

PARA

R—cont.

Rents—

Amount of—specified by Divisional Officer should be recover in full	264 Rule 1
Assessment and revision of—	584 Rule ^e
Bills for—	263, 264
Central audit of	570
Changes in emoluments of tenants necessitate revision of rate of—	264, Rule 2
recoverable	265
Debits for—realized, raised in anticipation of credits	493, Rule 1
Demand of—or. vacation of quarters	268, 272
Duties of Heads of Departments in the matter of recovery of— ..	267
Duties of Treasury Officer in the matter of recovery of—	269
Of hired non-residential buildings and lands, payable by department concerned	487
Procedure for recovery of—from Government servants and pensioners	262–273
Recoveries of—by treasuries of the province adjusted in accounts of the Audit office	266
Recovery from pensioners	271
Recovery of—made in advance from private persons	261
Registers of—Form and upkeep	280–282
Representations against assessment	273
Schedule of—	580
<i>See also Residences.</i>	

Report of Value and Verification of unused Materials—

Form and use of	338–342
-------------------------	---------

Reserved Subjects—

Expression—defined	53, 78, 81
----------------------------	------------

Residences—

Additions, alterations, provision of furniture and installation necessitate revision of rent	584, Rules
All—should be entered in the Register of Rents of Buildings and Lands	280, 584
Procedure for realization of rents	261, 283
<i>Pro forma</i> , or Capital and Revenue Accounts of Buildings	83 (d), 584
Register of rents	280–282
Rent due from date of occupation	584 Rule 3
Rents from private person should be recovered in advance	261
Rents of hired—, chargeable to P.W.D. Schedule of rents	580, 487

Resource Estimate—

Form and use	131
----------------------	-----

INDEX

PAR

R - cont.

Results of audits—

Audit objections raised by Divisional Accountant	9
Communicated in the form of Audit Notes, Objection Statements Inspection Reports, letter or memoranda	96
Disposal of—	97, 98
Divisional Accountant responsible for the issue of objections on petty works	9 (c)
Replies should be based on Divisional Officer's own knowledge ..	96
Responsibility for clearing objections	99
Results of Divisional Accountant's scrutiny of subdivisional accounts and vouchers	54
Suggestions to obviate the issue of unnecessary audit objections ..	100

Revenue Receipts—

Accounts classification .. 254, 256, 274	
Accounts classification of refunds and remissions	274
Cases in which—should be recorded by works	83 (d), 276
Credited in accounts, on realization, Exceptions	257
Procedure for demands and recoveries of rents of buildings and lands ..	261-273
Procedure for irrigation revenue collected in Civil Department	260
Procedure for refunds and remissions	275
Recovery of debts due should receive special attention	257
Registers of Rents	280-282
Registers of Revenue	276-279
Rules for assessment, Realization and Account Procedure prescribed locally	254, 255
Sale of Dismantled Electrical Stores	250
Sale of Water	258

Review—

Of Contractors' Ledger	387, 573
Of Deposit Register	573
Of Expenditure against appropriations	115
Of Grants made for Public Works from Central Revenues	Appx. 4-C
Of Measurements	296
Of Register of Cheque and Receipt Book	587
Of Register of Stock	210
Of Registers of Works	270, 376, 573
Of Rent Registers	573
Of Suspense Accounts	573
Of Tools and Plant Accounts	223
Of Unsettled Accounts	573, 570

PARA

R—cont.

Review—ont.

Of Works Abstracts	364, 57
Of Workshop Annual Accounts	452
Of Vouchers.. .. .	571

Revised Budget Estimate—

Of Public Works chargeable to Central Revenues	Appx. 4-C
--	-----------

Road Metal—

Accounts classification	180
Accounts classification of charges for quarries	245
Accounts of—	241
Corrections in accounts	243
Payment for supplies	241
Prompt record of transactions	179
Schedule of Rates for—	244
Statement of Receipts Issues and Balances of—Form	241
Verification of—	242, 243

Road Metal Rate Book—

Form and use of—	244
--------------------------	-----

Running Account—

Expression—defined	54
Forms of Bills	298, 300, 302

Running Account Bills—

Forms and use	298-313
-----------------------	---------

S.

Sale Account—

For stock sold	201 (a)
For Tools and Plant sold	234, Rule 1

Sanction and Orders—

Carriage handling etc. charges for stock, Audit of—	560, Rule 1
Communication to Audit—	
Divisional Officer's sanctions to excess expenditure	100
Divisional Officers' sanctions	95, Rule 1
Procedure settled locally	35
Sanction to contracts	95, Rule 2

466-2-26A

INDEX

PARA

S—cont.

Sanctions and Orders—cont.

Compliance with orders in force	90
Necessity of sanction before incurring expenditure	101
Procedure in respect of—affecting two or more disbursing officers ..	544
Sanctions to creation or abolition of posts	512
Sanctions to scales	512
Scope of sanction	394
Scrutiny by Divisional Accountant	90
Should be recorded in suitable registers	543
Transfers of divisional subdivisional or other executive charges ..	13, 513

Schedule Dockets—

Audit by Divisional Accountant	554, Rule 1
For percentage recoveries	555
Form	554, 555
Preparation of	554, 555
Submission to Audit	567
Tackling vouchers	567 (14) 569
Transactions for which necessary	554

Schedule of Debits or Credits to Miscellaneous Head of Account—

Form and use of	556, 557
Submission to Audit	567

Schedule of Debits or Credits to Remittances—

Form and use of	556, 557
Submission to Audit	567

Schedule of Debits to Stock—

Form and use of	554, 560
Submission to Audit	567

Schedule of Demands—

For Public Works chargeable to Central Revenue	Appx. 4-C
--	-----------

Schedule to Deposits—

For March should be accompanied by an Account of Interest-bearing Securities	572
Form and use of	466, 467
Submission to Audit	567

PARA

S—cont.

Schedule of Deposit Works—

Form and use of	..	..	..	..	..	..	..	475, 478, 556, 559
Submission to Audit	..	..	..	..	..	..	..	568

Schedule of London Stores—

Form and use of	..	..	..	..	..	..	..	485, 478, 556 568
Submission to Audit	..	..	..	..	..	..	..	567

Schedule of Miscellaneous P.W. Advances—

Form and use of	567
-----------------	----	----	----	----	----	----	----	-----

Schedule of Monthly Settlement with Treasuries—

Form and use of	562
-----------------	----	----	----	----	----	----	----	-----

Schedule of Purchases	567
------------------------------	----	----	----	----	----	----	----	-----

Schedule of Rates—

For Road Metal	244
----------------	----	----	----	----	----	----	----	-----

Schedule of Rents of Buildings and Lands—

Form and use of	570
-----------------	----	----	----	----	----	----	----	-----

Schedule of Works Expenditure

Form and use of	..	..	..	..	..	..	..	554, 558
Submission to Audit	..	..	..	..	..	..	..	558 Rule 3, 567

Secondary Unit of Appropriation—

Expression—defined	55, 102
--------------------	----	----	----	----	----	----	----	---------

Section Officer—

Date of closing of stock accounts of	..	..	..	..	..	..	..	531, Rule 2
Expression—defined	..	..	..	..	..	..	..	56
May issue stores without indents	..	..	..	..	..	..	..	187

Secured Advance—

Form of bill	..	..	..	..	..	..	..	298
Posting in works abstract	..	..	..	..	..	..	..	357

Security Deposits—

See Deposits.

Service Head—

Expression—defined	76, Rule 1
--------------------	----	----	----	----	----	----	----	------------

Soil—

Charges for examination of—treated as works outlay	398
--	----	----	----	----	----	----	----	-----

INDEX

PARA

S—cont.

Special Offices—

Expression—defined 58

See also Direction and Special offices

Standard Measurement Books 295**Statement of Receipts, Issues and Balances of Road Metal—**

Form and use of 241, 242, 245

Statement of Rents recovered from pay bills—

Form and use of 264

Stock (Suspense)—

See Suspense Accounts.

Stock Accounts—

Abstract of Receipts and issues— Form and posting of quantities .. 191-193

Submission to division office 534

Valuation 202-204

Accounts kept by objects of expenditure 204, 560

Authority for receipt of stock 185

Carriage and incidental charges 203, 389, 560
Rule 1

Case in which purchases of materials are chargeable to stock 180

Corrections in accounts 195, 217-220

Date of closing 531, 536

Description of arrangements for keeping stock 183

Fictitious adjustment in prohibited 179

Half-yearly Balance Return— Form and maintenance 194

Reconciliation with Register of stock 206

Submission to divisional office 535

Form 561

Indents—

Form preparation and examination 189

Issue—Authority of the Divisional or Subdivisional officer required— Excep-
tions 187

Entry in the Register of Stock Issues 190

Indents— Preparation and examination 187-189

PARA

S—cont.

Issue Rates—	
See Issue Rates	
Mode of recovery	201
Monthly Abstract of quantities	191-193
Prompt record of transactions—Exceptions	179
Purposes explained	187
Recovery of supervision charges	201
Responsibility for recovery of value and clearance of outstandings	201
Ledgers—	
Form and maintenance	212
Maintenance of—in subdivisional and divisional offices	184
Receipts—	
Monthly abstracts of quantities	191-193
Payments for supplies	196, 197
Procedure on taking delivery	186
Should be entered in the Register of Stock Receipts	186
Should be recorded in Measurement Book	186
Sources described	185
Suppliers to be given acknowledgments	186
Register of Stock—	
Form and Maintenance	205-211
Review	210
Submission to Audit	377
Register of Stock Issues—	
Form and maintenance	189, 190
Prompt record of transactions—Exceptions	179
Register of Stock Receipts—	
Entry on receipt of material	186
Form	186
Responsibility for maintaining correct accounts	178, 179
Responsibility for Divisional officer	177
Sale account	201
Schedule of Debits to Stock	560
Separate account for stock under the charge of Divisional Officer	184
Stock Account	561
Stock taking procedure	213-215

INDEX

PARA

S—cont.

Register of Stock Receipts--cont.

Storage charges—

See Storage charges	58 (a)
---------------------	----	----	----	----	----	----	----	--------

Storage rate	200 (a)
--------------	----	----	----	----	----	----	----	---------

Suppliers' bill—

Examination and preparation	196, 306-309
-----------------------------	----	----	----	----	----	----	--------------

Valuation, procedure	66 (a), 202-204
----------------------	----	----	----	----	----	----	--------------------

Stock-taking

Material charged to works	337-341
---------------------------	----	----	----	----	----	----	---------

Road Metal	242-243
------------	----	----	----	----	----	----	---------

Stock Materials	213-216
-----------------	----	----	----	----	----	----	---------

Tools and Plant	238
-----------------	----	----	----	----	----	----	-----

Storage charges—

Expression—defined	58 (a)
--------------------	----	----	----	----	----	----	--------

Recovery of	200 (a)
-------------	----	----	----	----	----	----	---------

Subdivisional Accounts—

Cash Balance Report	532
---------------------	----	----	----	----	----	----	-----

Closing of cash and store accounts	531
------------------------------------	----	----	----	----	----	----	-----

Incorporation of—in monthly accounts of the division	539
--	----	----	----	----	----	----	-----

Miscellaneous accounts returns	535
--------------------------------	----	----	----	----	----	----	-----

Scrutiny of—by Divisional Account	539-549
-----------------------------------	----	----	----	----	----	----	---------

Submission copies of Cash Book to divisional office	533
---	----	----	----	----	----	----	-----

Submission of months accounts to divisional office	..	U	553, 554
--	----	---	----	----	----	----	----------

Upkeep of initial accounts	530
----------------------------	----	----	----	----	----	----	-----

Subdivisional Officer—

Expression—defined	59
--------------------	----	----	----	----	----	----	----

Sub-head(s)—

Determination of—in accounts of work	345-354
--------------------------------------	----	----	----	----	----	----	---------

Expression defined	60
--------------------	----	----	----	----	----	----	----

Sub-work(s)—

Expression—defined	61
--------------------	----	----	----	----	----	----	----

Works Abstracts for—	345, 348
----------------------	----	----	----	----	----	----	----------

Supervision charges—

Expression—defined	62
--------------------	----	----	----	----	----	----	----

Recovery of—	201 (c)
--------------	----	----	----	----	----	----	---------

PARA

S

Supplementary Accounts—

Date of submission	576
Definition and preparation of—	575
Preparation and submission to Audit	575, 576
Supplies and Services—	
Examples	516

Survey Reports of Stores—

Form and use of—	218, 240 241, 243
--------------------------	----------------------

suspense Accounts—

Accounts classification	408
Appropriation intended for net expenditure	102 (a) Rule 1, 125(b)
Expression—defined	63

London Stores—

Additional charges leviable	432
Balances	433, 434
Classification of indents for stores	436
Credits	429
Debits	430
Form of accounts	435
Indian charges	431
Objects of the account	428

Miscellaneous P.W. Advances—

Classes defined	419, 424
Clearance	426
Form of account	527
Restrictions	425

Purchases—

Credits	409
Debits	411
Form of accounts	413
Unclaimed balances	412
Valuation	410

INDEX

PARA

S

Suspense Accounts—*cont.*

Stock—

Account : when necessary	414
Debits and credits	416
Form of general account	418
Limit for reserve—	415
Sub-heads	417
Subsidiary accounts	Chap, VI

Subordinate to accounts of work—

Classes	354
Contractors	
Adjustment of balances due to or by contractors	361
Advances on security of materials	357
Advance payments	356
Other transactions	357, 358
"Labourers" Account	358, 360
Materials-at-site Account	355, 359

Unpaid balances due to contractors and labourers

358, 362

Watch over balance of contractors and Labourers

362

Workshop suspense—

Credits	438, 439
Debits	437
Form of account	440

Suspense Register—

413, 415

System of Accounts—

427, 556

Main features explained

83

See also accounts.

T

Technical Sanction—

Expression—defined	64
----------------------------	----

Temporary Advance Account—

172

Tents—carriage of

288

Transactions with other Divisions, Departments and Governments—

See Remittance—Transaction

..

PARA

T—

Tools and Plant—

Accounts classification of transactions 180, 221, 285

Accounts of Issues of Tools and Plants —
 Form and upkeep 225
 Submission to Audit 567
 Submission to divisional office 534

Accounts of Receipts of Tools and Plant—

Form of posting 224
 Submission to Audit 567
 Submission to divisional office 534
 Check of —returns of subdivisions in divisional office 229
 Corrections in accounts 239, 240

Issues—

Procedure and posting in Account of Issues of— 225
 Lent or sent out for repairs—
 Acknowledgments 225
 Numerical account kept both for ordinary and special tools and plant 222, 235 Rule 1
 Ordinary—defined 231
 Payment for supplies 230
 Posting in Account of Issues of Tools and Plant 225, Rule 1
 Posting in Account of Receipts of Tools and Plant 224 Rule 2
 Posting in Register of— 227 (c)
 Prompt record of transaction in accounts 179

Receipts—

Acknowledgments to supplies 224
 Examination and count 224
 Posting in the Account of Receipts of— 224

Recoveries and Adjustments—

Carriage charges of tents 233
 Hire, etc. 232
 Sales and transfers 234, 237
 Use on works 231

Register of—

Closing 228
 Form and posting 226, 227
 Submission to Audit 577
 Review of account, of— 223

INDEX

PARA

R

Special tools and plant and kilns for manufacturers accounts classification	400
Special—defined	221
Special—sanctions to	221
Stock-taking	238
Verification	238
Transfer Entry—	
How registered	252, 253
Responsibility of Divisional Officer	250
Should be supported by an order of Divisional or Sub-divisional Officer	245-250, 253
Should set forth explanation for correction or adjustment	251
Submission to Audit	569
When necessary	164, 195(b) 247, 578
Transfer Entry Book—	
Date of closing	537
Form and upkeep	252, 253
Transfer Entry Orders—	
Form and use	245, 253
Posting into Schedule Dockets	554
Posting into Registers and Schedules	556
Transfer of charge—	
Divisional Accountant	588
Divisional, subdivisional or other executive charges	513
Transferred subjects—	
Expression—defined	65, 73, 81
Transfer Transactions—	
See Remittance Transactions.	
Travelling allowance Bills—	
See Pay and Allowances.	
Treasury Pass Book	552

PARA

U

Unit appropriation—

Expension—defined	66, 102
-------------------	----	----	----	----	----	----	----	---------

V

Voted—

Expression—defined	67, 80
--------------------	----	----	----	----	----	----	----	--------

Vouchers—

Acknowledgements on—	156, 157 (a) 312
----------------------	----	----	----	----	----	----	----	---------------------

Check by Divisional Accountant	539-541, 548
--------------------------------	----	----	----	----	----	----	----	--------------

Comparison with Cash Book	165, Rule 1
---------------------------	----	----	----	----	----	----	----	-------------

Examination of bills and precautions	196, 306-309 541
--------------------------------------	----	----	----	----	----	----	----	---------------------

For liabilities incurred on behalf of contractors	364
---	----	----	----	----	----	----	----	-----

General rules for preparation and completion	154-157, 288-320
--	----	----	----	----	----	----	----	---------------------

Particulars of classification	157(b), 287
-------------------------------	----	----	----	----	----	----	----	-------------

Pay order on—	155
---------------	----	----	----	----	----	----	----	-----

Payment of firms' bills and procedure	159, 308(b)
---------------------------------------	----	----	----	----	----	----	----	-------------

Payments should be supported by	154
---------------------------------	----	----	----	----	----	----	----	-----

Posting into Schedule Dockets	554
-------------------------------	----	----	----	----	----	----	----	-----

Posting into Registers and Schedules	556
--------------------------------------	----	----	----	----	----	----	----	-----

Review of—by Divisional Officer	198, 571
---------------------------------	----	----	----	----	----	----	----	----------

Submission to audit	569
---------------------	----	----	----	----	----	----	----	-----

Works—Form, preparation, examination and payment	298, 313
--	----	----	----	----	----	----	----	----------

W

Watching of Actuals—

Procedure	111-116
-----------	----	----	----	----	----	----	----	---------

Water Courses—

Expression—defined	68
--------------------	----	----	----	----	----	----	----	----

Work-charged Establishment—

Classification of charges	326
---------------------------	----	----	----	----	----	----	----	-----

Conditions of Employment	317
--------------------------	----	----	----	----	----	----	----	-----

Pay bills	319
-----------	----	----	----	----	----	----	----	-----

Travelling Expenses	31
---------------------	----	----	----	----	----	----	----	----

Unpaid wages	358
--------------	----	----	----	----	----	----	----	-----

INDEX

W

Work done for other Divisions, Departments, etc.—*See Remittance Transactions.***Works—**

Expression—defined	69
Government—partly contributed for by local bodies and private parties.	393-A
Procedure for accounting of expenditure on kudimaramath	484

Works Abstract—

334-367

Additional charges for materials issue to contractors	351
Check and completion in divisional office	366

Classification and record of final charges—

Major Estimates	346-352
Minor Estimates	353
Closing of contractors' accounts	361
Examination by Divisional Officer	367
Form for Major Estimates	344
Form for Minor Estimates	344
Form for Petty works	344
Kept for each working estimate and sub work or portions thereof ..	345, 338
Liabilities not incorporated, Exceptions	363, 364
Materials at-site account	353, 355, 359
Parts of works pulled down or rebuilt	350
Percentage charges for establishments, etc. are not included in — ..	344 Rule 1
Petty Works Requisition and Account	344
Preparation, completion and disposal	366, 367
Receipts and Recoveries of expenditure	352
Record of progress	349, 365
Sub heads how determined	346, 353
Sub-heads may be assigned numbers	346, Rule 1
Suspense Accounts	354-362
Unpaid wages of Labourers on completion of works	360
Watch over contractors' and labourers' balances	362

Works Account—

Accounts returns of sub-divisional officers	532-535
Adjustments:	348
Cash payments	288-320
Classes of works executed by the P.W.D.	71

PARA

W

Closing the accounts on completion of works	..	..	..	..	371-378
Corrections of errors after closing accounts	..	..	..	..	378
Contractor's Ledger—					
<i>See</i> Contractors' Ledger.					
Disposal of surplus materials	..	..	..	..	333, 336
Forms of bills and vouchers	..	..	..	..	298-313
General principles regarding	..	..	..	..	283 287
Include the cost of land	..	..	..	..	285, Rule 2
Issue of materials—					486
Direct to works—					
<i>See</i> Materials-at-site Account.					
To contractors—					
<i>See</i> Constructors.					
Materials -at-site Account—					
<i>See</i> Materials-at-site Account.					
Measurements for work done or supplies received	..	..	..	..	293-296
<i>See also</i> Measurement Books.					
Object of keeping account by sub-heads	..	..	..	..	284
Payments to contractors and suppliers	..	..	..	..	293-315
Payment to Labourers	..	..	..	..	290-292
Payments to work-charged establishment	..	..	..	..	316-320
Register of work—					
<i>See</i> Register of works.					
Re-opening of Accounts	..	..	..	..	379
Review of un-settled accounts	..	..	..	..	573
Schedule Dockets—					
<i>See</i> Schedule Dockets.					
Scheduled of Deposit works	..	..	..	..	559
Schedules of Works Expenditure—					
Forms and preparation	..	..	..	..	553
Submission to audit	..	..	..	..	567
Special procedure for non-Government Works—					
<i>See</i> Non-Government Works.					354-362
Suspense Accounts	..	..	..	..	372-373
Transactions adjusted finally in the accounts of Divisional Officer.					
Exceptions.	..	..	..	..	72

INDEX

PARA

W

Transfer of works free of cost to local bodies does not necessitate adjustment in accounts	472
Works Abstract— See Works Abstract.	
Works Expenditure and Works Outlay— Expression—defined	70
Workshop Accounts— Accounts of commercial undertaking are prescribed locally ..	443
Annual <i>pro-forma</i> Account— Preparation and review	451-452
Applicable to longer shops	588
Classification of transactions	443
Direct and indirect charges	445-440
Direct charges on jobs	445-457
Estimates for jobs	447
Form of accounts is prescribed locally	444
Indirect charges are prescribed locally	443
Indirect charges enumerated	449
Indirect charges on jobs	449-450
Indirect charges revision of	452
Jobs— Direct charges	442
Estimate of cost	444
Execution in small shops	44
Indirect charges	449,35
Settlement of account	448
Jobs executed in small shops, accounted for as works or manufactures	442
Limit of the cost of a job	444
Workshop (Suspense)— See Suspense Accounts.	370
Work slip	