only in the case of works executed by contractors of standing approved by the Executive Engineer.

(6) These rules should not be applied to works the measurements of which should not postpone such as earth-work and work in tank-beds.

(iii) PAYMENTS TO WORK-CHARGED ESTABLISHMENT.

(a) Pay Bills.

17. Wages of members of the work-charged establishment should be drawn and paid on Form P.W.A. XXIV, "Pay bill of Work-charged Establishment", which is a combined pay bill and acquittance roll form. A consolidated bill in this form should be prepared monthly 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 Subdivisional Officer should certify, in the space provided for the purpose, that the men were on duty during the period shown against their names, each man being employed on the work and on the duties for which his appointment was sanctioned.

(b) Unpaid Wages.

18. 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 a simple register, full particulars of the charge including reference to the bill, being noted in their register.

(b) Subsequent payments should be made on Hand Receipts (Common Form No. 476), reference to the bill in which the charge was originally included and to the particular item thereof being quoted in each case.

(c) When making payments of arrears, suitable notes of payment should be recorded against the original entries in the register.

[See Article 125 (b) above.]

Note.—The above procedure is not applicable to the Electricity Department where unpaid wages are not taken as a liability in the accounts of works but are directly debited to them by credit to "Deposits". Their payment is watched through an "Arrear Wages Register".

(c) Travelling Expenses.

19. No bills need be prepared in support of claims for travelling expenses. Payments should be made on Hand Receipts (Common Form No. 476), which should set forth all the necessary particulars of the journey performed and of the expenses claimed and should be countersigned by the Divisional Officer prior to payment.

*II.—Charges on Account of Materials.**(a) Introductory.*

126. Issues of materials to works, whether from stock or by purchase, transfer or manufacture, shall be divided into two classes—

(1) **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 executed.

(2) **Issues Direct to Works**—Issues of materials when work is done departmentally or by contractors whose agreements are for labour only.

*Local Rulings under Article 126.**Account of Materials-at-site.**(i) MAJOR WORKS.*

1. In the case of major works in which transactions relating to the materials-at-site are not likely to be heavy, an account in Form P.W.A. XXV should be maintained of all departmental materials brought on to the site of a work from any of the sources mentioned in the above article, showing the sources and quantities of all receipts and of their issues to the work as the transactions occur. This account should be kept both by quantities and values in the case of **works whose accounts are kept by sub-heads and only by quantities** in other cases.

In the case of big schemes, such as water-supply and drainage works and other major works in which the transactions relating to materials-at-site are likely to be heavy, the following procedure should be observed. An annual register in Form P.W.A. XXVII should be maintained in the Divisional and Sub-divisional Offices and Sectional Offices giving a continuous record of the receipts, issues and balances of all materials for a particular work for all the months of a year and a monthly return in Form P.W.A. XXVI in duplicate should be prepared by the Sectional Officer showing only those items of materials in which there are receipts and issues in a month and

sent to the Sub-divisional Office. One copy of the return will be retained in the sub-division for posting the annual register maintained therein and the other copy sent to the Divisional Office for similar action. In the case of big works to which more than one Sectional Officer is attached, the Section statements will be consolidated in the sub-division and the consolidated return sent to the Divisional Office, so that the annual register may be posted up-to-date.

(ii) MINOR WORKS AND REPAIRS.

A numerical account of materials-at-site of works should be maintained by the Sectional Officer and the Subdivisional Officer in charge of a work in the form of the annual register in Form P.W.A. XXVIII giving a continuous record of the receipts, issues and balances of all materials for the work for all the months of a year. A monthly return in Form P.W.A. XXIX *showing only those items of materials in which there are receipts and issues on a work in a month*, should be submitted by each Sectional Officer, to the Sub-divisional Office for scrutiny and necessary action. At the end of each year or on the completion of a work or in the event of the charge of the work passing from one subordinate to another, the *monthly return should, however, exhibit the closing balance of all materials-at-site of the work*. Each Subdivisional Officer should forward to the Executive Engineer monthly a certificate to the effect that he has obtained from his Sectional Officers the accounts of materials-at-site of all minor works and repairs and scrutinized them.

The forms mentioned under the heads (i) and (ii) above provide also for the record of the estimated quantities in all cases and the value of materials in the case of major works only, so that, in the case of works executed departmentally and also in cases where any or all the items of contract are for labour, both the acquisition and the actual use of materials can be controlled with reference to the estimated requirements. In the case of works executed by contract, however, the record of estimated requirement of materials applies only to the materials, the supply of which is retained in the hands of the Government. It is important that the estimated requirement

should be duly corrected whenever a revision of the original estimate renders it necessary, and a note should be recorded at the foot of the account that this has been done.

NOTE.—Materials belonging to a contractor should never be mixed up with departmental materials. Form P.W.A. XXV is intended to account for departmental materials alone.

2: All departmental materials brought on to the site of a work for use on that work, from any of the following sources, should be entered as receipts in the "materials-at-site accounts" immediately on their receipt, giving a brief reference to the measurement book or, in the case of receipts from stock to the invoice in Form P.W.A. X or to the Register of Stock, Issues in Form P.W.A. IV in cases governed by the last sentence of Local Ruling 3 under Article 96 :—

- (1) Suppliers,
- (2) Store Department, London,
- (3) Stock or manufacture, ;
- (4) Other works, and
- (5) Other divisions, departments and Governments,

NOTE 1.—Materials already brought on to the site of the work and accounted for as receipts in the site accounts, should be shown as *minus* receipts in the same when they are transferred to stock or to another work, etc.

NOTE 2.—It is important, as far as possible, that materials should be obtained only when actually required and to the extent of actual requirements.

NOTE 3.—All petty items, the aggregate of which comes under Rs. 100, may be lumped together under a single head "Petty items" in the materials-at-site accounts, only the value being shown.

NOTE.—The procedure in the Electricity Department is different in certain respects as indicated in the Departmental Manual.

(b) Issues to Contractors.

127. On the authority of the contractor's detailed acknowledgment of materials made over to him for use on works under the rules of Government, the cost recoverable from him should be debited at once to his personal account by charge to the suspense head "Contractors—Other transactions" (*vide* Article 136) in the accounts of the work concerned, the adjustment being made at such rates as may be determined by Government. This adjustment should be effected by affording credit to the head concerned, as indicated below :—

<i>Source of receipts of materials.</i>	<i>Head of account to be credited.</i>
(1) Stock (including manufacture)	Stock.
(2) Transfer from another work	Work concerned.
(3) Transfer from another division, department or Government.	Purchases.
(4) Suppliers	Purchases.
(5) Obtained through the India Store Department, London.	London Stores.
(6) Indian charges on (5)	Head concerned.

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, and a separate sub-head entitled "Additional Charges for Materials issued to Contractors," opened for the purpose in the accounts of works of which accounts are kept by sub-heads, *vide* Article 135.

NOTE 1.—The object of these rules is to ensure that the full amount recoverable from the contractor is debited to his account as soon as the materials are delivered, so that (1) he may not receive payment, at full rates, for the completed items of work before the value of the Government materials used by him therein has been charged to his account, or (2) his final bill for the work done may not be settled before the full value of materials recoverable from him has been debited to his account.

NOTE 2.—Issues from Stock (including Manufacture) should be accounted for through the Stock returns. For other issues a transfer entry should be prepared by the Subdivisional Officer in Form P.W.A. VII as soon as each transaction takes place.

NOTE 3.—The provisions of this Article shall not supply to tools and plant which are borne on the Tools and Plant lists of the division and are, under the rules of Government, lent temporarily to contractors for use on Government works.

In respect of departmental lorries and other heavy tools and plant lent to contractors on works in a division, fortnightly log reports should be obtained, collected together every month and the calculations and assessment of hire charges checked in the Divisional Office. A statement of dues recoverable from each contractor should then be prepared and the amounts so arrived at adjusted in the accounts of the works by a transfer entry debiting the work "Contractors' Suspense" and crediting XXXIX or other relevant receipt head, the amounts recovered subsequently from the bills of the Contractors being credited to the head "Contractors' Suspense".

Local Rulings under Article 127.

1. With reference to the materials-at-site account maintained in Madras (*see* Local Ruling 1 under Article 126), the procedure prescribed in the above Article will be modified to the extent indicated below :—

The cost chargeable to a contractor for materials issued to him in accordance with the rules in the Madras Public Works Department Code should be charged to the suspense head "Contractors—Other transactions" in the Works Accounts, and credited to the suspense head "Materials-at-site" by being posted in the "Issue" column, or where this suspense head is not maintained, as in the case of minor estimates, as a *minus* debit to the final head. If the amount charged to the contractor's account differs from that originally debited or debited to the suspense head "Materials-at-site" for the materials, then only the latter amount should be credited to the head "Materials-at-site" in the works and site accounts.

2. The recovery from a contractor on account of the cost of materials issued to him for use on a works should, ordinarily, be made by deduction from the first bill authorizing an advance payment for an on account payment to him for the work. Should,

however, a lump sum recovery be 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 work in which they are used are paid for whether by an advance payment or an on account payment.

3. As the issue of materials to contractors under the foregoing rules is permissible solely for the *bona fide requirements* of Government works, Subdivisional Officers should make such arrangements, as may be deemed suitable, for limiting the total issue to a contractor in connection with a particular work to the reasonable needs of that work. This precaution is particularly necessary when the rates at which any materials are issued are lower than the prevailing market rates, or the latter are expected to rise appreciably. It can be watched that aggregate of the quantities of any or all materials issued to a contractor from time to time, for use on a work, is within the estimated requirements of the contract by means of the materials-at-site account form, if the top portion of the form is filled up.—See Local Ruling I under Article 126.

(c) *Issues Direct to Works.*

128. (a) 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.	Made of effecting adjustment of cost.
(1) Stock (including manufacture).	Stock	through stock accounts at the end of the month.
(2) Transfer from another work.	Work concerned ..	By special transfer entry in Form P.W.A. VII prepared as soon as materials are received.
(3) Transfer from another division department or Government.	Purchases	By special transfer entry in form P.W.A. VII prepared as soon as the materials are received.

The full value credited to the head concerned should be debited to the work (Article 129).

(b) In the case of materials received direct from supplies full details of the articles received should, at the same time, be entered in a measurement book, with the full name of the work as entered in the estimate, *vide* Article 119.

Local Ruling under Article 128.

The value to be credited will be as follows :—

<i>Source of receipts of materials.</i>	<i>Value to be credited.</i>
(1) Stock (including manufacture)	.. At the issue rates <i>plus</i> storage charges.
(2) Transfer from another work	.. At a valuation— <i>See</i> Article 130.
(3) Transfer from another division department or Government.	.. At the rates charged by the division, department or Government concerned.
(4) Suppliers	.. At the rates payable to the suppliers under their contracts.
(5) Obtained through the India Store Department, London.	.. The English cost— <i>See</i> Article 59.
(8) Indian charges on item (5)	.. Actual charges incurred— <i>See</i> Article 61.

The full value credited to the head concerned and debited to the work should also be entered in the Materials-at-site Account when the works accounts are maintained by sub-head.

129. (a) When materials are issued direct to a work, their cost should either be treated as a final charge or debited to the suspense head "Materials" in the accounts of the work, as prescribed in Article 136.

(b) When the suspense head "Materials" is used, a detailed account of materials issued to, or returned from, the work will be kept in such form as Government may prescribe in consultation with the Accountant-General, in order that the total issues of each kind of materials may be watched with reference to the estimated requirements.

(c) Government will also lay down rules for the periodical verification of unused balances of materials debited to works and for the disposal of the Verification Reports.

Local Ruling under Article 128.

The following rules have been issued by the Government in consultation with the Accountant-General :—

I. Account of Material-at-site

(i) The cost of materials brought to the site of work should be debited to the suspense head "Materials-at-site" in the Works Accounts or treated as a final charge according as it is a work for which detailed accounts by sub-head are kept or not.

II. Issue direct to Works.

DETAILED ACCOUNTS.

(ii) (a) In the case of Minor estimates, the cost of materials brought to site is charged finally to the work, there being no sub-head "Materials-at-site" in the works account. No further adjustment is necessary when materials are actually used up on the work. The detailed control over unused material can be exercised by means of the numerical account in the "Materials-at-site" accounts in Forms P.W.A. XXVIII and XXIX.

(b) In the case of Major estimates, which have the suspense head "Materials-at-site" in the works accounts the value of materials as they are issued, should be posted day after day in the "Issue" accounts in Form P.W.A. XXV grouped according to the sub-heads of issue. At the end of each month, the total of the issues under each sub-head should be charged under the respective sub-head of the Works Abstract, by credit to the suspense head "Materials-at site".

Note :— See note I under Local ruling 2 under Article 126

III. Verification of unused balances.

(iii) Unused balances of materials-at-site should be verified at least once a year in the manner prescribed in the Tamil Nadu

Public Works Department Code. Whenever this verification is made, a report of verification of the materials should be prepared by the Sub-divisional Officer in Form P.W.A. XXV itself and submitted to the Divisional Office. The following instructions should be observed in preparing the report :—

- (a) The closing balance (total of receipts and balance *minus* the total issues up to end of the month) should be entered against line B in the form and the differences, if any, between this balance and the actual balance as verified against line D.
- (b) The quantities of principal items of materials probably used in work should be noted against line E. These should be calculated on the basis of the "progress" of work done on each sub-head as worked out in a separate statement in Form P.W.A. XXXI.
- (c) Deducting these quantities from the total quantities of the materials issued to the work shown in line A of the form, the paper balance of the unused materials should next be arrived at and set forth against line F.
- (d) The report should then be completed by recording against line G remarks explaining action taken (i) to adjust the differences shown in lines D and F, (ii) if the work has been completed, to dispute of the surplus balances shown in line C and by signing the printed certificates applicable to the case and scoring out the others.
- (e) The differences in line F may be due to (1) adoption of the method of determining the actual consumption, (2) unreasonable wastage or (3) shortage in some other form. The discrepancies shown in line D may be due to differences between the actual receipts or issues with those entered in the accounts, or to arrears in measurements or in posting entries or losses of materials due to carelessness or neglect or fraud on the part of the sub-ordinates. These differences should be carefully investigated and adjusted in accordance with rule (viii) below.

(iv) 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 (1) the accounts of the work may promptly receive such credits as may be admissible under Article 130 and (2) the balances at debit of the suspense head "Materials-at-site" representing the unused surplus materials may be reduced to a minimum.

(v) On the completion of a work, the surplus materials-at-site should be disposed of without delay, in accordance with the rules in the Tamil Nadu Public Works Department Code and the Tamil Nadu Financial Code (Chapter VIII).

(vi) If the gazetted officer or subordinate in direct charge of a work is transferred before the accounts of the work 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 rule (iii) above should be prepared by the Subdivisional Officer and submitted to the Divisional Office.

(vii) A report is required annually of the value of materials-at-site of all works the accounts of which were open on the last day of the official year. This report should be prepared in Form P.W.A. XXV and submitted to the Divisional Office in the manner described in rule (iv) above, as on completion work, but it is not necessary that the balances should be verified at the close of the year, if—

- (1) the work has been under construction for not more than three months,
- (2) the accounts of the work are expected to be closed within three months, or
- (3) the balances were verified at any time during the year.

(viii) Reports of verification of materials in Form P.W.A. XXV prepared under rules (iii), (iv), (vi) and (vii) above should

be dealt within the Divisional Office in the manner described below :—

- (a) A register showing the clearance of the suspense head "Materials at-site" in the accounts of the work should be maintained in Form P.W.A. XXX. A separate folio of the register should be reserved for each work for which a materials at-site account is kept, and for facility of reference, the register should have an index.
- (b) Each report of verification in Form P.W.A. (XXV should be entered in Part I of Form P.W.A. XXX) as soon as received.
- (c) The difference, if any, between the closing balance and the actual balance as verified—line D of Form P.W.A. XXV—should be recorded in Part II of Form P.W.A. XXX and the paper balance of unused materials—line F of Form P.W.A. XXV—in Part III of Form P.W.A. XXX. Part IV of Form P.W.A. XXX is intended to show how the materials remaining unused, i.e., the actual balance of materials on completion, shown in line C of Form P.W.A. XXV are proposed to be disposed of. Parts I, II and III should be operated as well as of the final report, but Part IV on the completion of the work only.
- (d) Petty deficiencies and surpluses held to be due to the adoption of the method for determining the quantities used in construction, may be adjusted under the orders of the Divisional Officer by debit or credit to the sub-heads concerned action being taken separately, if necessary, to make suitable revision of the method in use.
- (e) Shortages and losses for which any contractor's are held responsible should be adjusted by prompt recovery either in cash or by debit to their personal ledger accounts. The recoveries should be credited to the work, a suitable entry being made in the Works

Abstract also, to show the credit to the work. If they are recoverable from other persons, the debit should be transferred to "Miscellaneous Public Works Advances" by credit to the work by a transfer entry.

- (f) Other actual losses which are irrecoverable, ordered to be written off by a competent authority, should be borne by the work itself and should remain charged thereto. They should be transferred to the sub-head "Contingencies" or to the other sub-heads concerned, or even to a sub-head opened for the purpose, as the case may be, according to the statistical value of the recorded cost of final sub-heads of work.
- (g) Materials found in excess should be credited to the work under the appropriate sub-heads and shown as "Receipts" in the column "Materials-at site" in the works accounts and also in the materials-at-site accounts.
- (h) The cost of surplus materials which cannot be sold or transferred elsewhere and losses on account of the sale or transfer of surplus stores at a reduced valuation should be adjusted in the works accounts by a charge to the sub-heads concerned by credit to the sub-head "Materials-at-site".

NOTE.—The adjustments in clauses (f), (g) and (h) in the works accounts are only between the sub-heads therein and do not affect the total outlay on the work. No adjustments therein are, therefore, required in the case of minor estimates for which no sub-heads are kept. It is sufficient if the correct verified balance are carried forward in the case of (f) and (g) in the numerical site accounts for future purposes.

130. If any surplus materials-at-site of works are transferred to works in progress or brought on to stock account, their value should be credited to the work to which they were issued originally and debited to the work to which they are transferred or to the stock account, as the case may be.

Local Ruling under Article 130.

A list of surplus materials not disposed of should be maintained in the Subdivisional and Divisional Offices as a supplement to the half yearly stock return unless the Superintending Engineer considers this unnecessary.

[See also Article 200 in Chapter VIII of the Tamil Nadu Financial Code.]

(d) Carriage and Incidental Charges.

133. (a) The cost of carriage of stock materials to site of work, 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 :—

Nature of issue of materials.	Head to be debited in the account of the work.
I. Issue to contractors allowed under the terms of their contracts—	
(a) To the promised place of delivery.	The sub-head "Additional Charges for Materials issued to Contractors" or "Final Charges", according as the accounts of the work are or are not kept by sub-heads.
(b) Beyond the place of delivery, if incurred.	The personal account of the Contractors under the suspense head "Contractors—Other Transactions."
II Issues to contractors allowed otherwise than under the terms of contracts.	Do.
III. Issues direct to works	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 from a work 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 should be stated clearly in the payment vouchers.

III.—Book Adjustments.

132. The detailed rules governing these adjustments are given in Section 3 of this Chapter.

C.—CONSOLIDATED RECORDS.

1.—Works Abstracts.

(a) General.

133. * 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 in Works Abstract, Form P.W.A. 10, if the accounts of works are required under the rules of Government to be kept by sub-heads, or in Form P.W.A. 11 if they are not required under those rules to be so kept. In the case of petty works, the accounts of which do not involve suspense transactions (*e.g.*, advance payments, secured advances or other transactions of contractors) and for which the estimate, account and completion reports are prepared on a single form prescribed by Government, no separate Works Abstract need be prepared.

NOTE.—Percentage charges on account of Establishment, Tools and Plant and Account and Audit, levied on works expenditure, should not be shown in Works Abstracts and Registers of Works, though they are included eventually in the cost of works—*vide* Note 2 on Form P.W.A. 27.

* The procedure indicated in this and subsequent Articles should be followed also for purposes of classifying and collecting by objects of expenditure, the charges debited to the head "Stock" from time to time—*vide* Article 92.

134. Ordinarily, there should be one Works Abstract for each working estimate. If, however, the estimate is for a large work which is divided into several sub-works, a separate Works Abstract may be prepared for each sub-works provided that no part of an estimate should be separated from the rest if any contract for the execution of work connected with covers also work connected with the other parts.

Local Ruling under Article 134.

1. The maintenance of works accounts by sub-heads is unnecessary for all repair works, whatever their cost may be, and for original works in the following cases :--

- (i) When a work or sub-work is executed entirely by one contractor, irrespective of the total value of work done;
- or
- (ii) when the cost of a sub-work or part of a sub-work for which a separate Works Abstract has been kept under Articles 133 and 134 does not exceed Rs. 10,000; or
- (iii) when the Superintending Engineer considers that the circumstances of the work render such accounts useless or impossible to maintain, in which case a copy of his order specifying the reasons should be forwarded to the Accountant-General.

2. Except in the cases mentioned in Local Ruling 1 above, a separate account should be maintained, in the case of Major Estimates, for each sub-head estimated to cost not less than Rs. 1,000 for State works; in the absence of orders of the Divisional Officer to the contrary, the remaining sub-heads should be lumped together. For such works and for those Minor Estimates for which the Superintending Engineer or other sanctioning authority directs that accounts be kept by sub-heads, the detailed Works Abstracts Form P.W.A. 10 should be used. For other Minor Estimates the simpler Works Abstract Form P.W.A. 11 in which the account of the final outlay is not kept by sub-heads should be used. Form P.W.A. 11

should also be used for petty works when the accounts of the work involve transactions which cannot be suitably recorded in the Petty Works Requisition and Account (Common Form No. 145).

(b) Sub-heads.

135. Subject to the following directions and subject also to such detailed rules as may be made by Government in this behalf, the various sub-heads into which the final charges of a work should be distributed will be determined by the classification sanctioned in the abstract of the estimate.

- (a) Miscellaneous charges of a general nature, which do not pertain to any sub-head in particular, should be treated as separate sub-heads, e.g., work-charged establishment, contingencies, etc.
- (b) If any part of a work is pulled down and rebuilt to any serious extent, the extra charges for construction should be debited ordinarily 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 seriously the cost or rate of the sub-head, it should be debited to the sub-head "Contingencies" or, with the sanction of competent authority, to a new sub-head additional to the original sanctioned sub-heads of the estimate.
- (c) If any receipts or recoveries are credited under the rules to the account of a work of which accounts are kept by sub-heads, a special sub-head should be opened in the Works Abstract for the reception of all such credits.
- (d) In the case of works carried out on lump-sum contracts, the expenditure need not be booked by sub-heads if all the charges represent nothing but payments on a lump-sum contract.

Local Ruling under Article 135.

(a) Major Estimates.

1. 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.

2. 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 the Tamil Nadu Public Works Department Code. The details of 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 account purposes.

3. 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 a 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 others and no useful purpose will be served by keeping open the accounts of the completed parts.

4. (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-head,

(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 Local Ruling 2 under Article 134 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 "rate of cost" in the accounts is not necessary, the entries in the "amount" column being sufficient.

(c) In other cases, the "progress" and 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:—

(1) If the duration of construction under the sub-head is not expected to be more than three months.

(2) If the quantities executed are not in the same units as those specified in the estimate or they cannot be expressed even roughly except on or towards the completion of the work.

5. The charges classified under a final sub-head should include all ordinary expenses incidental to construction.

6. In the accounts of Major Estimates a final sub-head, entitled "Additional charges for materials issued to contractors" should be opened, if the system of issue of materials to contractors has been adopted and the rates charged to the contractors therefor are either more or less than the actual cost to the Government. This sub-head should bear all losses on this account and receive credit for all profits as explained in Article 127. The carriage and incidental charges on account of materials issued to contractors should also be debited to this head, if under Article 131, they are chargeable to the work.

(b) Minor Estimates.

7. If the Superintending Engineer has directed the accounts of a Minor Estimate to be kept by sub-heads (see Local Ruling 2 under Article 134), Local Rulings 1 to 6 above will apply. In the

case of Minor Estimates for buildings, bridges and other structures, if the transactions relating to the direct issues of materials are of sufficient importance and it is desirable, with the object of exercising control thereon, to record their cost separately in the accounts, the procedure prescribed in clause (ii) of the Local Ruling under Article 129 in respect of Major Estimates may be adopted and a column opened for the suspense head "Materials-at-site" in the Works Abstract. In all other cases, the account of all final outlay on a Minor Estimate should be kept in a single column headed "Final charges" in Works Abstract Form P.W.A. 11.

(c) Recoveries of Expenditure :

8. In the case of works, the accounts of which are kept by sub-heads, all recoveries which may be taken in reduction of the expenditure on works in progress should be credited to a special sub-head in these accounts. In the case of other works, the progress of the realization of receipts should be watched through the Register of Recoveries (*vide* Miscellaneous Local Ruling after Article 116), which should be posted from sanctioned estimates in respect of credits anticipated therein, and from the accounts in respect of receipts realized from time to time.

136. In addition to the head "Final charges", or the final sub-heads in the case of works of which accounts are kept by sub-heads, the following suspense accounts should be opened in Works Abstracts to record transactions of a temporary character which are either not adjustable as final outlay in the accounts of the works concerned or of which the correct classification can not be determined immediately :—

(1) "Materials"—for the record of the cost of materials issued direct to work.

NOTE.—When provision is made in the abstract of 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. The "labour" divisions only will thus appear in the works Abstract as separate sub-heads of final outlay. The charges booked under the suspense head "materials" should be transferred to the final sub-heads of works by the Divisional Office at the time of closing the accounts of the works, *vide* Article 145.

(2) "Contractors—Advance Payments"—for the record of advance payments and of their recoveries.

Note.—In the case of lump-sum contracts, 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 should be treated like advance payments and brought to account in the works accounts under the suspense head "Contractors—Advance Payments". 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 payments.

(3) * * * *

(1) "Contractors—Other Transactions" —for the record of all other debits or credits to contractors awaiting settlement.

Note.—If a Running Account Bill or 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".

(5) "Labourers"—for the record of unpaid wages of labourers and of their subsequent payment.

NOTE.—See note under item (4) above.

Local Ruling under Article 136.

1. In Madras, the suspense account "Materials at-site" will be used in the place of the account "Materials" referred to in the above Article—See Local Ruling under Article 126, 127 and 129.

2. All "Intermediate payments" made to the contractor in the case of lump-sum contracts 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 the above Article.

3. From the final bill paid to the contractor (Form P.W.A. XXII) the total advances made to him in the running account bills (Form P.W.A. XXF) 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.

(c) Record of Progress.

137. Entries of "progress" in the Works Abstract will be made according to such instructions as the Government may by down in this connection.

Local Ruling under Article 137.

Entries of "progress" in the Works Abstract should be supported by details in the statement provided for the purpose on the reverse of 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 report should specify the quantities executed "up-to-date", sets of earlier measurements covered or superseded by later ones 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 work executed up to the required standard.

NOTE.—It is recognized 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 Local Ruling 4 under Article 135.

(d) Liabilities against the work.

138. If a contractor delays receiving final payment for more than one month after his final bill has been passed, 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 of Government. If the final account of a contractor show that he has already been overpaid or that the account closes with a balance due by him and if an immediate recovery is not practicable, the balance should be removed from the Works Abstract by debit to the head "Miscellaneous—P.W. Advance".

* 139. 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. If unpaid wages of labourers are claimed and paid subsequent to the closing of the accounts of a work, the accounts of the work may be re-opened at the discretion of the Divisional Officer.

Local Ruling under Article 139.

1. If any wages of labourers remain unpaid after the completion of a work and the closing of its accounts, the amount should be shown in any Completion Report or Statement that may be prepared under the rules in the Tamil Nadu Public Works Department code by a special remark, as a liability against the work and it should be executed from the total final expenditure on the work, so to arrive at the amount actually brought to account.

* This Article is not applicable to the Electricity Department where the works are debited even in the first instance with the gross wages and their accounts are closed as soon as the works are completed. The unpaid wages are accounted for under "Deposits".

NOTE.—If unpaid wages of labourers are claimed and paid subsequent 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, a 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 re-opened at the discretion of the Divisional Officer.

2. Disbursing officers are responsible for keeping a strict watch over the balances under the suspense accounts, "Contractors" and "Labourers" with a view to prompt adjustment by recovery, settlement of account or detailed measurement, as the case may be. For this purpose, the statement headed "Detail of Contractors' closing balances" and the suspense head "Labourers" in the Works Abstract should be examined monthly.

3. 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 (*see* Article 136).

(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 eventhough payments to suppliers and adjustments crediting the transfer accounts concerned, may not be made at once (*see* Articles 127 and 128)

(c) Wholly unpaid muster rolls and bills of contractors and suppliers are sometimes taken to account and (*see* Articles 138 and 139).

Disbursing officers are, however, responsible for keeping a strict watch over all liabilities with a view to settling them promptly—*See* Local Ruling 2 above.

4. If any liabilities relating to works are incurred on behalf of contractors, arrangements should be made for withholding sufficient balances from their bills or for making the necessary recoveries from them in due course. On the analogy of the rule in Article 119, all records on the authority of which liabilities may be liquidated or incorporated in the accounts, should invariably specify (1) the full name of the work as entered in the estimate, (2) the name of the sub-head thereof, if any, and (3) the recoverable charges, if any, with the name of the contractor or other person from whom recoverable.

(e) Preparation, Completion and Disposal.

140. The Works Abstract should be prepared in the Sub-divisional Office in the first instance. It should be posted day by day from the Cash Book and the connected bills of contractor and suppliers, cash refunds and readjustment of final charges being posted as *minus* entries. At the end of the month, stock and adjustment transactions should be added and in the detailed statements provided for the purpose, quantities of work executed should be posted in accordance with the instructions mentioned in Article 137 and the closing balances of contractors' accounts should be detailed so that the correctness of the up to date totals under the suspense heads, (1) Contractors—Advance Payments (2) and (3) Contractors—Other Transactions, should be proved. 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.

NOTE 1.—The posting of stock and adjustment transactions may, if preferred be done entirely in the Divisional Office.

NOTE 2.—Posting, 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 upto-date totals should be entered in advance in the returns for the following month and these should be corrected, if necessary, on return of the Works Abstracts from the Divisional Office.

Local Ruling under Article 140.

1. When the form of the Works Abstract contains the column. "Materials-at site" (see Local Ruling 1 under Article 136), the charges debitable to the work on account of materials should be posted in the receipt column of the suspense head "Materials-at-site" from the cash book and connected bills day by day or from

the transfer entry book and stock registers at the end of the month as the case may be. When materials are issued to contractors, the cost should be credited *then and there* under the sub-head "Materials-at-site—Issues" or under the final head in the case of Minor Estimates, be debit to the head "Contractor—Other transactions", even though the debit to the work on account of materials may be made later on—see Local Ruling 1 under Article 127. In the case of departmental works, the suspense head "Materials-at-site" may be cleared *at the end of the month* through the "Materials-at-site accounts" by debiting the cost of materials to the respective sub-heads for which they have been issued, by credit to the suspense head "Materials-at-site".

The balance at the debit of the suspense head "Materials-at-site" in the Works Abstract should be reconciled with that in the detailed account in Form P.W.A. XXV. 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:—

by me _____

"This Abstract has been checked _____ I have
under my supervision

personally compared all the items in the "Details of Contractors' closing balances" with the Contractors' Ledger and found them correct.

2. When finally completed in all respects, all the Works Abstract of a month should be examined by the Divisional Officer and any explanations necessary called for from the Subdivisional Officer. The monthly examination of the Works Abstract 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.

II.—Register of Works.

141. * A permanent and collective record of the expenditure incurred on all works carried out during a year should be maintained in the Divisional Office in Registers of Works, Forms P.W.A. 12 and P.W.A. 13 (corresponding respectively to the two forms of Works Abstracts, Forms P.W.A. 10 and P.W.A. 11) in accordance with the instructions printed on these forms. These registers should be posted monthly from Works Abstracts. When Works Abstracts are prepared, under Article 134, for the sub-works or parts of an 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 to compare the cost of the work and its sub-works with the provisions in the estimate.

NOTE.—The maintenance of a register in Form P.W.A. 13 for petty works for which the estimate, account and completion reports and prepared on a single form prescribed by Government (*vide* Article 133) is optional.

Local Ruling under Article 141.

The object of this register is to get an analysis of the cost of sub-works and sub-heads, so as to make it possible to determine the rate of cost of work and to foresee, as far as possible, excesses over estimates.

142. Before the date of submission of the monthly accounts to the Accountant-General, the posting of the Registers of Works should be completed and 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 this having examined the entries and found them correct.

NOTE.—If the transactions 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 should not be delayed on this account.

* The procedure indicated in this and subsequent Articles should be followed also for purposes of classifying and collecting by objects or expenditure, the charges debited to the head "Stock" from time to time.—*vide* Article 98.

Local Ruling under Article 142.

1. Actual as well as probable excesses, whether in the total cost of a work or sub-head or in the rate of cost of sub-head, should receive special attention and Work Slips in Form P. W. A. XXXII should be prepared and submitted to the Superintending Engineer when necessary (*see* the Tamil Nadu Public Works Department Code).

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, if there are circumstances justifying the retarded 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 Article 143. If the slow progress of expenditure is due to delays in measuring work done or in setting up bills, the cause at work should receive attention.

NOTE—The above Article and rules are not applicable to the Public Works Workshops, Madras, but the Register of work-shop jobs should be inspected monthly by the General Superintendent to see that it is being posted up to date. He should also test-check the entries in the case of at least 5 per cent of the jobs under execution and record a certificate to that effect.

(b) Closing of Accounts on Completion of Works.

143. It is an object of great importance to close the accounts of work as soon as possible after the actual work of construction is completed. 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.

144. 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, have been 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* Articles 138 and 139. If the whole or any part of the expenditure on the work is recoverable from another Government, Department local body or individual, action should be taken to effect or complete the necessary recovery before the accounts of the work are closed.

145. (a) The suspense account "Materials" should be cleared and the total cost of materials should be distributed over the final sub-heads or other accounts concerned in accordance with such rules as the Government may lay down for the purpose.

(b) The sub head "Additional charges for Materials issued to Contractors" should receive the special attention of the Divisional Officer who should, if necessary, investigate large closing balance under this head before he permits 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 known differences between the rates chargeable to contractor and the actual cost to Government should not be accepted as correct without closer examination.

Local Ruling under Article 145.

The steps to be taken to clear the suspense head "Materials-at-site" have been detailed in Articles 129 and 130 and the Local Rulings under them.

146. The accounts of annual maintenance estimates should be closed in the month fixed by Government concerned, as the last month of the working year for the purpose. Ordinarily, it will be possible to complete all the repair work and to settle the accounts of contractors and other suspense accounts, before the expiry of the working year. If, in any exceptional case, any work remains to be done it is proposed to carry it on to completion, action should be taken as described below :—

(1) The expenditure incurred in the next working year should be treated as expenditure against the annual maintenance estimate for the year.

(2) 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 in the general suspense accounts "Public Works Deposits" or "Miscellaneous P.W. Advances." as the case may

which should be relieved in the following month by re-transferring the balances to the suspense account concerned in the accounts on the maintenance estimate for the next working year. All unsettled liabilities and assets to should then be treated as those pertaining to the next working year's estimate.

147. When the work is completed and the accounts of it have been settled and written up as indicated in Articles 144 and 145 a double red ink line should be ruled below the final entries and a note made in red ink "Work completed in . . . 19 . . ." This note should be signed by the Divisional Officer in token of his satisfying himself that all action has been taken under those Articles. 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.

Local Ruling under Article 147.

When a Deposit work is completed and the accounts have been closed, steps should be taken promptly to surrender the un-expended balance, if any of the deposit with the approval of the Divisional Officer.

148. If the total expenditure on the work is in excess of this sanctioned estimate and the excess is passed by the Divisional Officer under his powers, the words "Excess passed by me" should be added to the completion note recorded under Article 147. If, however, the excess is such that the Divisional Officer cannot pass it within his powers, the completion note in the Register of Works should be amplified thus:—

"Work completed in . . . 19 . . . Completion Report/
Statement submitted with this office letter No.
dated"

NOTE.—The Completion Report/Statement will be submitted to competent authority in the form prescribed by Government.

Local Ruling under Article 148.

When the Divisional Officer has an excess over a sanctioned estimate a Detailed Completion Report in Form P.W.A. XXXIII should be prepared or the item should be included in a consolidated Completion Statement of Works and Repairs in Form P.W.A. XXXIV, as may be required under the rules in the Madras Public Works Department Code. The orders passed subsequently by the competent 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.

(c) Correction of Errors after the closing of Accounts.

149. Should an error or omission in the recorded expenditure of a work come to light after its accounts have been closed, the accounts may be reopened in order to rectify the error or omission unless the amount involved is not more than ten rupees (or any other limit prescribed by Government) in which case a note of the error or omission should be made in the relevant documents concerned.

III. Contractors' Ledger.

(a) FORM AND USE.

150. The accounts relating to contracts should be kept in the Contractors Ledger, Form P.W.A. 14, separate folio or set of folios being reserved for all the transactions with each contractor for whom a personal account is maintained, vide Article 151.

151. Except in the following cases, a personal account should be opened in the ledger for every contractor, whether or not a formal contract has been executed:—

(a) if the work or supply entrusted to him is not important and no payment is made to him except on a First and Final Bill on Completing the work; if any materials are issued to the contractor or any payments are made on his behalf, a ledger account should be opened;

(b) if, under the rules of Government, a consolidated monthly account for "on account payments to petty contractors employed on the same work or section of a work is prepared in preference to a separate bill for each payee, a single ledger headed "Petty Contractors" should be opened for the running accounts of all such contractors.

Local Rulings under Article 151.

1. No personal ledger accounts need be maintained in the case of payments made to petty labour contractors engaged, in the Public Works Workshops, as the work order form itself contains in it the agreement with the contractor and provides also for recording therein payments made to him from time to time.

2. The procedure referred to in clause (b) of the above Article as not in force in Tamil Nadu.

(b) POSTING.

152. Except when a contractor's account is to be closed and the procedure prescribed in Article 138 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 and the postings should be made from the supporting cash, stock or adjustment vouchers; liabilities not yet liquidated should be excluded altogether. The value of materials issued to a contractor should be debited to his account on the authority of his acknowledgment, see Article 127.

NOTE 1.—Security deposits of contractors should not be included in their personal accounts in the ledger, *vide* Article 74.

NOTE 2.—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 connexion with his contract for the latter 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 latter, as if that recovery had been made in cash.

NOTE 3.—If there are several contracts in connexion with a work or account, the transactions relating to each should be distinguished, preferably by quotation of the number and date of the agreement or work order.

NOTE 4.—If a petty contractor's account has to be removed from the combined ledger head "Petty contractors' account" [*Vide* Article 151 (b)] to a separate personal account for him, the total value of work done up to date and the total payments up to date should be debited or credited respectively to the "Petty contractors' account" and taken on to the personal account as credits and debits.

Local Ruling under Article 152.

The Contractor's Ledger should be written up in the Divisional Office. It is not necessary for the Sub-divisional Officer to maintain a similar ledger in his office but if he maintains one, the Divisional Office may not require him to furnish extracts therefrom.

NOTE.—As the Sub-divisional Officers are responsible for the clearance from works accounts of all outstandings against contractors, a list of balances due to and from piece workers and contractors should be maintained by them, and this may, preferably, be done in the same form as the contractors' ledger.

(c) BALANCING AND RECONCILIATION.

153. The ledger accounts should be closed and balanced monthly. The closing balance of each personal account should be in such detail as to show in respect of each separate work or account (Stock or Purchases), the amount outstanding under each of the suspense accounts. Advance Payments. * * * and Other Transactions with a quotation, in each case, of the last Running Account Bill and of all the vouchers supporting unadjusted outstanding under "Other Transaction" not incorporated in the last running Account Bill.

NOTE.—The Petty Contractors' Ledger account should also be closed and balance in the same way, the balance being recorded as pertaining wholly to the suspense head "Other Transactions".

Local Ruling under Article 153.

1. In the case of running account bills, the 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 memorandum of payments on bill from	
	Running account bill	Running account bill
1. Advance payments	A 2	C ..
2. Other transactions		
NOTE: See Note 3 under Article 152.	4	2

2. 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 indication of a transaction pertaining to a running account having been settled on a form of bill not permitted to be used for the purpose.

154. Periodically, all the Personal accounts in the ledger should be examined and it should be seen (1) that balances do not remain outstanding for a long time without justification and (2) that, in the case of running accounts, bills are prepared at reasonable intervals.

Local Billing under Article 154.

1. Entries in column (9), "Total value of work or supplies", in Form P.W.A. 14 not bearing the initials of the Divisional Accountant, *vide* note 2 (vii) in the form, 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.

Scrutiny of Accounts by Contractors.

2. A contractor requiring a copy of his running accounts 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 acceptance of it.

Section 6—MANUFACTURE ACCOUNTS.

A—GENERAL.

155. When materials are manufactured departmentally, either for the general requirements of works or for a particular work, a separate account, called a Manufacture Account, should be kept of the transactions connected with each manufacture under a distinct sub-head "Manufacture" of the suspense head "Stock"; *vide* Article 95.

NOTE.—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 Article 53.

Local Ruling under Article 155.

A Manufacture Account is essentially a suspense account, as the cost of the operations cannot be cleared finally until they are closed.

NOTE.—Note 1 to Local Ruling 9 under Article 125, in so far as it relates to the omission of paise in calculating the value of each item of work, should be applied here also.

156. Save as provided in this section, the detailed accounts of the expenditure on a particular manufacture process should be maintained in the same way as the accounts of a work (*vide* Section 5) and, in addition, an account should be 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.

B.—OPERATION ACCOUNTS.

157. To a manufacture account should be debited directly (1) the value of the raw materials issued from stock or obtained otherwise, (2) the cost of the labour employed and (3) other incidental charges connected with the operations.

158. The following directions should apply to certain incidental charges—

(a) Capital charges, such as the cost of land, kilns, special plant, etc., incurred in connection with a manufacture operation which does not extend beyond a single season, should be debited wholly to the account of the manufacture.

(b) Capital charges in connection with a manufacture operation 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, *vide* Article 95. To this account should also be debited 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 for each season being determined in each case under the order of competent authority.

NOTE.—When the land, kilns, plant, etc., acquired for departmental manufacture operations are leased to a contractor of the division or other person, the rent recovered 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 of Government for outlay on works undertaken on their behalf.

(d) Save as provided in clause (c) above, no charge should be made on account of general establishment and ordinary tools and plant charges or on account of interest on the capital cost of land, kilns, plant, etc., unless Government directs otherwise.

Local Rulings under Article 158.

1. The decision as to the suitable instalments whereby the "Land, Kilns, etc." account is to be cleared periodically, as given by the authority sanctioning the initial charge, should be recorded in the Register of Stock, Form P.W.A. XII and not deviated from without the further orders of that authority.

2. All the charges referred in to clause (d) of the above Article should be included in any *pro forma* accounts of the manufacture operations of the division which may be prepared, under the orders of the Government, with a view to compare the cost of articles manufactured departmentally with the rates charged by suppliers.

C.—OUTTURN ACCOUNTS.

159. To a manufacture account should be credited the values of the manufactured articles and of the surplus materials sold or otherwise disposed of.

NOTE 1.—The rates for valuing manufactured articles will be such as may be fixed by competent authority.

NOTE 2.—If the rate, at which any article of outturn manufactured for a particular work is valued, turns out to be different from the issue rate of similar article already in stock the value of the two articles may be averaged for the purpose of stock accounts unless Government decides otherwise, allowance being made necessarily for the different quantities at the different value.

Local Rulings under Article 159.

1. 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.

2. If the rate at which any article of outturn, manufactured for a particular work, is valued, is different from the issue rate of a similar article already in stock, the two articles should appear as distinct items in the Stock accounts.

3. No storage charge is leviable in respect of materials manufactured on behalf of other divisions, departments, local bodies and individuals, which are formally passed through the Stock account under Article 52. See also Article 158 (c).

160. A detailed outturn account for each month should be prepared in Form P. W. A. 15, Outturn Statement of Manufacture, and should be attached to the Works Abstract for the operation. The account should show month, by month the quantities and values of each class of articles manufactured and also the corresponding figures shown in the estimate (if any).

D.—CONSOLIDATED ACCOUNTS.

161. The record of the monthly transactions connected with manufacture operation should be kept in the Divisional Office in a separate Register of Manufacture, Form P.W.A. 16, instead of the ordinary forms of the Registers of Works (*vide* Article 141).

E.—CLOSING OF ACCOUNTS.

162. The accounts of manufacture operations should 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 cases in which operations are continuous, the accounts should be closed periodically or at least once a year.

163. Before the accounts are closed, the difference between the "operation" and "outturn" should be adjusted under the orders of competent authority. If the orders issued have the effect of enhancing or lowering the value of the outturn already brought to account, the adjustment should be made by a suitable entry (without and fresh quantities) in the Outturn Statement, Form P.W.A. 15; 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 "Operation" account only. In all cases, the total "operation" and, "outturn" should equal each other when the Manufacture Account is closed.

Local Ruling under Article 168.

Except when the Manufacture account shows a "loss", the adjustment of differences between "operation" and "outturn" can be made under the orders of the Executive Engineer. When the accounts show a loss, the same should be written off under the orders of the Superintending Engineer or higher authority.

*Section 7—ACCOUNTS OF DEPOSITS AND SUSPENSE**A.—ACCOUNTS OF HEADS OTHER THAN “LONDON STORES” AND..
“WORKSHOP SUSPENSE.”*

164. Subject to the provisions of Articles 165 and 166 below, a detailed account of the transactions relating to the suspense heads “Purchases”, “Stock” and “Miscellaneous P. W. Advances” should be maintained in the Divisional Office in a Register called the Suspense Register Form P. W. A. 17, separate sets of folios being reserved for each of the, several classes of items under the heads concerned (*vide* Articles 48 and 54). The account of the debt head “Public Works Deposits” should also be kept in the same form.

165. In respect of items relating to deposit works (including items falling under the class “Expenditure incurred on Deposit works in excess of deposits received”) which are accounted for in detail in the schedule of Deposit Works (*vide* Article 219), a single entry for the monthly transactions relating to all such works should be made both in the Deposit and the Suspense (Miscellaneous P. W. Advances) Registers, as the case may be.

166. As the detailed accounts for individual transactions relating to Stock are kept in Forms P. W. A. 4 to P. W. A. 6 prescribed in section 2 of Chapter the monthly totals only in respect of each sub-head of stock should be posted in the Suspense Register, the transactions of the several sub-divisions being detailed as separate items and the totals of all sub-divisions as another. Transfer 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.

Local Ruling under Article 166.

1. The head “Stock” is opened in all divisions in which stocks of materials are maintained for general purposes. In divisions in which no stocks are maintained, this account should be opened only when any manufacture operations are undertaken.

2. The clearance of balances under "Transfers within Division" should receive special attention.

B.—ACCOUNTS OF SUSPENSE HEAD "LONDON STORES".

167. The transactions under this head should be recorded in detail in a monthly schedule, Form P.W.A. 18.

Local Ruling under Article 167.

All balances under this head should be watched with a view to early clearance, special reference being made at once to the Accountant-General in respect of each item of stores, received for, which no advices of payment have come to hand—see Article 58.

C.—ACCOUNTS OF "WORKSHOP SUSPENSE."

168. The detailed account of the transactions under this head will be kept in a suitable form to be settled by Government in consultation with the Accountant-General so as to show the cost of each job or operation and its adjustment from time to time.

Local Ruling under Article 168.

The transactions under head "Workshop Suspense" will, in the case of the Public Works Workshops, Madras, be accounted for in Form P. W. A. XXXV in accordance with the instructions contained therein. The form to be used in the case of others workshops will be that prescribed in the special orders applicable to each workshop.

169. The recorded expenditure on a job should be removed from the suspense head only when, and to the extent that, an adjustments is effected against the deposit received or against the service or other head concerned: *vide* Article 176. This removal should be effected by a credit to the account of the job cut when any charges are transferred from one job or operation to another the transfer should be made by *plus* and *minus* entries.

D.—UNADJUSTED BALANCES.

170. In the accounts for March each year, the outstanding items in the Deposit Register and the Suspense head "Purchase" which under the rules of Government are to be treated as lapsed, should be credited to the Revenue head concerned. Any subsequent repayment of such an item should be treated as refund of receipts under the head to which the item was credited and the repayment should be noted in the Deposit or Suspense Register against the entry for its credit to Government.

Local Ruling under Article 170.

The rules relating to the lapsing of deposits and their subsequent repayment are contained in Chapter XI of the Tamil Nadu Financial Code.

171. The balance under the sub-head "Storage" of the Suspense head "Stock" outstanding at the end of the year should also be adjusted finally as a surplus or deficit, *vide* Article 102, i.e., as profit or loss on stock, according as it is a *minus* or *plus* balance, and should not be carried forward to the following year.

172. Items on balances under the suspense head "Miscellaneous P.W. Advances" which become irrecoverable, or any balances under the head "London Stores" due to short deliveries which cannot be cleared by recovery of cost, should not be removed from the accounts until a competent authority has sanctioned their being written off. For balances under the head "Workshop Suspense", *see* Article 62.

Local Ruling Under Article 172.

The powers delegated to subordinate authorities to write off irrecoverable balances, etc., are shown in Appendix 23 of the Tamil Nadu Financial Code.

SECTION—WORKSHIP ACCOUNTS.**A.—GENERAL.**

173. The directions in this section shall not apply to the accounts of small shops kept in divisions 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, *vide* Sections 5 and 6.

174. Larger workshops, with special plant or machinery, should be 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 shall be that prescribed locally for similar undertakings. When they are run mainly for departmental purposes, the accounts should be kept in accordance with the general directions laid down in this section. 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 Accountant-General concerned.

Local Rules under Article 174.

1. The Public Works Workshop at Madras is intended mainly for departmental purposes. In respect of this workshop the rules in this section should be applied in conjunction with the relevant special rules and orders issued by the Government and the Accountant-General from time to time.

2. For every job, there must be an estimate of cost (providing for all charges, including the prescribed percentages for indirect charges—*see* Article 177), sanctioned by competent authority and accepted by the indenting officer, local body or individual, *see* also the Tamil Nadu Public Works Department Code. The amount to be realised from the indenting party will, however, be based on the actual cost, though the authorized limit of cost, which the officer in charge of the workshop may incur without further authority, is that shown in the accepted estimate.

NOTE 1.—If the execution of a job for another division or department 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 before hand.

NOTE 2.—Note 1 to Local Ruling 9 under Article 125, in so far as it relate to the omission of paise in calculating the value on each item of work, should be applied here also.

Memo. No. 79271-A/8 VI/63-29, dated 16th August 1963.

B.—DETAILED ACCOUNTS OF JOBS.

175. Subject to the provisions of Articles 63 and 64, all direct charges pertaining exclusively to any job should be debited at once to the accounts of that job under the suspense head "Workshop Suspense" 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.—All liabilities should be taken into account, even though undisbursed, so that the general charges may be allocated correctly, month by month, and the recorded expenditure on each job may represent, as far as possible, the actual cost up to date.

Local Rulings under Article 175.

1. In the case of the Public Works Workshops, the direct charges on a job are made up of—

- (i) cost of labour actually employed.
- (ii) cost of materials used.
- (iii) cost of castings*.
- (iv) a share of the running charges of machines.*
- (v) a share of the running charges of forges.*
- (vi) a share of the general charges actually incurred, and
- (vii) incidental charges such as packing and carriage.

* These items will occur in the case of the Public Works Workshop, Madras only

2. The debits under the suspense head on account of "General charges" will be relieved by a distribution of the same to the join in hand at a fixed percentage on cost of labour on the basis of the average of the actuals of the previous years, any gain or loss resulting therefrom being credited or debited to State revenues—see also Local Ruling 2 under Article 177.

176. In the case of jobs of all classes, the cost of operations should be cleared or adjusted in transfer (*vide* Article 169), 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* Article 62):—

(a) when the total cost during the year is not larger than Rs. 500 or any other limit that may be fixed by Government in consultation with the Accountant General.

(b) When the monthly settlement of account is inconvenient to the indenting division or department.

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 Article should be effected against the deposit, the unexpended balance being refunded under the rules of Government only when the job is completed and the account of it settled.

Local Rulings under Article 176.

1. When an employce of the division is exempted under the rules in the Tamil Nadu Public Works Department Code from paying the estimated cost of a job in advance, the cost of the operations should be charged monthly to the head "Miscellaneous Public Works Advances", pending recovery which is usually made by deduction from pay.

2. The following procedure should be adopted in regard to the adjustment of the cost of jobs in the Public Works Workshop at Madras:—

Class of Jobs. (1)	Public Works Workshop at Madras. (2)
Job estimated cost Rs. 500 or less	Once a year in the Accounts for March or in an earlier month if the Job is completed earlier.
Jobs estimated to cost more than Rs. 500.	As soon as the expenditure reaches a limit of Rs. 500 or multiples thereof, the balance, if any, being adjusted at the end of the official year.

3. Part debits on account of the cost of operations in connection with large jobs undertaken by the Public Works Workshops, which are raised in advance of the actual supply of the manufactured articles in accordance with Local Ruling 2 above should be held in Suspense in the Works Accounts under a temporary sub-head "Workshop liabilities" pending the receipt of the articles. That sub-head should be relieved and the sub-head "Materials-at-site" or the sub-head concerned debited on receipt of the articles.

This procedure is applicable to minor works and repairs also. In respect of these, the part debits raised by the Workshops may be accounted for under the suspense head "Contractors—Other transactions" in the works accounts with a suitable note and the same cleared on receipt of the articles.

177. In addition to the direct charges mentioned in Article 175, to the account of each job may be debited, not through the Workshop Suspense Account but directly under the head of account concerned, suitable percentages to cover the indirect charges determined by Government. The following are the examples of the charges usually levied:—

- (a) Supervision charges.
- (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 the percentage fixed by the Central Government for Audit and Accounts Establishment).

(f) Profit.

See also Article 64

NOTE.—The percentage realized on account of establishment charges should be treated as a reduction of expenditure or as revenue receipts as the case may be, in accordance with the directions in Article 69. All other percentages should be treated as revenue receipts.

Local Rulings under Article 177.

1. The percentages fixed to cover the indirect charges are indicated in Appendix 3 to this Code and in the Tamil Nadu Public Works Department Code.

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. The percentage on account of profit usually charged in other cases is not charged on jobs executed for other divisions of the State.

2. The rates for "general" and "indirect" charges for the Public Works Workshop at Madras, will be fixed, from time to time, by the Government. In order to arrive at an accurate apportionment of the overhead charges and to minimise the losses in the Workshop, the percentages will be revised once a year when the profit and loss accounts of the previous year are received, the revision of the rates being based on the average of the actuals of the three preceding years—see the Local Ruling under Article 179. The distribution of the rate for indirect charges between Establishment, Tools and Plant, Interest on Capital, Depreciation of buildings, etc., and Pensionary charges,

will also be fixed by the Government in consultation with the departmental authorities and the Accountant-General.

NOTE 1.—Percentages and general charges should not be calculated on fractions or to fractions of a rupee; fractions less than half a rupee should be disregarded and fractions of half a rupee and over taken as one rupee.

NOTE 2.—The totals of bills for jobs should be rounded off nearest to the multiples of five paise subject to the condition that the minimum charge for each job should be one rupee.

Memo. No. 79271-A/SVI/63-29, dated 16th August 1968.

178. The indirect charges mentioned in Article 177 should be brought to account whenever the settlement of the account of direct charges is effected under Article 176.

Local Rulings under Article 178.

In the case of the Public Works Workshops, Madras, the indirect charges for Establishment and Tools and Plant will be calculated monthly on the total charges of the month and adjusted through the Workshop Suspense Account. The indirect charges for Interest on Capital, Depreciation of buildings and Pension will not, however, be debited to the Suspense Account but added, at the time of adjustment, to the direct charges by credit to the heads concerned.

C.—ANNUAL ACCOUNT

179. *Pro forma* accounts of each workshop will be prepared annually in such form and in such detail as may be prescribed by Government in consultation with the Accountant-General.

Local Ruling under Article 179.

The following rules have been made by the Government in consultation with the Accountant General:—

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, and 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 the one side the actual working liabilities of the year, e.g., (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 and machinery and plant, (c) depreciation of building, machinery and plant calculated of the capital value thereof and (d) general establishment charges plus (1) a suitable addition thereto on account of leave and pensionary charges and (2) 1 per cent for audit and account establishment, only on such jobs in respect of which this percentage is not credited to the major head "26. Audit" or "XLVI Miscellaneous—Fees for Government audit" in the regular accounts (*vide* Note 2 to Rule 10 in Appendix 3); and on the other side the percentage charges made in accordance with the Local Ruling under Article 177 excluding the 1 per cent for audit and accounts establishment credited to "26. Audit" or "XLVI. Miscellaneous—Fees for Government audit," under Note 1 to Rule 10 in Appendix 3.

NOTE.—The stock account should be treated as a part of the workshop account, only if, and to the extent that, the reserve stock is declared by the Government to be part and parcel of the shops. When the whole or part of 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.

(2) The Accountant-General should review the annual accounts of a workshop, in consultation with the officer in charge of it, and submit a report to the Government on its financial working, specially bringing out the necessity or otherwise, of revising the percentages fixed by the Government for the several charges referred to in Article 177 above

NOTE.—The facilitate the review of percentage it will be found convenient to show, in the profit and loss account, not only the figures of the year but also the progressive figures to the close of the year, commencing from a suitable date.

 SECTION 9.—TRANSACTION WITH OTHER DIVISIONS,
DEPARTMENTS AND GOVERNMENT.

A.—GENERAL.

180. When a transaction has to be cleared by a 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* Articles 14 to 19 also.

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.

NOTE 2.—The cost of workshop jobs need not be adjusted monthly, *vide* Article 176

B. TRANSACTION ORIGINATING IN THE DIVISION.

181. When a transaction originates in a Public Works division, the necessary transfer should appear ordinarily in the accounts of the division for the month in which the transaction occurred, but in the case of work done in workshops, the cost should be adjusted in accordance with the directions in Articles 175 to 177.

182. In respect of work done in a division for other divisions, departments or Governments, the intimation of the transfer will be given after audit (*see* Notes blow), by the Accountant-General to the Accounts Officer concerned or to the division or department for which the work is done, if in the same State. The division undertaking the work should bring the transactions to account under the remittance or other head concerned, and submit vouchers to the Accountant-General in the same way as for works of the division itself.

NOTE 1.—For the purpose of this Article, work done should include jobs executed in workshops.

NOTE 2.—The provision regarding pro-audit may be relaxed in the case of any item appearing in the accounts for March and requiring adjustment with another Government, *vide* Article 234.

Local Rulings under Article 182.

1. In the case of works which are assessable to percentage recoveries on account of establishment, tools and plant, etc., the amount of the estimate and appropriation for the work should be divided into two parts in the correct proportion to represent, respectively, the works expenditure and the percentage charges.

2. In the case of work done or supplies made by the Public Works Workshops, Madras, to a civil department of the Government, the estimated cost of the job or supplies indented should be credited in advance into a treasury under "P.W. Remittances—III. Officer Remittances—Receipts on account of Public Works Department—Public Works Workshops and Stores Division". The expenditure incurred will be admitted up to the amount of deposit, made by such authority any unexpected balance being credited and expenditure in excess of the deposit if insured, being debited as the case may be after the work or supply is completed based on financial accepted invoices.

183. For other transfer transactions between Public Works divisions subordinate to the same or different Governments, the **originating division should send an Advice of Transfer Debit (or Credit), Form P.W.A. 19,** accompanied by necessary vouchers in the case of debits, to the division concerned as soon as the transaction occurs. The division required to adjust the amount should, if it accepts the transfer, acknowledge it on the prescribed form of Acceptance of Transfer, Form P.W.A. 20. The entry in the accounts of the debiting division should be supported by the Acceptance of Debit, or Advice of Credit, as the case may be.

NOTE 1.—In case of transfer debit transactions, all relevant vouchers, including such as do not pass ordinarily beyond the Divisional Office, should accompany the advice. If this requirement cannot be complied with, in any case, in respect of a cash voucher which cannot be replaced by a certificate of payment, an advice should be attached to the monthly account for transmission by the Accountant-General, after the audit of accounts, to the division concerned.

NOTE 2.—In the case of stores issued from "Stock" by one division to another with the same circle of amount, the division issuing the

stores may debit the accounts of the other division on the basis of issues supplemented by the receipt of the indent or his authorised agent in such cases, acceptance of debit must be obtained and transmitted to the Accountant-General within two months.

[Memo. No. 42044/Codes/63-2, dated 26th August 1963.]

C.—TRANSACTIONS ORIGINATING IN ANOTHER DIVISION, DEPARTMENT OF GOVERNMENT.

184. Transactions originating in another division, department or Government should as a rule be adjusted in divisional accounts only on receipt of intimation of the debit or credit through the Accountant-General. The following are, however, exceptions in which the adjustment may be made without receipt of intimation from the Accountant-General:—

(1) Recoveries of rent realized on behalf of the Public Works Department by Disbursing or Accounts Officers of other account circles, provided these entries are supported by certificates (signed by the Disbursing or the Accounts Officer, as the case may be) to show that the amounts adjusted in the accounts have been realized from the parties concerned;

(2) transactions for which advices and acceptances of transfers are exchanged direct between one division and another, *vide* Article 183;

(3) any other transactions authorized by the Accountant-General.

Local Ruling under Article 184.

All entries in the schedule of credits to civil departments will be advised by the Accountant General, but there is no objection to the P.W.D. raising credits to the Forest Department for forest supplies in anticipation of debits appearing in the exchange accounts.

185. The Divisional Officer should examine every transfer advised to his division for adjustment, but should not reject a transfer because the voucher is not in order, or is wanting.

Nor should a transfer sent for adjustment be partly accepted and partly rejected; it may be rejected altogether if it does not pertain clearly to the division; otherwise, it should be accepted provisionally in full and the dispute, whether as to the amount or as to other particulars of the transaction, should be settled separately in communication with the officer who advised the transfer.

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 adjusting officer is not responsible for the correctness of the charges with reference to the Railway Accounts Department, but is responsible for 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.

186. When a charge is transferred to another division, department or Government for adjustment, the transfer must be supported either by the necessary vouchers, complete in all respects, or by a certificate (signed by the Accounts Officer of the department originating the transfer) to the effect that the payment vouchers have been 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.

D.—SETTLEMENT OF ACCOUNTS.

187. In cases in which Advices and Acceptances of Transfer are exchanged direct by Divisional Officers of two accounts circles, those officers shall be jointly responsible for clearing remittance transactions expeditiously in direct communication with each other. If an item cannot be accepted, and the intimation of its rejection issues too late to reach the originating officer within the month in which he has brought it to account, the officer who is called upon to adjust it, should also inform his own Accounts Officer of the number and date of the originating Officer's Advice of Transfer and of his own intimation of objection, giving him also brief particulars of the debit or credit, and the grounds of objection.

188. In cases in which no Advices and Acceptances of Transfer are exchanged, the Divisional Officer should examine, as expeditiously as possible that transfer which his Accountant-General intimates to him for adjustment in the divisional accounts, and report all his objections to the Accountant-General whether the transfer is brought to account provisionally or rejected.

189. The directions given in Article, 187 and 188 shall apply also to transfer transactions, not relating to the execution of works with (1) Railways, (2) Military Engineer Services, and (3) Posts and Telegraphs Department (Telegraph Section).

Local Rulings under Articles 1987—189.

1. Except in respect of transactions of the following classes, the Divisional Officer may authorise the Divisional Accountant to sign Advices and Acceptances of Transfer for him:—

- (i) when the transfer advised is a credit or *minus* debit.
- (ii) when the transfer accepted is a debit.

So far as the Public Work, Stores Divisions, Madras, is concerned, the Assistant Superintendent of Stores is authorized to sign Advices and Acceptances of Transfer in the excepted cases mentioned above.

2. The Divisional Accountant will be responsible to see that there is clear authority of the responsible disbursing officers of his division for transfers advised to other divisions or departments, and that no charge advised by another division or department is considered as finally adjusted until all the necessary vouchers 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 advised to the division for adjustment is responded to provisionally, the objection raised there on is pursued with a view to ensure speedy settlement.

SECTION 10.--ACCOUNTS OF CEMETERY ENDOWMENTS
190--194 * * * *

SECTION II—OTHER DIRECTORS.

A.—MONTHLY CLOSING OF THE ACCOUNTS.

195. The initial accounts of cash and stores, which are maintained in sub-divisional Offices under the directions contained in Sections 1 and 2, should be closed on the 25th or such earlier date between the 19th and the 25th as may be fixed by the Accountant-General for the purpose, in order that the accounts return of the sub-divisions may 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.

NOTE.—In cases where Sectional Officers are authorised to maintain separate initial accounts of stock in their charge, which have to be incorporated in those of the sub-divisions, they may be permitted, except in March to close their monthly accounts three days before the date of closing fixed for the subdivision. This limit of three days may be relaxed by the Accountant-General in exceptional cases.

Local Ruling under Article 195.

The transaction of the calendar month subsequent to the closing of the accounts should be treated as that 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.

196. The cash and stock accounts of the Divisional Office should be closed on the last working day of the calendar month. The Transfer Entry Book of the 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.*

* See Article 212 below.

B.—REVIEW OF UNSETTLED ACCOUNTS.

197. The several registers and schedules relating to the suspense and deposit heads of accounts the Contractors' Ledger, Works Abstracts and Registers of Works should be reviewed monthly, so that the action necessary to effect the expeditious clearance of outstanding balances, whether by actual recovery or by adjustments in the accounts, may be taken regularly throughout the year. In February or early in March, special steps should be taken to bring about all possible reduction in the number and amounts of outstanding items at the close of the year.

Local Ruling under Article 197.

The procedure prescribed in this Article should also be followed in regard to the Rent Registers and other records of assessment and realization of revenue referred to in section 4 of Chapter III of this Code.

198. Similarly, special action should be taken early in March to bring to account all remittance, transactions and other liabilities and assets awaiting settlement, and to effect clearance, in the accounts of March, of as many out-standing items as possible. Liabilities, as well as outstanding debits and credits remaining unadjusted at the end of March, should be watched individually to secure their clearance before the accounts of the year are closed finally. It is not sufficient that the Divisional Office should bring 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 may be sought, where necessary.

NOTE.—In connection with transactions with other Government and with Railways, it should be borne in mind that the Central Accounts Section of the Reserve Bank close their books for the year on the 15th April: *vide* Article 234.

C.—CLOSING OF THE ACCOUNTS OF THE YEAR.

199. The financial year terminates on the 31st March and actual transactions taking place after that date should on no account be treated as pertaining to that year. In order.

however, that as many of the unadjusted outstandings of the year as possible should be cleared and the errors in accounts coming to notice after the 31st March should be rectified, if possible, within the accounts of the year, the Transfer Entry Book and the Stock Accounts should be kept open for inclusion of transfer entries relating to rectification of errors and for settlement of outstanding but not (in the case of stock accounts) for actual transactions. These accounts should be closed on the 20th May or on such date as may be prescribed by the Accountant-General (*see* Article 236.).

NOTE.—Accounts of transactions with other Governments and with Railways must be settled completely and communicated to the Accountant-General by the 12th April at the latest; *vide* Article 234.

Local Rulings under Article 199.

1. The Government have fixed the 20th of May as the last day for the March Final Accounts to be sent by Public Works Disbursing Officers.

2. 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 the 31st March, in the same way as adjustments in rectification of errors noticed after that date.

D.—CORRECTIONS IN ACCOUNTS.

200. (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 Volume IV * and except in cases affecting the accounts of works including those falling under Article 149.

* This refers to volume IV of the Comptroller and Auditor-General's Account Code.

NOTE.—1. Errors in suspense accounts are governed by the rule in clause (b).

NOTE.—2. If an error is detected after submission to the Accountant-General of the Divisional Officer's Supplementary Account of the year (*vide* Article 236), it should be reported to the Accountant-General for his instructions, unless the amount is 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, a suitable note of it should be made in the account concerned.

201. All corrections in accounts which may be advised by the Accountant-General on his auditing the documents should, after verification, be carried out in all relevant records in red ink and attested by the dated initials of the Divisional Accountant. A reference to the audit note or other advice should also be noted against the correction.

Local Ruling under Article 201.

The Divisional Accountant is responsible that all corrections advised by the Accountant-General are specially brought to the notice of the Divisional Officer.

E.—*Pro Forma* ACCOUNTS.

202. If, for the purpose 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 on it should be booked separately in the general accounts, eventhough, under rule, 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 the Government concerned, where necessary.

Local Rulings under Article. 202.

1. 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 and revenue accounts are kept, are prepared annually by the Accountant-General in accordance with the rules prescribed in Appendix 3 to Volume IV of the Comptroller and Auditor-General's Account Code. These accounts are known as the Administrative Accounts of Irrigation, Navigation, Embankment and Drainage Works.

2. In the case of buildings in charge of the Public Works Department, which are available for occupation as residences capital and revenue accounts are prepared triennially by the Accountant-General, for each circle of superintendence, in accordance with the rules prescribed in Appendix 2 to Volume IV of the Comptroller and Auditor-General's Account Code and any further orders that the Government may have issued. For this purpose, Divisional Officer 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 the prescribed forms.

NOTE 1.—On closing the account of a work involving expenditure on the construction, acquisition, or equipment of building intended to be used as a residence, or expenditure on additions and alterations to an existing residential building, the Divisional Accountant should see:—

- (i) that if it is new building, it is entered in the Register of Rents of Buildings and Lands.
- (ii) that steps are taken to obtain the orders of competent authority to assess or revise the rental, as the case may be.
- (iii) that 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 the Madras Public Works Department Code.

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 construction, acquisition or equipment, rent is nevertheless chargeable from the date of occupancy and should, therefore, be fixed provisionally with the sanction of the competent authority.

F. ACCOUNTS IN OFFICES TO BE RECONSTITUTED

203. 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.

Local Ruling under Article 203.

- (i) Works in progress and suspense accounts works.
- (ii) Appropriations and sanctions not yet completely operated upon.
- (iii) Stock and other suspense account.
- (iv) Remittance accounts.
- (v) Deposit and cash balance.
- (vi) Unrealized rent and other revenue.
- (vii) Interest-bearing securities.

On all the occasions referred to in this Article, the necessary transfer between heads of unsettled accounts (for examples see margin), of liabilities not yet brought to account, of quantity accounts of tools and plant and road metal, and of relevant account and establishment records (including unused forms of cheque books and receipt books), should receive the special attention of all concerned.

CHAPTER IV—ACCOUNTS RETURNS RENDERED BY PUBLIC WORKS OFFICERS*

A. General

204. The directions contained in this Chapter shall regulate the procedure relating to the compilation of divisional accounts and to their submission to the Accountant-General. * * * *

Local Ruling under Article 204.

The duties of the Divisional Accountant in regard to the audit of works transactions are laid down in Chapter 6 of Section IV of the Audit Code (1950 Edition) and the rules in the Chapter should be taken as supplementing those rules.

(G.O. Ms. No. 393, Finance, dated 25th March 1964.)

NOTE.—In the Electricity Department, where Chief Accountants have been appointed, the rules regarding the duties and functions of the Divisional Accountant are covered by separate orders of the Government which are incorporated in the departmental Manual.

B. SUB-DIVISIONAL ACCOUNTS.

205. Arrangements should be made, under the orders of the Divisional Officer, for the despatch of the sub-divisional returns mentioned below, to the Divisional Office on such dates as may render possible the compilation of the monthly or other periodical accounts of the division on the due dates:—

- (a) Copies of the Cash Book (Supported Twice a month or oftener as may be directed by the Divisional Officer by vouchers). the copy for the last period of each month together with the Cash Balance Report being sent on the date fixed for closing the Cash Book; *vide* Article 195.

* N.B.—The procedure prescribed in this Chapter is primarily applicable to the Public Works Department. The detailed procedure for the Electricity Department which is some what different, is outlined in the Departmental Manual.

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|---|--|
| (b) Abstracts of Stock Receipts and Issues, Forms P.W.A. 5 and P.W.A. 6, supported by receipted invoices or other voucher and extracts from Registers of Stock Receipts and Issues (Copies). | Within three days of the date on which the accounts of a month are closed. |
| (c) Works Abstracts (accompanied where necessary, by statements of Outrun from Manufacture and Transfer Entry Orders) for each work in progress, in connection with which there was any transaction during the month. | Do. |
| (d) Petty Works Requisition and Accounts for each petty work in progress, in connection with which there was any transaction during the month (in original). | Do. |
| (e) Transfer entry Orders, Forms P.W.A. 7, relating to the accounts of the month, other than those proposed from time to time and transmitted separately, <i>vide</i> Article 108. | Do. |
| (f) Such other returns as may be necessary for Compilation of the accounts required to be submitted to the Accountant-General under orders of Government, <i>vide</i> Article 239. | Do. |

NOTE 1.—The total of the "Cash" columns on both sides of the copy of the sub-divisional cash book should be expressed in words in the Sub-divisional Offices own hand in token of his having satisfied himself that is a true copy and correct in all respects.

NOTE 2.—The Accountant-General, to eliminate the work of preparing copies, may permit sub-divisions at the headquarters of a Divisional Office 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.

NOTE 3.—The Accounts Returns received from sub-divisions should be further checked in accordance with the rules prescribed in this behalf in the Audit and Departmental Codes.

Local Ruling under Article 205.

1. In addition to the returns mentioned in the above Article. Sub-divisional Officers should submit to the Divisional Office the following returns in the manner indicated against each:—

- | | |
|--|---|
| (i) Accounts of Receipts and Issues of Tools and Plant (Forms P.W.A. I and II) Supported by the necessary vouchers and acknowledgements in original. | Within three days of the date on which the accounts of a month are closed. |
| (ii) A certificate regarding the scrutiny of the materials-at-site Account of minor works and repairs. | Between the 10th and 15th of the following month See Local Ruling 1 under Article 126. |
| (iii) Statement of Receipts, Issues and Balance of Road Metal (Forms P.W.A. IV). | Monthly-See Local Ruling 21 and 22 under Article 92. |
| (iv) Such Statement or reports in connection with the recoveries of rents of building and lands as the Divisional Officer may require the Sub-divisional Officer to prepare. | Monthly-See Local Ruling 2. under Article 116. |
| (v) Estimate of probable requirements of cash, if prescribed by the Divisional Officer. | Monthly-See Subsidiary Rules 55 under Treasury Rule 16. |
| (vi) Balance return of Stock (Form P.W.A. XII). | Half-yearly, on dates fixed by the Divisional Officer See Local Ruling under Article 239. |
| (vii) Register of Tools and Plant (Form P.W.A. III). | Yearly, on or before the 15th October. |
| (viii) Reports of verification of stores, including materials-at-site of works. | Immediately after each verification. |

A covering letter in Form P.W.A. XXXVI should be sent to the Divisional Office along with the returns specified in items (b) to (i) in the above Article and in item (i) above.

A detailed list in Form P.W.A. XXXVII should be sent with all Works Abstracts and Petty Works Requisitions and Account--items (c) and (d) in the above Article. The Materials-at-site Account, Form P.W.A. XXV or XXVI should also be sent with Works Abstracts, when necessary.

2. The Divisional Accountant, while examining the Cash Book of the Sub-divisional Officer, should see that the total amount of cheques drawn by him during that month does not exceed the prescribed limit (see Subsidiary Rule 55 under Treasury Rule 16).

C.—COMPILATION OF MONTHLY ACCOUNTS.

I.—Introductory.

206. Save as provided in Article 207, all the transactions of the division, as recorded in the initial accounts of cash and stock and in the Transfer Entry Book, should be posted direct from those sources in one or other of the schedules prescribed in this section, the details being in some cases recorded in supporting schedule docketts (*vide* Article 209).

207. The cash and stock transaction booked under the head "Transfer within Division" should not be included in any of the schedules leading to the monthly accounts. Nor should the following transactions be posted in the schedules from the initial accounts specified against each.—

(i) transactions recorded in the Cash Book under the head "Cash from Treasury". These are brought to account through the Transfer Entry Book as a part of the entry "Total amount of cheques drawn"

(ii) transactions brought to account in the initial accounts of stock (Forms P.W.A. 5 and P.W.A. 6) through the Cash Book or the Transfer Entry Book, e.g., stock purchased in cash, stock sold for cash and stock received from works

Local Ruling under Article 207.

To ensure the accurate compilation of accounts, it is essential that the transactions referred to in item (ii) in this Article are not brought to account twice, and the Divisional Accountant should see that all items of this class are correctly separated off in the lower part of the Abstracts of Stock Receipts and Stock Issues, Forms P.W.A. 5 and 6—See Instruction (2) printed on these forms.

208. Before the actual compilation of the various schedules and Schedule docket, etc., is undertaken, the Abstract Book, Form P.W.A. 23, may be written up from the original Cash Books. Abstracts of Receipts and Issues of Stock and the Transfer Entry Book 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 compiled accounts.

Local Ruling under Article 208.

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 sanction to estimates and appropriations for works should be noted in the Register of Works Sanctions to fixed charges of a recurring character, e.g., those relating to the entertainment of work-charged establishments should be entered in the Register of Sanctions to Fixed Charges, Form P.W.A. XXXVIII. For sanctions to special payments chargeable to the accounts of works, and other miscellaneous sanctions Form P.W.A. XXXIX. Register of Miscellaneous Sanctions will be found suitable.

NOTE 1.—Forms P.W.A. XXXVIII and XXXIX may also be used in respect of sanctions to contingent expenditure which 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 Register of Works, eventhough a collective register of all sanctioned estimates be maintained by the Divisional Officer for his own information.

II. Schedule Dockets :

209. As cash vouchers and transfers entry orders relating to (i) charges on works, other than percentages charged for establishment, tools and plants, etc., and (ii) other items of expenditure or disbursement for which a contingent bill is not required (*See* Article 226), are received and are scrutinized, they should be posted into Schedule Dockets in Form P.W.A. 24, a separate from being used for—

(a) each work to be accounted for in a Schedule of "Works Expenditure Form P.W.A. 27 or in the Schedule of Deposit Works * * * Form P.W.A. 33 * * *, *vide* Article 219 * * *

(b) each manufacture or other item of expenditure debitable to Stock and to be accounted for in the Schedule of Debits to Stocks, Form P.W.A. 28, *vide* Article 216; and

(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* Article 20) should be posted as refunds, with brief particulars of the transactions.

210. At the end of the month, the Scheduled docket should be completed in respect of the stock transactions. All the Stock debits and credits of the month as recorded, in the lower part of Forms P.W.A. 5 and P.W.A. 6. Abstracts of Stock Receipts and Stock Issues, respectively other those brought to account through the Cash Book and the Transfer Entry Books, *vide* Article 98, should be posted in the schedule docket. 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.

211. 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) of Article 209. All the vouchers (including acknowledgements for stock supplied to contractors), transfer entry orders, survey reports, and sale accounts which are required to be submitted to the Accountant-General (*vide* Article 232) should then be attached to the respective schedule dockets which should be numbered in a separate series for each month.

NOTE 1.—Accountant-General may at their discretion, permit Divisional Officers to post the schedule dockets at the end of the month from the Work Abstracts, as soon as the latter are completed and checked. Accountant-General may also, at their discretion, dispense with the preparation and submission of a schedule docket for a work, when the outlay on the work consists entirely of payments on muster rolls or other vouchers not required to be submitted to the Accountant-General. In that case, the Divisional Accountant should 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.—Some of the schedules mentioned in clause (c) of Article 209 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.

Local Ruling under Article 211.

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 unvouched and stock charges have been duly audited 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.

(G.O. Ms. No. 393, Finance, dated 25th March 1964.)

212. For percentage recoveries made on account of establishment, tools and plant, and accounts and audit charges, a single schedule docket should be prepared in Form P.W.A. 25 which should embrace all Government as well as non-Government works on which these percentages may be leviable under rule .

NOTE.—This form serves as the transfer entry order relating to these recoveries (vide Article 196) and should, therefore, be signed by the Divisional Officer.

III. Schedules.

(a) Schedule of Monthly Settlement with Treasuries.

213. After the settlement of account mentioned in Article 89 has been effected with treasuries, a Schedule of Monthly Settlement with Treasuries should be prepared in Form P.W.A. 26 separately in respect of the treasuries of each account circle.

Local Ruling under Article 213.

Form P.W.A. 26 is required for submission to Audit in Original. The office copy of the details recorded in it should be signed by the Divisional Officer and carefully recorded for a period of twenty years.

(b) Schedule of Revenue Receipts.

214. The following schedules which are only extracts of the Registers prescribed in Articles 113 to 115, should be prepared in the same form as that of the corresponding registers:—

(i) Schedule of Revenue Realized.

(ii) Schedule of Refunds of Revenue.

(iii) Schedule of Receipts and Recoveries on Capital Account.

NOTE.—A separate schedule should be prepared for each class of receipt for which separate register is maintained under Article 113.

Local Ruling under Article 214.

When under a major head of revenue, there are more than one system of works for which separate revenue accounts are kept a summary of the receipts of all systems working up to the total of the major head should also be prepared.

(c) Schedules of Works Expenditure

215. (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 P.W.A. 27, separately for expenditure relating to each of the following classes:—

(i) each major head (or a division thereof shown separately in Appendix 2* to Volume I) under which expenditure is recorded, a separate schedule should be prepared for "Central" and "State" expenditure in the case of "50.—Civil Works" in States ;

NOTE.—This form is not used for manufacture transactions, *vide* Article 216.

(ii) Military Engineer Services ;

(iii) Railway Works ;

(iv) Posts and Telegraphs Department Works.

(v) Archaeological Works of the Central Government connected with the conservation of ancient monuments which are debitable to the Archaeological Department ;

(vi) all other Government works including occasional works of classes (ii) to (v) ; and

(vii) all non-Government works other than Deposit Works for which separate schedules are prepared, *vide* Article 219

(b) Except as provided in sub-paragraph (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 single project or system should in all cases be grouped together.

(G.O. Ms. No. 383, Finance, dated 2nd May 1968.)

*See footnote to Article 10 above.

(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 copy of its should be sent by the Divisional Officer to the Superintending Engineer to appraise 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.

(G.O. Ms. No. 383, Finance, dated 2nd May 1968.)

Local Ruling under Article 215.

In the case of projects under constructions, the schedule of works expenditure should show the total expenditure up to date on each of the heads subordinate to the minor heads (e.g. headworks, main canals, and branches etc.) as also the total amount of the estimate for comparison.

As regards "Revenue Accounts", the expenditure under "Extensions and Improvements" and "Maintenance and Repairs" should be arranged by works under the several detailed heads given in Appendix 2.

(d) Schedules of Suspense Transactions.

216. (a) All debits to stock should be collected in Form P.W.A. 28. Schedule of Debits to Stock. The entries in this schedule should be arranged in four groups—(1) "Manufacture", (2) "Land, Kilns, etc.", (3) "Storage" and (4) "Other sub-heads". Under (1) should be detailed all manufacture operations in progress and under (2) all works in progress in connection with the acquisition of land, construction and repairs, of kilns, etc., Under (3), should be shown, the expenditure which is 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.

Under (4), should be shown (a) individually, all items of expenditure on the carriage, handling, etc., or stock materials, when the cost of such processes is debitable to the sub-head of stock under which the materials are classified (*vide* Articles 98 and 131), (b) individually all items of acquisition of stock materials for which an estimate is required, and (c) collectively all other items of acquisition of stock materials. In respect of each manufacture operation, the outturn of the month (*vide* Article 156) should also be shown in the schedule. The operation and out turn should be centered in two separate lines.

(b) An account of suspenses head, "Stock" should next be prepared in Form P.W.A. 29, Stock Account. Part I of this form is the main account which should show the receipts, issues and balances, classified by sub-heads. Separate figures should be given in respect of the sub-heads "Manufacture", "Land, Kilns., etc." and "Storage" and all other sub-heads (*vide* Article 95) should be lumped up. Part II, the Detailed Account of Issues, should be written up first, and from this part and the Schedule of Debits to Stock, Form P.W.A. 28, should be prepared Part I.

Local Ruling under Article 216.

1. If the Divisional Officer is specially authorized by the Government to sanction the carriage, handling, etc., charges up to a specified money limit, it will devolve upon the Divisional Accountant to conduct a scrutiny of individual items of expenditure against the Divisional Officers' sanctions but all items of this class should be detailed in the schedule.

(G.O. Ms. No. 393, Finance, dated 25th March 1964.)

2. In Madras separate figures should be given for all the sub-heads mentioned in Form P.W.A. 29.

217. (a) Transactions relating to the purchase-suspense.

The following documents should be furnished with the monthly accounts for facility of check in the audit office.

(i) List of particulars (showing number of omnibus Transfer entries, etc.) of credit to the suspense head purchases, aggregating in the figure shown in the classified abstract of expenditure form P.W. A. 41.

(ii) Abstract account of credits; debits and balances of the purchase account in the form of part II of Form P.W. A. 31.

(iii) List of items outstanding under the suspense head Purchases, for more than six months (to be furnished with the monthly Account for September and March only).

These documents should be prepared on the basis of entries in the Register of Purchase, Form P.W.A. 17.

(G.O. Ms. No. 383, Finance, dated 2nd May, 1968.)

(b) Transactions relating to "Miscellaneous P.W. Advances—Suspense".

A schedule of "Miscellaneous P.W. Advances" restricted to items effected during the month should be prepared in the Form P.W.A. 32. In addition a list of items outstanding for more than six months should be furnished to the Accountant-General every half year with the Monthly Account for September, and March.

NOTE.—In the Schedule of Miscellaneous P.W. Advances for the month other than March, items which do not exceed Rs. 5 each may be shown in a lumpsum if so authorised by the Accountant-General.

These documents should be prepared on the basis of entries in the Register of Miscellaneous P.W. Advance in Form P.W.A. 17.

(G.O. Ms. No. 383, Finance, dated 2nd May 1968.)

NOTE 1.—In respect of Purchases, the Accountant-General may authorise the use of Form P.W.A. 31 in the case of divisions where the number of outstanding items is very large but the number of supply affected by the monthly transactions is small.

NOTE.—2 In the Schedule of Miscellaneous P.W. Advance for the months other than March, items which do not exceed Rs. 5 each may be shown in a lumpsum, if the Accountant-General so authorizes.

218. The schedule for the Suspense head "London Stores" has already been described in Article 167. The schedule for "Workshop Suspense" should be prepared in such form as may be prescribed by Government in consultation with the Accountant-General.*

(e) *Schedule of Deposit Transactions.*

219. After the reconciliation mentioned in Article 211 has been effected, a consolidated record of the transactions of a month relating to all Deposits Works of the division should be prepared in Form P.W.A. 33, Schedule of Deposit Works. This schedule should show in respect of each work, the amount of deposit received and the expenditure incurred, both during the month and up to date. The amount of deposit received for each work should be numbered as a single item, but the transactions which relate to (1) the share available for works expenditure and (2) the total amount recoverable as establishment, tools and plant and audit and accounts charges, if any, should be shown separately thus—

For Works Expenditure.

For Percentage Charges.

NOTE.—Refunds unexpended balance of completed works should be taken in reduction of the deposits and, therefore, shown in the Schedule as *minus* realizations and not as expenditure.

Local Ruling under Article 219.

The percentages leviable should be adjusted month by month as the works expenditure is incurred, but the Accountant-General may authorize 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.

220. After transactions relating to Deposit works have been posted in the Deposit Register Form P.W.A. 17 a Schedule showing only the items affected during the month should be prepared, Form P.W.A. 35 being used for the purpose.

(G.O. Ms. No. 383, Finance, dated 2nd May 1968.)

* See the Local Ruling under Article 168.

220-222] ACCOUNTS RETURNS RENDERED BY PUBLIC WORKS OFFICERS. [CHAP IV

NOTE.—The Accountant-General may authorize the use of alternative Form P.W.A. 35 under the conditions prescribed in Note 1 to Article 217. This form is in two parts—Part I, Abstract Account, which should show the totals for each class of deposits, and Part II, Detailed Extract from the Deposit Register. In Part II, only such items should be extracted from the Deposit Register as are affected by the month's transactions, but in the schedules for the month of June, September, December and March all current items should be shown, those not affected by the month's transactions being also included.

Local Ruling under Article 220.

The Schedule of Deposits should also include the cost of all Court of Wards' Estate works entrusted to the Public Works Department for execution

(f) Schedule of Takavi Works.

221.

* * *

(g) Schedules of Debits/Credits to "Adjusting Account between Central and State Governments" and "Adjusting Accounts with Railways".

222. (a) In Form P.W.A. 37, separately for debits and credits under each major head, should be brought 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" and "Adjusting Account between account with Railways" *vide Article 15.*

(b) In State divisions, the transactions included in the Schedule of Debits/Credits to "Adjusting Account between Central and State Governments" should be grouped according to the prescribed heads of classification, while in the Central divisions the transactions included in them should be detailed by each Government.

(c) Similarly, in both the Central and State divisions, the transactions included in the Schedules of Debits/Credits to "Adjusting Account with Railways" should be grouped according to each Railway.

NOTE.—Percentage recoveries for audit and accounts should appear in these schedules in the case of State divisions only.

(d) Items or groups or items for which details are given in the separate schedules, e.g., Schedules of Receipts (Form P.W.A. 9) and Works Expenditure (Form P.W.A. 27 or P.W.A. 41), should be shown as a single item.

Local Ruling under Article 222.

In the place of the suspense Schedules prescribed in this Article, a separate account should be compiled in Madras for Central transactions as Part II of the Monthly Account Form P.W.A. 42. The transactions relating to the Central Government under the Public Works Revenue and Service heads and Miscellaneous heads of account will be accounted for in Part II, while those relating to the Madras Government and other State Governments (except Coorfi) under the above heads and other Debt and Deposit heads will be included in Part I. Each part of the account should be supported by the requisite schedules prepared in accordance with the detailed instructions issued by the Accountant-General—see also Articles 228 and 229.

(h) Schedule of Debits/Credits to "Inter-State Suspense Account".

223. In divisions under the administrative control of a State Government any transactions which originates in the division on behalf of any other State Government should be collected in Form P.W.A. 38, separately for debit and credit transactions. The items in the schedule should be detailed by each Government.

(i) Schedules of Debits/Credits to Remittances.

224. All remittance transactions other than those mentioned in Articles 222 and 223 should be collected in Form P.W.A. 39, separately for debits and credits and the entries grouped under the headings given in the sample entries in the form.

(j) *Schedule of Debits, Credits to Miscellaneous Heads of Account.*

225. Subject to such instructions as may be issued in this behalf by the Accountant-General, all disbursements and receipts which cannot be accounted for in any of the other schedules prescribed in Articles 213 to 224 should be collected in Form P.W.A. 40. The transactions to be accounted for in this schedule must be such as are adjustable finally in the books of the Accountant-General under one of the non-Public Works major heads of revenue and expenditure or a debt head appertaining to the accounts of the Government to which the division is subordinate.

NOTE 1.—In Central divisions income-tax recoveries from workcharged establishment and receipts on account of cemetery endowments should appear in the Schedule of Credits to Miscellaneous Heads of Account. Similarly, in these divisions, percentage recoveries for accounts and audit should appear as credits or *minus* debits in the Schedule of Credits or Debts to Miscellaneous Heads of Account, according as the amounts are creditable to "LII. Miscellaneous—Fees for Government Audit" or "20 audit"; *vide* Article 72.

NOTE 2.—Save as provided above, no transactions should be accounted for under the final or debt concerned and shown in the Schedules of Credits or Debts to Miscellaneous Heads of Accounts, except under the authorization of the Accountant General. Ordinarily, they should be shown under the remittance head "Public Works Remittances—III. Other Remittances" and included in the Debit or Credit Schedule (Form P.W.A. 39), as the case may be.

Local Ruling under Article 225

Expenditure on Famine Relief works should be entered in the "Schedule of Debits to Miscellaneous Heads of Account". Expenditure on local loan works should also be entered in this Schedule supported by a Schedule of Works Expenditure.

IV.—CONSOLIDATED ACCOUNT OF CONTINGENT
EXPENDITURE.

226. When cash required to meet contingent charges is drawn from treasuries by cheques all contingent charges (including stock and adjustment charges) should be consolidated in the form prescribed in Treasury Rules of the Government concerned for the monthly detailed bill of contingent charges counter-signed after payment (headed "Not Payable at the Treasury"). Particular of charges need not be entered in this account, except in the cases of miscellaneous items which do not fall under one of the classified sub-heads for specific charges.

Local Ruling under Article 226.

In Madras, the procedure prescribed in this Article applies only to the Electricity Department. In the Public Works Department, the cash required to disburse contingent charges is obtained from treasuries directly by bills in the same way as cash required for payment of pay and allowances, in accordance with the rules prescribed in this behalf in the Tamil Nadu Treasury Code and the Tamil Nadu Financial Code.

V.—CLASSIFIED ABSTRACT OF EXPENDITURE.

227. A Consolidated account of all expenditure debited against the grant of the division should be prepared in Form P.W.A. 41, classified abstract of expenditure. The figures relating to the several major heads (or divisions thereof shown separately in column I of the Classification table in Appendix 2* to Volume I) should be entered in separate sections, arranged in the order indicated in the Appendix and in the case of major head "50. Public Works" in States the "Central" and "State" transactions should be shown in two different sections.

NOTE 1.—When works for Military Engineer Services, Railways, Posts and Telegraphs Department and Archaeological Department are undertaken as a standing arrangements *Vide* Article 215, and funds for the purpose are allotted to the division, the expenditure transactions connected therewith should also be abstracted in Form P.W.A. 41, in accordance with the classification prescribed in respect of the works concerned, *vide* Article 17.

NOTE 2.—Refunds of Revenue should be excluded from this Abstract as they are treated as *minus* Revenue, *vide* Article 21. On the other hand "Receipts and Recoveries in Capital Accounts" should be included in this Abstract as *minus* expenditure, as they are taken in reduction of the charges under the major head concerned.

* See foot-note to Article 10 above.

VI.—Monthly Account.

228. Finally, the Monthly Account should be prepared in Form P.W.A. 42. This account is an abstract of the entire receipts and disbursements of the month, as detailed in the various schedules and registers, and shows also the opening and closing cash balances. On the back of the form are recorded (1) a memorandum of miscellaneous cash receipts paid into treasuries and (2) a certificate in respect of the closing cash balance of the subordinate disbursing officers.

229. The entries in the Account should be divided into three groups: (1) Revenue entries, which are totals of receipts of the Government concerned under the several major heads, as taken from the Registers of Revenue Realized, Form P.W.A. 9, (2) Expenditure entries, which are the totals of expenditure of the Government concerned for the several divisions of major heads and posted from the Classified Abstracts of Expenditure, Form P.W.A. 41, and (3) Other Heads, under which both receipts and disbursements are posted from the Schedules of Deposits. * * "Adjusting Account between Central and State Governments, Adjusting Account with Railways" Adjusting account with Posts and Telegraphs Adjusting account with Defence "Inter-State Suspense Account", "Remittances" and Miscellaneous Heads of Account, Form P.W.A. 34 to P.W.A. 40.

NOTE 1.—The entries posted under the several heads in the monthly account should be checked with corresponding entries in the Abstract Book (Form P.W.A. 23).

(G.O. Ms No. 383, Finance, dated 2nd May 1968.)

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 officers, its amount should be included in the closing balance and the certificate of cash balance should be amplified to explain the amount and the steps taken to adjust the difference.

D.—SUBMISSION TO ACCOUNTANT GENERAL.

230. The Monthly Account should be submitted so as 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, Form P. W. A. 9, and | \| | Extracts from the registers, vide Article 214 |
| (2) Schedule of Refunds of Revenue, Form P. W. A. 9 | | |
| (3) Classified Abstracts of Expenditure, Form P. W. A. 41 | \| | Vide Article 227. |
| (4) Schedule of Works Expenditure, Form P. W. A. 27 | \| | Vide Article 215. |
| (5) Consolidated account of contingent expenditure (with necessary vouchers) | \| | Vide Article 226. |
| (6) Schedule Docket of Percentage Recoveries, Form P.W.A. 25. | \| | Vide Article 212. |
| (7) Stock Account, Form P.W.A. 49 (with Sale Accounts in support of the Cash Credits to Stock) | \| | Vide Article 216. |
| (8) Schedule of Debits to stock, Form P.W.A. 28 | \| |  |
| (9) Abstract account of credits, debits and balance of purchase Account, Form PWA 31 supported by a list of credits to the suspense head "Purchases" during the month showing reference to the Transfer entry orders aggregating to the figures shown in the Classified Abstract of Expenditure, Form P.W.A. 41. | | Extracts from the relevant sections of the Suspense Registers, Vide Article 217. |

* NOTE.—In the Electricity Department, certain of these accounts returns are with the approval of the Government, not sent to the Accountant-General. These are specified in the Departmental Manual which should be taken as supplementing this Code.

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- (0) Schedule of Miscellaneous P.W. Advances, Form P.W.A. 32.
- 11) Schedule of London Stores, Form P.W.A. 18.
- (12) Schedule of Workshop Suspense (in the prescribed by Government.) Vide Article 218
- (13) Schedule of Receipts and Recoveries on Capital Account, in the same from as that of the registers Vide Article 214.
- (14) Schedule of Dockets, From P.W.A. 24 (with necessary vouchers, transfer entry orders, survey report and sale accounts attached to each). Vide Article 209 to 211
- (15) Schedules of Credits and Debits to "Adjusting Account between Central and State Government, Form P.W.A. Vide Article 222.
- (16) Schedules of Credits and Debits to Adjusting Account with Railways Form P.W.A. 37 Vide Article 222.
- (17) Schedules of Credits and Debits to "Adjusting Account with Posts and Telegraphs", Form P.W.A. 37. Vide Article 223
- (18) Schedules of Credits and Debits to Adjusting Account with Defence Form P.W.A. 37 Do
- (19) Schedules of Credits and Debits to "Inter-State Suspense Account", Form P.W.A. 38. Vide Article 223.
- (20) Schedules of Credits and Debits to Remittances, Form P.W.A. 39 Vide Article 224.
- (21) Schedules of Credits and Debits to Miscellaneous Head of Account Form P.W.A. 40 Vide Article 225.
- (22) Schedule of Monthly Settlement with Treasuries, Form P.W.A. 26 (with supporting Consolidated Treasury Receipts and Certificate of issue signed by treasury Officers.) Vide Articles 213:

- | | | |
|------|---|---------------------|
| (23) | Schedule of Deposits, Form P.W.A. 34 or P.W.A. 35, Extract from the Deposit Register, Form P.W.A. 17. | Vide Articles 2 25. |
| (24) | Schedule of Deposit Works Form P.W.A. 33 (with Reports of Progress of Expenditure. | Vide Articles 219. |
| (25) | * * * | |
| (26) | List Accounts submitted to Audit Form P.W.A. 44 | |
| (27) | Copies of Tools and plant received sheets and Tools and plant Indents (only in respect of Special Tools and plant). | |

NOTE 1.—The Consolidated Account of Contingent Expenditure is not required to accompany the Monthly Account, if contingent charges are drawn by bills presented direct at treasuries.

NOTE 2.—If the Divisional Officer is required by any rule to make a formal report, periodically, of the progress of expenditure on a Deposit Work, to the administrator or depositor concerned, a report setting forth the amount of the estimate, the total deposits received and the progressive expenditure, should accompany the Schedule of Deposit Works, so that the Accountant-General may, after audit of the schedule, verify the report and forward it to the local body or persons concerned.

NOTE 3.—If the Divisional Officer is authorize 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, as the audit of the refunds made in such cases is conducted by the Accountant-General on the authority of the orders of the court.

Local Ruling under Article 230.

The Divisional Officer should send the reports described in Note 2 under the above Article in regard to all deposit works. The reports should be sent in Form P.W.A. XL. When two or more works relate to the same depositor, they may be dealt with in the same report.

231. The schedules relating to the suspense and deposit accounts should be submitted to the Accountant General month after month, so long as there are balances outstanding under the account concerned, whether there have been any transactions during the month or not. In respect of the Schedule of Deposit Works, (Form P.W.A.), the Accountant-General may dispense with the submission, every month, of Part II of the Schedule, provided (1) that this part submitted invariably with the accounts for March and (2) that, if Part II for any month contains works any expenditure on which has been debited to Miscellaneous P.W. Advances, an extract from Part II relating to such works only is submitted to him. Subject to those exceptions, the remaining schedules are necessary, only if there have been any transactions during the month.

232. (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 should 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, when the Divisional Officer is authorized to sanction the posts held by them;

(iii) other vouchers, whether relating to works or contingencies, the amounts of which do not exceed Rs. 50;

(Memo. No. 75715/Codes/634, dated 3rd October 1963.)

NOTE.—Vouchers not submitted to the Accountant-General should be "cancelled" by means of a perforating or endorsing stamp and kept carefully to be made available for test audit whenever demanded by him.

(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; and

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, vide Article 211.

(vi) transfer entry orders of the classes enumerated below :—

(a) those involving debits to Remittance heads otherwise than in respect of expenditure on works;

(b) those relating to charges which are supported by vouchers received in transfer ;

(c) those involving a debit or credits to London Stores, or 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 1.—The provisions in clause (a) and (b) of this Article apply also to vouchers received from other divisions, departments or Governments, in support of transfer debits raised by them.

NOTE 2.—The term "Voucher" used in clause (a) includes Advices of Transfer Credit and Acceptances of Transfer Debit received from other divisions, departments, etc., in the case of the docket for Schedule of Debts to Remittances.

(c) All vouchers in support of payments for land acquired should be submitted to the Accountant-General.

(d) All survey reports of stores and sale accounts should also accompany the Monthly Account. Sale accounts in support of cash credits to stock should be attached to the Stock Account, From P.W.A. 29, 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, and the remaining survey reports and sale accounts should be attached to the schedule dockets relating to the works or accounts credited.

233. Deleted.

234. 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—

(1) the original Cash Balance Reports of all disbursing officers including the Divisional Officer, and (2) a certificate of the Divisional Officer to the effect that he has obtained on or after 31st March and retained in his office, an acknowledgement 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 transmission to the Accountant-General.

(b) to Part II of the Schedule of Monthly settlement with Treasuries, Form P.W.A. 26, should be sub-joined a statement in the form given below, in respect of the cheques drawn to meet payments of works :—

<i>Particulars.</i>	<i>Number of cheques issued.</i>	<i>Amount.</i>
1. For the whole month
2. During the last five working days of the month.

(c) the Schedules of Credit/Debits to the heads "Adjusting Account between Central and State Governments", "Adjusting account with railway, "Adjusting Account with Posts and Telegraphs", "Adjusting Account with Defence" and "Inter-State Suspense Account" should 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.

(G.O. Ms. No. 283, Finance dated, 2nd May 1968.)

235. Within six weeks of the submission of the Monthly Account for March, a consolidated certificate in respect of balances other than cash, should be forwarded to the Accountant-General in Form P.W.A. 46, Annual Certificates of Balances.

NOTE.—If the closing balance under any head is *nil*, it does not follow necessarily 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 but the wording of it may be amended suitably if the closing balance is *nil*.

236. In addition to the ordinary accounts for March, a Supplementary Account for that month, which shall comprise the transfer entries and corrections permitted in Article 199, should be submitted to the Accountant-General with all the necessary accompaniments, so as to reach him by the 1st June or such other date and may be prescribed by him.

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.

(G.O. Ms. No. 383, Finance, dated 2nd May 1968.)

Local Ruling under Article 236

The procedure indicated in the second sentence of the Note under this Article is applicable to the "Schedule of Rents of Buildings and lands" also.

237.

[238. The Divisional Accountant should sign not only the Monthly Account, but also all the schedules, etc., accompany it. The Divisional Officer need not sign all these documents, he should however, sign the Monthly Account and the List of Accounts, Form P.W.A. 44, unless he is absent from headquarters, 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 P.W.A. 45 (with a duplicate copy of the Monthly Account signed by himself). without which the Accountant-General will not pass the Monthly Account finally. The Consolidated Account of Contingent Expenditure, *vide* Article 226, should be signed invariably by the Divisional Officer.

NOTE.—It is desirable that the Divisional Officer should make arrangements for the review by himself of all the vouchers before they are submitted to the Accountant-General and that, unless the circumstances are exceptional, the Divisional Officer should sign the accounts himself.

Local Ruling under Article 238.

The procedure prescribed in the above Article in regard to the Monthly Account and the List of Accounts should be followed also in regard to the Schedule of Monthly Settlement with Treasuries and the Schedule Docket relating to percentage recoveries (see Article 212).

239. In addition to the accounts prescribed above such other accounts (e.g., Subsidiary accounts of revenue Stores, Stock and Tools and Plant, and interest-bearing securities, or *pro forma* accounts) should be submitted to the Accountant-General as Government may prescribe or the Accountant-General may require.

Local Ruling under Article 239.

The Divisional Officer should submit the following accounts to the Accountant-General in the manner noted against each.

*A. Monthly Returns to be submitted along with the Monthly Account
(See Article 230.)*

- (i) Extract from Account of Receipts of Tools and Plant, Form P.W.A. I.
 - (ii) Extract from Account of Issues of Tools and Plant, Form P.W.A. II (with supporting survey Report of Stores, Form P.W.A. VI, sale Accounts, Form P.W.A. VII and acknowledgments of officers concerned, in the case of stores transferred to other officers not being Divisional Officers of the State.)
- In the same form as the Accounts.

NOTE.—In the Electricity Department, the extracts from the Account of Receipts and Issues of Tools and Plant are not submitted to the Accountant General's Office, as these accounts are audited locally.

(iii) Schedule of Rents of Boats, Form
P.W.A. XLI.

NOTE—The expenditure on the maintenance of each staff boat should be separately shown in the schedule so as to make it possible to check the annual statement showing the working of the staff boats.

(iv) Certificate regarding correction to the
register of rents of buildings and
revision of rents in New Form P.W.A.
XLI.

(Memo. 129244/Codes/65-3, dated 4th March 1966.)

NOTE—In the Electricity Department, the Schedule of Rents of buildings and lands is sent to Audit once in six months ending with September and March.

B. MISCELLANEOUS RETURNS.

(i) Half-yearly Register of Stock Form P.W.A. XII on the
following days :—

Return from division	For half-year ending.	To reach the Accountant General on or before.
Coimbatore Circle	1st March 30th September	1st May 1st November
Madras Circle	30th April 31st October	15th June 1st December
Thanjavur Circle	31st May 30th November	1st July 15th January
Tiruchirappalli Circle.	31st May 30th November	1st July 15th January

(ii) Annual Register of Tools and Plant, Form P.W.A. III
for the year ending 30th September on or before 15th December.

NOTE. 1.—The documents should be submitted in original after transferring the closing balances to the corresponding register or return for the subsequent period.

NOTE 2.—[Deleted.]

(iii) Certificate of monthly reconciliation of the ledger and the book balances in respect of each sub-head of stock in the Public Works Stores, Madras and the Transport and Machinery Division, Madras of the Highways and Rural Works Department by the 10th of the second month succeeding the month to which the accounts relate.

(Memo. No. 68904/Codes/63-1, dated 17th July 1963.)

NOTE 1.—This account has to be submitted with the Monthly Account.

(iv) Account of Interest-bearing Securities Form P.W.A. XLII prepared at the close of the year from the Register of Interest bearing Securities (see Chapter XII of the Tamil Nadu Financial Code).

This account has to be submitted with the monthly account for March only. It should be supported by (1) the acknowledgments (in original) of the deposit for securities returned or transferred to them during the year, and (2) the certificate of the Divisional Officer that all securities shown as outstanding in this account, or acknowledgments for them by the authorised custodians, are in his possession.

NOTE 2.—If a security recovered in instalments is being deposited in the Post Office Savings Bank, no entries should be made in respect of it in the Register of Interest-bearing Securities, until the security has been fully paid up. The annual Account should, however, 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 Recoveries.

NOTE 3.—If any Post Office Savings Bank deposits have been hypothecated to a Subdivisional Officer, the register for such securities should be kept by him and he should sign the annual certificate in respect of them.

NOTE 4.—In the Electricity Department, this account is not submitted to the Accountant-General's Office along with the Monthly Account for March. During local inspection, the entries in this register are verified with the securities held.

Miscellaneous Local Rulings.

Cheque Books and Receipt Books.

1. (a) A Register of Cheque (and Receipt) Books should be maintained in Form P.W.A. XLIII, separate pages being reserved for cheque books, permanent and temporary receipt books.

(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 book 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 check in the Divisional Office 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.

NOTE. The term "Receipt book" used in the above paragraph applies both to permanent and temporary receipt books. The blank space provided in the counter-foils of the temporary receipt books for filling in the number and date of the corresponding permanent receipt should invariably be filled before the submission of the counterfoils of for check in the Divisional Office.

(2) The Register of Cheque (and Receipt) Books should be reviewed periodically and enquiries 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 found 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.

Miscellaneous Matters.

(3) 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 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 officers 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 Objection Statements and Audit Notes, received from the Audit office, should also be set forth in details (*See* paragraph 270 of the Comptroller and Auditor-General's Manual of Standing Orders).

The memorandum should be in tabular form with columns for (1) remarks by the relieving Accountant, (2) remarks by the Divisional Officer, and (3) orders of the Accountant-General. The relieving Accountant should examine it 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. Divisional Officers should review from time to time the several registers, books and accounts maintained in the Divisional and Sub-divisional Offices even though under the rules in this Code they may have scrutinized and initialled the individual entries or sets of entries therein. To this end they may require these records to be laid before them through the Divisional Accountant, monthly or at such other intervals as may be fixed by them. The fact of in Form P.W.A. XLIV (Memo. of the Review) posted in a suitable position on the Account, etc., concerned.

5. On behalf of the Divisional Officer, the Divisional Accountant should examine the accounts of the disposal of money obtained on bills presented direct at treasuries.

CHAPTER V.—CLASSIFICATION OF FOREST RECEIPTS AND EXPENDITURE.

A. GENERAL

240. The major and minor heads prescribed for the classification of forest receipts and expenditure are set out in Appendix 2 to Volume I*. The sub-heads, detailed heads or units of grants and appropriation will be determined by Government according to local requirements. The authorized arrangement of heads should not, however, be altered except in consultation with the Accountant-General.

B. Transactions with other Departments and Government

241. Adjustments with other Departments and Government in respect of supplies made or services rendered by or to the Forest Department should be regulated by the directions contained in Chapter 4 of Volume I.

242. Recoveries or payments made in cash should be treated like other revenue receipts or service payments as the case may be. But when a transaction has to be adjusted by book transfer, the transfer should be effected debiting or crediting the amount involved to "Book Transfers" the entry in the accounts being supported by full particulars of the transactions and where necessary by the bill or invoice duly accepted by the department debited or by the bill or invoice of the Supplying Department accepted by the Forest Officer.

Local Ruling under Article 242.

The head "Book transfers" is not operated on in Madras. Items relating to other departments should be credited or debited in the accounts rendered to the Accountant General under the head "Suspense Accounts—Departmental Adjusting Accounts" and the Accountant-General will make the necessary transfers to the heads concerned.

* The list of major and minor heads issued by the Comptroller and Auditor-General is printed separately as Appendix 2 to this Account Code, Volume I. The portions of this Appendix relating to State transactions are reproduced in Appendix A to the Tamil Nadu Budget Manual.

243. Transactions of the Central Government or of Railways or of another State Government originating in State Forest Division, in so far as such transactions are adjustable by book transfers, should be entered in the accounts as debits or credits to the head "Book Transfers—Central", "Book Transfers—Railway" or "Book Transfer—Government of the State of", as the case may be. Likewise the adjusting entries in respect of Railways or State transactions originating in a Forest Division of the Central Government should be taken to the head "Book Transfers—Railway concerned or the Railways Fund, as the case may be

Local Ruling under Article 243.

In Madras any original transactions under "Forest Remittances" which are adjustable in the Central Books of the Accountant-General of another accounting circle or of Coorg should be classified in the Forest Departmental Accounts directly under the head "Adjusting Account between Central and State Governments", those relating to Railways under the head "Adjusting Account with Railways", and those relating to other States under the head "Inter-State Suspense Account". The responding transactions under "Forest Remittances" should always be classified as "State".

C.—INTER-DIVISIONAL TRANSFERS.

244. All revenue and expenditure should be recorded in the accounts of the division within which it is collected or incurred without reference to its origin or object and save as provided in Article 245, no inter-divisional adjustments should be made except under special orders of Government.

245. In cases where Government in consultation with the Accountant General have declared a Division or a Circle as a unit for the purpose of ascertaining the financial result of the working of the forests, adjustments may be made between different units. Thus, in cases where the unit is the division, adjustments may be made between different divisions; where the unit is the circle adjustments may be made monthly or annually as may be found convenient.

Local Ruling under Article 245.

No inter-district adjustment should be made in regard to any item of Forest revenue. But for the purposes of the departmental or administrative accounts, revenue collected in one district on behalf of another should be shown against the district (or districts) to which it belongs and against the proper sub-head in the prescribed Forms.

When expenditure is incurred in one district on account of another, it should at once be recorded in the accounts of the District within which it was incurred; but such expenditure except in the case of seeds, stumps, etc., supplied for regeneration purposes) should be adjusted in due course by debit to the district on account of which it was incurred, with a corresponding credit to the district in which the expenditure was first incurred.

NOTE 1.—Advances of pay and travelling allowance granted to officers on transfer should be debited to "Objection Book Advances—Forest Officers" in the accounts of the division where the advances are made (*vide* also Local Ruling Article 274).

NOTE 2.—Pay due in respect of duty in one circle or division to officers on their transfer to another circle or division should be drawn in the latter circle or division and charged to the appropriate head of account, viz., "Pay of Officers" or "Pay of establishments" as the allotments for these heads of account are retained by the Chief Conservator of Forests with out distribution. The travelling allowance due to be drawn for them at the new station may, however, be charged to the appropriation of the circle or division to which the transfer has been made.

NOTE 3.—Any amount paid into the Reserve Bank of India, Madras, by a purchaser or lessee on account of Forest revenue should be credited to the district to which it relates—See Instruction 14 (b) under Treasury Rule 10

D. CHARGES FOR ESTABLISHMENT, TOOLS AND PLANT, ETC.

246. Charges on account of general services like Establishment, Live Stock, Stores and Tools and Plant should be classified appropriate sub-heads under the minor head "Establishment" or "Conservancy and Works", as the case may be and, save as provided below, no attempt should be made ordinarily to include in the cost of an individual work any portion of expenditure on account of those services. The cost of materials purchased for a specific work should, however, be debited to the accounts of that work

247. Pay and allowances of such temporary establishment as is employed upon the actual execution, as distinct from the general supervision, of a specific work or upon the subordinate supervision of departmental labour, stores and machinery in connection with such a work should be debited to the appropriate sub-head under "Conservancy and Works" and not under "Establishment."

248. Where such expendible stores, as building materials, small stores, house fittings, etc., taken to the general sub-head for Stores and Tools and Plant are utilized subsequently on any specific work, the value thereof should be transferred to the accounts of the work concerned by write back to the sub-head to which the stores were debited originally. Similarly, the cost of carriage of these stores to the site of a work and carriage charges in connection with the movement from place to place of other materials and Tools and Plant issued to or provided specifically for a work may be debited direct to the accounts of that work.

E.—FOREST REMITTANCES.

* 249. All sums paid into the treasury by a departmental officer or on his account should be debited to "Forest Remittances", irrespective of whether remittance is made in cash or by a cheque. Similarly, the value of all cheques drawn should be credited to "Forest Remittances", irrespective of whether or not they are cashed at once.

Local Ruling under Article 249.

Schedule of monthly settlement with treasuries.—As soon after the expiry of the month as possible, the Forest Divisional Officer should effect a monthly settlement with all treasuries in respect of the transactions of the entire division. After the settlement of account has been effected with treasuries, a Schedule of Monthly Settlement with Treasuries should be prepared in Form F.A. XII.

* See also Article 225 *infra*.

As this Form F.A. XII is required for submission to audit in original, the office copy of the details recorded in it should be original, the office copy of the details recorded in it should be signed by the Divisional Officer and carefully recorded for a period of twenty years.

F.—FOREST ADVANCES.

I.—*Advances to Disbursers.*

250. When a subordinate officer who is not authorized to draw cheques against the drawing account of the Divisional Officer is given a cash advance of suitable amount to enable him to make the disbursements entrusted to his charge, the amount of the advance should be debited in the accounts of the officer making the advance to "Forest Advances" as an advance to the disburser concerned. When an account of the advance is rendered by the disburser, the amount of the expenditure incurred should be credited to "Forest Advances" by a *per contra* debit to the appropriate sub-head of accounts classification.

II.—*Advances to Contractors, etc.*

251. Advances to contractors, suppliers and labourers made in connection with the execution of works under the orders of competent authority should be debited in the accounts of the officer making the advance to the head "Works Advances" subordinate to the minor head "Conservancy and Works", the entry being supported by an acknowledgment by the payee. When recovered (wholly or partially) from the contractor, etc., either by work done or in cash the amount recovered should be credited under "Works Advances". If the recovery is the value of work done, such value should simultaneously be debited *per contra* to the appropriate sub-head of accounts classification.

252. Petty advances to labourers which are made by a subordinate out of his own imprest or advances (see Article 250) and allowed to be treated as part of the cash balance with him, should not, however, be accounted for as "Works advances".

G. RECOVERIES OF SERVICE PAYMENTS.

253. Recoveries of service payments should be dealt with as follows :—

- (a) *If made before the close of the year in the accounts of which the payment was included*—(1) When the recovery is in adjustment of an overcharge on account of pay or travelling allowance and is made by deduction from a bill debitable to the same detailed head, the net amount only should be debited to that head.
- (2) In all other cases, the amount recovered should be entered initially in the accounts as an item of receipt under "Recoveries of Service Payments" but in the accounts rendered to the Accountant-General the amount should appear as a *minus* entry under the sub-head to which it was debited originally.
- (b) *if made after the close of the year in the account of which the payment was included*.—The amount should be credited in the accounts as miscellaneous revenue.

H.—OTHER RECOVERIES.

254. Other recoveries from pay bills, etc. . . should be recorded as pertaining to "Provident Funds, Income-tax etc.", as the case may be, but such recoveries as are creditable to the Central Government (e.g., deduction on account of Income-tax, Postal Life Insurance Fund, etc.) should be classified under the head "Book Transfers—Central" (See Article 243). In the same way, any recoveries creditable to another State Government should be taken to the head "Book Transfers—Government of

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I --FOREST DEPOSITS.

255. Earnest money deposits which are paid under the rules of Government by contractors or purchasers of forest produce direct into a treasury or sub-treasury should be treated as Revenue Deposits and not as Forest Remittances. Such deposits should not appear in the accounts of the officers of the Forest Department. Similarly, earnest money deposits which are received initially by Forest Officer but remitted subsequently to the treasury as such should also be dealt with in the treasury accounts as Revenue Deposits.*

*See Local Ruling 3 under Article 257 below and Instruction 14 under Treasury Rule 10 in the Tamil Nadu Treasury Code, Volume I.

CHAPTER VI.—ACCOUNTS TO BE KEPT IN FOREST OFFICES.

A.—CASH BOOK.

I.—General.

256. Every officer who is authorized to receive or disburse Government money should keep an account in Cash Book, Form F.A. 1, in which he should enter not only all money transactions as they occur but also book transfers permissible under Article 260.

NOTE.—Receipts on account of sales tax may be kept outside the regular accounts and they may be remitted every month into the treasury by chalan (in triplicate) under the head "XIII. Other Taxes and Duties".

Local Ruling under Article 256.

Officers in charge of ranges or depots who are authorized to receive and disburse money will keep their accounts in a bound Cash Book in Form F.A. 1.

257. Only transactions connected with the public service and no other should be shown in the Cash Book. Sufficient details should be given in the column "Particulars", to admit of the main points of each transaction being ascertained readily without reference to the detailed vouchers. All items of revenue must be detailed fully; the forest from which the revenue is received, the person who pays it, and the articles and quantities removed should be stated in that column whenever the information is available. The classification of receipts and charges should be given in the column "Head of Service" in accordance with the prescribed accounts classification (*see* Chapter V).

Local Ruling under Article 257.

1. It is a serious irregularity to draw cheques and deposit them in the cash chest at the close of the year for the purpose showing the full amount or 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.

2. Acknowledgments of payments should, as far as possible, be taken at the time of payment and on one of the printed forms prescribed for the purpose. They should be numbered 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 therein.

3. An earnest money deposit received by a Forest Officer should be entered in the Cash Book on the debtor side as soon as it is received, and a corresponding entry should be made on the credit side when the amount is remitted to the treasury. In the classified abstract also (*see* Local Ruling 1 under Articles 282-297), it should appear on both sides of the account as "Miscellaneous Remittances".

NOTE.—As an exception to this rule, the District Forest Officers and the Range Officers are authorised not to pass through the Cash Book earnest money received from, and returned to, the intending bidders at an auction sale on the same day the auction is held, provided that the intending bidders concerned are required to give a stamped receipt for the money in a register to be maintained for the purpose in the District Forest Office and the range office and that the register is to that extent, treated as a Subsidiary Cash Book and consequently as an accounts form.

Account of District Forest Officers.

4. The Cash Book of District Forest Officers, Form F.A. 1, shall contain—

- (a) a detailed record of the daily transactions of the District Forest Officer himself;
- (b) the classified expenditure incurred by Range Officers or other disbursing subordinates in totals only, the details of those totals being shown in the original accounts, which will be filed for record in the District Forest Office;
- (c) recoveries of service payments—*See* Article 253 and
- (d) the advances made to contractors and disbursers (and the recoveries of such advances), other than advances by subordinates made and recovered during the month.

NOTE.—The opening and closing cash balances in the account of each subordinate should agree with the balances shown as outstanding against him in the district ledger (*see* Articles 272 to 276) at the commencement and close of each month.

5. The entry of a payment into the treasury should record the number and date of the receipt and the name of the treasury into which the money was paid. The Conservator may order the submission of vouchers—such as auctioneers account sales, passes, permits or licences—in support of the items of revenue.

The first monthly entry in the cash column on the receipt side will be the cash balance in hand at the beginning of the month. The accounts will close with the closing balance at the end of the month—see Article 265.

6. All entries in the Cash Book of "Remittances of revenue to treasuries" should be supported by vouchers in the treasury receipt form (chalan). When remittances to the treasury are made by means of postal money orders, the chalan may be replaced by the Treasury Officer's advice list. The name of the treasury and the treasury number and date of each receipt should invariably be entered in the Cash Book in the column "To whom paid, etc."

7. The procedure to be followed in regard to the repayment or adjustment of a revenue deposit is indicated in Instructions 19 and 23 under Treasury Rule 16. Immediately on receipt of an intimation from the treasury of the adjustment of an earnest money deposit against revenue due, the District Forest Officer should enter the amount in his Cash Book on the debtor side as "Revenue" and on the creditor side as "Forest Remittance", taking care to see that the entries are made in the Cash Book for the month in which the adjustment is reported to have been made in the accounts of the treasury.

258. When a cheque is drawn in favour of self or order to replenish the cash chest, the amount of it should be entered at once as receipt. This entry must not be delayed until the money has been received after the cheque has been cashed at the treasury.

Local Ruling under Article 258.

1. The amount of the cheque should also be entered on the payment side of the Cash Book in the column "Bank or Treasury".

2. Cheques accepted in payment of Government dues should be entered in the cash account as "Receipts" as and when received and as "Disbursement" when remitted into the treasury for encashment just like moneys received by a Government servant. If a large number of cheques is received daily, they should be initially entered in a subsidiary register in T.N.T.C. Form 14-A for watching the encashment of the cheques and only the daily total of receipts and remittances accounted for in the **Cash Book**. Cheques drawn by the District Forest Officer or by some other Government servant in favour of the District Forest Officer may, however, be treated as "cash" while the cheques are in transit to the treasury for realization.

259. A cheque drawn in order to be paid away should be entered simultaneously on both sides of the Cash Book, once as a receipt of money from the treasury and again as a payment to the payee concerned, the number and distinguishing letter of the cheque being specified in both the entries.

260. Similarly, all book transfers, i.e., transactions in which no actual payment or receipt of cash is involved, should be entered simultaneously on both sides of the Cash Book, the credit or debit to "Book Transfers" appearing on one side and an equivalent debit to an expenditure head or credit to a revenue head, on the other.

Local Ruling under Article 260.

The head "Book Transfers" is not operated on in Madras, see the Local Ruling under Article 242.

261. Pay and allowances of Forest Officers and their establishments which are paid by cheques or out of cash obtained from the treasury should be entered in the Cash Book under the head "Establishment" without further details, the entries being supported by bills as vouchers.

Local Ruling under Article 261.

The exhibition in the Cash Book of the deductions made from pay bills on account of Income-tax and Postal Life Insurance should follow the procedure indicated in the Local Ruling under Article 243. Credits on account of General Provident Fund or any other account pertaining to a State head of account should be shown under the relevant head or the departmental adjusting account concerned with reference to the Local Ruling under Article 242.

*II.—Cancelled, Lost or Lapsed Cheques.**

262. If a cheque which has been drawn and entered in the Cash Book has to be cancelled subsequently, the amount of it should be accounted for on the creditor side as a "cancelled cheque", the cancelled cheque being treated as a voucher. Simultaneously, an entry should be made on the debtor side, as indicated below:—

- (a) *If the cancelled cheque is replaced immediately by a fresh cheque.*—The fresh cheque should be shown as a "Forest Remittance", the number and date of the cheque in lieu of which it is drawn being quoted in the entry.
- (b) *If the cancelled cheque is not replaced immediately.*—The expenditure in payment of which it was drawn should be written-back by making an entry of the cancelled cheque on the debtor side as for a cash recovery of a service payment (Article 253).

263. A lost cheque should be treated in all respects like a cancelled cheque (Article 262), the treasury certificate of non-payment being regarded as a voucher in support of the entry of cancellation on the creditor side of the Cash Book.

* See also Subsidiary Rules 49 to 51 under Treasury Rule 16.

264. A lapsed or time-expired cheque, if renewed, should be treated as a cancelled cheque and the fresh cheque issued in its place entered in the Cash Book in the manner indicated in clause (a) of Article 262.

III.—Closing and Balancing.

265. *The Cash Book should be closed and balanced monthly. The account balance at the close of the month should be checked with the actual cash balance on hand verified by actual count. If any excess or deficiency is found, it should be entered at once as such in the Cash Book on the debtor or creditor side, as the case may be.

266. Divisional Officers and others who render accounts to the Accountant-General (Chapter VII) should close their books on the last working day of each month. but subordinate officers should do so on the 27th or such earlier date as may be necessary in order to ensure that their accounts reach the officers in whose accounts they are to be included, by the last day of the month. For the month of March, the Divisional Officer should keep open his own accounts until the receipt of such accounts of the subordinate Officers as will be closed on the 31st of the month.

Local Ruling under Article 266.

The date on which the Cash Books of Range Officers should be closed each month will usually be fixed by the District Forest Officer with reference to the date on which the Taluk Treasury accounts are closed, in order to preserve agreement between the departmental and the treasury figures.

B.—REGISTER OF CHEQUES DRAWN.

267. A monthly register of cheques drawn on all treasuries with which the drawing officer is placed in account should be kept in Form F.A. 2.

* See also Instruction I under Treasury Rule 11.

Local Ruling under Article 267.

A copy of the monthly register of cheques drawn in Form F.A. 2 will be sent to the Treasury Officer for verification and counter-signature at the close of each month—*See* Article 58 and Local Ruling 2 under it in the Tamil Nadu Account Code, Volume II.

C.—WORKS ACCOUNTS.

I.—*Muster Rolls.*

268. For work executed by labourers, whether paid by the day or otherwise, a Muster Roll should be kept in such form and in accordance with such methods as may be prescribed by Government after consultation with the Accountant-General.

Local Ruling under Article 268.

The muster roll should be kept in Form F.A. XI in accordance with the instructions in Chapter VIII of the Tamil Nadu Financial Code and the notes printed on the form.

II.—*Measurement Books.*

269. For work done otherwise than on a lump-sum contract, and for supplies made by a contractor, a **Measurement Book** should be kept in such form and in accordance with such methods as may be prescribed by Government after consultation with the Accountant-General.

*Local Ruling under Article 269.***Measurement Books.**

1. The instructions for the maintenance of measurement books are laid down in Chapter VIII of the Tamil Nadu Financial Code. Measurement books are not to be used in the case of existing buildings where the only purpose aimed at is the preparation of estimates for periodical repairs and of contractors' bill for such repairs, in such cases all that need be used is a standard measurement book which should be maintained in Divisional Forest and Range Office.

When standard measurement books of buildings are maintained the following rules prescribed by the Government in consultation with the Accountant-General should be followed carefully :—

- (i) The entries of measurements and abstracts thereof should be recorded legibly in ink and certified by the Range Officer concerned, in his own handwriting to the effect that they are correct for the purpose of preparing both the periodical repair estimates and the contractor's bills. Any corrections should be attested by a District Forest Officer.
- (ii) All the standard measurement books maintained in a Forest Division should be entered in an alphabetical series so as to be readily distinguished from ordinary measurement books and the entries relating to them should be noted on separate pages of the register of measurement books maintained in the Divisional Forest Office. The original standard measurement books should be kept in the personal custody of the head clerk of the Divisional Forest Office.
- (iii) Certified copies of measurement books relating to works in charge of a Range Officer should be sent to him to be kept in his personal custody and the entries relating to them should be made on separate pages of the Range Register of measurement books.

NOTE.—This need not be done when the Divisional Forest office and the Range Officer are at the same station.

- (iv) For the use of the Forester, standard measurements of each work in his charge copied on loose sheets and signed by the District Forest Officer should be sent to the Range Officer for issue to the Forester concerned.

NOTE.—This need not be when the Range Officer and the Forester are in the same section.

- (v) When corrections have to be made owing to additions or alterations in a building, the Range Officer concerned should make the corrections in his copy of the measurement book. At the same time, he should intimate them to the District Forest Officer who will have the book in his office corrected under his initials. The copies with the Foresters in which corrections have to be made should be called for by the Range Officer, corrected under his initials and return.
- (vi) On the 30th April each year, the District Forest Officer should send a certificate to the Conservator to the effect that all the standard measurement books in his division have been inspected by him that the entries therein have not been tampered with, that all corrections due to additions or alterations in the buildings have been made in the books and that the latter are reliable and up to-date records.
- (vii) When a payment has to be based on standard measurements, the subordinate preparing the bill for payment should certify in the ordinary measurement book and the bill that the whole of the work (or the work since the previous running bill, as the case may be) as per standard measurements in a book, the number of which should be quoted has been done and that it has not previously been billed for in any form.
- (viii) Separate measurement books should be set apart for noting the details of such bills so as to facilitate the review of payments based on standard measurements.
- (ix) All bills so paid should be specially checked in the Divisional Forest Office with reference to the standard measurements contained in the records of that office.

Bills and Vouchers.

2. For payments other than those made on muster rolls, the authorized forms of bills and vouchers are the following:—

- (a) **First and Final Bill, Form F.A. II.**

(b) Running Account Bill, Form F.A. III.

(c) Hand Receipt, Form F.A. IV.

The use of these forms is explained in the following subsections :--

First and Final Bill, Form F.A. II.—This form should be used for making payments both to contractors and suppliers when a single payment is made for a job or contract, i.e., on its completion. A single form may be used for making payments to several payees, if they relate to the same work (or to the same head of account in the case of supplies) and are billed for at the same time.

Running Account Bill, Form F.A. III.—This form is intended both for contractors for work done and for suppliers. It should be used when payments are made on running accounts to contractors and suppliers. This form will contain one man's account only; full details of quantities of the different classes of work or supplies must also be set forth.

Hand Receipt, Form F.A. IV.—This is a simple form of voucher intended to be used for all miscellaneous payments and advances for which none of the special Forms F.A. II and F.A. III is suitable.

3. Before the bill of a contractor is prepared, the entries in the measurement book relating to the description and quantities of work or supplies should be scrutinised by the subordinate and the calculations of "contents or area" checked arithmetically by him. The rates allowed should be entered by him in the abstract of measurements. The bill should then be prepared from the measurement entries in one of the forms prescribed in Local Ruling 2 above applicable to the case.

Full rates in accordance with the agreement, catalogue, indent or other orders 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.

4. Before signing the bill, the subordinate 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. The memorandum of payments should then be made up, any recoveries which should be made on account of the work or supply or on other accounts being shown therein. If the subordinate 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.

The total charge for each item of work and the grand total of a contractor's bill should be rounded in accordance with the instructions in Chapter XIV of the Tamil Nadu Financial Code, but paise should not be omitted from the rates for the various items of work.

If the subordinate who prepares the bill has authority to make payment, only one signature at the foot of the bill is necessary.

(Memo. No. 79271-A/VSI/63-29, dated 16th August 1966.)

5. If the subordinate is not empowered to make the payment, the bill should be submitted with the measurement book to the next higher authority, who will pass and return the bill for payment, if after the necessary scrutiny it is found to be in order.

6. From the measurement books, all quantities should be clearly traceable into the documents on which payments are made. When a bill is prepared for work or supplies measured, a remark to the effect "Bill submitted to the
on " should be endorsed on the abstract of

measurements. The officer who signs the pay order should, immediately on signing it, cross out every page containing the detailed measurements of the work or supplies paid for by a diagonal red ink line. The officer who actually disburses the amount should enter the number and date of the voucher of payment with the remark "Paid on _____ by voucher No. _____" on the abstract of measurements.

NOTE.—The document on which payment is made should invariably be shown in the space provided for the purpose the number and page of the measurement book in which the detailed measurements are recorded, and the date on which the measurement was made, or the date on which the articles were brought to account in the Register of receipt of timber, etc.

7.(a) Payments for work done or supplies made in a running account should ordinarily be made monthly. Both the "quantities" and "amount" of each distinct item of work or supply should be shown separately in the bill. It will be observed that the form provides for recording the total quantity and value of work done up-to-date, the work done to the end of the last bill and since then.

(b) Such payments should be treated as payments on account, subject to adjustment in the final bill, which should be drawn in Form F.A. III, 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.—If the Contractor refuses to give an acknowledgment to the effect that the payment made to him was in full settlement of all demands, it is not necessary to insist on obtaining a qualified acknowledgment.

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 not, therefore, be covered by a single contract.

Charges on account of materials.

8. In the case of works executed departmentally, the required materials may be obtained from stores or by purchase or transfer from other works at which there may be a surplus and so on. The materials brought on to the site of a work will be in the custody of the officer in-charge of the work and will be issued for use on the work as required. In order to watch the proper receipt, issue and balance of materials in the interests of Government, it is important that a simple and concurrent account should be kept of each item of material as it is received and issued for the work. For this purpose an account in Form F.A.V. is prescribed.

9. Form F.A.V. will, however, be maintained only in the case of such works where its maintenance has been specially ordered by the sanctioning authority. All materials brought on to the site of such works for the thereon, whether by purchase or from stock or by transfer from another work, etc., should immediately be entered in the receipt column with a brief reference to the measurement book or other record, a separate page being used for each material. As the materials are issued for use on the work, they should be duly entered on the day of issue in the issue column, the balance being immediately posted.

10. Immediately after the completion of the work, the Range Officer will verify the unused balance of materials, submitting along with the completion report for the work a report of the verification containing the actual verified balances and a certificate that he has brought them to account in Form No. 6 of the Tamil Nadu Forest Code. The report should also indicate the action taken or proposed to be taken (1) to adjust the discrepancies, if any, and (2) to dispose of the surplus balances.

Discrepancies may be due to differences between the actual receipts or issues with those entered in the accounts, arising from errors in measurements, or in posting the accounts or from losses of materials due to carelessness, neglect or fraud on the part of the subordinate. They should be carefully investigated into and adjusted as follows:—

(1) Shortages and losses for which any subordinate is held responsible should be adjusted by prompt recovery under the orders of the District Forest Officer, the amount being credited to the work. Pending recovery, such amounts should be debited to Advances recoverable by credit to the work. The question of other disciplinary action should be separately examined.

(2) Other actual losses which are irrecoverable should be written on the account in Form No. 6 of the Tamil Nadu Forest Code under the sanction of the competent authority, no further adjustment in accounts being required.

(3) Materials found in excess should be brought on to the account in Form No. 6 of the Tamil Nadu Forest Code separately with the remarks "Materials found in excess on verification".

11. Steps should be taken expeditiously to dispose of all surplus materials either by transfer to other works in progress or by sale. The value of such materials should be credited to the work concerned and debited to the work to which they are transferred and, if sold, the value realized should be credited to the work.

NOTE.—Completion report for the works should contain a reference as to the manner in which deficit or excess materials have been adjusted.

The unused materials at the site of the work should also be verified whenever the officer or subordinate in direct charge of the work is transferred before its accounts are closed, by the relieving officer in company with the relieved officer and a report on the verification should be submitted to the District Forest Officer through the Range Officer only in cases where the verified balances do not agree with the book balances. If the ver-

fication does not disclose any discrepancies, a certificate to the effect that the book balances have been verified and found correct, will be signed and submitted by the relieving officer to the District Forest Officer through the Range Officer.

12. The accounts of "Materials-at-site" prescribed in the above Local Rulings are not intended to include office stores, tools and plant and other equipment—*See* also Article 271 and the Local Ruling under it.

III.—Register of Works.

270. A detailed record of the expenditure relating to each sanctioned work should be kept in a register in Form F.A. 3.

Local Ruling under Article 270.

1. The expenditure incurred on works sanctioned either by the Government, the Chief Conservator or Conservator should be entered in detail in the register Form F.A. 3, to be kept in the District Forest Office, one or more pages being devoted to each work. A separate register should also be maintained for recording the expenditure on works sanctioned by the District Forest Officer. The register should be posted monthly from the duplicate copy of the Range cash book. For works costing Rs. 100 or less, it is not necessary to classify expenditure under the various estimate sub-heads in the register, the column "Total expenditure" only being posted.

The first volume of the registers in use should have an index under the various budget heads for all works sanctioned in the division.

2. For the procedure to be followed in regard to the submission the completion report for a work—*See* Article 181 in Chapter VIII of the Tamil Nadu Financial Code, Volume I and the instructions in the Departmental Code.

D. STORES ACCOUNTS

271. An account of stores, such as building materials, small stores, house fittings, etc., which may be held in stock for general purposes, as distinct from materials purchased for specific works, should be kept in such form as the Government may determine in consultation with the Accountant-General.

Local Ruling under Article 271.

The Government have directed that the account of stores referred to in this Article need not be kept in Tamil Nadu.

E.—CONTRACTOR'S AND DISBURSER'S LEDGERS.

272. A ledger should be maintained by the Divisional Officer in Form F.A. 4 for all accounts with disbursers and contractors. On the debtor side should be entered all payments made to them and on the creditor side the amounts of all bills passed to their credit and all sums repaid by them in cash.

273. Only one account should be opened with each disbursers but in the case of contractors a separate account should be kept with each person in respect of each work.

274. Each item entered in the Cash Book under "Forest Advances" or "Works Advances" should be posted once in the ledger, and when any work is accepted as having been done by a contractor, or any account supported by the necessary vouchers is accepted from a disburser, the amount covered by work done of expenditure incurred should be set off against the amount due from the contractor or disburser, as shown in his account in the ledger. The ledger account should thus be a running account with each contractor and disburser from which the amount due by him or from him can always be ascertained easily.

Local Ruling under Article 274.

When an advance is outstanding against an officer on transfer, the amount shall be shown as "transferred to the accounts

of district" in the accounts of the district he is leaving, on receipt of intimation from the District Forest Officer of his new district that the outstanding has been brought to account in his ledger.

275. The account with each contractor and disburser should be balanced on the last day of each month in which any transaction takes place.

Local Ruling under Article 275.

In Tanjil Nadu, the account of each contractor and disburser for any month in which any transaction has taken place should be balanced and initialled by the District Forest Officer as soon as possible after the date of the despatch of the monthly accounts to the Accountant-General, and, in any case, not later than the 12th day of the month.

276. The pages in the ledger should be numbered consecutively, and there should be an index to the accounts it contains. Each new account opened should be assigned a number which will be appropriate to that particular account until it is closed finally. The numbers should be given to the accounts in the ledger in consecutive order, as they are opened and should run in a consecutive sequence until a new ledger volume is opened.

F.—CLOSING OF THE ACCOUNTS OF THE YEAR.

277. The financial year terminates on 31st March and actual transactions taking place after that date should on no account be treated as pertaining to that year. In order, however, that as many of the unadjusted outstanding of the year as possible should be cleared, and that errors in accounts coming to notice after the 31st of March should be rectified, if possible, within the accounts of the year, the account books prescribed above should be kept open, after the closing of the accounts for March, for the inclusion of transfer entries relating to rectification of errors and for settlement of outstanding. These accounts should be closed on the 20th of May or on such date as may be prescribed by the Accountant-General (* *),

G.—CORRECTION OF ERRORS.

278. If an item in the Forest accounts which properly belongs to one head is classified wrongly under another head, the error should be corrected in the following manner:—

(a) If the error is discovered *before* the close of the month's accounts, the necessary correction should be made in the original entries before the accounts are closed. The mistake 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.

(b) If the error is discovered *after* the close of the month's accounts, but *before* the accounts for March supplementary are closed, the correction should take the form of a fresh entry in the current Cash Book. (Article 277.)

NOTE 1.—Errors affecting only revenue or expenditure (service heads) where the amounts involved do not exceed Rs. 10 need no formal correction.

NOTE 2.—If the error affects one or more heads on each side of the Cash Book, the correcting entry should be made on both sides in the manner indicated in Article 260, but if it affects only receipt or expenditure heads on one side of the Cash Book, the entry should be on the one side affected, the amount (*plus* or *minus*) pertaining to each head being specified in the column headed "Particulars", and the column "Receipts" or "Disbursements", as the case may be, being left blank. At the same time, a suitable remark should be made in red ink against the original incorrect entries in all accounts, the reference to the correct entry being quoted.

NOTE 3.—No correcting entry should be made unless supported by the orders of the Divisional Forest Officer obtained on a Transfer Entry Memorandum in the form below :—

Particulars of the original transaction, with reasons or the proposed adjustment.	Debits		Credits	
	Head of account	Amount	Head of account	Amount
		Rs. P.		Rs. P.

Passed,

Divisional Forest Officer

- (c) If the error is discovered *after* the accounts for March supplementary have been closed and despatched to the Accountant-General, it should be reported by letter to the Accountant-General who will deal with it in accordance with the rules in Volume IV* and advise to the Forest Officer the corrections (if any) which he should make in his accounts.
- (d) In all cases in which a formal correction is not permissible, a suitable note (in red ink) should be made in all the accounts concerned.

Local Ruling under Article 278.

In Tamil Nadu, the March supplementary accounts are not prepared by Forest Officers but they should intimate to the Accountant-General any corrections to be made in the accounts so as to reach him not later than the 20th of May in each year.

H.—SUBSIDIARY ACCOUNTS OF COMMERCIAL
UNDERTAKINGS.

279. If the activities of any individual Forest Unit or of any self-contained exploitation scheme like a Saw-mill or a Forest Railway, are such as to require the maintenance of subsidiary accounts on a commercial basis, the form of accounts to be kept may be settled by Government after consultation with the Accountant-General.

Local Ruling under Article 279.

There are no commercial undertakings in the Forest Department in Tamil Nadu.

* Volume IV of the Comptroller and Auditor-General's Account Code.

CHAPTER VII.—ACCOUNTS RETURNS RENDERED BY FOREST DEPARTMENT OFFICERS.

A.—General.

280. The directions contained in this Chapter shall apply primarily to accounts of Divisional Officers. They shall also apply *mutatis mutandis* to accounts of Conservators and other Forest Officers who draw funds against their own drawing accounts and render separate accounts to the Accountant-General in respect of transactions passing through them.

B.—Incorporation of Subordinates' Accounts.

281. Before closing the accounts of a month the Divisional Officer should satisfy himself that the accounts of his subordinate Officers for the month have been examined and incorporated truly and accurately in his own accounts. For this purpose, the accounts of the latter should reach the office of compilation in time for the preparation and submission of the accounts returns on the due date (* *). If they do not arrive in time to be so incorporated, they should be taken in the following month's accounts but such an occurrence should be avoided as far as possible. In the case of accounts for March, however, the Divisional Officer must keep open his accounts until receipt of all the subordinates' accounts in order that all receipts and payments of the official year may, as far as possible, be brought into the accounts of the year (*see* also Article 277).

Local Ruling under Article 281:

The duplicate copy of the Cash Book prepared by carbon paper be sent by Range Officer to the District Forest Officer should be accompanied by all the necessary vouchers as prescribed for District Forest Offices and should show the cash balance in hand at the end of the month, which should be personally counted by the officer closing the Cash Book and compared by him with the entries in the Cash Book and the duplicate copy of the Cash Book. The fact should be certified at the foot of the latter return in the following form:—

"I hereby certify that I have personally counted my cash balance on this day and found it to agree with the balance as shown in the Cash Book and in this return. The entries in the Cash Book and in this return have also been compared by me throughout and found to agree".

Accounts to be rendered.

A classified abstract of the cash accounts (Form F.A. VII) showing for the month—

(a) the total revenue and expenditure under each of the prescribed heads of account ;

(b) the total amount of all cheques drawn ;

(c) all remittances to treasuries ;

(d) all advances paid and recovered ;

(e) all other cash recoveries ;

(f) inter-departmental transfers ;

(g) forest refunds ; and

(h) receipts and payments on account of other Governments and Railways.

This account should be accompanied by the following documents and appendices :—

DOCUMENTS.

(i) Schedule of Monthly Settlements with Treasuries in Form F.A. XII (*see* Local Ruling under Article 249).

(ii) Return of cheques drawn duly certified by the Treasury Officer (*see* Article 267).

(iii) Consolidated Treasury Receipt from the Treasury Officer for remittances into the treasury.

(iv) Schedule of receipts and payments on behalf of other Governments and Railways.

(v) Return of rents (Form F.A. VIII).

(vi) Schedule of Forest Remittances to Treasuries in Form F.A. VI-A.

APPENDICES.

I. Account particulars of the amounts debited and credited to "Advances Recoverable" and "10. Forest—Conservancy and Works—Suspense—Works Advances".

NOTE.—Each item outstanding for more than six months should be entered in red ink in this Appendix. The return for March in each year should be accompanied by a brief statement explaining the circumstances in which each such item remains unadjusted and the steps which have been taken with a view to its early clearance.

Certificate of cash balance in the hands of Range Officers and other disbursers who have received advances directly from the District Forest Officer, together with explanations of any differences between the amount of such certificates and those shown in this Appendix should also accompany the March return.

II. Account particulars of cash recoveries made on account of overpayments, retrenchments, etc.

III. Account particulars of items credited to the detailed head "Other Sources" under the head "X—Forest—Miscellaneous".

NOTE.—The Posting or 'Averse' Register (Form F.A.X.) prepared by the Accountant of the Divisional Forest Office should be attested monthly by the District Forest Officer when he approves of the accounts and filed with the office copy of the accounts.

2. The submission of the monthly accounts should on no account be delayed. If, however, they cannot reach the office of the Accountant-General before the due date prescribed in Local Ruling 1 above, a separate statement (and if necessary, a telegram) should be despatched so as to reach his office on the above due date, giving the figures under the following heads of account in the order noted below. The special reasons necessitating delay in despatch of the accounts should also be furnished along with the accounts.

I.—RECEIPTS AND CHARGES BY MAJOR HEADS OF ACCOUNTS.

Receipts.

A. LI. Forest (Gross).

B. Refunds under "LI Forest."

-
- C. State Provident Funds.
 - D. Civil Deposits.
 - E. Other Deposits and Advances (i.e., Advances Repayable—
Special Advances and Forest Advances; Suspense Accounts—
Departmental Adjusting Accounts).
 - F. Loans and advances by State Governments.
 - G. Adjusting account between Central (Non-Railways) and
State Governments.
 - H. Cash Remittances.
 - I. Inter-State Suspense Account.
 - X. Account with Railways (Southern Railway, Eastern Rail
way—each Railway separately).
 - J. Opening balance.
 - K. Total receipts.

Charges.

- L. 70. Forest.
- M. State Provident Funds.
- N. Civil Deposits.
- O. Other Deposits and Advances (i.e., Advances Repayable—
Special Advances and Forest Advances; Suspense Accounts—
Departmental Adjusting Accounts).
- P. Loans and advances by State Governments.
- Q. Adjusting accounts between Central (Non-Railways) State
Governments.
- R. Cash Remittances.
- S Inter-State Suspense Account.

Y. Account with Railways (Southern Railway, Eastern Railway—each Railway separately).

T. Closing balance.

U. Total charges.

II. DETAILS FOR THE AMOUNT SHOWN UNDER THE HEAD "ADJUSTING ACCOUNT BETWEEN CENTRAL AND STATE GOVERNMENTS";

Receipts.

(a) Taxes on Income.

(b) Coorg Suspense.

(c) Account between Central Revenues and Tamil Nadu.

(d) Account between Civil and Posts and Telegraphs.

(e) General Family Pension Fund, West Bengal.

(f) Total receipts—Adjusting account between Central and State Governments.

Charges.

(g) Accounts with Governments of other Countries.

(h) Coorg Suspense.

(i) Account between Central Revenues and Tamil Nadu.

(j) Account between Tamil Nadu and Military.

(k) Total charges—Adjusting account between Central and State Governments.

3. Two schedule dockets of works vouchers should be submitted for each range in Form F.A. IX, one for works sanctioned by the Conservator or higher authority, and the other for works sanctioned by the District Forest Officer and all other charge under "Conservancy and Works" including commission Payments.

A contingent bill for the whole district should also be submitted for contingent charges under the minor head "Establishments", *except* when separate bills are required under any rule or order to be sent for particular items. Contingent bills

should be prepared in the forms prescribed and in accordance with the Subsidiary Rules and Instructions under the Treasury Rule 16 except for the fact that bills are not presented at the treasury. Particular attention should be paid to the rules regarding the submission of sub-vouchers, their cancellation, etc.

As regards travelling allowances, the original bills countersigned by the controlling officer should be submitted with the accounts as vouchers, the payee's receipts being filed in the District Forest Office.

vouchers should also be submitted for advances to contractors and disbursers, transfers to other departments and the like.

Vouchers and sub vouchers pertaining to each range should have a distinguishing letter attached to their numbers.

4. The vouchers should be despatched in two instalments by registered post, accompanied by a covering list showing the number and amount of each voucher in the prescribed form. The first instalment of vouchers should relate to payments made on or before the 20th of each month and should be despatched by the 25th of that month; the second should relate to payments made after the 20th and should accompany the monthly accounts, except when the accounts are signed by some other gazetted Government servant on behalf of the District Forest Officer.

5. All accounts in an Indian language should be accompanied by abstracts in English. The necessary particulars should be entered in English on all vouchers in an Indian Language and signed by the District Forest Officer, when they are forwarded for audit in support of the charges entered in the district monthly accounts.

6. In addition to this monthly accounts prescribed above, capital and Revenue accounts of all Government owned and leased residences should be prepared annually and submitted to the Accountant-General in the form and manner prescribed by him.

APPENDICES.

APPENDIX 1.

[See Chapter II, Local Ruling under Article 11 and 26.]

RULES GOVERNING THE ALLOCATION OF EXPENDITURE BETWEEN CAPITAL AND REVENUE AND THE FINANCING AND ACCOUNTING OF CAPITAL EXPENDITURE.

Expenditure on public services may be classified into "Expenditure on Revenue Account" and "Expenditure on Capital Account" or "Capital Expenditure". The Comptroller and Auditor-General has broadly defined capital expenditure as expenditure incurred with the object of either increasing concrete assets of a material and permanent character, or of reducing recurring liabilities, such as those for future pensions by payment of commuted value. Capital expenditure may be met from non-revenue resources, such as capital receipts, accumulated revenue surplus of previous years or the proceeds of loans. It is not, however, necessary that all capital expenditure should be met from non-revenue resources. Prudent financial administration requires that capital expenditure should not be met from such sources, unless it is remunerative or is so large that it cannot be met from current revenues. Expenditure on a temporary asset cannot, ordinarily, be considered as expenditure of a capital nature.

2. For the purpose of laying down rules to determine what is capital expenditure and how such expenditure should be financed, i.e., whether from the revenue account or from non-revenue resources, the public services on which the Government incur capital expenditure may be divided into the following categories:—

- A. Irrigation works and electric schemes for which regular Capital and revenue accounts are kept.
- B. Government commercial undertakings.

C. Other departments and services for which no separate capital and revenue accounts are kept (e.g., civil works).

**A.—IRRIGATION WORKS AND ELECTRIC SCHEMES FOR WHICH
REGULAR AND REVENUE ACCOUNTS ARE KEPT.**

I.—Allocation of expenditure between capital and revenue.

3. Irrigation and Navigation works and electric schemes are generally of a revenue producing character, and a number of them have been financed from non-revenue resources. It is essential to make clear the financial effect of their working and for this purpose separate capital and revenue accounts have to be maintained for them, showing the total cost of construction, the cost of extensions and improvements, the gross revenue and the cost of working and maintenance.

It is not, however necessary, to maintain separate capital and revenue accounts for small works, viz., works estimated to cost not more than Rs. 50,000 each, nor if the work is of such a character as not to permit of clear capital and revenue accounts being kept

4. The following rules should be observed in deciding whether an item of expenditure relating to an irrigation or navigation work should be debited to capital or to revenue :—

(1) Capital bears all charges for the first construction of a project as well as charges for intermediate maintenance of the work while not yet opened for service and bears also charges for further additions and improvements in accordance with rule (3) below.

(2) Revenue bears all subsequent charges for maintenance and all working expenses. These embrace all expenditure on the working and upkeep of the project and also on such renewals and replacements and such additions, improvements or extensions as are chargeable to the revenue account under rules (3) and (4).

(3) When the construction estimate of a project is closed, the expenditure on works of extensions will be charged thus :—

(a) Estimates exceeding Rs. 1,000 for (i) works which are in themselves directly remunerative, such as new distributaries, mills or works for increasing the canal discharge, and (ii) works which are necessary for the full development of a project, but are not in themselves directly remunerative, shall be charged to the capital account.

(b) Estimates amounting to Rs 1,000 or under shall be charged to the revenue account under extensions and improvements.

(c) All estimates for works which are neither remunerative in themselves nor considered necessary for the development of the project shall be charged to the revenue account under Extensions and Improvements.

(4) In the case of renewals and replacements of existing works if the cost really represents an increase in the capital value of the system and exceeds the cost of the original work by Rs. 1,000, the cost of the new work should be divided between capital and revenue; the cost of the original work, which should be estimated if the actual cost is not known, should be charged to revenue and the balance to capital. In other cases, the whole cost of the new work should be charged to revenue. Thus, a renewal which does not represent a substantial improvement of the original work and is in all material essentials the same as the original work should not be charged to capital but to revenue, even when the cost exceeds Rs. 1,000.

5. In theory, it is legitimate to make capital bear the charges for interest on money borrowed to finance the construction of a new project before this project becomes revenue earning. In

fact, however, a Government project is only part of the operations of Government and it may be sound financial administration to meet interest charges from other revenue during the process of construction. The charge of interest to capital in Government accounts is justified only when there be undue disturbance in the Government's budgetary position by taking interest to revenue. The writing back of capitalised interest should be the first charge on any capital receipts or surplus revenues derived from a project when opened for working.

8. The foregoing rules are generally applicable to electric schemes also, except that extensions to electric schemes which are directly remunerative and which cost Rs. 1,000 and under may also be debited to capital.

II.—Classification of works into productive and unproductive.

7. Although most of the works included in the category of works having capital and revenue accounts produce some revenue, not all of them produce revenue sufficient to meet the cost of working and maintenance and the interest charges on the capital. Works are accordingly classified into "productive" and "unproductive".

8. A new work can be classed as "productive" if, at the time of according sanction to it, there is good reason to believe that the net revenue derived from it will, within ten years after the probable date of its completion, repay the annual interest on the capital invested at such rate as may be fixed by the Government from time to time. The capital invested in a work will include direct and indirect charges and arrears of simple interest, if any, i.e., balance of total interest over total revenue during the ten years period; but no reduction should be made from the total capital outlay on account of anticipated excess of revenue over simple interest.

A new work which does not satisfy the criterion laid down above will be treated as "unproductive."

NOTE.—In the case of works sanctioned before 1st April 1937 the rate of interest will be calculated at 4-1/2 per cent, irrespective of whether they were completed before or after that date, at 5 per cent in the case of those sanctioned between 1st April 1941 and 1st April 1946 and at 4 per cent in the case of those sanctioned on or after 1st April 1946.

9. A productive work may be changed into an unproductive work and *vice versa* in the following circumstances:—

- (a) If, at any time during the period of construction, or within ten years of the date of the closure of its construction estimate, it becomes apparent that a work originally classed as productive will not actually be remunerative according to the criterion prescribed in paragraph 8 above, it should be transferred from the productive to the unproductive class; and similarly, if it becomes obvious, during the same period that a work sanctioned as unproductive will actually prove remunerative, the transfer of the work from the unproductive to the productive class may be effected.
- (b) If a work which is classed as productive fails, at any time after the expiry of ten years from the date of the closure of its construction estimate, in three successive years to yield the relevant return prescribed in paragraph 8 above, it should be transferred to the unproductive class. A work classed as unproductive which succeeds in yielding in three successive years, the relevant return prescribed for a productive work may, on the same principle, be transferred to the productive class. The Government may, however, postpone the transfer of a work from one class to the other, if they are satisfied that its success or failure is due to purely transient causes.

Thus every work classified under paragraph 8 or clause (a) of this paragraph will retain the classification in the 11th, 12th and 13th years after the closure of its construction estimate.

10. If an existing irrigation, navigation, embankment or drainage work be extended or improved, the criterion of productivity prescribed in paragraphs 8 and 9 above shall be applied

to the whole system or scheme including such extension or improvement, as if the extension or improvement had been executed simultaneously with the original work, and the date of sanction referred to in paragraph 8 for the purpose of determining the percentage to be returned by the system as a whole shall be that on which sanction was accorded to the original project or scheme. As an exception to this rule if any extension be, owing either to its nature or its magnitude, such as may reasonably be considered to be a separate project and if it be susceptible of having clear capital and revenue accounts kept of it, distinct from those of the project or scheme as a whole, it should be treated as a separate project or scheme. In that case the conditions relating to original projects or schemes, and not those relating to extensions and improvements, shall be applicable. In all such cases, separate capital and revenue accounts should be maintained for the extension in order to enable the productivity test to be periodically applied.

11. For the purpose of determining the productivity of an old work which has been developed by the British Government, only the capital expenditure expended by that Government should be regarded as the capital at charge on which interest is chargeable.

III.—Financing of expenditure.

12. *Productive works.*—A new work, or a work of extension or improvement connected with an existing project or scheme which is treated as a separate work, may be financed from non-revenue resources, including borrowed money, if the work satisfies the test of productivity laid down in paragraph 8.

A work of extension or improvement, which is treated as part of an existing project or scheme, may also be met from non-revenue resources, if the work is expected to be remunerative by itself and the estimated cost is not less than Rs. 10,000. If such a work is unproductive, it should be financed from current revenues, unless the estimated cost of the work exceeds Rs. 5 lakhs, when the work may, if necessary, be met from non-revenue resources.

13. *Unproductive works.*—Capital expenditure on new unproductive projects, and extensions and improvements to existing unproductive projects should, ordinarily, be met from current revenues.

If however the estimated cost of the work is more than Rs. 5 lakhs, it may be financed from non-revenue resources. If a work falls within the scope of the proviso to section 5 of the Tamil Nadu Famine Relief Fund Act, 1936, it may be financed from the Famine Relief Fund.

B.—GOVERNMENT COMMERCIAL UNDERTAKINGS.

14. In the case of Government commercial undertakings the expenditure incurred on the construction or acquisition of fixed assets of a material character, such as land, buildings, machinery, etc., is treated as capital, while expenditure on floating assets like raw materials consumed, wages, supervision charges, and other running expenses of the undertaking depreciation on the value of fixed assets, and losses written off are chargeable to revenue.

Capital expenditure on Government commercial undertakings may be met from non-revenue sources, if the undertaking is working at a profit after providing for interest on the capital invested by the Government at the rates which the Government fix every year.

C.—OTHER DEPARTMENTS AND SERVICES FOR WHICH NO SEPARATE CAPITAL AND REVENUE ACCOUNTS ARE KEPT (e.g., CIVIL WORKS).

15. *Works for which no separate capital and revenue accounts are kept.*—Irrigation and navigation works which do not satisfy the criterion of the maintenance of separate capital and revenue accounts (see paragraph 3. above), and all other works which do not relate to commercial undertakings fall under this category. The expenditure on such works should subject to the exceptions specified below, be met from current revenues :—

(a) If a work is expected to be remunerative, i.e., is expected to produce a net revenue after allowing for the cost of maintenance and repairs and interest on the estimated cost of

the work it may be financed from non-revenue resources, if the estimated cost of the work exceeds Rs. 50,000.

(b) If the work is unremunerative, i.e., does not satisfy the criterion laid down above for a remunerative work it may be financed from non-revenue resources, provided that the cost of the work or group of work exceeds Rs. 5 lakhs.

For the purpose of the limit of Rs. 5 lakhs, works may be grouped together if they satisfy the following general principles:—

- (i) the works should be interdependent; or
- (ii) the works should be essential for the purpose of a single scheme or project;
- (iii) all expenditure incurred at or about the same time on objects arising directly from the central idea underlying a scheme may be treated as having been incurred on that scheme.

Examples of works which form a group of work or the construction of quarters for Government servants generally in the agency tracts (scheduled areas) or for the Government servants of a particular department, such as the Police Department, in pursuance of a definite policy of the Government and works included in a building programme for the establishment of a new State or district headquarters.

16. *Commutation of pensions.*—This is generally recognized as a legitimate item of capital expenditure, since it reduces recurring liabilities in respect of pensions. The expenditure annually on the commutation of pensions does not, however, vary to any appreciable extent from year to year, and since it is practically a recurring expenditure, it can more properly be met from current revenues.

17. *Loans and advances to Local Bodies, Cultivators, etc.*—These may be met from loans or from other non-revenue sources, such as accumulated balances and recoveries of loans.

18. *Grants-in-aid to local bodies for any scheme.*—Grants-in-aid do not go to build tangible assets for the Government, as distinguished from those of local bodies, and they should accordingly be met from current revenues.

APPENDIX 2.

[See Chapter II, Local Ruling 1 under Article 29.]

DETAILED HEADS PRESCRIBED BY THE GOVERNMENT IN REGARD
TO IRRIGATION ETC., WORKS WITH INSTRUCTIONS AS TO THE
CHARGES TO BE CLASSIFIED UNDER THEM.

General remarks.—(1) The detailed heads in this list may be varied under the orders of the Government, to suit the circumstances of each project. (2) Combined works, falling under two or more heads—e.g., combined bridges and falls, or combined falls and regulators—should be classified according to that aspect of the work which predominates.

A. PRELIMINARY EXPENSES.

Surveys 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 the following 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 Public Works Department. Sale-proceeds of wood, building materials etc., obtained in clearing land taken up should be taken in reduction of the charge, if realized before the accounts, of the estimate for the acquisition of the land have been closed—see Article 68. If any buildings acquired with the land are used as residences or otherwise let, they should be brought on the Register of Rents, Form P.W. A. XIII and rents realized should be treated as ordinary rent receipts.

C. WORKS.

All construction works, whether of earthwork or of masonry, etc., excluding work 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 grouped 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. REGULATIONS.

Works (other than escapes and escaped 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, and outlets and cross drainage works generally, when such works are in connection with river and hill torrent.

F. (I) OTHER CROSS DRAINAGE WORKS.

Cross drainage works of the classes referred to under the head "F.—River and Hill Torrent Works" when such works are in connection with drainage other than that from river and hill torrents.

G. BRIDGES.

Bridges, both road and railway, for crossing a 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 a 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 channels conducting water to and from the same.

K.—BUILDINGS.

Permanent and temporary buildings (including staff quarters offices, workshops, 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 the Government and rents of buildings hired by the Government.

L.—EARTHWORK.

Excavation and embankments for the channel, protective works for the bed and sides; trimming, turfing or rivetting slopes; retaining walls for embankments.

L. (I).—BOUNDARY AND SERVICE ROADS.

(Subordinate to the detailed head "L.—Earthwork"—
Roads and Communications.)

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.—PLANTATIONS.

All regular plantations, including the cost of clearing land, transplanting soil and planting trees. Gardening charges 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. Includes also minor works constructed in 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 repairs work prior to the opening of the revenue account for the project or the section concerned. This head appears only under "Works".

APPENDIX 3.

[See Chapter II, Local Ruling under Article 42.]

RULES FOR THE ACCOUNTING AND DISTRIBUTION OF ESTABLISHMENT AND TOOLS AND PLANT CHARGES.

1. The accounts of Establishment and Tools and Plant charges are kept on the following principles:—

(i) The charges of division or special office are as a rule, met out of the single major head "50, Public Works" in the first instance.

(ii) Before closing the accounts of the year, the Accountant-General apportions the charges of the whole State amongst the major heads to which the cost of the works was charged.

(iii) In certain cases where this annual adjustment is unsuitable, as for example in the case of non-Government works, or for works done only occasionally for other departments, the recovery of cost is effected in the accounts of the divisions concerned, from time to time by the levy of a percentage charge.

(iv) Otherwise, the shares pertaining to individual works are not determined except for the purposes of certain *pro forma* accounts, as in the case of Irrigation and Navigation Works.

2. Subject to the exceptions mentioned in Article 39 of this Code and in Rule 3 below, the establishment charges of a division or of a special office should in the first instance, be classified under the minor head "Establishment" of the major head "50. Public Works". The same major head should bear, in the first place, the charges for the ordinary tools and plant of the division under the minor head "Tools and Plant".

NOTE.—For the classification of the charges for (1) the special tools and plant of a division and (2) the tools and plant of a special office, see Rule 4 below and the Tamil Nadu Public Works Department Code, respectively.

3. The undermentioned special establishments should be charged as indicated below:—

(i) Establishment employed on works in the Scheduled Areas; To the head "50" "Public Works—Scheduled Areas", See Act, 39.

(ii) Pay of the driver in charge of the lifting machine for the falling shutters over the Krishna Anicut : To the minor head "Establishment" under the head "XXXVI. Irrigation, Navigation, etc., Works".

(ii) Establishment employed for the execution of irrigation projects such as the Cauvery-Mettur Project : To the head "90. Capital Outlay on Irrigation Navigation, Embankment and Drainage Works".

4. The cost of special tools and plant, including those required for use on Famine Relief, should be classified in accordance with Articles 37 and 41. Tools, plant and machinery required for a workshop of a quasi commercial character should be charged direct to the accounts of it.

5. Recovery of the cost of establishment and tools and plant should be made in the following cases :—

(a) Work done for other States.

(b) Work done for Railways the Archaeological Department or other departments of the Central Government.

(c) Work done for other departments, when the cost is chargeable to those departments.

(d) Non-Government works.

(e) For all work done in the Public Works Workshops at Madras even though the work is for a Public Works Division within the State.

(f) For work done in the Physics and Soil Mechanics Office and Irrigation Research Station, Poondi, on behalf of departments of the State Government, other Governments, Railways, private persons or bodies.

6. In the cases referred to in Rule 5 above, recoveries will be made at percentage rates on the value of work done. The percentage for Archaeological works and for such other works of the Central Government which may have to be executed in special cases will be 19 per cent for establishment pensionary and tools and plant charges. The percentages for items (a) (c), (d) and (e) and for Railways in item (b) are fixed separately

for establishment and tools and plant charges, and readjusted if necessary at quinquennial intervals, by the Government in consultation with the Accountant-General, the rates being based on the actual average cost (per 100 rupees of outlay on works) in the State during the previous five years. The actual average cost should be taken to mean, in the case of establishment, that portion of the average expenditure on the whole establishment which may be considered to have been incurred in the actual execution of works and then connected preliminaries. The object of the latter rule is to exclude from the ratio of the cost of establishment to the outlay on works, the share of the cost of establishment employed on other miscellaneous duties of the Public Works Department, such as the annual inspection of Railway affecting tanks, preparation of date statements for buildings, inspection of buildings annually and the scrutiny of place on behalf of local bodies, without actually executing any work in order that in the aggregate the recoveries made on the work done may represent fairly the actual cost of the services for which the percentages are charged.

The percentages applicable are:—

(i) for work done for other States—Same as sub-clause (iv) (a) below, except 1 per cent for audit and accounts;

(ii) for work done occasionally for Railways—Same as sub-clause (iv) (a) below;

(iii) for work done for all other departments and charged to the departments concerned—Same as sub-clause (iv) (c) below, except the percentages for audit and accounts and for pensionary charges; Provided that if the work done is for a commercial department, the percentage for pensionary charges should be levied.

NOTE.—If the establishment employed on a project of the kind referred to in sub-clause (iii) of Rule 3 above (which should be treated as a commercial department with reference to the rules in Chapter 4 of this Code, Volume I), executes work on behalf of Public Works Department divisions charged to "50. Civil Works" or for other departments, the percentages applicable are those in sub-clause (iv) (c) below, but excluding one per cent for audit and accounts.

(iv) for non-Government works (including local fund works, municipal works, and other contribution works) as below :—

(a) For works other than water-supply and drainage schemes :—

13 per cent on the amount of works outlay for establishment.

1½ per cent on the amount of works outlay for pensionary charges.

1 per cent on the amount of works outlay for tools and plant.

1 per cent on the amount of works outlay for audit and accounts.

16½ per cent.

Those rates will apply to works which were started on or after 1st April 1937.

NOTE 1.—When lump-sum contributions are received towards Government works from local bodies or private persons or bodies, they should invariably be distributed, for accounts purposes, in two parts, the one representing a share of works expenditure and the other the amount chargeable on that share as Establishment and Tools and Plant and pensionary charges calculated according to the percentage fixed in sub-clause (iv) (a) above. No charge for audit and accounts should be levied in such cases.

In the case of contribution works, where the local bodies or private honours are permitted to carry out the works themselves under the Supervision of and in accordance with the plans and estimates approved by the Public Works Department and where no centage charges are to be recovered for supervision and scrutiny of plans and estimates, centage charges at rates detailed below should be credited to the Public Works Department in the manner laid down in rule 5 (1) of Statement E of Appendix 4, Tamil Nadu Public Works Account Code, and the same amount debited to the concerned department which is benefited by the work. The rates of centage charges to be adopted in such cases will be 1 per cent of the estimated cost for scrutiny and sanction of estimate and 2 per cent of the sanctioned estimated cost of work for supervision and direction including test check.

NOTE 2.—If, in the case of any local fund or municipal work executed by the Public Works Department, the local fund or municipal staff are employed on investigation and preparation of plans and estimates before they are sanctioned and such plans and estimates are worked to, without revision, the rate for establishment will be reduced to 10½ per cent.

NOTE 3.—If the Public Works Department prepares the plans and estimates for any works to be executed by the Central Government, other departments of the State Government, local bodies including municipalities, and private persons, a charge of 2½ per cent on the estimated cost exclusive of the cost of land will be levied subject to a minimum of Rs. 10. In case where the Public Works Department merely scrutinizes the estimates and plans prepared by the Central Government, other departments of the State Government, local bodies including municipalities and private persons the charge should be 1 per cent on the estimated cost, exclusive of the cost of land, subject to a minimum of Rs. 5. This rule does not apply (i) to the scrutiny of trunk road maintenance estimates undertaken with reference to rule 3 of the rules in both sections A and B of Appendix IX to the Tamil Nadu Public Works Department Code and (ii) to the preparation or scrutiny of the plans and estimates for works financed entirely from the Road Fund. In the case of works executed by local bodies and financed partly from the Road and partly from other funds, the centage charges leviable should be based on the proportion of the estimated cost of the work to be met from funds other than the Road Fund. Such charges may be debited to the estimates for the works, provided that no grant may be claimed from the Road Fund in respect thereof.

NOTE 4.—(1) Under the reciprocal arrangement entered into with the Railway in this State, centage charges at the above rates will be payable to the Railway for work done by them for the Government.

(2) When plans and estimates are prepared by the Public Works Department for Railway works or *vice versa* and if the works are not subsequently carried out by the Public Works Department or by the Railway centage charges will be payable on the sliding scale fixed by the Railway from time to time.

The above arrangements will also apply to works undertaken by the Railway for the Police Department.

NOTE 5.—In cases where Public Works Department officers are required to issue certificates of reasonableness of rent for private buildings occupied by educational institutions aided from State funds, fees shall be collected at the following rates:—

(a) Ten per cent of the monthly rental recommended by the Public Works Department as reasonable, subject to a minimum of Rs. 20 in each case, where the building concerned is situated within five miles from the headquarters of the inspecting officers ;

(b) Ten per cent of the monthly rental recommended subject to a minimum of Rs. 20 in each case, plus the travelling allowance involved, where the building concerned is situated beyond five miles from the headquarters of the inspecting officers.

(c) For renewal of the certificates, a fee of Rs. 10 only shall be collected in each case.

(b) I. For water-supply and drainage schemes executed by the Public Works Department with its own staff.

	<i>For a scheme the cost of which exceeds Rs. 1 lakh percentage of works outlay.</i>	<i>For a scheme the cost of which does not exceed Rs. 1 lakh percentage of works outlay.</i>
(a) For establishment employed on execution, supervision and direction.	10	10
(b) For pensionary Charges	1½	1½
(c) For preparation of plans and estimates by the Sanitary Engineer.	2½	2½
(d) For Scrutiny by the Chief Engineer ..	½	..
For audit and accounts	1	1
Total ..	15½	15

NOTE.—No centage charges will be levied on account of "Tools and Plant".

II. For water-supply and drainage schemes in direct charge of Municipal Engineer, supervised by and certified to by the Public Works Department Executive Engineer.

	<i>For a scheme the cost of which exceeds Rs. 1 lakh. Percentage of works outlay.</i>	<i>For a schemes the cost of which does not exceed Rs. 1 lakh. percentage of works outlay.</i>
(a) For Supervision and direction by the Public Works Department.	4	4
(b) For pensionary charges	½	½
(c) For preparation of plans and estimates by the Sanitary Engineer.	2½	2½
(d) For Scrutiny by the Chief Engineer ..	a	..
Total ..	7½	7

NOTE.—If in any of these cases, the plans and estimates are prepared by the Municipal Engineer and they are worked up to in execution, the above rates of centage charges will be reduced by 2 per cent of works outlay.

III. For water-supply and drainage schemes taken up by the Public Works Department for execution, retaining the Municipal Supervisors to work under one of the Public Works Department subdivisions, centage charges should be levied at the rate specified in sub-clause (I) less the cost of the actual municipal establishment employed on the work.

IV. In the case of panchayat water-supply and drainage schemes executed under the control of District Board Engineers but supervised by the Public Works Department Superintending Engineers, the charges for supervision and direction should be recovered at the rate of 2 per cent of works outlay.

NOTE.—(i) The rates specified in sub-clause I above shall apply only to those works the execution of which was actually started on and after the 15th June 1938.

(ii) The rates specified in sub-clauses II, III and IV shall apply to schemes taken over under the supervision of the Public Works Department after the 15th June 1938 and will be levied on the expenditure incurred thereon from and after the dates on which they were taken over.

(iii) If the Electricity Department is entrusted with the work of preparation of tender notice contract, drawings and specification and also with scrutiny and advice on tenders for electrification works connected with the water-supply and drainage schemes a consolidated fee of $\frac{1}{4}$ per cent on the estimated cost of the electrical part of the work should be paid to that department and it should be allocated and adjusted as shown below :—

(A) *One per cent for the preparation of tender notice, plans and specifications.*—To be adjusted from the centage charges of 24 per cent leviable for the preparation of plans and estimates by the Sanitary Engineer.

(B) *Quarter per cent for scrutiny and advice on tenders* :—To be adjusted (i) in the case of schemes taken up for execution by the Public Works Department, from the centage charges of 10 per cent mentioned in item (a) sub-clause I above.

(ii) In the case of schemes taken up for execution by the Municipal Engineers under the supervision of the Public Works Department from the centage charges for 'direction' included in the rate of 4 per cent mentioned in item (a), sub-clause II above, and

(iii) in the case of panchayat schemes executed by the District Board Engineers under the supervision of the Public Works Department, from the centage charges of 2 per cent for supervision and direction referred to in sub-clause IV above.

(c) A charge of 2½ per cent on the estimated amount, if it does not exceed rupees one lakh and 3 per cent if it exceeds rupees one lakh, will be levied on plans and estimates for water-supply and drainage schemes which are not executed but are finally recorded or revised.

(v) for works done in the Public Works Workshops at Madras.

The percentages are fixed separately for establishment including accounts and audit, tools and plant, repairs and carriage and depreciation, interest on capital and depreciation of buildings and pension and are revised periodically by the Government in consultation with the Accountant-General the rates being based on the proportion which the actual charges under the above heads bear to the value of work done in the Workshops.

(vi) for Archaeological and other works of the central Government

	PER CENT
on the works outlay, for establishment	15
—do— for pensionary charges	2½
—do— for tools and plant, ordinary	1½

NOTE 1.—In the case of work done in special cases for Military Engineer Services and Posts and Telegraphs, an additional charge of 1 per cent on the works outlay should be levied for accounts and audit.

NOTE 2.—As regards charges for the preparation of plans and estimates by the State Government in these cases, see Note 3 under Rule 6 (iv) (a) above.

(vii) for work done by the Physics and Soil Mechanics Office and the Irrigation Research Station, Poondi, on behalf of departments of the State Government, other Governments Railways, private persons or bodies, actual proportionate cost of the establishment and tools and plant employed on the work and 5 per cent of the cost of establishment to cover supervision charges will be recovered.

7. As an exception to Rule 6 (vi), the establishment charges on new supplies and repairs of barrack furniture of the Military Engineer Services is fixed at 10 per cent on the outlay.

8. The prescribed percentages can be remitted, with the sanction of the Government in the case of non-Government works costing less than Rs. 1,000. The remission of charge is not permissible in other cases, as such aid as it may be desired to give to a local body in the construction of a work in which it is interested, is usually given separately in the form of cash grant-in-aid.

9. The percentages referred to in Rules 6 and 7 are leviable on the actual outlay booked in the accounts, i.e., on the net outlay in case there are any refunds or writes-back except in the cases mentioned in Note 3 under Rule 6 (iv) (a). No item of expenditure should be excluded from the levy on the plea that it involved little or no departmental supervisions, etc., but the prescribed percentage charges for tools and plant should not be levied in the case of non-Government works on which tools and plant of the department are not used.

NOTE—Under this rule, even the cost of land acquired through the Revenue Department is not exempt when it is adjusted in the divisional accounts as part of the cost of non-Government work; but if the estimate for the work does not include the cost of the acquisition of the land and this cost is not passed through the Public Works accounts, on percentage charge is leviable on account of it.

Exception.—In the case of works done by the Southern Railway on behalf of the Public Works Department and vice versa, the percentages should be levied on the *gross* and not the *net* outlay on the works.

10. Recoveries made in accordance with Rules 5 to 9 should be classified as indicated in Articles 66 to 72 of this Code, the adjustments being made in the accounts of the Divisional Officer, whenever the cost of work done is adjusted by charge to the deposit, remittance or other account concerned.

NOTE 1.—The additional charge of 1 per cent recovered in respect of works referred to in item (5) excluding the works of the Archaeological Department and in item (d) of Rule 5 should be adjusted as follows:—

The recoveries will be adjusted in the divisional accounts, those relating to work executed on behalf of (1) private parties and (2) local bodies.

as revenue receipts under the minor head "Fees for Government audit" subordinate to the major head "LII. Miscellaneous—Central" and those relating to Railways and works executed for Military Engineer Services and the Post and Telegraphs Department as reduction of expenditure under "20. Audit—Central".

NOTE 2.—In the case of work done in workshops of a quasi-commercial character the percentage charges include that 1 per cent even in the case of Jobs executed for other divisions or departments both of the same State and of other States, but such recoveries should not be credited to "20. Audit" or "LII. Miscellaneous—Fees for Government audit" except in the cases referred to in Note 1 above.

11. Recoveries on account of services rendered by the Special Officers other than Chief and Superintending Engineers, do not appear in the accounts of the Divisional Officer in cases in which there is no work; expenditure, e.g., fees for advisory work. Such fees should be paid direct into the treasury to be credited to the head of account which bears the cost of the establishment of the Special Officer concerned when the fees have been recovered from outside bodies or departments of the same Government and to the corresponding Receipt or Capital head of expenditure in other cases—*vide* Articles 66 to 72 of this Code.

12. In the case of large surveys for new projects of Irrigation, Navigation, Embankment and Drainage works for which special establishment is entertained, an addition of 5 per cent to the cost of this establishment should be made by the Accountant-General to cover the supervision charges thereon.

In the case of (1) Irrigation works for which special establishment chargeable to the concerned Irrigation head of account is employed, and (2) Famine Relief works for which special establishment chargeable to "64-A. Famine Relief" is employed, the Accountant-General should add to the cost of such establishment employed on these works, 2 per cent on the works outlay to cover the "Direction" charges.

In the case of works in the Scheduled Areas erected by the establishment chargeable to "50. Public Works—Scheduled Areas", the Accountant-General should add to the cost of establishment employed on these works, 2 per cent of the works outlay to cover "Direction charges" on account of the Chief

and Superintending Engineers and an additional 8 per cent of the works outlay for the services rendered by the Executive Engineers and Sub-Divisional Officers in supervising the works.

NOTE.—The percentage levied on workshop jobs on account of establishment [*Vide* Rule 6 (v)], includes a provision of 1 per cent for "Audit". The recovery made on account of such portion of "Audit" as is not credited to "20. Audit" or "LII. Miscellaneous—Fees for Government audit" under Note 1 under Rule 10 above is deducted from the establishment charges before the *pro rata* distribution is made.

13. Thus, when the accounts of the year are about to be closed, the charges detailed below will represent the residual charges to be apportioned to the several classes of workers executed in the year other than those for which either percentage charges were levied under Rules 5 to 8 and 12 or special establishment was employed (Rules 2 and 3). This apportionment will then be made by the Accountant General as indicated in Rules 14 to 16.

- | | |
|--|--------------------------------|
| <ul style="list-style-type: none"> (i) Net charges booked under the minor head "Establishment". (ii) Net charges booked under the minor head "Tools and Plant". (iii) Minus the recoveries (on account of establishment and tools and plant charges) referred to in Rule 9, whether credited to "recoveries of expenditure", or "receipts and recoveries on capital account." | }
under several major heads |
|--|--------------------------------|

14. (a) The establishment charges to be distributed *pro rata* will be—

The sum of the residual establishment charges (*vide* Rule 13 above) in each circle of superintendence (excluding in the case of the Madras Circle, the cost of the establishment of the Public Works Workshops and Stores Divisions, Madras, which will be distributed over all circles).

Plus, a share of the additional charges mentioned in the next sub-paragraph.

Minus the special charges mentioned in the last subparagraph to this clause.

NOTE.—The Electrical Engineer's division shall be treated as the "Circle" for purposes of this rule.

The additional charges, a share of which will be debited to each circle, are—

(1) the cost of the Chief Engineers and the Consulting Architect and their establishments.

(2) the cost of other special officers, if any, whose jurisdiction extends beyond a single circle of superintendence and their establishments.

(3) the cost of the establishment (including the General Superintendent and his staff) in the Public Works Department and Stores Divisions, Madras.

Minus the percentage recoveries made under Rule 6 above.

NOTE.—The expenditure on establishment included in the direct charges on works does not come under the above Rule.

(4) leave salaries, sterling overseas pay, etc., paid in England as booked under the minor head "Charges in England" subordinate to the major head "50. Civil Works—State".

The Electrical Engineer's Division should be debited with a portion of the establishment charges detailed in (1) and (3) above only. The debit on account of (1) will be calculated at 4 per cent of the gross establishment charges of the Electrical Engineer's Division. The debit on account of (3) will be in the proportion which the works outlay of that division bears to the works outlay of the whole State. The balance of charges on (1) and (3) and the charges on (2) and (4) will be distributed equally among the regular circles.

The Electrical Division will also be debited with a charge of 4 per cent on the gross establishment charges of the division on account of the technical supervision of the Chief Engineer (Electrical).

The special charges that are to be deducted from the circle charges are—

The special charges or establishments adjusted separately under Rules 2 and 3 in each circle;

(2) the amount (on account of establishment charges) calculated at 15 Paise per acre irrigated in the case of all irrigation works for which capital and revenue accounts are kept and at $\frac{1}{2}$ per cent of the capital value of all State buildings, the mean of the figures at the beginning and end of each year being taken.

NOTE.—(1) The calculation of the ratio of "Establishment" and "Tools and Plant" charges to the works outlay may be done according to the existing methods only quinquennially instead of annually and the resultant ratio adopted in the course of next four years. The existing procedure in regard to the adjustment of Direction and Supervision charges. [Vide rule 12, Appendix 3 of Tamil Nadu Account Code Volume III], Water regulation establishment charge [Vide last sub-paragraph under Rule 14 (1) (*ibid*)] each year will, however, be continued.

In case a new circle is formed during the course of the succeeding four years, the ratio of the Establishment charges and Tools and Plant charges to works outlay for the new circle will be worked out and adopted for the rest of the quinquennium till a revision is made for the entire state.

NOTE (2)—In respect of the Highways and Rural Works Department the transactions are kept separate from those of the Public Works Department and no capital and Revenue Accounts are maintained for the Road works in the Highways and Rural Works Department. As such the net Establishment Tools and Plant Charges (that is gross establishment charges minus recoveries), Classified under "50 Public Works—Establishment or 50 Public Works—Tools and Plant" will be allocated *pro rata* between the two major heads of account "50 Public Works" and "103 Capital Outlay" on Public Works in proportion to the works outlay under these two heads. The adjustment will be made by the Accountant-General, Madras annually.

(Memo. 123309-A/Codes/63, dated 24th March 1966.)

(b) The tools and plant charges to be distributed *pro rata* will be the sum of the residual charges (*vide* Rule 13 above) in each circle (excluding the charges booked under the major head "54. A. Famine Relief" and excluding also in the case of the Madras Circle, the cost of the tools and plant in the Public Works Workshops and Stores Divisions, Madras).

Plus a share of the following additional charges—

- (1) the cost of the tools and plant in the Public Works Workshops Division, Madras, *minus* the percentage recoveries made under Rule 6 above.
- (2) the cost of the tools and plant in the Public Works Stores Division, Madras, other than the tools and plant held in stock for distribution to other divisions (*see* Article 37 of this Code).

NOTE.—The expenditure on the cost of special tools and plant charged direct to works does not come under the above rule.

The Electrical Division shall be treated as a circle for purposes of this rule. In distributing the additional charges mentioned above among the several circles, the Electrical Engineer's Division should be debited only with a proportion which the works outlay of that division bears to the works outlay of the whole State and the balance distributed equally among the regular circles.

15. The *pro rata* distribution of the establishment or tools and plant charges, determined under Rule 14 above should be made thus:—

I. *For purely Irrigation or mixed Irrigation and Civil Works Circles of superintendence—*

- (a) The divisible establishment or tools and plant charges of each circle should be divided among the several major heads operated on (Rule 13) in proportion to the works expenditure, each head.
- (b) No items of works expenditure recorded finally under the major head concerned should be excluded.

II. *For circles of superintendence in which the only work executed falls under the Civil Works branch of the department—*

APPENDICES

No. 3

(a) The divisible establishment or tools and plant charges in all the circles combined should be distributed *pro rata* over the various major heads concerned (Rule 13) on the basis of the works expenditure in all the circles combined.

(b) No items of works expenditure recorded finally under the major head concerned should be excluded.

III. The amount calculated at 15 Paise per acre [*Vide* clause (2) in the last sub-paragraph of Rule 14 (a)] should be debited to "XVII. Working Expenses", and the amount calculated at $\frac{1}{3}$ per cent of the capital value of State buildings should be debited to "50. Civil Works—State".

IV. (a) If a purely Irrigation or mixed Irrigation and civil works circle of Superintendence consists of division with largely varying conditions of work, and the Government are satisfied that the adoption of the circle as the unit of distribution will, in a series of years, result ultimately in a disproportionate charge to the administrative accounts of one or more important Irrigation, Navigation Embankment or Drainage projects under construction in one or more divisions of the circle, they may order those divisions, collectively or severally, to be treated as a separate unit or units of distribution and the remaining divisions of the circle as another unit.

(b) If this course is adopted the annual *pro rata* distribution of the establishment and tools and plant charges relating to each unit should be made as in clause I above with the exception that the establishment charges to be distributed should be determined as follows :—

(i) Take the total establishment charges in each unit.

(ii) Add to this a share of the establishments of the Chief Engineers and Special Officers, and of leave salaries paid in England, calculated thus :—

First determine the share chargeable to the entire circle of superintendence under Rule 14 (a) with

out making the deductions mentioned therein. Divide this among the units making up the circle, in proportion to the works expenditure under each head, as in clause I of this Rule.

(iii) Then deduct the special and percentage charges for establishments adjusted separately under Rules 2, 3 and 5 to 11 in each unit.

(c) Orders passed by the Government under sub-clause (a) above will ordinarily cease to be operative on the expiry of the third year subsequent to that in which the construction estimates of the projects, whose interests it was sought to protect, were closed, unless an earlier date has been fixed by the Government.

16. The apportionment should not be carried further in the regular accounts, but in the *pro forma* (Administrative) accounts of individual productive or unproductive projects of Irrigation, Navigation, Embankment and Drainage Works, prepared annually by the Accountant-General, suitable additions to the outlay on the projects should be made to cover the cost of establishment and ordinary tools and plant. On the basis of the figure of the establishment (or tools and plant) charges in each circle, or other unit of distribution as finally booked under the major head concerned, should be determined the percentage (to 4 places of decimals) which that figure bears to the total works outlay finally booked under that head in the unit concerned. The establishment (or tools and plant) charge on account of each project under that head should then be calculated by multiplying the works outlay on the project by this percentage.

NOTE.—In Administrative Accounts of Irrigation, Navigation, Embankment and Drainage works, an indirect charge of 1 per cent on account of audit and accounts establishment should be levied on the works expenditure of the year

17. For purposes of audit, or of allotment of funds, it is not necessary to include in the estimates for individual works any provision on account of establishment and tools and plant charges, unless percentage charges are leviable, under the rules, on actual works expenditure and are adjusted monthly. For administrative purposes such provision is, however made in the project estimates of irrigation works for which Capital and Revenue Accounts are kept and of any other of which it is desirable to forecast the ultimate financial results.

LIST OF FORMS.

Serial number of
forms.
(1)

Description of form.
(2)

P.W.A. Forms.

Forms prescribed by the Comptroller and Auditor-General.

P.W.A.		
	1	Cash Book.
"	2	Cash Balance Report.
"	3	Imprest Cash Account.
"	4	Register of Stock Receipts/Issues.
"	5	Abstract of Stock Receipts.
"	6	Abstract of Stock Issues.
"	7	Transfer Entry Order.
"	8	Transfer Entry Book.
"	9	Register of Revenue Realised.
"	10	Works Abstract—A.
"	11	Works Abstract—B.
"	12	Register of Works—A.
"	13	Register of Works—B.
"	14	Contractors' Ledger.
"	15	Outturn Statement of Manufacture.
"	16	Register of Manufacture.
"	17	Suspense/Deposit Register.
"	18	Schedule of London Stores.
"	19	Advice of Transfer Debit/Credit.
"	20	Acceptance of Transfer Debit/Credit.
"	21	} (Omitted.)
"	22	
"	23	Abstract Book.
"	24	Schedule Docket.
"	25	Schedule Docket for Percentage Recoveries.
"	26	Schedule of Monthly Settlement with Treasuries.
"	27	Schedule of Works Expenditure.
"	28	Schedule of Debit to Stock.
"	29	Stock Account.
"	30	(Deleted).
"	31	Abstract of account of credits, debits and balances of the Purchase Account.
"	32	Schedule of Miscellaneous P.W. Advances.
"	32A	(Deleted.)
"	33	Schedule of Deposit Works.
"	34	Deleted
"	35	Schedule of deposits (Alternative Forms)

FORMS

Serial number of
forms.
(1)

Description of forms.

(2)

P.W.A. Forms - cont.

Forms prescribed by the Comptroller and Auditor-General—cont.

P.W.A.	36	(Omitted.)
Do.	37	Schedule of Debits/Credits to "Adjusting Account between Central and State Governments"/"Adjusting Account with Railways, Adjusting Account with Posts and Telegraphs/Adjusting Account with Detente."
Do.	38	Schedule of Debits/Credits to "Inter-State suspense Account".
Do.	39	Schedule of Debits/Credits to Remittances.
Do.	40	Schedule of Debits/Credits to Miscellaneous Head of Account.
Do.	41	Classified Abstract of Expenditure.
Do.	42	Monthly Accounts.
Do.	43	(Deleted.)
Do.	44	List of Accounts submitted to Accountant-General
Do.	45	Divisional Officer's Report of Scrutiny of Accounts.
	46	Annual Certificates of Balances.
Do.	47	(Omitted.)

Forms prescribed by the Government.

P.W.A.	I	Account of Receipts of Tools and Plant.
Do.	II	Account of Issues of Tools and Plant.
Do.	III	Register of Tools and Plants.
Do.	IV	Statement of Receipts, Issues and Balances of Road Met
Do.	V	Road Metal Rate Book.
Do.	VI	Report of Survey of Stores.
Do.	VII	Sale Account.
Do.	VIII	Stores Receipt Book.
Do.	IX	Daily Report of Receipts.
Do.	X	Indent for Stores.
Do.	XI	Half-yearly Balance Return of Stock.
Do.	XII	Half-yearly Register of Stock.
Do.	XIII	Register of Rents of Buildings and Lands.
Do.	XIV	Register of Miscellaneous Recoveries
Do.	XV	Daily Report of Work Done.
Do.	XV-A	Must.r Roll.
Do.	XV-B	Must.r Roll (Alternative Form).
Do.	XVI	Casual Labour Roll

FORMS

<i>Serial number of forms.</i>	<i>Description of forms.</i>
(1)	(2)
<i>Forms prescribed by the Government—cont.</i>	
P.W.A. XVII	Register of Measurement Books.
Do. XVIII	First and Final Bill.
Do. XIX	Running Account Bill—A.
Do. XX	Running Account Bill—C.
Do. XXI	Lump-sum Contract—Running Account Bill.
Do. XXII	Lump-sum Contract Final Bill.
Do. XXIII	Register of Indents for Stores ordered from Firms and Bills.
Do. XXIV	Pay Bill of Work-charged Establishment.
Do. XXV	Account of Receipts, Issues and Balances of Materials compared with estimated requirements.
Do. XXVI	Monthly Account of Receipts Issues and Balances of Materials-at-site of work.
Do. XXVII	Register of Receipts, Issues and Balance of Materials-at-site compared with estimate requirement.
Do. XXVIII	Annual Register of Receipts Issues and Balance of Materials-at-site of minor and repair work.
Do. XXIX	Return showing the Receipts, Issues and Balances of Material at-site of minor and repair works.
Do. XXX	Register showing the clearance of the suspense head "Materials at-site in the accounts of works.
Do. XXXI	Statement showing the quantities and values of materials used in construction. •
Do. XXXII	Work slip.
Do. XXXIII	Detailed Completion Report.
Do. XXXIV	Completion Statement of Works and Reports.
Do. XXXV	Scheduled of Work shops Manufacture Suspense.
Do. XXXVI	List of Monthly Subdivisional Accounts.
A.—For Major Works.	
Works Abstracts—	
B.—For Minor Works.	
Do. XXXVII	Detailed List of Petty Works Requisition and Accounts.
Do. XXXVIII	Register of Sanctions to Fixed Charges.
Do. XXXIX	Register of Miscellaneous Sanctions.
Do. XL	Statement showing the expending incurred by the Public Works Department in the case of Deposit Works.
Do. XLI	Schedule of Rents of Boats.
Do. XLI-A	Schedule of Rents of Buildings and Lands.
Do. XLII	Account of Interest bearing Securities.
Do. XLIII	Register of <u>Cheque</u> Books.
Do. XLIV	<u>Receipt.</u> Memo of the Review.

FORMS

F. A. FORMS.

*Serial number of form.**Description of forms.**Forms prescribed by the Comptroller and Auditor General,*

F.A.	1	Cash Book.
„	2	Register of Cheque drawn.
„	3	Register of Works.
„	4	Contractor's and Disbursers ledger.

Forms prescribed by the Government.

F.A.	I	Cash Book of Subordinate Officers
„	II.	First and Final Bill.
„	III	Running Account Bill.
„	IV	Hand Receipts.
„	V	Accounts of Materials at site.
„	VI	(Deleted)
„	VI-A	Schedule of Forests Remittances to Treasuries.
„	VII	Classified Abstract of the Cash Accounts.
„	VIII	Register showing Recoveries of Rent.
„	IX	Schedule Docket of Works vouchers.
„	X	Posting Aversa Register.
„	XI	Muster Roll.
„	XXI	Schedule of Monthly Settlement with Treasuries

Form P.W.A. 1*

(See Chapter III, Article 80.)

CASH BOOK.

The Cash Book contains two money columns headed (1) "Cash" and (2) "Bank or Treasury", on the payment side to distinguish payments made by cheques 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" column 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 write-back entry, as a *minus* figure on the payment side in the "Bank or Treasury" column but the fact of a new cheque having been issued in lieu of a time-expired or lost cheque should be entered on the date of issue in red ink in column No. 8 only and not in the columns for "Payments", a counter reference being given in both cases against the original entry in the Cash Book.

2. Every entry should 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 such item. The amount debitable or creditable to each separate work, head of account, or contractor or other person should be entered separately, and the amount to be posted by the Divisional Office into the Abstract Book or Schedules of Account under each prescribed head of account should be brought out distinctly opposite the entries in column 5 and 12, headed "Classification of Receipts" and "Classification of Charges". No receipt or payment other than that of "Cash as defined in Article 9 (4)" 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 debitable should, however, be entered on the receipt side of the Cash Book.

3. Transactions should be recorded at the time and on the date on which they actually 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 should be the date on which the transaction is incorporated in the book. A similar procedure should be

* This form may be modified to suit the requirements of the Electricity Department in consultation with the Accountant-General.

FORMS

P.W.A. 1

observed when the double transaction relating to the realization 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.

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. Acknowledgements of payments should, as far as possible, be taken at the time of payment and on one of the printed forms prescribed for the purpose. They should be numbered in a separate series for each month and the serial number of the cash 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 should be shown on both sides of the Cash Book, vide Note I. 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 should 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 then 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 service 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 recoupment 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 cash balances at the end of the month should be detailed thus in a note at foot of the Cash Book—

	RS.	A.	P.
Cash in chest	7	9	5
Imprest with X	100	0	0
Imprest with Y	50	0	0
Total cash balance as above	157	9	5

(Rupees one hundred and fifty seven, nine anas and five paise.)

11. If the disbursing officer draws on more than one district or sub-treasury, the total amount of cheques drawn during the month in each (excluding the amount of cancelled cheques) should be recorded in another note of as foot of the Cash Book.

12. 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 be attested invariably by the dated initials of the disbursing officer.

Form P.W.A. 1 (a)
REGISTER OF CHEQUES RECEIVED AND ADJUSTED.
 (See Chapter III, Article 80.)[†]

1. Cheques of private individuals received in payment of Government dues should initially be entered in this Register in accordance with the instructions in Article 80.
2. The Register is to be treated as a subsidiary Cash Book and for this reason the page of the Register should be machine numbered.
3. Only daily totals of receipts and remittances should be entered in the Cash Book.

Serial No. (1)	Date of receipt. (2)	From whom received. (3)	Name of the Bank, cheque No. and date. (4)	Amount. (5)	On what account to be credited. (6)	Date of despatch to the bank. (7)	Date of Adjustments. (8)	Divisional officers initials (9)	Remarks. (10)

CASH BOOK

Division, Cash Book of

for the month of

198

Receipt side.						Payment side.						
(1) Date of receipt.	(2) Number of temporary receipt, if any, with date.	(3) Number of voucher or receipt.	(4) From whom received, etc.	(5) Amount (Cash).	(6) Classification of receipts.	(7) Date of payment.	(8) Number of voucher.	(9) To whom paid, etc.	Payments.		(12) Classification of charges.	
									Cash.	Bank or Treasury.		
				RS. P.						Number of cheque (with number of Cheque Book).	Amount.	
(9)									(9)	(10)	(11)	(12)
									RS. P.		RS. P.	

Form P.W.A. 2.

No. P.W.A. 2.

[See Chapter III, Article 82.]

CASH BALANCE REPORT.

Part I.—Statement of the actual balance of Cash in the hands of
on the _____ *day of* _____ *198* , *and of*
standing imprests and temporary advances with subordinates.

Description. (1)	Num- ber. (2)	Amount. (3)		Remarks and explanation of large balances, etc. (4)
		RS.	P.	
Cheques drawn or received in favour of self, but not cashed				* As detailed below— † (In words) _____
Bank drafts not cashed				
Notes *				
Rupees				
Half-rupees				
Quarter-rupees (silver)				
Four-anna pieces (nickel)				
Two-anna pieces (nickel)				
One-anna pieces (nickel)				
Half-anna pieces				
Single pice (3 pies)				
Half-pice (1½ pies)				
Pie pieces				
One-anna Revenue Stamps † Total Cash in chest				
Add— Amount of Imprests and Advances shown below				
Grand total as per Cash Book				

Form P.W.A. 2—cont.

(See Chapter III, Article 82)—cont.

CASH BALANCE REPORT—cont.

† Part II.—Statement of standing imprests and temporary advances ‡
with subordinates on the day of 198 .

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 or any other limit prescribed by the Government and authority for raising or reducing the imprest (3)
	RS. P.	
	Total	

† This may be modified to suit the requirements of the Electricity Department in consultation with the Accountant-General.

‡ Standing imprests and temporary advances should be detailed separately.

Dated the

198 .

(Signature)

(Designation)

Form P.W.A. 3.

See Chapter III, Articles 86 and 88.

IMPREST CASH ACCOUNT.

Notes to be Printed on the fly leaf.

1. Government servants entrusted with fixed imprests or temporary advances should maintain and render accounts of their disbursements therefrom in this form. The forms are bound in registers with one fast and one detachable leaf. Any Government servant who receives revenue frequently should use a Cash Book in Form P.W.A. 1.

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 date and manner of the remittance, and if recouped by cheque, the cheque and cheque book number should also be entered column 3 being utilized 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 detachable copy being cut off and sent to the disbursing officer from whom the imprest is held and the counterfoil being retained by the imprest holder. The account should be supported by a 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 red ink in column 5 in the same way as the fixed amount with which the account was first opened.

3. The account should contain no entries of receipts other than the opening entries of the fixed imprest and the subsequent recoupments of expenditure nor 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 the 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 the relevant treasury rules.

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

* This form may be modified to suit the requirements of the electricity department in consultation with the Accountant-General.

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, the 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 accounts of these advances should be quite distinct from those for Permanent Advances.

Form P.W.A. 3.

[See Chapter III, Articles 86 and 88.]

IMPREST CASH ACCOUNT.

Imprest Cash Account of

Month and date.	Voucher number.	Transactions.	Amount of each payment.		Total.	Head of account.
(1)	(2)	(3)	(4)		(5)	(6)
			RS.	P.	RS.	P.

Form P.W.A. 3—cont.
ABSTRACT OF CHARGES.

P.W.A. 3J

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Names of works.													
Period	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. R.
Total													

N.B.—This abstract should be printed at the back of each form and filled in by the Sub-divisional officer when the imprest holder receives funds from him and in other cases by the divisional office.

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Form P.W.A. 4.

[See Chapter III, Article 96.]

REGISTER OF STOCK RECEIPTS / ISSUES.

P.W.A. 4]

 Division
 Sub-division
 Section

Month

19

Date.	Reference to recorded measurements (for receipts only) and to indent or order.	*Source from which received. †To whom issued (with name of work and of contractor to whom debit-able).	‡Head of Account, etc. §Names of Articles.																		

* Score out the upper or lower entry as required.

† In this column, the name of account head to which the issue of stores is debit-able should be entered and full names of divisions and offices to which stock is to be issued and of contractors, employees, other persons or local bodies to whom sales are authorized should be added in all cases in which orders exist for stores to be issued otherwise than for the requirements of works with in the division.

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FORMS P.W.A. 5 and 6.

(See Chapter III, Article 97)

INSTRUCTIONS FOR FILLING IN FORMS P.W.A. 5
AND P.W.A. 6.*1. For sub-divisional offices.*

1. The several transactions of the month need not be entered severally in the Abstracts. It is sufficient to show, as a single transaction the total receipts from each source or the total issues to each account or work. The quantities received (or issued) in each transaction should be noted in the lower part of the Abstracts, against the entry of the transaction, in separate columns for each distinct article of stock, these columns being so written up as the articles by the prescribed heads of Stocks are grouped together. After all transactions of the month have been posted, the total receipts (or issues) of each article should be computed and noted in the column headed "Quantities" in the upper part of the forms.

2. In column 1 of the Abstracts, 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 transactions not so brought to account within the month. See Article 207.

3. It is left to the Sub-Divisional Officer to make the most suitable arrangements for collecting the information required to complete these Abstracts. The Registers of Stock Receipt and Stock Issues of subordinates stationed at the sub-divisional headquarters may be obtained in original, and store-keepers and sectional officers at out stations may be required to furnish copies of their Registers. Care should be taken to reconcile all transfers of stock between subordinates of the same sub-division, and reconciled transactions connected with such transfers within the sub-division should not appear in the Abstracts of the sub-division.

4. The Registers of Stock Receipts and Stock Issues maintained by sectional officers may, if necessary, be closed a little earlier than the date fixed for the closing of the sub-divisional accounts.

P.W.A. 5-6]

5. When abstracting the transactions recorded in the Registers of Stock Receipts and Stock Issues, care should be taken to observe strictly the prescribed accounts classification. It is not sufficient to enter the name of the major head affected, but the minor and detailed heads should also be stated, as well as the additional particulars required to be mentioned in the column "Head of account" in Form P.W.A. 4.

Note:—Although "manufacture" is a sub-head of the stock account issues of stock to manufacture operations and receipts of output from 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 definition of "Work" in Article 9.

6. The quantity accounts of a particulars month show all quantities received or issued in that month; but the corresponding cash payment, cash recovery, or other adjustment may not always appear in the divisional accounts of the same month. 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 Abstracts under the suspense heads "Purchase" and "Miscellaneous Public Works Advances" respectively. See also instruction 2 above.

II. For Divisional Offices.

7. The lower part of each Abstract should be taken up first. In this part; quantities of the several articles received or issued in connected with each transaction have already been entered separately in the columns provided for this purpose (*vide* instruction No. 1). These quantities should now be valued by recording the amount of each just below it, and the total value of each transaction should be shown in the first money column [third column of Form P.W.A. 5 or sub-column (1) of the second column of Form P.W.A. 6, as the case may be]. In Form P.W.A. 6, storage charges should be calculated on the book values entered in sub-column (1) and shown sub-column (2) and a total of these should be entered in the last sub-column of the second column against each transaction. Total should then be struck in the next money column, "Total," separately for each head of account. The upper part of the form should be valued next. The total of the values entered against each article in the lower part should be shown in the column headed "Amount (separately for each article)" against that article, it being seen further, in the case of issues that this total is equal to the rate for the article multiplied by the total quantity. Finally, the entries in the last money column should be totalled up, both for each sub-head of Stock and for the whole

Abstract. In Form P.W.A. 6, the total of the sub-column (2) of the second column in the lower part should be shown against the line "Total—Storage" in the upper part and grand total struck in that part. The grand total should agree with the total of the second money column "Total" in the lower part of the form.

8. Receipts should be valued on the basis of the prices paid or payable as per bills or other claims: extra charges, when paid or adjusted should be valued at the Issue Rates fixed for the purpose by competent authority.

9. All entries made in the divisional office should be in red ink to distinguish them from those made in the sub-divisional office.

Month		Division Sub-division 19 .				Form [See Chapter III ABSTRACT OF				
*On what account issued.	Total (separately for each sub-head).						P.			
							RS.			
	Amount (separately for each article.)						P.			
							RS.			
	Rate.						P.			
							RS.			
	Value of materials expended upon each item.						Total.	Names of arti- cles (grouped by sub-heads).		
	Book value.		Storage charges.		Total.					
	RS.	P.	RS.	P.	RS.	P.					RS.	P.
GRAND TOTAL† ..										

*Quoting date of receipt of cash or number of transfer entry, in respect of items brought to account through the Cash Book or the Transfer Entry Book, vide instruction No. 2.

†These totals should agree.

Form P.W.A. 7
 [See Chapter III, Article 106.]
TRANSFER ENTRY ORDER.

No. _____ Dated _____ 19 .

Adjusted in the accounts for _____.

Vide Transfer Entry Book, Item No. _____

*Particulars of the trans- action with reasons for the proposed adjustment.	DBBITS.		CREDITS.		REMARKS.
	Name of work or head of account.	Amount.	Name of work or head of account.	Amount.	
		RS. P.		RS. P.	
		— —		— —	

Countersigned.

Divisional Accountant. *Divisional Officer.*

Date

Date

Officer initiating the Transfer Entry.

*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 not only should full particulars of the vouchers and accounts in which the erroneous charges originally appeared be specified but also the circumstances in which the charges were wrongly allocated under the estimate for the work should be set forth clearly. It is not sufficient to state that the charges were previously classified erroneously.

Form P.W.A. 8
 [See Chapter III, Article 110.]
TRANSFER ENTRY BOOK.

For the month of

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P.W.A. 8]

(1) Date.	(2) Item number.	Particulars of each transaction (Authority should be quoted in all cases, e.g., number and date of transfer entry order, or of advice and acceptance of transfer). (3)	Debits.		Credits.		Dated initials of 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.	

Dated initials of Divisional Accountant.

Dated initials of Divisional Officers.

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Form P.W.A. 9.
 [See Chapter III, Articles 113 to 116.]
REGISTER OF REVENUE REALISED.

†Major Head

Reference to voucher number.	Item number	Particulars	‡ Water rates.		‡ Owners' rates.		‡ Water supply of towns.		‡ Sales of water.		‡ Plantation.		‡ Other canal produce.	
			(1)	(2)	(3)	(4)	(5)	(6)						
			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												

*This form is also used for 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 XVII, a separate Register of Revenue should be kept for each part. Receipts pertaining to (a) Military Engineer Services, (b) Railway Works, (c) Posts and Telegraphs Works and (d) Archaeological Works of the Central Government mentioned in Article 215 should be posted in separate registers for each, and in States a register should also be maintained for receipts from other works of the Central Government.

‡These columns are intended for the minor heads (and detailed heads, if any) subordinate to the major head concerned. The examples given are those relating to the major head XVIII.

Form P.W.A. 9—cont.

[See Chapter III, Articles 113 to 116]—cont.

REGISTER OF REVENUE REALISED—cont.

* *Name of system.*

‡ Water power.		‡ Navigation.		‡ Rents.		‡ Fines.		‡ Recoveries of expenditure.						Total.							
								Establishment recoveries.		Tools and Plant recoveries.		Other recoveries.				‡ Miscellaneous.					
(7)		(8)		(9)		(10)		(11)		(12)		(13)		(14)		(15)					
RS.	P.	RS.	P.	RS.	P.	RS.	P.	RS.	P.	RS.	P.	RS.	P.	RS.	P.	RS.	P.				
																		Deducts Refunds.	Net.		
																		RS.	P.	RS.	P.

* To be used only in respect of projects for which a separate revenue account is kept.

‡ These columns are intended for the minor heads (and detailed heads, if any) subordinate to the major head concerned. The examples given are those relating to the major head XVIII.

P.W.A. 9.]

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Form P.W.A. 10*(See Chapter III, Article 133.)***WORKS ABSTRACT—A.***(To be used when outlay is recorded by sub-heads.)***DIVISION—****SUB-DIVISION—****MONTH—****NAME OF WORK—****AUTHORITY—****Folio in register of works.****Item in schedule of expenditure.****Schedule docket No.**

P.W.A. 10]

FORMS

Form P.W.A. 10—cont.
*Detail of up-to-date Progress.**

Source from which progress is taken (quoting page and book No. of measurement book).	Reference to last Running Account Bill or other voucher.		SUB-HEADS.			
	No.	Date.				
Total ..						

* Only quantities which have been actually measured and paid for on bills included in the account should be taken into this statement.

		Form							
From what source posted.	Cash Book Voucher or Adjustment Book item number.	SUB-							
Brief particulars.									
Estimate No.		RS.	P.	RS.	P.	RS.	P.	RS.	P.
Expenditure to end of 19									
Month's transactions.									
Total cash and adjustments Stock									
Issues from Materials at site to final sub-heads									
Total of month									
Total to end of month									
Progress (up-to-date)									
Rate of cost									

NOTE.—Postings made in the Subdivisional Office should be in black ink and all *Entries in this column should be made from Account 1 [Total (D) of column 2] of † If any sub-head costing less than Rs.1,000 is not lumped together with other similar ‡ This column is intended for all miscellaneous debits and credits to contractors awaiting (1) payments made (under proper authority) to labourers and others on behalf of contractors. These should be posted as *plus* entries from the vouchers or account as for future payment, from Running Account Bills for work done. Such credits as well as running Account Bills as entry (G) of Memorandum of Payments which should be posted.

§ Unpaid amounts of muster rolls should be posted in this column as *minus* entries. ¶ In the case of Running Account Bills for work done the figure in this column in arriving at the total of each horizontal line, *deduct* "issues" in the "Materials" at

Form P.W.A. 11—cont.

FROM WHAT SOURCE POSTED.		SUSPENSE ACCOUNTS.								Total cost.‡
Brief particulars.	Cash Book Voucher or Transfer Entry book item No.	Final charges.		Contractors.			Labourers.†			
				Ad- vance pay- ments. *	Other transactions. †					
Estimate No. of Expenditure to end of 19 .		RS.	P.	RS.	RS.	P.	RS.	P.	RS.	P.
MONTHS TRANSACTIONS.										
Total Cash and Adjustment.										
Stock										
Total of month . .										
Total to end of 19 .										

NOTE.—Postings made in the Subdivisional Office should be in black ink and all postings and corrections made in the Divisional Office in red ink.

* Entries in this column should be made from Account 1 [total (D) of column 2] of Running Account Bill Form A.

† This column is intended for all miscellaneous debits and credits to contractors awaiting settlement. The debits will usually consist of (1) advances other than advance payments, (2) payments made (under proper authority) to labourers and others on behalf of and by charge to the account of contractors and (3) issues of stock and other materials to contractors. These should be posted as *plus* entries from the vouchers or accounts as transactions take place. The credits will ordinarily be in account of amounts withheld, for future payment, from Running Account Bills for work done. Such credits as well as repayments of amounts withheld and recoveries of debits (1), (2) and (3) above, appearing in Running Account Bills as entry (G) of Memorandum of Payments, which should be posted in this column as a *plus* entry if *minus* or *vice versa*.

‡ Unpaid amount of Muster Rolls should be posted in this column as *minus* entries. Subsequent payments of these arrears should be shown as *plus*.

§ In the case Running Account Bills for work done the figure in this column should agree with entry (H) in the Memorandum of Payments.

[See Chapter III Article 141]

REGISTER OF WORKS—A and B.

Notes.

1. 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 sub-divided under the prescribed heads of account classification.

2. 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 estimate and both totalled. But when a revised estimate is sanctioned, the folio 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.

NOTE.—In the case of works which are assessable to percentage recoveries on account of establishment, tools and plant, etc., the amount of the estimate and allotment for the work should be divided rateably into two parts one representing the share available for works expenditure and the other, the total amount for establishment, tools and plant and audit and accounts charges, if any, recoverable under the rules of the Government.

3. In the case of works for which specific allotments are sanctioned individually, the amount of allotment 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.

NOTE.—In the case of Local Loan Works, the limit of funds set aside by the Government (to be ascertained from the Accountant-General) for expenditure on a work during the year should be treated as the allotment for the work.

4. The blank vertical columns in Form P.W.A. 12 should be utilized for the final sub-heads of the estimate and for as many of the suspense heads 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.

In Form P.W.A. 13, the final charges on works should be posted in the column "Total value of work done" and the single column "Suspense Accounts" should embrace the transactions under all the suspense accounts.

Form P.W.A. 13.
 [See Chapter III, Article 141.]
REGISTER OF WORKS—B.

Name of work and authority.												
Estimate.												
Appropriation for the year.												
Months, etc.	Total value of work done.	Suspense ac counts.	Total charges.	Dated initials of Executive Engineer to transactions of the month.	Total value of work done.	Suspense ac counts.	Total charges.	Dated initials of Executive Engineer to transactions of the month				
Expenditure of previous years brought forward (if any)	RS.	P.	RS.	P.	RS.	P.	RS.	P.	RS.	P.	RS.	P.
..												
April 19	..											
Total	..											
May 19	..											
Total	..											
June 19	..											
Total	..											
July 19	..											
Total	..											
August 19	..											
Total	..											
September 19	..											
Total	..											
October 19	..											
Total	..											
November 19	..											
Total	..											
December 19	..											
Total	..											
January 19	..											
Total	..											
February 19	..											
Total	..											
March 19	..											
Total	..											
March 19 (Supplementary).	..											
Total	..											

Carried over to page of next year's register. Carried over to page of next year's register.

Form P.W.A. 14

[See Chapter III Article 150]

CONTRACTORS' LEDGER.

Notes.

(1) Columns 7 and 8 constitute the ledger account proper and columns 4 and 5 set forth the net effect of each posting on the two suspense heads making up the account. Column 9 is 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.

(2) Columns 1 to 3 and 10 require no explanation. Instructions for filling in columns 4 to 9 in the case of personal accounts are given below :—

(i) *Column 6*—“*Name of work, etc.*”—Here should be entered the full name of the work to which the bills or vouchers relate except in the case of suppliers' bills 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, 7, 8 and 9, 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 latter 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 latter, as if that recovery had been made in cash. The second set of entries should be posted in a separate line, in columns 5 and 8 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 or work order.

(ii) *Column 4*—“*Advance payments.*”—If the bill is a Running Account Bill A, Form P.W.A. XIX, figure D of Account I should be posted in this column.

(iii) *Column 5*—“*Other transactions.*”—In the case of running account bills, figure G of the Memorandum of Payments should be posted in this column. If a payment is made on a First and Final Bill, Form P.W.A. XVIII, 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.

FORMS

[P.W.A. 14.]

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

(v) *Column 7—“Gross transactions—Debits.”*—If it is a running account bill, figure H of the Memorandum of Payments should be posted in this column, otherwise the total amount paid or chargeable.

(vi) *Column 8—“Gross transactions—Credits.”*—Here should be entered the value of work or supplies creditable to the contractor, which will be figure F of Account I in the case of running account bills.

(vii) *Column 9—“Total value of work or supplies.”*—In the case of running account bills here should be entered the total value of work done or supplies made up to date, as per figure A of Account I of bill, but before posting the bill it should be seen that the figure shown in Account I of it as “Deduct value of work shown on previous bill” agrees with the last entry in column 9 of the ledger against the work concerned. In token of this check this last entry in column 9 should be initialled (and dated) by the Divisional Accountant.

(3) Accounts of the transactions relating to lump-sum contracts should also be maintained in this Form, subject to the following subsidiary instructions:—

(a) As all “intermediate payments” made on Form P.W.A. XXI are regarded as advances, no figure therefrom will be posted in column 8 which is intended to show the amount creditable to contractors accounts 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 P.W.A. XXII. Column 9 need not be posted at all.

(b) Figures for posting the other columns 4, 5 and 7 are indicated in the bills. (Forms P.W.A. XXI and XXII) by the same distinguishing letters D, G and H respectively, which have been used to denote the corresponding entries in the ordinary bill Forms P.W.A. XIX and XX.

Form P.W.A. 14 -cont.
 [See Chapter III, Article 150.]
CONTRACTORS' LEDGER.

Name of Contractor _____

Particulars of bill or voucher.			Net transactions detailed by suspense heads.				* Name of work or account (in red ink) and particulars of transactions.	Gross transactions.				Total value of work or supplies.	Remarks.
Date.	Voucher No.	Serial number if a Running Account Bill.	"Advance payments" + = Debits - = Credits.		"Other transactions" + = Debits - = Credits.			Debits.		Credits.			
(1)	(2)	(3)	(4-D)		(5-G)		(6)	(7-H)		(8-F)		(9-A)	(10)
			RS.	P.	RS.	P.		RS.	P.	RS.	P.		

*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 5

P.W.A. 14

Form P. W. A- 15.

[See Chapter III, Article 160.]

OUTTURN STATEMENT OF MANUFACTURE

Name of manufacture, Site, Season

Authority Name of 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

197 .

Subdivisional Officer.

Suspense Head
Deposit

Form P.W.A. 17.
[See Chapter III, Article 164.]

Class

SUSPENSE/DEPOSIT REGISTER.

Item No.	*Month from which transaction dates.	Particulars of items (with authority where necessary).	Opening balance of the year.		APRIL 19				And so on for the other months of the year.	How adjusted (and other remarks where necessary).		
					Debits.		Credits.				Closing balance.	
					Credits.	Debits.	Rs.	P.				
(1)	(2)	(3)	(4)	(5)	(6)	(7)			(8)	(9)		
			Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.		
		Total..										

* To be indicated thus:—12/41 for December 1941; 1/42 for January 1942; 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 Purchase 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.

P.W.A. 17
300

FORMS

Division.

Form P.W.A. 18.

[See Chapter III, Article 167.]

Month

19 . SCHEDULE OF LONDON STORES.

P.W.A. 18

FORMS

DEBITS.										CREDITS.				(12)	(13)		
(1)	(2)	(3)	(4)	(5)		(6)		(7)		(8)	(9)	(10)				(11)	
Number and date of Accountant-General's advice of payment.	Name of vessel.	No. and date of invoice.	Particulars of invoiced stores.	Charges in England during month by credit to the head "P.W. Remittances."		Indian charges of the month.		Balance from last month.		Total [columns (5) + (6) + (7)].	Particulars of stores received.	Name of work or head of account to which debited (Schedule docket number to be quoted in red ink.)		Values of stores received.	Closing balance.	Remarks.	
			No. or quantity.	RS.	P.	RS.	P.	RS.	P.	RS.	P.	No. or quantity.		RS.	P.	RS.	P.
			Total for the month.														
			Total for the year.														

RS. P.

Total credits to P.W. Remittances" [col. (5)] -

Total debits to "London Stores" [cols. (5)+(6)] -

Divisional Accountant.

Form P.W.A. 20.

[See Chapter III, Article 183.]

ACCEPTANCE OF TRANSFER DEBIT/CREDIT.

No. , dated 19 .

To

The undersigned has the honour to inform that the amount advised in his Advice of Transfer Debit/Credit No. dated , for Rupees has been adjusted in the amount of this Division for (*and that the supporting vouchers have been received).

Particulars of transactions.	Amount.	
	RS.	P.
Total ..		

* Intended only for cases of Acceptances of Transfer Debits.

Divisional Accountant.

Divisional Officer.

Division.

FORM

P.W.A. 23.

[See Chapter IV, Article 208]

Notes to be printed on the fly-leaf of the Abstract Book, Form P.W.A. 23.

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 Civil Works branch in a State.
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 Abstracts of Stock Receipts and issues in respect of stock transactions.
3. The amount of each cheque entered in a Cash Book should be shown on the charges side under the head to which the payment relates, and the total amount of cheques drawn should be shown as a single entry on the receipts side in the column for "P.W. Cheques or Other Remittance", according as the treasuries on which the cheques are drawn are within or outside the account circle in which the division itself is.
4. When the stock transactions are posted from the Abstracts of Stock Receipts and Issues, debits (and credits) to Stock which represent credits (and debits) posted in the Abstracts from the Cash Book and the Transfer Entry Book, and which are separately shown in the Abstracts. vide Instruction No. 2 on Forms 5 and 6, 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 receipts 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 document 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 Articles 166 and 229.]

6. Refunds of Revenue appear as charges in the initial accounts and should 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 plants; *vide* Articles 65 to 72, 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
ABSTRACT**

Receipts

Month

Subdivision, etc.	S. Remittances.						Refunds to be deducted							
	P.W. Cheques		Transfers between P.W. offices.		Other items.									
<i>Cash.</i>	RS.	P.	RS.	P.	RS.	P.	RS.	P.	RS.	P.	RS.	P.	RS.	P.
Divisional office ..														
Total ..														
'A' subdivision ..														
Total ..														
'B' subdivision ..														
Total ..														
'C' subdivision ..														
Total ..														
<i>Transfer entries</i> ..														
Total ..														
<i>Stock.</i>														
'A' subdivision ..														
Total ..														
'B' subdivision ..														
Total ..														
'C' subdivision ..														
Total ..														
Total cash, transfer entries and stock.														
<i>Deduct</i> —Refunds of Revenue transferred from charges side.														
Net ..														
Reference to schedule, register, etc., Form No.	39						Transferred to							

Form
ABSTRACT

Charges

Month

Subdivision, etc.	50.—Civil									
	Original Works—Buildings.		Original Works—Communications.		Repairs.		Establishment contingencies, grants-in-aid		Tools and plant.	
<i>Cash.</i>	RS.	P.	RS.	P.	RS.	P.	RS.	P.	RS.	P.
Divisional office ..										
Total ..										
'A' subdivision ..										
Total ..										
'B' subdivision ..										
Total ..										
'C' subdivision ..										
Total ..										
<i>Transfer entries</i> ..										
Total ..										
<i>Stock.</i>										
'A' Subdivision ..										
Total ..										
'B' subdivision ..										
Total ..										
'C' subdivision ..										
Total ..										
Total cash, transfer entries and stock.										
<i>Deduct—Refunds transferred from receipts side.</i>										
Net ..										
Reference to schedule, register, etc., Form No.										
	27 or 41						41		27	

Form
ABSTRACT

Month

Subdivision etc.	Adjusting account with Railways.		Inter-State Suspense account.		S. Remit-					
	—Railway.		Government of—		Remittances into Treasury.		Transfers between P.W. officers.			
<i>Cash.</i>	RS.	P.	RS.	P.		RS.	P.	RS.	P.	
Divisional office ..										
Total ..										
'A' subdivisional ..										
Total ..										
'B' subdivision ..										
Total ..										
'C' subdivision ..										
Total ..										
<i>Transfer entries.</i>										
Total ..										
<i>Stock.</i>										
'A' subdivision ..										
Total ..										
'B' subdivision ..										
Total ..										
'C' subdivision ..										
Total ..										
Total cash, transfer entries and stock.										
Deduct—Refunds transferred from Receipts side ..										
Net ..										
Reference to schedule Register, etc., Form No.	37		38		39					

Form P.W.A. 24.

No.

[See Chapter IV, Article 209.]

SCHEDULE DOCKET.

Name of Work* or Schedule

† Classification of Charge

Month

19 .

No. of cash Voucher.	Amount.		Remarks.	No. of cash voucher.	Amount.		Remarks.	Particulars.	Amount.		Remarks.
	RS.	P.			RS.	P.			RS.	P.	
								Brought forward ..			
								Cash charges for which vouchers are not required in audit :—			
								Stock			
								‡ Transfer Entry Debits:—			
								T. E. No.			
								T. E. No.			
								T. E. No.			
								Total ..			
								Deduct Refunds—			
								Cash receipts:—	RS.	P.	
								‡ Transfer Entry Credits:—			
								T. E. No.			
								T. E. No.			
								T. E. No.			
								Total refunds ..			
								Net charges of the month ..			
								Total Carried forward.			

* Full name of work as given in the estimate should be entered here in the case of each work included in a Schedule of Works Expenditure, Form P.W.A. 27, or in the Schedule of Deposit Works or Debits to Stock, Form P.W.A. 33 and P.W.A. 28. 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. 25 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.

Divisional Accountant.

Form P.W.A. 25.

[See Chapter IV, Article 212.]

SCHEDULE DOCKET FOR PERCENTAGE RECOVERIES.

Month

19 .

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.	Pensionary charges.	Sanitary Engineer and staff.	Chief Engineer and staff.		Total.
			RS.	RS.	RS.	RS.	RS.	RS.	
		Total							

* Non-Government Works should be shown in two separate groups (1) Deposit Works and (2) Local Loan 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.

†The calculation for percentage recoveries should be made to the nearest rupee.

Divisional Accountant.

Divisional Officer

Form P.W.A. 26.

[See Chapter IV, Article 213.]

SCHEDULE OF MONTHLY SETTLEMENT
WITH TREASURIES.*Part I.—Cash Remitted and Acknowledged.*

	Treasury.		Treasury.		Treasury.		Total.	
1. Difference brought over, as per line 5 of last month's memo.								
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 differences as per line 5.

A.—Received by treasuries too late for incorporation in the accounts of the month.								
B.—Remitted after the closing of sub-divisional accounts of the month but received by treasuries in time for incorporation in the accounts of the month.								

Form P.W.A. 2—cont.

Part II.—Cheques Issued and Paid.

	Treasury.		Treasury.		Treasury.		Total.	
1. Difference as per line 5 of previous month's memo.								
2. Cheques issued during the month.								
3. Total ..								
4. Cheques cashed as per pass books, vide Treasury Officers' Certificates of Issues (attached).								
5. Difference (detailed below).								

* Details of Differences.

Particulars of cheques.		Amount.		Particulars of cheques.		Amount.		Particulars of cheques.		Amount.	
No.	Date.			No.	Date.			No.	Date.		
		RS.	P.			RS.	P.			RS.	P.
<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.							
				Deduct—							
				Total of cashed cheques as per last column.							
				Net difference.				Total .			

* The difference relating to each treasury should be detailed in the manner indicated.
Divisional Accountant. *Divisional Officer.*

Form P.W.A. 27.

[See Chapter IV, Article 215.]

SCHEDULE OF WORKS EXPENDITURE.

Major Head, Remittance or other Account _____ Name of Month _____ 19 ____

Serial No.	Minor and detailed head of classification.	Schedule Docket No.	Name of works (i.e., full names as given in the estimate). <i>N.B.</i> —Administrative approval and financial sanction may be noted in red ink when a work is entered for the first time.	Total charges of the months.		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 excess if the work is completed. Please indicate the date of completion.
				(5)	(6)	(7)	(8)	(9)	(10)			
(1)	(2)	(3)	(4)	RS.	P.	RS.	P.	RS.	P.	RS.	P.	

Normally only these works should be included in which expenditure has been incurred during the month. In the schedule accompanying the Divisional Account for September and March (Supply) however, all the works (including those relating to works where there are no fresh transactions during the month) should be included.

In respect of minor works and repairs/maintenance for which there is a lump allotment column 8 may be filled only in the (comprehensive) schedules accompanying the Divisional Accounts for September and March (Supplementary). In columns 8 and 9, the reference to the communication intimating the amount of allotment/sanctioned estimates should also be quoted only in the first month in which the expenditure appears or a revised sanction is issued.

The works relating to a particular project should be included at one place, with the name of the project as the heading.

The schedules for the months of June, September, December and March should include all works, relating to National Highways and Central Road Fund executed by the division, irrespective of whether any expenditure has been incurred during the particular months or not.

Divisional Accountant.

(G.O. Ms. No. 383, Finance, dated 2nd May 1968.)

FORMS

P.W.A. 27

Form P.W.A. 28.
 [See Chapter IV, Article 216.]
SCHEDULE OF DEBITS TO STOCK
month 19 .

Item No.	Schedule Docket.	*Name of manufacture or other item of expenditure (as given in the estimate). N.B.—Sanction 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 entered in office copy only.)
(1)	(2)	(3)	(4)		(5)		(6)
		<i>Manufacture.</i>	RS.	P.	RS.	P.	
		Manufacture of bricks at R.—					
		Operation	3,300	00	6,000	00	
		Outturn	3,000	00	5,000	00	
		Lime-making at C.—					
		Operation	2,300	00	3,000	00	
		Outturn	2,000	00	2,500	00	
		Total Manufacture Operations	5,600	00			
		Total Manufacture Outturn.	5,000	00			
		Total Manufacture ..	10,600	00			
		<i>Land, Kilns, etc.</i>					
		Total Land, Kilns, etc. ..					
		<i>Storage.</i>					
		Total Storage ..					
		<i>Other Sub-heads.</i>					
		Total other sub-heads ..					
		GRAND TOTAL ..					

* Only those works or items should be entered on which there has been any transaction during the month, and the "operation" and "outturn" transaction 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 be shown invariably.

Divisional Accountant.

Form P.W.A. 29.
[See Chapter IV, Article 216.]
STOCK ACCOUNT.

Month

19

Part I.— Classified Account of Receipts, Issues and Balances.

Item No.	Sub-heads.	Balance.		Receipts.*		Total.		Issues.		Balance.		Sanctioned Reserve.	Remarks.
		RS.	P.	RS.	P.	RS.	P.	RS.	P.	RS.	P.		
1	Manufacture ‡..												
2	Land, Kilns, etc.												
3	Storage ..												
	Small stores ..												
5	Building materials,												
6	Timber												
7	Metals												
8	Fuel												
9	Painter's stores												
10	House fittings ..												
11	Miscellaneous..												
12	Workshop (a)..												
	Total ..												

Certified that entries in lines 1, 2, etc., of this account agree with the corresponding entries in the Suspense Register (Stock).

If the balance includes the value of any 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.

*For details see Schedule of Debits to Stock, Form P.W.A. 28,

‡If the closing balance of "Manufacture" includes any items which are not chargeable against the Reserve limit, they should be detailed in the column for remarks.

(a) If a workshop be established, the suspense account thereof may be kept as an additional sub-head of this account.

Divisional Accountant.

P.W.A. 29.]

FORMS

Form P.W.A. 29—cont.

[See Chapter IV, Article 216]—cont.

STOCK ACCOUNT—cont.

Month 19 .

Part II. — Detailed Account of Issues.

Schedule Docket No.	Amount.		Schedule Docket No.	Amount.		Particulars.	Reference to Sched- ule etc.	Amount.
	RS.	P.		RS.	P.				RS.	P.
						<i>Line 1 (Part I)— Manufacture.</i>		
						Credits for outturn	28.	
						<i>Line 2.—Land, Kilns, etc.</i>		
						T.E. No.	S.D. No.	
						T.E. No.	“ ”	
						Total ..		
						<i>Lines 3 to 12—Sto- rage and other Sub-heads.</i>		
						Issues to works, etc	Previous column	
						Issues to * Contingencies.	Consolida- ted Account	
						Cash Credit to Stock	Contingent ex- penditure. 19	
						Sale account ..	19	
						“ ” ..		
						Total ..		
						<i>Line 13—Total Issues</i> ..		

† To be used only when contingent charges are not drawn by bills presented direct at treasuries.

Divisional Accountant.

Division.

Form P.W.A. 31.

[See Chapter IV, Article 217.]

Abstract Account of Credits, Debits and Balances of the Purchase Account,

Class of purchases. (1)	Opening balance. (2)		Credit during the month. (3)		Total columns (2) and (3). (4)		Debits during the month. (5)		Closing balance columns (4) — (5) (6)	
	RS.	P.	RS.	P.	RS.	P.	RS.	P.	R.	P.
I. For Stock										
II. For Specific Works										
Total ..										

Divisional Accountant.

FORMS

P.W.A. 31.

Form P. W. A. 31—cont.

Part II.—Abstract Account of Credits, Debits and Balances of the Purchases Account.

113-6-22

P. W. A. 31

FORMS

Class of purchasas. (1)	Opening balance. (2)		Credits during the month. (3)		Total [Cols. (2)+(3)] (4)		Debits during the month. (5)		Closing balance [Cols. (4)–(5)] (6)	
	RS.	P.	RS.	P.	RS.	P.	RS.	P.	RS.	P.
I. For Stock										
II. For Specific Works										
TOTAL ..										

Divisional Accountant.

Form P.W.A. 32.

[See Chapter IV, Article 217.]

SCHEDULE OF MISCELLANEOUS—P.W. ADVANCES.

Part I (Extract from the Suspense Register, Form P.W.A. 17.)

Item number in register.	Month from which the transaction dates authority.	Reference to month which the item was last affected.	Particulars of items to be grouped by classes of miscellaneous P.W. Advances referred to in Article 54 Account Code Volume III.	Opening balance.	Debit during the month.	Total [columns (5)+ (6)].	Credits during the month.	Closing balance [columns (7) — (8)].	How-adjusted.	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 if it a cash receipt, say so).
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
				RS. P.	RS. P.	RS. P.	RS. P.	RS. P.		

(i) Sales on credit; (ii) Expenditure incurred on deposits works in excess of deposits received.

(iii) Losses, retrenchments, errors, etc. (iv) Other item.

FORMS

[P.W.A. 32]

Form P.W.A. 32—cont.

Part II.—(Abstract Account of Debits, Credits and Balance.)

Class of miscellaneous Public Works Advance.	Opening balance.		Debits during the month.		Total Cols. (2)+(3).		Credit during the month.		Closing balance [Cols. (4)—(5)].	
	(1)	(2)	(3)	(4)	(5)	(6)				
	RS.	P.	RS.	P.	RS.	P.	RS.	P.	RS.	P.
I. Sales on Credit										
II. Expenditure incurred on deposit works in excess of deposits received										
III. Losses, retrenchments, errors, etc.										
IV. Other Items										
TOTAL ..										

Divisional Accountant.

Form P.W.A. 33
 [See Chapter IV, Article 219.]
SCHEDULE OF DEPOSIT WORKS.

Division

Part I.—Account of Deposit Work affected during the month of

198 .

(1)	(2)	(3)	Deposits.			(7)	Expenditure.		Expenditure, if any, debited to Miscellaneous P.W. Advances.		(12)
			To end of previous month.	During the month.	Total up to date.		Total charge of the month.	Total up to date.	Up to date.	During the month.	
			RS. P.	RS. P.	RS. P.		RS. P.	RS. P.	RS. P.	RS. P.	

FORMS

[P.W.A. 33

Form P.W.A. 35.

[See Chapter IV, Article 220.]

SCHEDULE OF DEPOSITS.

Month 198 .

Division.

Part I.—Abstract account of receipts, adjustments and balances of Deposits.

Classes of deposits. (1)	Opening balance. (2)		Credits during the month. (3)		Total [(2) + (3)]. (4)		Debits during the month. (5)		Closing balance [(4) — (5)]. (6)	
	RS.	P.	RS.	P.	RS.	P.	RS.	P.	RS.	P.
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 ..										

P.W.A. 33]

FORMS

Form P.W.A. 35—cont.

Part II—Detailed Extract from Deposit Register, Form P.W.A. 17.

(1) Item number as in Register.	(2) Month from which transaction dates.*	(3) Reference to month in which item was last effected.	(4) Particulars of items (to be grouped by classes of deposits), with name of work in the case of contractor.	(5)† Opening balance.	(6) † Credits during the month.	(7) † Total [(5) + (6)].	(8) † Debits during the month.	(9) † Closing balance [(7) - (8)].	(10) † How adjusted.	(11) Remarks. (In respect of each credit during the month, here enter reference to schedule docket in which the corresponding debit appears or if it was a cash receipt, say so.)
				RS. P.	RS. P.	RS. P.	RS. P.	RS. P.		

*To be indicated thus: "New" for items appearing for the first time, "12/40" for December 1940, "1/41" for January 1941, and so on.

† No entry need be made in column (3) in the first month of the quarter, nor in the second and third months in the case of items which were not affected by any transactions in the previous month or months of the quarter.

† 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 the column "How adjusted." If necessary, additional letters (D, E, etc.) should be entered with explanation at foot.

Certified that, with the exceptions noted below, all the interest-bearing securities as shown in items or their acknowledgments by the authorized custodians, have been received and lodged in a chest in the custody of the Divisional Officer, and similar securities as shown in items, have been certified as received and kept in custody by the Subdivisional Officers concerned.

Exceptions (with reasons).
(G.O. Ms. No. 383, Finance, dated 2nd May 1968.)

Divisional Accountant.

FORMS

P.W.A. 31

Form P.W.A. 37.

[See Chapter IV, Article 222.]

SCHEDULE OF DEBITS/CREDITS TO "ADJUSTING ACCOUNT BETWEEN CENTRAL AND STATE GOVERNMENTS"/"ADJUSTING ACCOUNT WITH RAILWAYS." ADJUSTING ACCOUNT WITH POST AND TELEGRAPHS, ADJUSTING ACCOUNT WITH DEFENCE.

N.B.—Only the Central Railway, Posts and Telegraph/Defence transactions originating in the State Division and State Railway Post and Telegraph/Defence transactions originating in the Central Divisions will appear in this schedule.

Item No. (1)	Name of Government/Railway/ Posts and Telegraph/ Defence Accounts Officer Head of account in the case of Central*/State† Divisions. (2)	Particulars of Debit/Credit. (3)	Reference to authority or No. and date of Acceptances. (4)	Amount. (5)	‡ Remarks. (6)
				RS. P.	

*In the case of Central Divisions, the entries should be grouped by each Government Railways, Posts and Telegraph or Defence Accounts Officer, as the case may be.

† In the case of State Divisions, items should be grouped in two classes: A—items to be finally accounted for in the Accounts office (to whom the accounts are rendered) and B—Items to be passed on to other Accounts offices.

‡ 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.

Divisional Accountant.

Form P.W.A. 38.

[See Chapter IV, Article 223]

**SCHEDULE OF DEBITS/CREDITS TO "INTER-STATE
SUSPENSE ACCOUNT."***N.B.*— Only the items originating in the State Divisions on behalf of other State Governments will appear in this schedule

Item No.	Name of Government* (with name of Department).	Particulars of Debit/Credit.	Reference to authority or No. and date of Advices and Acceptances.	Amount.	† Remarks
(1)	(2)	(3)	(4)	(5)	(6)
				Rs. P.	

* Entries in the schedule should be grouped by each Government.

† 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.

Divisional Accountant

FORM P.W.A. 33.

SCHEDULE OF DEPOSIT WORKS.

Form

[See Chapter

SCHEDULE OF DEBITS/

Month

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.	Autho	
				Responding items intimated by Accountant-General for adjustment.	
(1)	(2)	(3)	(4)	No. and date of intimation.	Month and item No. of Settlement or Exchange Account.
(1)	(2)	(3)	(4)	(5)	(6)
		Transfers between P.W. Officers. († To be detailed.) NOTE.—Transactions pertaining to original credits, responding debits, original debits and responding credits should be collected and total filled separately.			
		Public Works Remittances— I.—Remittances into Treasuries. 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. Transactions representing the cost of work done should not be entered severally, as †Column (4) should be filled in only in respect of transactions falling under the in the schedule of credits, items representing cash receipts should be so described the corresponding debit appeals should be quoted.

P.W.A. 39.

IV, Article 224.]

CREDITS TO REMITTANCES.

19 .

Other items.		Amount brought to account.	Particulars of Responding items which have been brought to account provisionally.		§ Remarks.
No. and date of authority or Acceptance of Transfer (if any).	No. and date of Advice of Transfer (if any).		Amount.	Nature of objection quoting reference to the advice thereof sent separately.	
(7)	(8)	(9)	(10)	(11)	(12)
		RS. P.	RS. P.		

in the form.
 the necessary details of works are given in the Schedule of Works Expenditure concerned group "III.— Other Remittances".
 in this column and against all other items a reference to the schedule dockets in which

Divisional Accountant.

Form P.W.A. 41.

[See Chapter IV, Article 227.]

CLASSIFIED ABSTRACT OF EXPENDITURE.

Month

198

Reference to Schedule, Schedule Docket, or Bill. (1)	* Minor Heads and Primary Units of Appropria- tion (separately for each Major Head or distinct part thereof). (2)	Total charges of the month, (3)	
		Rs.	P.
Form P.W.A. 27 .. P.W.A. 27 ..	† XXXIV.—A.—Irrigation Works for which Capital Accounts are kept. I.—Productive Works— <i>Deduct</i> Working Expenses Extensions and Improvements Maintenance and Rep.irs		
		RS.	P.
Consolidated Account of Contingent Ex- penditure, Form P.W.A. 25 ..	Establishment— ‡ Contingencies <i>Deduct</i> —Percentage recoveries Net Establishment		
Form P.W.A. 27 ..	Tools and Plant <i>Deduct</i> —Recoveries Net Tools and Plant Total Final Heads		
Form P.W.A. 29 .. Form P.W.A. 30 .. Form P.W.A. 32 ..	Suspense— Debit to—Stock Purchases Miscellaneous P.W. Advances London Stores Workshop Suspense Total Debits		
Form P.W.A. 18 .. Workshop Suspense Schedule.			
Form P.W.A. 29 .. Form P.W.A. 30 .. Form P.W.A. 32 ..	Credits to—Stock Purchases Miscellaneous P.W. Advances London Stores Workshop Suspense Total Credits		
Form P.W.A. 18 .. Workshop Suspense Schedule.			
	Net Debit to Suspense		
	Total Charges		

* When a minor head of account is split up into two or more primary units, the figure for 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.

‡ To be used only if such charges are not drawn by bills presented direct at treasuries. Charges under the minor head "Grants-in-aid" in the case of "50. Public Works" or "44. Other Revenue Expenditure" are also supported by the Consolidated Account of Contingent Expenditure.

Divisional Accountant.

Form P.W.A. 42.

[See Chapter IV, Local Ruling under Article 222 and Article 228]

MONTHLY ACCOUNT

Month 198 .

Item No.	Names of Major Heads, Heads of Account, etc.	Schedule.	Receipts.		Disbursements.
			Rs.	P.	Rs. P.
	REVENUE.				
1	XXXIV.—A.—Irrigation Works— Productive Works—Gross Receipts—Direct Receipts ..	Form P.W.A. 9			
2	Unproductive Works—Gross Receipts—Direct Receipts ..	"			
3	B.—Navigation, Embankment and Drainage Works— Productive Works—Gross Receipts—Direct Receipts ..	"			
4	Unproductive Works—Gross Receipts—Direct Receipts ..	"			
5	XXXV.—A.—Irrigation Works	"			
6	B.—Navigation, Embankment and Drainage Works	"			
7	XXXVII.—Public Works	"			
	EXPENDITURE.				
8	XXXIV.—A.—Irrigation Works— Productive Works—Working Expenses	" 41			
9	Unproductive Works—Working Expenses	"			
10	B.—Navigation, Embankment and Drainage Works— Productive Works—Working Expenses	"			
11	Unproductive Works—Working Expenses	"			
12	44.—A.—Irrigation Works— Works for which no Capital Accounts are kept	"			
13	Miscellaneous Expenditure	"			
14	B.—Navigation, Embankment and Drainage Works— Works for which no Capital Accounts are kept	"			
15	Miscellaneous Expenditure	"			
16	44 (1)*—Other Revenue Expenditure financed from Famine Relief Fund	"			
17	48-A*—Financed from Famine Relief Fund	"			
18	48-B*—Financed from Ordinary Revenue	"			

*Where specially allowed—vide Article 13.

Form P.W.A. 42—cont.

Item number.	Names of Major Heads, Heads of Account, etc.	Schedule.	Receipts.		Disbursement.	
			RS.	P.	RS.	P.
EXPENDITURE—cont.						
19	50.—Public Works	Form				
20	99.—A.—Irrigation Works—Productive Works	P.W.A. 41.				
21	Irrigation Works—Unproductive Works	"				
	B.—Navigation, Embankment and Drainage Works—	"				
22	Productive Works	"				
23	Unproductive Works	"				
OTHER HEADS.						
24	Miscellaneous heads of account	Form P.W.A. 40.				
25	P.—Deposits and Advances—Civil Deposits—Public Works Deposits	" 34/35				
26	S.—Remittances—Adjusting Account between Central and State Governments	" 37				
27	Adjusting Account with Railways	" 37				
28	Inter-State Suspense Account	" 38				
29	Remittances	" 39				
30	* Cash Balance diminished increased	RS. P.				
	Opening Balance	Previous month's account.				
	† Closing Balance					
Total ..						

* If the closing cash balance is less than the opening balance, the difference will appear in the Receipts column; but if the balance has increased during the month, the difference will fall in the Disbursements column.

† The total of the columns for Receipts and Disbursements must agree, and if there is any difference due to cash being in transit between two disbursing officers, 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 it.

Form P.W.A. 42—cont.

Memorandum of Miscellaneous Cash Receipts paid into Treasuries.

Balance from last account	RS.	P
Receipts during the month		
	Total ..	
Paid into treasuries—		
..... Treasury, vide Form P.W.A. 26	RS	P
..... Do. do.		
..... Do. do.		
Balance remaining to be paid as explained below		

† Certificate of Cash Balance.

Certified (i) that the closing cash balance in the account agrees with total of the balances recorded in the several Cash Balance Reports in Form P.W.A. 2, (ii) that no single officer holds an imprest of more than Rs. * (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 (vi) 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 advance.	Amount.		Date on which the advance was first made.	Remarks explaining the delay in clearance.
		RS.	P.		

* Here state the maximum limit fixed by the Government
See foot-note overleaf prefixed by a .

Divisional Accountant.

Divisional Officer

Form P.W.A. 44.

[See Chapter IV, Articles 230 and 238.]

LIST OF ACCOUNTS SUBMITTED TO ACCOUNTANT-GENERAL.

Month

19

* Form No.	* Name of Document.	Number of Documents.	Remarks.
P.W.A. 42	Monthly Account		
" 9	† Schedule of Revenue Realised		
" 9	Schedule of Refunds of Revenue (with original orders of courts regarding remission of fines)		
" 41	Classified Abstract of Expenditure		
" 27	Schedules of Works Expenditure		
	Consolidated Account of Contingent Expenditure (with necessary vouchers attached)		
" 25	Schedule Docket of Percentage Recoveries		
" 29	Stock Account (with—Sale Accounts)		
" 28	Schedule of Debits to Stock		
" 31	Abstract Account of Credits, Debits and Balances of the Purchase Account (supported by a list of credits to the suspense head "Purchases" showing reference to the T.E.O's aggregating to the figures shown in the classified Abstract of Expenditure)		
" 32	Schedule of Miscellaneous P.W. Advance		
" 18	Schedule of London Stores		
P.W.A. XXXV	Schedule of Workshop Suspense		
P.W.A. 9	Schedule of Receipts and Recoveries on Capital Account		
" 24	Schedule Dockets (with necessary vouchers, Transfer Entry Orders, Survey Reports and Sale Accounts attached to each)		
" 40	Schedule of Credits to Miscellaneous Heads of Account		
" 40	Schedule of Debits to Miscellaneous Heads of Account		
" 37	Schedule of Credits to Adjusting Account between Central and State Governments		

*Strike out the Form numbers of any document not forwarded, the submission of which is unnecessary. If any document required to be submitted is not ready, a suitable note should be recorded against it in the column for "Remarks" and the Probable date of its submission should be stated.

† Including those in support of the Schedules of Adjusting Account between Central and State Governments, Remittances and Miscellaneous Heads of Account.

Form P.W.A. 44—cont.

* Form No.	* Name of Document.	Number of Documents.	Re-mark
P.W.A. 37	Schedule of Debits to Adjusting Account between Central and State Government.		
" 37	Schedule of Credits to Adjusting Account with Railways.		
" 37	Schedule of Debits to Adjusting Account with Railways.		
" 37	Schedule of Credits to Adjusting Account with Posts and Telegraphs		
" 37	Schedule of Debits to Adjusting Account with Posts and Telegraphs		
" 37	Schedule of Credits to Adjusting Account with Defence.		
" 37	Schedule of Debits to Adjusting Account with Defence.		
" 38	Schedule of Credits to Inter-State Suspense Account.		
" 38	Schedule of Debits to Inter-State Suspense Account.		
" 39	Schedule of Credits to Remittances		
" 26	Schedule of Settlement with Treasuries (with Treasury Officers' Certificate of Issues and Consolidated Treasury Receipts)		
" 39	Schedule of Debits to Remittances		
" 34	} Schedule of Deposits		
" 35			
" 33	Schedule of Deposit Works (with Report of Progress of Expenditure)		
C.F. 43	Schedule of Rents of Buildings and Lands (with Statements of Rents recoverable from Pay Bills M.F.C. Form 1)		
P.W.A. XLI	Schedule of Rents of Boats		
XIV	Extract from Register of Miscellaneous Recoveries.		
I	Extract from Account of Receipts of Tools and Plant.		
II	Extract from Account of Issues of Tools and Plant. (with—Survey Report of Stores, Form P.W.A. VI, _____ Sale Account, Form P.W.A. VII and _____ Acknowledgments).		

Form P.W.A. 45.

[See Chapter IV, Article 238.]

DIVISIONAL OFFICER'S REPORT OF SCRUTINY OF ACCOUNTS*Month*

After due examination of the office copies of the Monthly Account, and supporting documents, for the month of 198 , which were despatched over 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 (Form P.W.A. 42), the List of Accounts (Form P.W.A. 44), the Schedule of Monthly Settlement with Treasuries (Form P.W.A. 26) and the Schedule Docket for Percentage Recoveries (Form P.W.A. 25) and a duplicate copy of all these documents (except the List of Accounts) signed by me is 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:—

Divisional Officer.

No.

Dated

Division

Enclosure: Monthly Account.

To The ACCOUNTANT-GENERAL

Form P.W.A. 46— cont.

C.—*Other Sub-heads*—Certified (1) that the closing balance of Rupees _____, under the head "Other sub-heads" in the Stock Account for March 19____, 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 of the worked of the division for the subsequent* twelve months :—

Item No.	Particulars.	Value.	Remarks.
1	Unserviceable Stock. (No details required.)	†Rs.	(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, but which in my opinion 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 orders for their disposal.)
	Total ..		

* Or any other period that the 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 19____, 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 19____, and (2) that action has been taken to ensure their clearance in the Supplementary account.

CERTIFICATE NO. 3.—OTHER SUSPENSE ACCOUNTS AND DEPOSITS.

Certified (1) that the closing balances of the accounts named in the margin, as Purchases—Credit balance of Rs. _____, specified against each) for March 19____, have been reviewed in detail, (2) that no items are included therein which under rule Miscellaneous P.W. Advances—Debit balance of Rs. _____, do not pertain to the account concerned, (3) that, with the exceptions noted below, none of the items, in view of the London Stores—Credit Debit balance of Rs. _____, period it has been outstanding or of any other circumstances which may diminish the chance of its recovery, calls for any Deposit—Credit balance of Rs. _____, Special action, to effect clearance, and (4) that in respect of the exceptions specified necessary action is being taken under my orders.

Form P.W.A. 46—cont.

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 Article 143.

B.—Materials.—Certified (1) that in respect of each work in progress in the account of which the suspense head "Materials" is being operated upon, a report of valuation in the prescribed form has been prepared as for 31st March 19 , and reviewed by me, (2) that the statement below sets forth the calculated values of the unused materials at site of works and the results of the last verification of materials, and (3) that the unused balance represent, in all cases, the value of the materials intended for the actual requirements of the works concerned :—

Serial No. (1)	Full name of work. (2)	Paper balance of Materials Account on 31st March 196 . †(3)	Value of the difference between the paper balance and the actual balance, as at the time of the last verification. †(4)	Amount of that portion of the difference referred to in column (4) which has been adjusted. †(5)	† Date of last verification. (6)	Remarks briefly explaining delay in adjustments, and steps taken to adjust the outstanding balances. (7)
		RS.	RS.	RS.		

† In nearest rupees only.

† If the materials relating to a work were not verified during the previous twelve months, the reason for the omission should be recorded in this column.

Form P.W.A. 46—cont.

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 19 , were as detailed below, (2) that the total of the Contractors' balances as shown in certificate (1) 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 Subdivisional Officers concerned with the relevant records of unpaid wages, (4) that there has been no abnormal delay in the closing or adjustment of the accounts of contracts which are no longer in operation, and (5) finally, that none of the other outstanding debit balances represent any overpayments, or have become, or are likely to be, irrecoverable :—

Serial No. (1)	Full name of work, (2)	Detail of balances.			Remarks (6)
		Contractors.		Labourers. (5)	
		Advance payment (Debits). (3)	Other transactions Debits Credits. (4)		
		†RS.	†RS.		
	Total ..				

† In nearest rupees only.

Form P.W.A 46—cont.

D.—Land Acquisition.—Certified (1) that the closing balance of the suspense head 'Land Acquisition' as maintained in Register of works in respect of works the accounts of which were open on 31st March, 19 . were as detailed below, (2) that the balances, have been reconciled with the balances shown as outstanding by the Land Acquisition Officers and (3) that there has been no abnormal delay in closing or adjustment of the amounts advanced to the Land Acquisition Officers.

Serial No.	Full Name of work	Balance under suspense head Land Acquisition Rs* (in nearest Rupee only)

CERTIFICATE NO. 5.—ARREARS OF REVENUE.

Certified (1) that the Register of Rents of Buildings and Lands, and other records of assessment and realization of revenue for the year ending 31st March 19 . have been reviewed in detail and that all immovable 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 unrealized for more than one month by reason of delay on the part of the tenant or other person concerned, and (3) that there are no arrears which have become, or are likely to be, irrecoverable.

Divisional Accountant.

Divisional Officer.

Date

Date

Form P.W A. II.

SUB-DIVISION—
MONTH—

[See Local Ruling 5 under Articles 91-92 in Chapter III.]
ACCOUNT OF ISSUES OF TOOLS AND PLANT.

Date.	Reference to receipt or voucher accompanying.	To whom issued with particular, etc.*	Name of articles with classification.†										To be filed in the Divisional Office.	
													Reference to recovery of value.	
		Totals for the month ...												

* The entries in this column in respect of articles lent or sent out should be made in red ink. The entries in respect of articles found short on actual verification also should be made in red ink in this column, but no entries should be made in the quantity columns.

† The classification may be indicated by single capital letters, i.e., Scientific Instruments and Drawing Materials=S; Plant and Machinery=P; Tools =T; Navigation Plant=N; Office Furniture=O; Camp Equipage=C.

Sub-divisional Officer

FORMS

P.W.A. II



FORM P.W.A. III

Form P.W.A.

[See Local Ruling 6 under

REGISTER OF TOOLS

Part I.—Articles

Part II.—Articles

Part III.—Shortages

NOTE.—The parts not

Sub-division _____

Class.	Item number.	Names of articles. Name of contractor or other person, with names of articles.	Balance brought forward.	Receipts, Debits.												Total receipts debits and balances.
				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)

Certified (1) that Part I of this return is a complete account of all imperishable Articles 51-92 of the Madras Account Code, Volume III, (2) that, with the exceptions 19, been counted by me or the person named below, (3) that I have satisfied myself which could not, for good reasons, be returned by the end of September 19 and (4) that months in the clearance of individual items have been explained against them in the

Date _____ 19

III.

Articles 91-92 in Chapter III.]

AND PLANT.

on hand,

temporarily lent or sent out.

awaiting adjustments.

applicable should be scored out.

Year ending _____ 19 .

Issues- Credits.												Closing balance carried forward.	Remarks.	
October	November	December	January	February	March	April	May	June	July	August	September			Total.
(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)

articles for which this account is required to be maintained by Local Ruling 6 under noted, the articles shown in Part I of this return have, during the year ending September that closing balances of Part II actually represent articles lent or sent out for repairs; the shortages, detailed in Part III are receiving attention, and delays of more than three column of Remarks.

Signature of Subdivisional Officer.

Signature of Divisional Officer.

Form P.W.A. V.

[See Local Ruling 24 under Articles 91-92 in Chapter III.]

ROAD METAL RATE BOOK.

_____ Division.

Rate table showing the lowest rates at which metal can be supplied to the road side throughout the division

Number of km.	Quarry from which dug.	Distance carried.	Rate for carrying per km.		Rate per 100 cubic feet.				Remarks.		
		Km.			Digging and stocking at road side.	Carriage.		Total.			
			RS.	P.	RS.	P.	RS.	P.	RS.	P.	

113-6-24A

P.W.A. V.]

FORES

Form P.W.A. VIII.

(See Local Ruling 2 under Article 96 in Chapter III)

STORES RECEIPT BOOK.

Description articles.	Invoice number and date.	From whom received.	Unit.	Quantity.	To whom consigned.	Division, original number and date.	Invoice number and date.	Date of receipt and entry in Daily Report.	WEIGHT.				RATE.		Per.	
									T.	Cwt.	Qr.	Lb.	RS.	P.		

FORMS

[P.W.A. VIII

Form P.W.A. IX.

[See Local Ruling 2 under Article 96 in Chapter III.]

DAILY REPORT OF RECEIPTS.

Receipt No. _____ Date _____

Public Works Stores, Madras.

From _____

Full/Part supply against purchase order No. H.S. _____, dated _____

Item number.	L.F. number.	Nomenclature.	Quantity invoiced.	Quantity accepted.	Rate.	Amount.	Handling charges.	Progressive ledger balance.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
					RS. P.	RS. P.	RS. P.		

Store Official's Signature _____

INSTRUCTIONS.

Four copies of this form should be prepared for every transaction of which the triplicate should be sent to the firm as acknowledgement. The original and the duplicate should be sent to the Sub-store-keeper, who will retain the duplicate and forward the original to the Stores office. The quadruplicate should be retained as office copy in the book.

Store-keeper _____

Sub-store-keeper _____

Home Ind nt Clerk _____

L'dger Clerk _____

L'dger Verifier _____

No. P.W.A.]

FORMS

Form P.W.A. X.

(See Local Rules 3 and 4 under Article 96 in Chapter III.)

INDENT FOR STORES.*Instructions.*

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 chargeable 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 authorized 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 last column, headed "Name of work 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 work as given in the estimate, should be entered, as well as the name of the contractor from whom the value is recoverable.

Form P.W.A X—cont,

[See Local Rulings 3 and 4 under Article 96 in Chapter III.]

INDENT FOR STORES.

INDENT.

INDENT No. _____
 ON _____
 Date _____

Description.	Number or quantity.	Head of account, etc.	Name of work (with name of contractor from whom value is recoverable)

These materials should be ^{delivered} ~~despatched~~ to _____
 by _____

Indenting Officer.
(Divisional or Sub-divisional Officer.)

Certificate of supply.

This indent ^{has} ~~has not~~ been complied with in full _____
 The alterations, which I have attested, have accordingly
 been made by me, ^{Delivered} ~~Despatched~~ to _____ on _____ by _____
 dated _____ 199 . *Supplying Officer*

INVOICE

INVOICE OF STORES SUPPLIED _____
 To _____
 By _____

On indent No. _____, dated _____

Issued by the _____

Description.	Number or quantity.	Head of account, etc.	Name of work (with name of contractor from whom value is recoverable).

Dated _____ 199 .

Supplying Officer.

Received.

Dated _____ 199 .

Receiving Officer.

P.W.A. X]

FORMS

P.W.A. XI.

Article 100 in Chapter III.]

RETURN OF STOCK.

Period _____

Division.

Sub-division.

ISSUES.							Closing balance carried forward.	REMARKS.	
(14)	(15)	(16)	(17)	(18)	(19)	Total. (20)		By Subdivisional officer. (22)	By Divisional Officer. (23)

CERTIFICATE.

CERTIFIED that, with the exceptions noted, the articles shown in this return have, during the year ending _____, been counted by me or by the persons named below:—

Dated the _____ 199 .

Signature of Subdivisional Officer._____
Signature of Divisional Officer.

Form P.W.A. XII—cont.
Part II.—The Summary.

P.W.A. XII

GENERAL ABSTRACT.			ABSTRACT OF SUBDIVISIONAL FIGURES.										
Sub-head.	Book value.	Value at current issue rates.	Sub divisions.	Book value.	Value at current issue rates.	Book value.	Value at current issue rates.	Book value.	Value at current issue rates.	Book value.	Value at current issue rates.	Book value.	Value at current issue rates.
				Small stores.	Building materials.	Timber.	Metals.	Fuel.					
	RS. P.	RS. P.		RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.
Small stores ..													
Building materials ..													
Timber													
Metals													
Fuel													
Painters' stores ..			TOTALS FOR THE DIVISION.	Painters stores.		House fittings.		Miscellaneous.		Manufacture.		Land, kilns, etc.	
House fittings ..				RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.
Miscellaneous ..													
Manufacture ..													
Land, kilns, etc. ..													
Total value of stock in the Division ..			TOTALS FOR THE DIVISION*										

FORMS

N.B.—"Book value" should be posted from column (19) of Part I, and the column "Value at current issue rates" from column (21) of Part I.

* This total "Book value" should agree with the balance according to the Suspense Register (Stock).
Divisional Accountants.

Form P.W.A. XII—cont.
Part III.—The Review.
REPORT BY DIVISIONAL ACCOUNTANT.
THE DIVISIONAL OFFICER,

To
 SIR,

1. The Future Issue Rates for all articles have been worked out by me personally, under your general instructions and in accordance with the prescribed rules. These rates do not exceed, in any case, the market rates as filled in the Register, under your orders, by _____ (Rank) _____ on _____ Explanations have also been recorded in the "Remarks" column against items of important differences between the Future Issue Rates and (1) the current Issue Rates or (2) Market Rates.

2. The following table shows the surplus and deficits which are brought out by the revision of rates and should now be adjusted in the accounts in order to effect an agreement between the revised values and the present book values of the stores under each sub-head:—

SUBDIVISIONS.										
	Surplus.	Deficit.	Surplus.	Deficit.	Surplus.	Deficit.	Surplus.	Deficit.	Surplus.	Deficit.
Small stores ..										
Building materials.										
Timber ..										
Metals ..										
Fuel ..										
Painters' stores ..										
House fittings ..										
Miscellaneous ..										
Manufacture ..										
Land, kilns, etc. ..										

Short notes explaining how these differences have resulted have been recorded in Part I, against the individual items.

3. The deficits recorded by Subdivisional Officers on their Balance Returns for the half-year show that, with the exceptions noted below, stock of the articles shown in this return has been taken during the year ending 19____, by the persons named below:—

	Stock of	Subdivisional, counted by
	Do. of	do. do. by
	Do. of	do. do. by
Dated	19 ____	Divisional Accountant.
	Orders of the Divisional Officer.	
Dated	19 ____	Divisional Officer.

Form P.W.A. XIII—cont.

Registered number of building or land.	July 19			August 19			September 19			October 19			November 19		
	Assessments. (17)	Realizations. (18)	Balances. (19)	Assessments. (20)	Realizations. (21)	Balances. (22)	Assessments. (23)	Realizations. (24)	Balances. (25)	Assessments. (26)	Realizations. (27)	Balances. (28)	Assessments. (29)	Realizations. (30)	Balances. (31)
	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.
Total															

FORMS

P.W.A. XIII

Form P.W.A. XIII—cont.

Registered number of building or land.	December 19 .			January 19 .			February 19 .			March 19 .			Supplementary March 19 .			Remarks.
	Assessments. (32)	Realizations. (33)	Balances. (34)	Assessments. (35)	Realizations. (36)	Balances. (37)	Assessments. (38)	Realizations. (39)	Balances. (40)	Assessments. (41)	Realizations. (42)	Balances. (43)	Assessments. (44)	Realizations. (45)	Balances. (46)		(47)
Particulars of property (including class and name in case of buildings).	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	

Dated initials of the Divisional Accountant

Dated initials of the Divisional Officer.

Form P.W.A. XIII—cont.

ABSTRACTS OF TOTAL REALIZATIONS.

(1) Recoveries how effected.	April.			May.			June.			July.			August.		
	of Rents buildings. (2)	Other rents. (3)	Total. (4)	of Rents buildings. (5)	Other rents. (6)	Total. (7)	of Rents buildings. (8)	Other rents. (9)	Total. (10)	of Rents buildings. (11)	Other rents. (12)	Total. (13)	of Rents buildings. (14)	Other rents. (15)	Total. (16)
C.—Cash realized in the division.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.
A.—Recoveries by other disbursing officers adjusted in the divisional accounts.															
T.—Recoveries by deduction from pay bills cashed at treasuries of the State adjustable in the Audit Office															
Deduct—Refunds of rent.															
Total															

FORMS

P.W.A. XIII

113-6-25A

Recoveries how effected.	September.			October.			November.			December.			
	Rents of buildings.	Other rents.	Total.	Rents of buildings.	Other rents.	Total.	Rents of buildings.	Other rents.	Total.	Rents of buildings.	Other rents.	Total.	
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	
	RS.	P. RS.	P. RS.	P. RS.	P. RS.	P. RS.	P. RS.	P. RS.	P. RS.	P. RS.	P. RS.	P. RS.	P.
C.—Cash realized in the division.													
A.—Recoveries by other disbursing officers adjusted in the divisional accounts.													
T.—Recoveries by deduction from pay bills cashed at treasuries of the State adjustable in the Audit Office.													
Deduct—Refunds of rent.													
Total ..													

P. W. A. III

FORMS

Form P.W.A. XIII—cont.

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Recoveries how effected.	January.			February.			March.			March Supplementary.		
	Rents of buildings. (29)	Other rents. (30)	Total. (31)	Rents of buildings. (32)	Other rents. (33)	Total. (34)	Rents of buildings. (35)	Other rents. (36)	Total. (37)	Rents of buildings. (38)	Other rents. (39)	Total. (40)
	RS.	P.	RS.	P.	RS.	P.	RS.	P.	RS.	P.	RS.	P.
C.—Cash realised in the division.												
A.—Recoveries by other disbursing offices adjusted in the divisional accounts.												
T.—Recoveries by deduction from pay bill cashed at treasuries of the State Audit Office												
Deduct—Refunds of rent.												
Total ..												

P. W. A. XIII

FORMS

Form P. W. A. XIV.

[See Miscellaneous Local Ruling after Article 116 in Chapter III.]

REGISTER OF MISCELLANEOUS RECOVERIES:

For the period

to

Division.

(1)	(2)	Substance of order.				(7)	Note of recoveries made against each order.				(12)	(13)
		(3)	(4)	(5)	(6)		(8)	(9)	(10)	(11)		
Item number.	Number and date of authority ordering recovery.	Nature and particulars of recovery and of the account concerned.	From whom due.	Amount recoverable.	Due date or dates of recovery.	Dated initials of Divisional Accountant.	Number of voucher or account.	Month.	Amount.	Progressive total of recoveries.	Dated initials of Divisional Accountant.	Remarks.
				Rs. P.					Rs. P.	Rs. P.		

P. W. A. XIV]

FORMS

Form P. W. A. XV.

[See Local Rules under Article 121 in Chapter III.]

DAILY REPORT OF WORK DONE IN SECTION.

*Sub-division.**Division.*

Date.	Name of work.	Agency ; Piece work, contract or depart- mental.	Work remaining to be done.		Labour employed.		Outturn of work.		Remarks. *
			Descrip- tion.	Amount.	Class.	Number.	Particu- lars.	Quantity.	
				Rs.					

* The remarks column should show the voucher number in which payment has been made and the amount paid.

Form P.W.A. XV-A.

[See Local Ruling under Article 121 in Chapter III]

MUSTER ROLL

DIVISION—

Cash Book Voucher No. dated the

SUB-DIVISION—

Name of work

FUND—

Period

DEPARTMENTAL HEAD—

SERVICE HEAD—

PART II.—REGISTER OF ARREARS OF WAGES DUE TO WORK-PEOPLE.

(The adoption of this method of recording arrears is left optional with Executive Engineers.)

Month and period to which the arrears relate.	Serial number as per nominal muster roll	Names.	Father's name.	Amount due.	Amount paid.	Dated initials and remarks of paying officer.	Serial number as per nominal muster roll.	Names	Father's name.	Amount due.		
Arrears of previous muster rolls brought forward.				Rs.	P.	Rs.	P.	Brought forward ..			Rs.	P.
								Arrears as per this muster roll.				
								Total Grand total				
								Deduct— Amount paid out of arrears of previous muster rolls.				
								Balance— Arrears carried to next nominal muster roll.				
Total..												
Carried over												

Note.—Where wages are not claimed within three months, a report of this fact should be made to the executive Engineer.

P. W. A. XV-A.]

FORMS

Form P. W. A. XV-A—cont.

PART I.—NOMINAL ROLL—cont.

Description. Number.	Names (grouped according to classes).	Father's name.	DATES.										Total.	Rate.		Amount.	Dated initials and remarks of paying officer made at the time of payment.	
			1	2	3	4	5	6	7	8	9	10		Rs.	P.			
		Brought forward.												Rs.	P.	Rs.	P.	
		Daily total.																
		Initials of person marking the daily attendances.																
		Initials of inspecting officer.												Total				

Passed for Rs. () Rupees

Signature—

Rank—

Dated the

Grand total of this muster roll

Deduct—Payment not made, as per details transferred to register of arrears—Part II.

Balance paid ..

Add—Arrears of previous muster roll now paid off, as per details of register of arrears—Part II.

Total amount paid (in words) Rupees

Rs.	P.

Signature—

Rank—

Dated the

Form P.W.A. XV-A—cont.

PART III. —*DETAIL OF THE MEASUREMENT OF WORK DONE BY THE LABOUR EMPLOYED AS PER THIS NOMINAL MUSTER ROLL IN CASES IN WHICH THE WORK IS SUSCEPTIBLE OF MEASUREMENT.

Description of work (Each distinct item of work grouped by sanctioned sub-heads, where necessary).	Quantity	Deduct as shown on the last Muster Roll.	† Balance

Measurements taken on

Measurement Book No.

page

Dated this _____

Signature _____

Rank _____

* If the work is not susceptible of measurement, a remark to this effect should be recorded.

† If desired, rates may be struck where possible and shown in red ink just below the quantities in this column.

Form P.W.A. XV-B.

[See Local Ruling under Article 121 in Chapter III.]

MUSTER ROLL.

DIVISION—

Cash Book Voucher No.

dated the

SUB-DIVISION—

Name of work—

FUND—

Period—

DEPARTMENTAL HEAD—

SERVICE HEAD—

PART II.—REGISTER OF ARREARS OF WAGES DUE TO WORK-PEOPLE.

[The adoption of this method of recording arrears is left optional with
Executive Engineer.]

Month and period to which the arrears relate.	Serial number as per nominal muster roll.	Names.	Father's name.	Amount due.	Amount paid.	Dated initials and remarks of paying officer.	Serial number as per nominal muster roll.	Names.	Father's name.	Amount due.	
Arrears of previous muster rolls brought forward.				RS.	P.	RS.	P.	Brought over ..		RS.	P.
								Arrears as per this muster roll ..			
								Total ..			
								Grand total ..			
								Deduct—Amount paid out of arrears of previous muster rolls.			
								Balance—Arrears carried to next nominal muster roll.			
Total ..											
Carried over ..											

Note.—Where wages are not claimed within three months, a report of this fact should be made to Executive Engineer.

Form P.W.A. XV-B—cont.

PART III—* DETAIL OF THE MEASUREMENT OF WORK DONE BY THE LABOUR EMPLOYED AS PER THIS NOMINAL MUSTER ROLL IN CASES IN WHICH THE WORK IS SUSCEPTIBLE OF MEASUREMENT.

Description of work (Each distinct item of work grouped by sanctioned sub-heads, where necessary).	Quantity.	Deduct as shown on the last Muster Roll	‡ Balance

Measurements taken on

Measurement Book No.

page

Dated the _____

Signature _____

Rank _____

* If the work is not susceptible of measurement, a remark to this effect should be recorded.

‡ If desired, rates may be struck where possible and shown in red ink just below the quantities in this column.

Form P.W.A. XVI.

[See Local Ruling under Article 122 in Chapter III.]

CASUAL LABOUR ROLL.**DIVISION—****SUBDIVISION—****CASH BOOK VOUCHER No.****MONTH** 19 .**NAME OF WORK—**

Form P.W.A. XVII.

[See Local Ruling 2 under Articles 113-124 in Chapter III.]

REGISTER OF MEASUREMENT BOOKS

State. *Branch.* *Division.*
Sub-division

PART I—FOR ORDINARY MEASUREMENT BOOKS.

Serial number of book.	Name of <u>subdivision*</u> subordinate to whom issued.	Date of issue.	Date of return.	Year from the last day of which period of preservation is to be completed.	Remarks.

* To be corrected according to its use in the Divisional or Subdivisional Office.

Form P. W. A. XVII—cont.
PART II—FOR STANDARD MEASUREMENT BOOKS.

Serial number —, alphabetical.	Subdivision.	Particular of works.		By whom certificated as correct to form the basis of				Remarks.
				Annual Repair Estimates.		Payment to Contractors.		
		Name of building.	Pages.	Name and designation.	Date.	Name and designation.	Date.	

Form P.W.A. XVIII.

[See Local Rules 1 and 2 under Article 125 in Chapter III]

FIRST AND FINAL BILL.

Notes.

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. A single form may be used for making payments to several contractors or suppliers, if they relate to the same work and are billed for at the same time.

2. In the case of payments to suppliers, a red ink entry should be made across the page above the entries relating thereto, in one of the following forms applicable to the case:—

(1) "Stock".

(2) "Purchases for stock".

(3) "Purchases for direct issue to work.-----"

(4) "Purchases for the work-----"

Issued to contractor-----on-----

DIVISION—

SUB-DIVISION—

SCHEDULE DOCKET NO.—

CASH BOOK VOUCHER NO.—

Month_____ 19

Name of work (in the case of bills for work done).

Form P.W.A. XIX.

[See Local Rulings 1 and 3 under Article 125 in Chapter III.]

RUNNING ACCOUNT BILL-A

1. Final payments must invariably be made on forms printed on yellow paper, which should not be used for intermediate payments.

2. This form provide for advance payments as well as payments for measured work. This form is intended for contractors for *work* only.

3. This form should be used—

(1) if it is proposed to make an advance payment or

(2) if an on account payment is to be made but an advance payment already made for the same work is outstanding.

This form is not to be used if a secured advance is to be made or if such an advance is already outstanding against the contractor in respect of the same work.

DIVISION—

SUB-DIVISION—

CASH BOOK VOUCHER No.—

SCHEDULE DOCKET No.—

MONTH—

Name of Contractor—

Name of work—

Serial number of this bill—

(Number and date of his previous bill for this work.

Reference to Agreement number.

Form P.W.A. XIX—cont.

1—Account of work executed

Advance payments for work not yet measured.			Items of work (grouped under "Sub-heads" and "Sub-w. rks" of estimate).	Unit.	Rate.	Quantity executed up-to-date as in measurement book.	Payments on the basis of actual measurements.		Remarks [with reasons for delay in adjusting payments shown in column (1)].
Total as in previous bill.*	Since previous bill.	Total up to date.					Up-to-date.	Since previous bill. †	
(1)	(.)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
RS.	RS.	RS.			RS. P.		RS.	RS. P.	
			Total carried over.						

*Whenever there is an entry in column (9) on the basis of actual measurement, the whole of the amount previously paid without detailed measurement should be adjusted by a minus entry in column (.) equivalent to the amount shown in column (1), so that the "total up to date" in column (3) may become.

†When there are two or more entries column (9) relating to each sub-head of estimate they should in the case of works the accounts of which are kept by sub-heads, be total and the total recorded in Nil column (10) for posting the works abstract.

Form P.W.A. XIX—cont.

I.—Account of work executed—cont.

Advance payments for work not yet meas. red.			Items of work (grouped under "Sub-heads" and "Sub-works" of estimate).	Unit.	Rate.	Quantity executed up to date as in measurement book.	Payments on the basis of actual measurements.		Remarks with reasons for delay in adjusting payments shown in column (1).
Total as in previous bill.	Since previous bill.	Total up to date.					Up-to date.	Since previous bill.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
RS.	RS.	RS.	Brought forward		RS. P.		RS. P.	RS. P.	
			Total	Total value of work done to date (A) ..					
			(D)	Deduct value of work shown on previous bill ..					
			(B)	Net value of work since previous bill (F) ..					
Figure (D) in words—Rupees.				Figure (F) in words—Rupees ..					

II.—Certificates and signatures.

1. The measurements on which are based the entries in columns (1) to (9) of Account I were made by _____ on _____ and are recorded at page _____ of Measurement Book No. _____

2. *Certified that in addition to and quite apart from the quantities of work actually executed as shown in column (7) of Account I, some work has actually been done in connection with several items, and the value of such work is, in no case less than the advance payments as in column (3) of Account 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.

Dated signature of
Officer preparing
the bill. } Rank _____

Dated Signature of
contractor.

† Dated Signature of
officer authorising
payment. } Rank _____

* This certificate must be signed by an officer of or above the rank of sub-divisional officer.

† This signature is necessary only when the officer who prepares the bill not the officer who authorizes the payments. In such a case, the two signature are essential)

Form P.W.A. XIX—cont.
III.—Memorandum of payments.

	1. Total value of work actually measured as in Account I, Column (8), entry (A)	RS.	P.
	2. Total "up-to-date" advance payments for work not yet measured, as in Account I, column (3), entry (B)		
	3. Total (Items 1 + 2)		
	4. Deduct amount withheld—		
Figures for works Abstract.	From previous bill as in last Running Account Bill		
	(b) From this bill		
RS.	P.	5. Balance, i.e., "up-to-date" payments (Item 3—4) (K)*	
		6. Total amount of payments already made as per entry (K) of last Running Account Bill No. _____ of _____ 197 . (C.B.V. No. _____ attached to S. Dt. No. _____ of _____ 197 .)	
		7. Payments now to be made as detailed below:—	
	(a) {	RS.	P.
	By recovery of amounts creditable to this work:—		
	Total 4(b) + 7(a) . . . (G)		
	(b) {		
	By recovery of amounts creditable to other works or heads of account:—		
	(c) By cheque		
	Total 7(b) + (c) . . . (H)		

Pay Rs. ()
by cheque.

Dated initials of Disbursing Officer.

Received Rs. ()

as in above memorandum, on account of this work.

Amount in an Indian language
Stamp.

Date _____ -19 .

Witness _____

Full signature of contractor.

Paid by me, vide cheque No. _____, dated _____ 19 .

Dated initials of person actually making the payment

IV—Remarks.

(This space is reserved for any remarks which the Disbursing Officer or the Executive Engineer may wish to record in respect of the execution of the work, check of measurements or the state of contractor's account.)

* This figure should be tested to see that it agrees with the totals of items 6 and 7.

† If the net amount to be paid is less than Rs. 10 and it cannot be included in a cheque, the payment should be made in cash, the entry being altered suitably and the alteration attested by dated initials.

‡ Here specify the net amount payable—vide item 7 (c).

§ The payee's acknowledgment should be for the gross amount paid as in item 7 (i.e.) a + b + (c) payment should be attested by some known person when payee's acknowledgment is given by mark seal, or thumb-impression.

Form P.W.A. XX.

(See Local Rulings 1 and 4 under Article 125 in Chapter III.)

RUNNING ACCOUNT BILL-C*[For Contractors and Suppliers.—This form provides only for payments for work or supplies actually measured.]*

1. Final payments must invariably be made on forms printed on yellow paper which should not be used for intermediate payments.

2. The full name of the work as given in the estimate should be entered except in the case of bills for "Stock" materials.

3. The "purpose of supply" applicable to the case should be filled in and the rest scored out.

4. This is the only form of Running Account which is suited for transactions with suppliers. This form can only be used if no advance payment is outstanding and if it is not proposed to make such a payment.

DIVISION—

SUBDIVISION—

CASH BOOK VOUCHER No.

SCHEDULE DCKET No.

MONTH—

Name of work _____

Purpose of supply _____

Name of contractor _____

Serial number of this bill _____

Number and date of his last bill for this work _____

Reference to Agreement. _____

P.M.A. XX]

FORMS

Form P.W.A. XX—cont.

I.—Account of work done or supplies mad.—cont.

(1)	(2)	(3)	Rate.		Amount.		(7)	
					Up-to-date.	Since previous bill (total for each sub-head).		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	Remarks.	
		Brought forward.	RS.	P.	RS.	P.	RS.	P.
Total value of work done or supplies made to date (A)								
Deduct—Value of work or supplies shown on previous bill								
Net value of work or supplies since previous bill (F)								
(F) (in words)								

II.—Certificates and Signatures.

The measurements were made by _____ and are recorded at page _____ of Measurement Book No. _____. No advance payment has been made previously without detailed measurements.

Dated signature of officer
preparing the bill

(Rank) _____

Dated signature of
contractor.

* Dated signature of officer
authorizing payment.

(Rank) _____

* This signature is necessary only when the officer who prepares the bill is not the officer authorizing the payment. In such a case, the two signatures are essential.

Form P.W.A. XX—cont.

III.—Memorandum of payments.

		RS.	P.									
1. Total value of work done as per Account I, column (5), entry (A)												
2. Deduct—Amount withheld—												
*Figures for Works Abstract.	(a) From previous bills as per Running Account Bill.	RS.	P.									
	(b) From this bill											
RS.	P.											
3. Balance, i.e., up-to-date payments (Item 1—2). (K) †.												
4. Total amount of payments already made as shown in entry (K) of last Running Account Bill No. _____ (C.B.V. No. _____ S.Dt. No. _____) of _____ forwarded with the accounts for _____												
5. Payments now to be made as detailed below:—												
<table border="1"> <tr> <td>By recovery of amount creditable to the work:—</td> <td rowspan="2">}</td> <td rowspan="2">RS.</td> <td rowspan="2">P.</td> </tr> <tr> <td>Value of stock supplied as detailed in the ledger for _____</td> </tr> <tr> <td colspan="2"></td> <td>(a)</td> <td></td> </tr> </table>		By recovery of amount creditable to the work:—	}	RS.	P.	Value of stock supplied as detailed in the ledger for _____			(a)			
By recovery of amount creditable to the work:—	}	RS.				P.						
Value of stock supplied as detailed in the ledger for _____												
		(a)										
Total 2 (b) + 5(a) .. (G)												
<table border="1"> <tr> <td>By recovery of amounts creditable to other works or heads of account:—</td> <td rowspan="2">}</td> <td rowspan="2">RS.</td> <td rowspan="2">P.</td> </tr> <tr> <td>_____</td> </tr> <tr> <td>(b) _____</td> <td>(b)</td> <td></td> <td></td> </tr> </table>		By recovery of amounts creditable to other works or heads of account:—	}	RS.	P.	_____	(b) _____	(b)				
By recovery of amounts creditable to other works or heads of account:—	}	RS.				P.						

(b) _____	(b)											
(c) By cheque ‡												
Total 5 (b) + (c) .. (H)												
§ Pay Rs. (_____)												

by cheque. †

Dated initials of disbursing officer.

¶ Received Rs. (_____)

as shown in the above memorandum on account of this work

Date _____

Witness

Full signature of contractor,

Paid by me—vide cheque No. _____

Dated initials of person actually making the payment

IV.—Remarks

* Not required in the case of bills of suppliers.

† This figure should be tested to see that it agrees with the total of items 4 and 5.

‡ If the net amount to be paid is less than Rs. 10 and it cannot be included in a cheque, the payment should be made in cash, this entry being altered suitably and the alteration attested by dated initials.

§ Here specify the net amount payable—vide item 5 (c).

¶ The payee's acknowledgment should be for the gross amount paid as per item 5 i.e., a + b + c.

‡ Payment should be attested by some known person when the payee's acknowledgment or thumb-impression.

Form P.W.A. XXI.

[See Local Rulings 1 and 5 under Article 125 in Chapter III.]

LUMP-SUM CONTRACT
RUNNING ACCOUNT BILL(To be used for "intermediate payments" to Contractors on
Lump-Sum Contracts.)

Cash Book Voucher No. _____, dated _____

Schedule docket No. _____

Name of Contractor _____

Name of work _____

Serial number of this Bill _____

Number and date of his previous Bill for this work _____

Reference to Agreement _____

* Date of commencement of work _____

I.—Account of Work.

	Rs.	P.
1. Value of items actually measured under clause*62 (a) and (b) of the preliminary specification of the M.D.S.S. forming part of the contract, the details of which are given in the attached statement.		
2. Value of measured up additions or alterations executed up to date as "authorized extras", the details of which are given in the attached statement		
3. Approximate value of work done up-to-date excluding the items specified in 1 and 2 above		
4. <i>Deduct</i> Amount to be withheld, per cent on Rs.		
5. Balance, i.e., "up-to-date" intermediate payments (items 1+2+3-4 K		
6. <i>Deduct</i> —Intermediate payments already made as shown in entry "K" of the last Running Account Bill		
7. Intermediate payment now to be made (Items 5-6) D		
8. Total payments now to be made as detailed below †;—		
(a) By recovery of amounts creditable to this work G.	Rs.	P.
(b) By recovery of amounts creditable to other works or heads of account.		
H		
(c) By cheque		

* Date of handing over of site in the case of work, or date of written order to commence supply in the case of supply of materials.

† The total figure against item 8 should be tested to see that it agrees with the figure against item 7.

P.W.A. XXII]

FORM 3

Form P.W.A. XXII.

[See Local Rulings 1 and 5 under Article 125 in Chapter III.]

LUMP-SUM CONTRACT.

FINAL BILL.

(To be used for "final payments" to Contractor on Lump-Sum Contracts)

Cash Book Voucher No. _____, dated _____

Schedule Docket No. _____

Name of Contractor _____

Name of work _____

Serial number of this Bill _____

Number and date of his previous Bill for this work _____

Reference to Agreement _____

Date of commencement of work * _____

Date of actual completion of work or supplies _____

I,—Account of work executed,

		Rs.	P.
(i) Total lump-sum amount as entered in the contractor's agreement.			
<i>Add—</i>			
(ii) Value of additional work done up to date as "authorized extras", the details of which are given in the attached statement.			
(iii) Value of items actually measured under clause 52 (a) and (b) of the preliminary specification of the M.D.S.S. forming part of the contract (item 1), the details of which are given in the attached statement.			
<i>Deduct—</i>	Total ..		
(iv) Value of items omitted to be executed as "authorized omission", the details of which are given in the attached statement.	Rs. P.		
(v) Value as per lump-sum contract for items of work covered by actual measurements—vide item (iii) above.			
Net total value of work done	F		

II,—Certificate and Signatures,

I certify that the work has been completed in accordance with the prescribed specification and after taking into account all the authorized 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 measurement of the authorized additions and alterations mentioned above and of the items of work specified in item 1 of Account I of last bill are recorded at page _____ of Measurement Book No. _____ and I am satisfied that they are correct.

Signature of Contractor.

Dated signature of
the certifying Engineer.]
Rank.

* Date of handing over of site in the case of work, or date of written order to commence supply in the case of supply of materials.

This certificate must be signed by an officer of not less rank than that of an Executive Engineer in respect of work costing more than Rs. 5,000 and of not less rank than that of a Sub-divisional Officer in respect of works costing Rs. 5,000 and less.

Form P.W.A. XXII—cont.
III,—Memorandum of payments.

<p>1. Total value of work done up to date as per 'I' of Account I of this Bill.</p> <p>2. <i>Deduct</i>—</p> <p style="padding-left: 20px;">(i) Amount to be withheld at _____ per cent on amount in item 1 above and credited to the head "Public Works Deposits."</p> <p style="padding-left: 20px;">(ii) Up to date intermediate payments already made according to entry 'K' of Account I of previous Bill No. dated _____ D</p> <p>3. Payments now to be made—</p> <p style="padding-left: 20px;">(a) By recovery of amounts creditable to this work. _____ G</p> <p style="padding-left: 20px;">(b) By recovery of amount creditable to other works or heads of account. _____ H</p> <p style="padding-left: 20px;">(c) By cheque</p>	Rs.	P
---	-----	---

* Pay (Rs. _____) Rupees

Dated signature and rank
of officer authorizing payment.

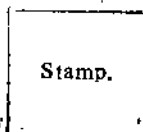
* Here specify the net amount payable—*vide* item 3 (c) of Account III, both in words and figures.

IV.—Acquittance

† Received (Rs. _____) of all demands on account of the contract.

as above, in full settlement

Amount in Indian language.



Dated _____

Signature of Contractor

† Witness _____

Paid by me by cash
cheque No. _____

, dated _____

Dated initials of person actually making payment.

† The payee's acknowledgment should be for the gross amount as per item 3 (a+b+c) of Account III both in words and figures.

† Payment should be attested by some known person when the payee's acknowledgment is given by mark, seal or thumb-impression.

V.—Remarks:

From P.W.A. XXIII.

[See Local Ruling 10 under Article 125 in Chapter III.]

REGISTER OF INDENTS FOR STORES ORDERED FROM FIRMS AND BILLS.

SUBDIVISION.

(1) Serial number of order.	(2) Name of firm.	(3) Brief description of articles indented for.	(4) Date of receipt as shown in the measurement book and number and page of letter.	(5) Number, date and amount of firm's bill.	(6) Date of receipt of bill in Divisional office.	(7) Amount passed for pre-audit.	(8) Date of pre-audit and return to Subdivisional Officer.	(9) Initials of Accountant.	(10) Remarks.

Form P. W. A. XXIV.

[See Local Ruling 17 under Article 125 in Chapter III.]

PAY BILL OF WORK-CHARGED ESTABLISHMENT.

DIVISION.

SUB-DIVISION.

CASH BOOK VOUCHER NO.

SCHEDULE DOCKET NO.

Month

19

P. W. A. XXIV]

FORMS

Form P.W.A. XXIV—Cont,

PAY BILL OF WORK-CHARGED ESTABLISHMENT—cont.

Name of Section

Bill for the month of

19

Item number.	* Name of incumbent.	Designation.	Period.	Amount due.			Amount paid.†		Dated acknowledgment of payee.	Dated initials of office making payment.
				RS.	RS.	P.	RS.	P.		
Total ..										

Total amount paid in words :—

* Names should be grouped by works, the name of work and reference to orders sanctioning the establishment therefor being written in red ink across the page, above the entries relating to each group. If the pay of any individual is chargeable to different works, his name should be entered under the several works, and pay claimed for the actual number of days engaged on each work.

† The total for each work should be entered in red ink.

1. Certified that all person for whom wages have been drawn in this bill were on duty during the 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 has been claimed in this bill.

Pay Rs. ()

Subdivisional Officer,
(Dated signature.)

Checked and entered.

(Dated signature of Divisional Accountant.)

REMARKS.

Executive Engineer.

Form P. W. A. XXV.

[See Local Ruling 1 under Article 126 in Chapter III.]

**ACCOUNT OF RECEIPTS, ISSUES AND BALANCES OF
MATERIALS COMPARED WITH ESTIMATED REQUIREMENTS.**

DIVISION—

SUB-DIVISION—

NAME OF WORK

MONTH

Form P.W.A. XXV—cont

CERTIFICATES.

1. Certified that the quantities of principal items and the value of the petty items as shown in the above statement, have been worked out as accurately as possible on the basis of the quantities of the work actually done.

2. Certified that the quantities of the actual balances recorded against line C, are the results of verification made by me on

3. Certified that balances of materials at site of this work were verified by me on _____, and that the necessary report in this form was submitted to the Divisional Office of this Office No. _____, dated _____.

4. The balances of unused materials were not verified at any time during the year _____ as the accounts of this work are expected to be closed within three months.

5. The balances of unused materials were not verified at any time during the year _____ as the work was not under construction prior to _____ of that year.

6. All modifications of the original estimate involving changes in the estimate quantity and value of the principal items used have been recorded and the requisite sanction quoted to the changes.

Note.—The certificates not applicable to the case should be scored out.

Checked,

Divisional Accountant,

Date :

Signature of Sub-divisional Officer

Date :

Divisional Officer's orders on the above proposals

Signature of Divisional Officer.

Date :

Form P.W.A. XXVI.

(See Local Ruling 1 under Article 126 in Chapter III.)

**MONTHLY ACCOUNT OF RECEIPTS, ISSUES AND BALANCE OF
MATERIALS-AT-SITE OF WORK**

DIVISION--

SUB-DIVISION—

SECTION—

MONTH—

NAME OF WORK

Division _____
 Subdivision _____
 Section _____

Monthly Account of Receipts, Issues and Balances of Materials-at-site of the work of _____ for the month of _____
 Estimate Rs. 19

Serial number.	Source of receipt and description of articles.	Reference to item number in the register.	Opening balance.		Reference to recorded measurements, M.B.K number, page, date and C.B. Vr. number.	Receipts during the month.		Total of receipts and balances.		Issues during the month.			Closing balance.		Remarks.	
			Quantity.	Value.		Quantity.	Value including incidental charges.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.			
			Rs.	P.		Rs.	P.	Rs.	P.	Rs.	P.			Rs.	P.	

Checked, _____
 Section Officer,
 Section.

Subdivisional Clerk,
 Subdivision.

Subdivisional Officer,
 Subdivision.

P.W.A. XXVI]

FORMS

Form P.W.A. XXVI—cont.

ABSTRACT OF THE MONTH'S TRANSACTIONS.

RECEIPTS.

RS. P.

1. Total of receipts during the month as shown
in this statement.

2. Total receipts to end of the previous
month as shown in the register.

3. Total receipts to end of the month

ISSUES.

1. Total issues during the month as shown in
this statement.

2. Total issues to end of the previous month
as shown in the register.

3. Total issues to end of the month

Closing balance

Checked

Check

Sub-divisional Clerk, Sub-divisional Officer, Divisional Accountant, Executive Engineer
Subdivision, Subdivision, Division, Division

Form P.W.A. XXVII.

[See Local Ruling 1 under Article 126 in Chapter III.]

**REGISTER OF RECEIPTS, ISSUES AND BALANCES OF MATERIALS
AT-SITE COMPARED WITH ESTIMATED REQUIREMENTS
FOR THE YEAR 19 .**

Division.

Subdivision.

Name of work.

Estimate Rs.

Date of Receipt and Posting of Monthly Accounts in the Register.

Month.	Subdivisional office.		Divisional office.		initials of poster.
	Date of receipt.	Date of posting.	Date of receipt.	Date of posting.	
April					
May					
June					
July					
August					
September					
October					
November					
December					
January					
February					
March					
March Supplemental					

Division,
Subdivision.

Register of Receipts, Issues and Balances of Materials at site of the work of _____ for the year 19____
compared with the estimated requirements.

(1)	(2)	Opening balances.			April.*											
		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Item number.	Description of materials.	Estimated requirements and value.			Total receipts.	Total issues.	Balance.	Receipts.	Issues.	Total receipts to end of the month.						
		Quantity.	Unit.	Value.	Quantity.	Value.	Quantity.	Quantity.	Value.	Quantity.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
				RS. P.												
				RS. P.												
				RS. P.												
				RS. P.												
				RS. P.												
				RS. P.												
				RS. P.												

* Similar column should be opened for each of the months, May to March and March Supplemental.

Form P.W.A. XXVII—cont.

Division—cont.

Subdivision—cont.

Register of Receipts, Issues and Balances of Materials at site of the work of _____ for the year 19 ____
 compared with the estimated requirements—cont.

Item number.	Description of materials.		April*—cont.		A. Actual balance as verified.	B. Difference if any, between the closing balance and actual balance as verified.	C. Total used in construction up to date as shown in the statement attached (Form P.W.A. XXXI).		D. Paper balance of unused materials.		Remarks. Explaining action taken to adjust the difference as per columns B and D and if the work has been completed to dispose of the surplus balances as shown in column A.		
			Total issues to end of the month.	Balance.									
	Quantity. (18)	Value. (19)	Quantity. (20)	Value. (21)	Quantity. (22)	Value. (23)	Quantity. (24)	Value. (25)	Quantity. (26)	Value. (27)		Quantity. (28)	Value. (29)	(30)
		RS. P.		RS. P.		RS. P.		RS. P.		RS. P.		RS. P.	

* Similar columns should be opened for each of the month May to March and March Supplemental.

Form P.W.A. XXVII—cont.

CERTIFICATES.

1. Certified that the quantities of principal items and the value of the petty items as shown in the above statement have been worked out as accurately as possible on the basis of the quantities of work actually done.
2. Certified that the quantities of the actual balances recorded in column A are the results of verification made by me on _____
3. Certified that the balances of materials at site of this work were verified by me on _____ and that the necessary report in this form was submitted to the Divisional Officer in this office No. _____, dated _____
4. The balances of unused materials were not verified at any time during the year _____, as the accounts of this work are expected to be closed within three months.
5. The balances of unused materials were not verified at any time during the year _____, as the work was not under construction prior to _____ of that year.
6. All modifications of the original estimate involving changes in the estimated quantity and value of the principal items used have been recorded and the requisite sanction quoted to the changes.

Note.—The certificates not applicable to the case should be scored out.
Checked.

Divisional Accountant.

Signature of Sub-divisional Officer,
Sub-division.

Date

Date

Executive Engineers's orders on the above proposal.

Signature of Executive Engineer,

Division

Date :

Form P.W.A. XXIX.

[See Local Ruling 1 under Article 126 in Chapter III.]

**RETURN SHOWING THE RECEIPTS, ISSUES AND BALANCES
OF MATERIALS-AT-SITE OF MINOR AND REPAIR WORKS.**

DIVISION—

SUB-DIVISION—

SECTION—

MONTH—

Form P.W.A. XXIX—cont.

_____ Division.
 _____ Sub-division.
 _____ Section.

Return showing the Receipts, Issues and Balances of Materials-at-site of minor and repair works
 for the month of _____ 19 ____.

Serial number.	Name of work.	Description of Materials.	Reference to item number in the Register (Form P.W.A. XXXVIII).	Opening Balance	Receipts.		Issues.		Closing Balance.	Remarks.
					Receipts during the month.	Reference to C.B. Vr. number and date, etc.	Issues during the month.	Reference to C.B. Vr. number and date in which labour charges were paid.		

Sub-divisional Clerk,
 Sub-division.

Checked.

Section Officer,
 Section.
 Sub-divisional Officer,
 Sub-division.

FORM 3

P.W.A. XXIX

Form P.W.A. XXX.

*(See Rule (viii) in Local Ruling under Article 129 in Chapter III.)***REGISTER SHOWING THE CLEARANCE OF THE SUSPENSE
HEAD "MATERIALS-AT-SITE" IN THE ACCOUNT OF THE
WORK.***Part I.—List of reports of verification received.*

Serial number of report.	Date of report.	Date of receipt.	Date of final disposal.	Dated initials of Divisional Account- tant.

Form P.W.A. XXXI.

[See Rule (iii) in Local Rules under Article 129 in Chapter III.]

STATEMENT SHOWING THE QUANTITIES AND VALUES OF
MATERIALS USED IN CONSTRUCTION*Work* _____

Name of sub-head of work.	Up-to-date "Progress."	Description	Principal items.*						Petty items. ↑	Total. ↑
			Unit.							
		Value.								
		Quantities.								
		Quantity.								
		Rate.								
Total used in construction.										

*Both quantities and values should be shown, values being posted in red ink just above the corresponding entries of quantities.

†Only values should be shown in these two columns.

Checked.

Divisional Accountant.

Sub-divisional Office.

Date

Date

Form P.W.A. XXXII.

[See Local Ruling 1 under Article 142 in Chapter III.]

WORK SLIP.

Division

Month

Name of work

P.W.A. XXXII]

FORMS

Form P.W.A. XXXII—cont.

Sub-heads.	As in estimate.			As executed.			Probable cost of work remaining to be done and value of work already done but not brought to account.			Explanation of deviations, excesses, etc.
	Quantity.	Rate.	Cost.	Quantity.	Rate.	Actual cost to date.	Approximate quantity.	Rate.	Probable cost.	
Brought over.		RS. P.	RS.		RS. P.	RS.		RS. P.	RS.	
Total of estimate.						Total charges against final heads.			Probable further expenditure—A.	
<i>Add—</i> Suspense Accounts— "Materials-at-site" "Contractors—Advance payments" "Contractors—Other transactions" "Labourers" Total booked outlay to date							Remarks.			
Probable further expenditure as in entry A above.										
Total										
<i>Deduct—</i> Suspense accounts recoverable										
Ultimate anticipated expenditure on the work.										

Work commenced in

Present state of progress in general terms—

Divisional Accountant.

Date

Executive Engineer.

Date

Form P.W.A. XXXIII.

[See Local Ruling under Article 148 in Chapter III.]

DETAILED COMPLETION REPORT.

Division—

Name of work—

Amount of work	..	..	Rs.
Expenditure	..	..	Rs.
Excess	..	..	Rs.
Percentage of excess	..	..	Rs.

Date of commencement—

Date of completion—

Explanation of Excesses,

FORMS

[P. W. A. XXXIII

Form P. W. A. XXXIII—*cont.*

Sub-heads of estimate.	As estimated.			As executed.			Difference.*			Reference to paragraphs overleaf explaining excesses
	Quantity.	Rate.	Amount.	Quantity.	Rate.	Amount.	Quantity.	Rate.	Amount.	
Brought over..		RS. P. RS.		RS. P. RS.		RS. P. RS.				
Total ..										

* Excesses to be entered in red ink, savings in black ink.

*Dated**Executive Engineer,*

N.B.—In the case of original works and special repairs, if any considerable deviations have occurred, the Report, specification, drawings and details of measurements of the work actually done in the same form as the estimate should accompany the completion report—see the Tamil Nadu Public Works Department Code.

P.W.A. XXXIII]

FORMS

Form P.W.A. XXXIII—cont.
DETAILED COMPLETION REPORT.

No. _____ Dated _____

Forwarded to the Accountant-General, Madras, for verification.

Executive Engineer.

No. _____ Dated _____

Transmitted to the Superintending Engineer, _____ Circle
 duly verified. The excess requires the sanction of _____

Accountant-General.

No. _____ Dated _____

Forwarded to the Chief Engineer.

*Superintending Engineer,
 Circle.*

No. _____ Dated _____

Returned to the Executive Engineer for final record.

*Superintending Engineer,
 Circle.*

* Space for remarks such as passing excess, etc.

Form P.W.A. XXXIV.

[See Local Ruling under Articles 148 in Chapter III.]

COMPLETION STATEMENT OF WORKS AND REPAIRS.

Division _____

Month _____

No. _____

Dated _____

Forwarded to the Accountant-General, Madras, for verification.
Executive Engineer.

No. _____

Dated _____

Transmitted to the Superintending Engineer, _____
 Circle, duly verified.

The excesses require to the sanction of _____

Accountant-General.

No. _____

Dated _____

Forwarded to the Chief Engineer.

Superintending Engineer,
Circle.

No. _____

Dated _____

Returned to the Executive Engineer for final record.

*

Superintending Engineer.
Circle.

*Space of remarks such as passing excess, etc.

Form P.W.A. XXXIV—cont.

Completion statement of works and repairs completed during the month of 196 , 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 Executive Engineer is empowered to pass.

Item number.	Name of estimate.	SANCTION.			Amount of estimate.	Expended.	Excess.*	Percentage of excess.*	Remarks.
		Authority.	Number.	Date.					
					Rs.	Rs.	Rs.		

Date

Executive Engineer.

* In cases in which the completion statement is utilized instead of a revised estimate under the relevant rules in the Tamil Nadu Public Works Department Code, sufficient details must be given if the excess is more than 5 per cent.

Form P. W. A. XXXV.

[See Local Ruling under Article 168 in Chapter III.]

SCHEDULE OF WORKSHOP MANUFACTURE SUSPENSE.

Notes.

1. Column (1)—

Head II—Foundry.—The cost of materials issued for castings and also cost of other miscellaneous items such as electric current, fire bricks, clay, oil, etc., noted in column (7) and labour, vide column (3), are the charge incurred. See also note 6 below.

Head III—Forge ; and head IV—Machine shop.—The cost of materials issued to forges and machines such as coal, oil, firewood and cost of electric currents, represents the charges incurred. The cost of outturn is arrived at by charging for the use of the machines in the forge and machine shops according to their class at fixed rates, i.e. (A) Rs. 5, (B) Rs. 3.50, (C) Rs. 2, (D) Rs. 1.50 (E) Rs. 3 and (F) Rs. 8, and the charges arrived at are credited to the respective shops in columns (10) and (11) by debit to the heads I (1) to I (6). The net amount outstanding at the end of the year, whether profit or loss, is adjusted by credit (or minus credit to State Revenues under the head "XXXIX. Civil Works".

Head V—General charges.—This column will comprise charges actually incurred and contingent on the execution of the jobs, which cannot be allocated are which it would be inconvenient to charge to any particular job, e.g.—

(a) Petty supervision—

(i) Pay of the non-pensionable establishment comprising the foreman and his clerk, tools keeper, small job chaser, time-keeper, gang writers and despatcher.

(ii) Wages of paid apprentices for the first two years of their course.

(iii) Wages for the holidays with wages.

(b) Compensation paid to workmen for injuries sustained by them paid under the Workmen's Compensation Act.

(c) Gratuity paid to workmen.

(d) Bonus at 75 per cent of the special Provident Fund subscribed by the non-pensionable establishment, foreman establishment, etc.

Form PWA XXXV—cont.

(e) Pay of workmen absent on volunteer duty.

(f) Cost of working engines, fuel, petty repairs to and cleaning the machines, sweeping the shops, etc.

Head VI—Materials in hand.—The cost of the materials purchased and those received in transfer and entered in columns (4) and (5) respectively: against this head and the total cost is shown as issue by the debit to heads I to V [vide column (7)] and credit to "materials in hand"

Head VII—Percentage charges on account of establishment and tools and plant.—Will exhibit, under column (3), credits afforded to establishment and tools and plant at the prescribed per cent on the value of work done for (other Government department, etc., during the month).

2. *Column (2)—Balance of unadjusted items brought forward.*—The figures will be obtained from column (15) of the last month's schedule.

3. *Column (3)—Labour.*—Will exhibit the charges incurred on account of the day of the non-pensionable establishment, monthly paid work establishment, pay labour paid on Nominal Muster Rolls and contract labour and incidental charges incurred on account of packing and conveyance—See also note I above.

Column (4)—Materials purchased.—Represents the cost of materials purchased as per omnibus transfer entry order less the value of materials received from stores during the month including adjustments of difference in value between the approximate value and actual value relating to previous purchases according to details in the purchases schedule, plus the cash payments noted in the scheduled docket for materials.

5. *Column (5)—Materials received in transfer.*—Represents cost of materials received in transfer according to the figures in the schedule docket for materials less the amount charged to purchases in column (4).

6. *Column (6)—Castings received from the foundry.*—The actual cost of the castings issued to works from the foundry will be entered in lumps as *minus* entry under head II, and will be distributed to the works concerned under the several sub-heads under head I. The net total of this column will always be *nil*.

7. *Column (7)—Materials issued to works—and refunds from one work to another.*—Represents the total cos. of materials purchased and those received in transfer [vide columns (4) and (5)] and issued to works by credit to head VI and debit to heads I to V. The net total of this column also will always be *nil*.

8. *Columns (9), (10) and (11)—Percentage for general charges: forge and machine shop.*—These columns provide for the percentage to be charged to each work to meet the charges against the heads V, III and IV. The net total of the columns will always be *nil*—See also note 1 above.

9. *Column (14)—Adjusted during the month.*—Represents completed works and works in progress, adjusted by debit to transfer, miscellaneous advances or deposits, and represents against head VII the recovery of the prescribed per cent on the amounts, as shown in column (5) against the several sub-heads of head I.

SCHEDULE OF WORKSHOPS MANUFACTURE SUSPENSE.

P.W. WORKSHOP, MADRAS.

Schedule of Workshop Manufacture Suspense for the month of

19

Heads. (1)	Balance of unadjusted items brought forward [column (15) of the schedule for the last month]. (2)	Labour. (3)	Charges for the month								Total [columns (8) to (11).] (12)	Grand total [(2)+(12)]. (13)	Out-turn.		
			Materials.					Total Labour and materials. (8)	Percentage for General charges. (9)	Forge. (10)			Machine shop. (11)	Adjusted during the month (14)	Unadjusted. (15)
			Purchase. (4)	Received in transfer. (5)	Castings received from foundry. (6)	Issues to works and refunds from one work to another. (7)									
I. Works for—															
(1) P.W.D. (State Civil Works)															
(2) P.W.D. (other than State)															
(3) Other Departments															
(4) Defence Works Departments and State Railways.															
(5) Private parties															
(6) Quasi-public bodies															
II. Foundry															
III. Forge															
IV. Machine Shop															
V. General charges															
VI. Materials in hand															
VII. Percentage charges on account of Establishment and Tools and Plant															
Total															

Add—Arrears of previous months

Total

Deduct—Arrears remaining unpaid at end of month as in details overleaf

Balance—Net debit to Workshops Manufacture Suspense as shown in the Abstract of Schedule

MADRAS,

Dated 19

Accountant,

P.W. Workshops.

Form P.W.A. XXXV—cont.
DETAILS OF ARREARS.

— — —
Labour.

Materials.

DETAILS OF CENTAGES.

— — —

Form P.W.A. XXXVII.

[See Local Ruling I under Article 205 in Chapter IV]

DETAILED LIST OF WORKS ABSTRACTS A—FOR MAJOR WORKS
B—FOR MINOR WORKS
 PETTY WORKS REQUISITIONS AND ACCOUNTS

Division Month 19 Sub-division.

Serial number.	Full name of work as given in the estimate.	Accompanied by		
		Materials-at-site account (Form P.W.A. XXV).	Out-turn statement of manufacture (Form P.W.A. 15).	Transfer entry orders (Form P.W.A. 7).

Sub-divisional Officer.

FORMS

P. W. A. XXXVIII

Form P. W. A.
[See Local Ruling under
REGISTER OF SANCTIONS

Name of the work or Account _____

Reference to sanction with period for which the sanction has been accorded.	Sanctioned scale (a)	Amounts Paid				
		(b)				
		Month.	April.	May.	June.	July.
Name of appointment.	Rate.					
	No.					
	Amount per mensem.					
	Reference to voucher.					
	Amount.	RS. P.	RS. P.	RS. P.	RS. P.	
	Reference to voucher.					
	Amount.					
	Reference to voucher.					
	Amount.					
	Reference to voucher.					
	Amount.					

(2) Each entry of sanction should be initialled and dated by the Divisional Accountant.

(5) Name of the month for which wages have been earned.

Entries should be made briefly, e.g., Voucher 24 for July will be entered as 24/7.

Amount paid should be entered in black ink, and unpaid amounts or fines in red ink, the entries for fines being black ink, if being seen they do not exceed the amounts available entered in red ink claims for arrears circumstances not included under which they were omitted.

One or more pages should be set apart for each work or account.

P.W.A. XXXVIII]

FORMS

XXXVIII.Article 208 in Chapter IV.]
TO FIXED CHARGES.

for each month.

August.	September.	October.	November.	December.	January.	February.	March.
Reference to voucher.	Reference to voucher.	Reference to voucher.	Reference to voucher.	Reference to voucher.	Reference to voucher.	Reference to voucher.	Reference to voucher.
Amount.	Amount.	Amount.	Amount.	Amount.	Amount.	Amount.	Amount.
RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.

distinguish by the letter F. Subsequent Payments of unpaid amounts should be entered under neat in black in the original claims for the month concerned should ordinarily not be admitted without in full explanation of the

Form P W.A. XXXIX.

(See Local Rubing under Article 208 in Chapter IV.)

REGISTER OF MISCELLANEOUS SANCTIONS.

Item number.	Number, & 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.
					Number of voucher.	Month.	Amount.		
1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			RS. P.				RS. P.		

Form P.W A. XL

[See Local Ruling under Article 230 in Chapter IV.]

STATEMENT SHOWING THE EXPENDITURE INCURRED BY THE
PUBLIC WORKS DEPARTMENT TO THE END OF-----

19 , FROM FUNDS SUPPLIED BY THE-----

Item number. (1)	Division, name of work, etc. (2)	Amount of estimate. (3)	Amount deposited. (4)		Expenditure to end of 19 . (5)		Balance. (6)		Remarks. (7)
		RS.	RS.	P.	RS.	P.	RS.	P.	

No.

Forwarded to the-----

Through the Accountant-General, Madras.

Executive Engineer,

MADRAS,

19

Division

P.W.A. XLI-A]

FORMS

New Form P.W.A. XLI-A

[See Local Ruling under Article 239 in Chapter IV.]

Certificate regarding correction to the register of rents of buildings
and revising rents Month 19 .

(to accompany the accounts for the Month of 19 .)

Serial number. (1)	Register Number of building and land. (2)	Particulars of property. (3)		By whom occupied. (4)		Rent as assessed and month. (5)		Action taking and called for from MFC Form I. (6)	
		RS.	P.	RS.	P.	RS.	P.	RS.	P.

Certified that with the exception noted above all MFC. Form I pertaining to the 3rd proceeding month in respect of building borne on the register of rents of building of this division in Form P.W.A. XLI-A have been received and on this basis the register of rents of buildings and lands has been checked and corrected where necessary and rent revised.

Divisional Accountant.

Executive Engineer, P.W.D. Division.

(Memo. 129244/Codes/65/3, dated 4th March 1966.)

Form P.W.A. XLII

[See Local Ruling under Article 239 in Chapter IV.]

ACCOUNT OF INTEREST-BEARING SECURITIES.

Division -----

For the year ending 31st March 19

(1) Item number in the Register of Securi- ties.*	(2) Name of depositor (with name of work in the case of contractors).	(3) Balance as per last account.	(4) Fresh deposits of the year.	(5) Total.	(6) Deduct securities returned or re- transferred to the depositors.	(7) Balance at the close of the year.	(8) Reference to ack- nowledgment for amounts in column (6) which should be attached.	(9) Remarks.
		RS.	RS.	RS.	RS.	RS.		

* Items should be grouped separately or each of the classes of securities enumerated in Article 279 in Chapter XII of the Tamil Nadu Financial Code.

Divisional Accountant.

Certified that, with the exception 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.

Form P.W.A. XLIV.

[See Miscellaneous Local Ruling 4 at the end of Chapter IV.]

MEMO OF THE REVIEW OF FOR THE YEAR

Month of account.	Dated initials of		Remarks.
	Divisional Accountant.	Divisional Officer	
April 19			
May			
June			
July			
August			
September			
October			
November			
December.. .. .			
January 19			
February			
March			
Supplementary Accounts			

Form F.A. 1.

[See Chapter VI, Article 256.]

CASH BOOK.

N.B.—The Cash Book should be bound and its pages machine-numbered before issue.

Notes to be printed on the fly-leaf.

(1) The Cash Book contains a single money column on the receipt side and two money columns on the payment side. The money column on the receipt (or debtor) side shows cash in hand and all cash actually received either from the public or by the realization of cheques drawn in the District Forest Officer's favour.

The first money column on the payment side shows all actual cash payments and the second all cheques drawn against the drawing account.

(2) 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 completely written up, 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 initials of the disbursing officer.

(3) Every entry must be concise. The date, the number of voucher, if any, the name of the work, and such a brief narrative as will unmistakably indicate the nature of the transaction must be entered against each item. The amount chargeable or creditable to each separate work, head of account, or contractor or other person should be entered separately. No receipt or payment other than of 'cash', as defined in Article 9 or "book transfers" permissible under Article 260 should be entered in the Cash Book—See also Local Ruling 2 under Article 258.

(4) Transactions must be recorded at the time and on the date on which they actually 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.

(5) All entries of advances recoverable on either side of the Cash Book must be made in red ink.

Form F.A. 1—cont.

[See Chapter VI, Article 256.]

CASH BOOK.

District, Cash Book for the month of 19 .

Dr.

Receipt side

Payment side.

Cr.

(1)	(2)	(3)	(4)	Receipts.		(7)	No. of		(10)	Payments.			(14)	
				Amount (cash).	Head of service.		Date of payment.	Item.		Voucher.	Particulars (to whom paid, etc.)	Bank or Treasury.		
												Cash.		No. of cheque (with No. of cheque book).	Amount.
(5)	(6)	(8)	(9)	(11)	(12)	(13)								
										Rs. P.		Rs. P.		

Dated

19 .

District Forest Officer,

District

FORMS

F. A.

Form F. A. 2.
[See Chapter VI, Article 267.]

REGISTER OF CHEQUES DRAWN DURING

19

DISTRICT

No. of cheque (with No. of cheque book).	Date.	On what Treasury.	Amount.	(For use in the office of the Accountant-General.) Date of encashment at Treasury.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)
			RS.		
		Total ..			

NOTE.—The entries in this form are to be verified by the District Treasury Officer, who will sign the statement below and return it to the District Forest Officer without delay for transmission to the Accountant-General.

Dated

19

District Forest Officer,

District.

RS. P.

Total according to District Forest Officer's statement
 Deduct cheque No. on Treasury not cashed during the month
 Add uncashed cheques of previous months cashed during the month

Treasury total ..

Treasury Officer.

Form P. A. 3.
(See Chapter VI, Article 270.)
REGISTER OF WORKS.

Range.

Head of Service

Conservator's
District Forest Officer's

Sanction Order No.

, Dated

19

Particulars of work

Details of work sanctioned.

Brief details of work done.	Details of expenditure.										Total amount sanctioned Rs.	Total expenditure.	Remarks.	
	Quantity.	Amount.	Quantity.	Amount.	Quantity.	Amount.	Quantity.	Amount.	Quantity.	Amount.				
	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.			

I certify that the above work was commenced on the _____ and that I inspected it personally on the _____ and find that the work has been carried out in accordance with the estimates with the exception noted on the reverse, in a substantial and satisfactory manner as regards both materials and workmanship, and that excluding trifling deviations and those explained on the reverse, it corresponds, in all respects, with the sanctioned plan and estimate.

The completion report was sent to the Conservator with letter No. _____ dated _____

Dated 19

District Forest Officer.

Form F.A. 4.

[See Chapter VI, Article 272.]

CONTRACTORS' AND DISBURSERS' LEDGER.

Account No.

*Disburser, Contractor in account with**Forest District.*

Dr.

Cr.

Date.	Cash Book Cr. item No.	Particulars of advances made	Amount.	Date.	Cash Book Dr. item No.	Particulars of advances recovered.	Amount.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

(Signed)

*District Forest Officer,**District.*

NOTE.— When a new ledger is opened, a fresh series of numbers should be commenced and new numbers should be given to the old accounts brought forward.

Whenever an account is carried from one ledger to another, or from one part to another part (not being the next page) of the same ledger, back and forward references should be entered, e.g.,

“Carried forward to page 92” and

“Brought forward from page 71.”

Form F. A. 1.

[See Local Ruling under Article 256 in chapter VI.]

CASH BOOK OF SUBORDINATE OFFICERS.

N.B.—The Cash Book should be bound and its pages machine-numbered before issue. It should have duplicate pages to enable taking of a carbon copy, the duplicate page bearing the same page number as the original and having a perforated edge to facilitate tearing out.

Notes to be printed on the fly-leaf.

1. The Cash Book contains two columns (5) and (6) for receipts and two columns (7) and (8) for payments. Column (5) will be utilized for showing cash collections and column (6) will show, in the case of the Range Officer, all amounts drawn by him from the treasury on cheques issued by the District Forest Officer and all recoveries made on bills by sale payment, and in the case of a Forester, all case advances made to him by the Range Officer. Column (7) is intended for entering all payments of departmental receipts into the treasury and column (8) for other cash payments made out of the advances from the District Forest Officer and Range Officer, as the case may be. All entries in the Cash Book should be made in copying pencil.

2. The Cash Book should ordinarily be kept in English but under the orders of the District Forest Officer the entries may be made in the Indian language of the district. The Range Officer or other subordinate who keeps accounts should maintain his Cash Book in his own hand.

3. As far as possible, no lines should be left blank. 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 initials of the disbursing officer.

4. Every entry must be concise. The date, the number of voucher, if any, the name of the work and such a brief narrative as will unambiguously indicate the nature of the transaction must be entered against each item. The amount chargeable or creditable to each separate work head of account, or contractor or other person should be entered separately. No receipt or payment other than of 'cash', as defined in Article 9 or "bank transfers" permissible under Article 200 should be entered in the Cash Book—see also Local Ruling 2 under Article 258.

5. Transactions must be recorded at the time and on the date on which they actually occur and strictly in the order of occurrence.

6. The provisions of Article 257 (and Local Rulings 1 to 3 under) it should be observed carefully.

7. The following illustration explains the entries to be made in a Range Cash Book, when revenue received is expended locally :—

Date.	Item number.	Voucher number.	Particulars of receipts or payments.	Receipts.		Payments.		Head of account.
				Cash.	Bank or treasury.	Cash.	Bank or treasury.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				RS.	RS.	RS.	RS.	..
1	..	..	Opening balance ..	..	100	..	..	..
2	1	..	To revenue realised ..	250	..	..	..	..
3	2	1	Paid for felling and carting fuel ..	..	..	..	270	..
4	3	..	To revenue realised ..	400	..	..	..	..
4	4	2	Paid for establishment ..	..	..	..	410	..
7	5	..	To revenue realised ..	150	..	..	..	..
7	6	3	Paid on road work ..	..	..	..	170	..
9	7	..	To cheque from the District Forest Officer for expenses ..	..	1,000	..	..	..
10	8	4	Remittance of revenue ..	..	..	800	..	..
11	9	5	Paid for patrols ..	..	..	..	75	..
12	10	..	To revenue realised ..	140	..	..	..	..
13	11	6	Remittance of revenue ..	..	..	140	..	..
			Total ..	940	1,100	940	925	..
			Cash balance ..	..	..	..	175	..
			Grand Total ..	940	1,100	940	1,100	..

It is evident that up to the 9th the Ranger was using revenue; the result is that he has much less *cash* in hand than he would have if he had not used revenue, and instead of sending Rs. 800 to the treasury and getting Rs. 1,000 cash from the treasury, he sends a cheque for Rs. 1,000 and gets only Rs. 200 *cash*. This diminishes a risk of theft on the road and the system should be encouraged.

N.B.—The abbreviated entries in column (4), are merely to explain the entries in other columns, and are not examples for Range Officers to follow.

Form F.A. II.

{See Local Ruling 2 under Article 269 in Chapter VI.}

FIRST AND FINAL BILL.**FOREST DEPARTMENT, MADRAS.**

District--

Range—

Voucher No. —

Month _____ 19 .

Head of Service—

Name of work (in the case of bills for
work done).

FIRST AND FINAL BILL.

Nam of contractor or supplier and reference to agreement.		(1)	
Items of work or supplies (grouped under "Sub-heads" and "Sub-works" of estimate).		(2)	
Reference to records—measurements and date.	BOOK No.	(3)	
	PAGE NO.		
	DATE.		
Quantity.		(4)	
Rate.		(5)	
Unit.		(6)	
Amount chargeable to work.*		(7)	
Voucher number and date.	Deduct advances.	(8)	
Amount.		(9)	
In figures.	Net amount payable to the contractor or supplier.	(10)	
In words.		(11)	
Payee's acknowledgment (with date).		(12)	
Dated signature of witness.†		(13)	
Dated certificate of disbursements.	Mode of payment—Cash or Cheque (No. and date).		(14)
	Paid by me.		(15)

Total.

Date

P. Y. Rs. (

in cash and Rs. (

) by cheque.

(Signature) } Officer preparing the bill.
 (Rank)
 (Signature) } Officer authorizing payment.
 (Rank)

* In the case of works the accounts of which are kept by sub-heads, the amounts relating to all items of work falling under the same "sub-head" should be totalled in red ink.
 † Payment should be attested by some known persons when the payee's acknowledgment is given by 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 authorizing payment is not the officer who prepares the bill.

Form F.A. III.

[See Local Ruling 2 under Article 269 in Chapter VI.]

RUNNING ACCOUNT BILL.**FOREST DEPARTMENT, MADRAS.**

District -

Range—

Voucher No. -

Month 19 .

Head of Service—

No. of the bill—

Name of the work -

Name of the Contractor—

Number and date of last bill granted
for this work. See Contractor's
Ledger for 19 .

Reference to agreement -

Form F.A. III—cont.
RUNNING ACCOUNT BILL.

Unit.	Quantity executed (or supplied) since last bill.	Quantity executed (or supplied) up to date as shown in the measure- ment book.	Items.	Rate.	Amount.		Remarks*
					Up to date.	Since last bill.	
				Rs. P.	Rs. P.	Rs. P.	
							<i>In words.</i>
			Total value of work done or supplies made to date.				
			<i>Deduct</i> —Value of work or supplies shown on last bill.				
			Net value of work or supplies since last bill.				<i>In words.</i>

The measurements were made by _____ on _____, and are recorded at
page _____ of Measurement Book No. _____.

Dated the	19 .	Officer preparing the bill.	} (Signature) (Rank)
Dated the	19 .	Signature of Contractor.	
Dated the	19 .	Officer making the payment.	} (Signature) (Rank)

*In the case of supplies, the name of the Officer or subordinate who took over the supplies should be noted in this column, unless the certificate is drawn up by him.

†The disburser will simply initial the remark applicable to the case when the bill is to be paid in full. If the bill is paid in part only, the amount to be paid must be expressed in the pay order in words and figures.

The second signature is only necessary when the officer who prepares the bill is not the officer who keeps the payment. In such a case, the two signatures are essential.

F.A. III]

FORMS

Form F.A. III—Cont.
RUNNING ACCOUNT BILL.

<i>Memorandum of payments made</i>		RS.	P.	RS.	P.
Total value of work done					
Amount of previous payments from last bill No. of					
19	19 , forwarded with accounts for				
Payments now made .. {	By cash				
	By cheque No.				
	By value of stores supplied.				
	Balance due ..				

Received Rupees *

as detailed above, on account of this work.

Dated the

19

Rupees †

Stamp.

Contractors.

Paid by $\frac{\text{cash}}{\text{cheque}}$ Paid by me.
Paid in my presence.

Signature.

Witness {

Remarks by the District Forest Officer--

District Forest Officer.

* In words.

† In figures.

Form F.A. IV.

[See Local Ruling 2 under Article 269 in Chapter VI.]

HAND RECEIPT.

FOREST DEPARTMENT, MADRAS.

District—

Range—

Voucher No.—

Month—

Head of Service—

Form F.A. IV. Contd.

HAND RECEIPT

- (1) Pay by Cash*
- (2) Pay by Cheque*
- (3) Paid by met†

Received from _____
 the sum of Rs. ()

Name of work ‡ or purpose for which payment is made

Dated 19 .

§ Witness

Signature of Payee.

* The officer authorizing payment should initial and date pay order (1) or (2) as may be applicable to the case.

† The person actually making the payment should initial and date payment certificate (3)

‡ In the case of works the accounts of which are kept by sub-heads, the amount chargeable to each sub-head should be specified by the disbursing officer.

§ Payment should be attested by some known person when the payee's acknowledgment is given by a mark, seal or thumb impression.

Form F.A. V-

(See Local Rulings 8 and 9 under Article 269 to chapter Vi)

ACCOUNTS OF MATERIALS-AT-SITE

Forest Department, Madras.

District --

Range --

Name of work---

Month---

F.A. V.1

FORMS

Form F.A. V—cont.

ACCOUNTS OF RECEIPTS, ISSUES AND BALANCES OF
MATERIALS-AT-SITE FOR S. O. No.
DATED 19 .

Nature of receipt or disposal.	Description of materials.			
	Receipt.	Issues.	Balances.	Reference to measurement book or other record.
(1)	(2)	(3)	(4)	(5)

Form F. A. VII.

[See Local Ruling 1 under Articles 282-297 in Chapter VII.]

CLASSIFIED ABSTRACT OF THE CASH ACCOUNTS OF THE
FOREST DIVISION.

For the month of

19 .

(RECEIPTS.)

Heads of Account. (1)	Figures under detailed heads and total of minor head. (2)		Total of major head. (3)		Figures passed by Accountant-General. (4)	
	RS.	P.	RS.	P.	RS.	P.
LI, FOREST—						
(a) Timber and other produce removed from the Forests by Government Agency—						
Sandalwood						
Other produce—						
Timber						
Firewood and charcoal						
Bamboos						
Other minor produce						
Total, Other produce ..						
Total (a)..						
(b) Timber and other produce removed from the Forests by Consumers or Purchasers—						
Timber						
Firewood and charcoal						
Bamboos						
Grazing and fodder grass						
Other minor produce						
Total (b)..						
(c) Drift and waif wood and confiscated forest produce						
Total (c)..						
(e) Miscellaneous—						
Fines and forfeitures						
Rents of buildings						
Contribution towards the leave salary of officers sent to foreign service						
Other sources						
Total (e)..						

Form F.A. VII—cont.

[RECEIPTS.]

Heads of Account. (1)	Figures under detailed heads and total of minor head. (2)		Total of major head. (3)		Figures passed by the Accountant-General. (4)	
	RS.	P.	RS.	P.	RS.	P.
(f) <i>Deduct</i> —Refunds— Refunds by Forest officers						
Grand total, Forest Receipts ..						
UNFUNDED DEBT—						
STATE PROVIDENT FUNDS (Account No. 5)—						
General Provident Fund—						
Rupee Branch						
Sterling Branch						
Contributory Provident Fund, Madras—						
Rupee Branch						
Sterling Branch						
Total ..						
CIVIL DEPOSITS—						
Revenue deposits						
Other deposits						
Deposits for work done for Public bodies or individuals						
ADVANCES REPAYABLE—						
Civil Advances—Objection Book Advances—						
Gazetted officers						
Forest officers						
Special Advances—						
Advances to Chenchu shops						
Advances to Chenchu schools						
Forest Advances—						
SUSPENSE ACCOUNTS—						
Receipts in cash						
Payments adjusted						
* Departmental Adjusting Accounts—						
No. 2. Land Revenue						
No. 9. Interest						
No. 12. Jails, etc.						
Carried over ..						

* Full particulars as to the number and name of the department with details of receipts or charges as the case may be should be furnished under 'Departmental Adjusting Accounts

Form F. A. VII—cont.

[RECEIPTS.]

Heads of Account. (1)	Figures under detailed heads and total of minor heads. (2)		Total of major head. (3)		Figures passed by the Accountant-General. (4)	
	RS.	P.	RS.	P.	RS.	P.
Brought forward. .						
LOANS AND ADVANCES BY THE STATE GOVERNMENTS—						
Loans to Municipalities, Port Funds, etc—						
Miscellaneous Loan						
Advances to Chenchus						
Advances to Kurumbars						
LOANS TO GOVERNMENTS SERVANTS—						
House Building Advances						
Total ..						
LOANS TO GOVERNMENT SERVANTS—cont.						
Advances for the purchase of motor cars—						
Gazetted officers						
Advances for the purchase of other conveyances—						
Gazetted officers						
Other officers						
Passage advances						
Other advances						
Total ..						
CASH REMITTANCES, ETC.—						
Forest Remittances—						
II. Cheques (a)						
III. Other Remittances (b)						
Transfers Divisional (b)						
Public Works Remittances—						
III. Other Remittances—						
Receipts on account of Public Works Department						
Civil charges adjusted—Forest items						
Carried over ..						

NOTE.— (a) Treasury war detailed should be furnished.
 (b) Full details of transactions should be furnished.

Form F. A. VII—cont.

[RECEIPTS]

Heads of Account. (1)	Figures under detailed heads and total of minor head.		Total of major head.		Figures passed by the Accountant-General.	
	(2)	(3)	(4)	(5)	(6)	(7)
	RS.	P.	RS.	P.	RS.	P.
Brought forward..						
Miscellaneous Remittances— Remittances of earnest money and Criminal Courts deposits						
Total ..						
ADJUSTING ACCOUNTS BETWEEN CENTRAL AND STATE GOVERNMENTS (c)—						
Deductions on account of Income-Tax— Coorg Suspense— Receipts on account of Coorg ..						
Exchange account between Madras and West Bengal—Item adjustable by West Bengal General Family Pension Fund ..						
Exchange account between Civil and Civil— Account between Central Revenues and Madras.						
III. Items adjustable by Central Revenues— Superior Services Family Pension Fund.						
Exchange account between Civil and Postal Telegraphs— Postal Life Insurance Other items (e)						
TOTAL—ADJUSTING ACCOUNT BETWEEN CENTRAL AND STATE GOVERNMENTS.						
Total (Non-Railways) ..						

(c) The original transactions relating to the Central Government or Coorg that arise in the division should be accounted for under the head "Adjusting Account between Central and State Government" against the appropriate detailed head provided thereunder.

F.A. VII]

Form F.A. VII—cont.

[RECEIPTS]

Heads of Account. (1)	Figures under detailed heads and total of minor head. (2)		Total of major head. (3)		Figures passed by the Accountant-General. (4)	
	Rs.	P.	Rs.	P.	Rs.	P.
Adjusting account with Railways—						
Southern, Eastern, etc.						
Inter-State Suspense Account (d)—						
Bombay						
West Bengal						
Punjab						
Utter Pradesh, etc.						
Total ..						
Opening balance ..						
Grand total, Forest Accounts ..						

(d) The original transactions relating to another State other than Coorg, arising in the division should also be accounted for under the head "Inter-State Suspense Account". The names of the States concerned should also be indicated.

(e) Full details should be furnished.

F.A. VII]

FORMS

Form F.A. VII

DISBURSEMENTS.

Number of Vouchers.	Heads of Account	Figures under detailed account heads.		Total of minor head.		Total of major head.		Figures passed by the Accountant-General.	
		(1)	(2)	(3)	(4)	(5)	(6)	RS.	P.
	Brought forward ..	RS.	P.	RS.	P.	RS.	P.	RS.	P.
	SUSPENSE ACCOUNTS— Suspense Account—								
	Payments in cash								
	Receipts adjusted								
	Departmental Adjusting Accounts (f)—No. 12 Jails— etc.								
	LOANS TO ADVANCES BY THE STATE GOVERNMENTS—								
	LOANS TO MUNICIPALITIES, PORT FUNDS, ETC.—								
	Miscellaneous Loans and Advances—								
	Advances to Chenchus								
	Advances to Kurumbar.. .. .								
	LOANS TO GOVERNMENT SERVANTS—								
	House Building Advances								
	Advances for the purchase of motor cars—Gazetted officers ..								
	Advance for the purchase of other conveyances—								
	Gazetted officers								
	Other officers								
	Passage advances								
	Other advances								
	Total ..								

NOTE. (f)—Full particulars as to the number and name of the department, with detailed receipts or charges, as the case may be, should be furnished under "Departmental Adjusting Accounts."

Form F.A. VII—cont.

[DISBURSEMENTS.]

Number of vouchers. (1)	Heads of Account. (2)	Figures under detailed account heads. (3)		Total of minor head. (4)		Total of major head. (5)		Figures passed by the Accountant- General. (6)	
		RS.	P.	RS.	P.	RS.	P.	RS.	P.
	Brought forward ..								
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	Coorg suspense—								
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	Account between Civil and Civil—								
	Account between Central Revenues and Madras								
	Advances Recoverable								
	Miscellaneous								

NOTE—(a) Treasury-war details should be furnished.

(b) Full details of the transactions should be furnished.

(c) The original transactions relating to the Central Government or Coorg that arise in the division should be accounted for under the head "Adjusting Account between Central and State Governments" against the appropriate detailed heads provided thereunder.

Form F.A. VII—cont.

[DISBURSEMENTS.]

Number of vouchers. (1)	Heads of Account. (2)	Figures under detailed account heads. (3)		Total of minor head (4)		Total of major head. (5)		Figures passed by the Accountant-General. (6)	
		RS.	P.	RS.	P.	RS.	P.	RS.	P.
	Brought forward ..								
	Exchange Account between Civil and Defence Forces including Navy								
	Account between Madras and Controller, Military Accounts, Poona								
	Other items (e)								
	TOTAL—ADJUSTING ACCOUNT BETWEEN CENTRAL AND STATE GOVERNMENTS								
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	Total ..								
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	Bombay								
	West Bengal								
	Punjab								
	Uttar Pradesh, etc.								
	Total ..								
	Closing balance ..								
	Grand Total—Payments ..								

(d) The original transactions relating to another State other than Coorg, arising in the division should alone be accounted for under the head "Inter-State Suspense Account." The names of the States concerned should also be indicated.

(e) Full details should be furnished.

Signature of District Forest Officer.

Form F.A. VII—cont.

APPENDIX I TO THE CLASSIFIED ABSTRACT OF THE CASH ACCOUNTS
 Account particulars of the amounts debited and credited to "Adv nces recoverable" and "702
 Forest Conservancy and Works—Suspense—Works Advances" in the Forest Accounts.
 for the month of 19.

Month.	Authority	Particulars of advances.	Amount advanced during the current month.	Balance as in previous month's account particulars.		Total.	Amount adjusted during the current month.				Balance.		Remarks.	
							By recovery in cash.		By adjust- ment.					
(1)	(2)	(3)	(4)	(5)		(6)	(7)		(8)		(9)		(10)	
			Rs.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	
		Total ..												

Note.—(1) In cases of adjustment by transfer to some other head, the head to which the amount was transferred should be given.

(2) Outstanding over six months old must be entered in red ink.

Form F. A. VII—cont.

APPENDIX II TO THE CLASSIFIED ABSTRACT OF THE CASH ACCOUNTS
 Account particulars of cash recoveries on account of overpayments, retrenchments, etc.,
 during the month of 19 .

From whom received.	On what account.	Particulars as to the month and the heads to which the original payments were debited.			Amount recovered.		Balance still to be recovered (if any).		Remarks.	
		Month.	Head of account.	In what amount included.						
(1)	(2)	(3)	(4)	(5)		(6)		(7)	(8)	
				Rs.	P.	Rs.	P.	Rs.	P.	

Note :—It should be distinctly stated whether the amounts were recovered in cash or deducted from bills, if the latter the number of bills should be given.

Form F. A. XI.

[See Local Ruling under Article 268 in Chapter VI.]

MUSTER ROLL.

NOTES.

1. The nominal muster roll is the initial record of the labour employed each day on a work, and must be written up daily by the subordinate deputed for the purpose.
2. All persons engaged departmentally for the execution of works except those regularly sanctioned employees whose salaries are charged to the head "Establishment" and those who are members of the work charged establishment, are considered as day labourers and their wages should be drawn in muster rolls and charged to the estimates of the works on which they are employed.
3. One or more muster rolls should be kept for each work, but muster rolls should never be prepared in duplicate. It is permissible, however, to keep one muster roll for labourers employed upon several small works, in cases in which no harm can result in the total unpaid wages are regarded as relating only to the largest work in the group.
4. Labourers may be paid more than once a month; but separate rolls must be prepared for each period of payment.
5. The daily attendance and absences of labourers and the fines inflicted on them should be recorded daily in Part I of the 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 unauthorized additions to, or alterations in, entries once made, and
 - (iii) to admit of the correct classification of the cost of labour by works (and sub-heads of works where necessary) being made easily.
6. Payments on muster rolls should be made as expeditious as possible. Each payment should be made or witnessed by the officer of the highest standing available, who should certify to the payments individually or by groups, at the same time specifying, both in words and in figures, at the foot of the muster roll, the total amount paid on each date. If any items remain unpaid, the details thereof should be recorded in Part II, the Register of Arrears, before the memorandum at the foot of the muster roll is completed by the officer who made the payment.
7. Unpaid items should be carried forward from muster roll to muster roll until they are paid, the payments being recorded and certified in Part II in the same way as payments of current items.
8. Wages remaining unpaid for three months should be reported to the District Forest Officer.
9. Paid muster rolls should be recorded in the Divisional Forest office.

Division—
Range—
Service Head—

 MUSTER ROLL.

Cash Book
Voucher No.
dated the

Name of work—

Period—

F. A. XI]

FORMS

Form F. A. XI—cont.
PART I—NOMINAL ROLL.

Memo No. 125713A/67-6, dated 1st April 1968.

Description of work done and quantity.	Number.	Names (grouped according to classes).	Father's name.	Dates 1 to 31.	Total.	Rate.	Amount.	Acquittance of payee.	Dated initials and remarks of paying officer made at the time of payment.
			Daily total ..						
			Initials of person making the daily attendances ..						
			Initials of inspecting officer ..			Total.			

Passed for Rs. () Rupees

Dated the

Signature.
Rank.

	RS.	P.
Grand total of this muster roll		
<i>Deduct—</i>		
Payment not made as per details transferred to register of arrears, Part II		
Balance paid ..		
<i>Add—</i>		
Arrears of previous muster roll now paid off, as per details of register of arrears, Part II		
Total amount paid (in words) Rupees		

Dated the

Signature
Rank.

This Index deals with the rules in the several chapters and does not cover the Appendices and Forms. It has been compiled solely for the purpose of reference and no expression used in it should be considered as in any way interpreting the rules.

NOTE.—(1) "L.R." means Local Ruling or Ruling under the Article quoted e.g. 100, L.R. 9 mean Local Ruling 9 under Article 100.

(2) "Mis." stands for "Miscellaneous."

(3) Where both the Article and the Local Ruling or Rulings under it have to be referred, only the Article number is given.

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