

VI—Stock-taking.

213. The results of all verifications of stock (vide paragraph 325 of the Madras Public Works Department Code) should be reported to the Divisional Officer for orders, but as soon as a discrepancy is noticed, the book balance must be set right by the verifying officer, treating a surplus as a receipt and a deficit as an issue with a suitable remark.

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

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

(i) the works for which the stores were specially collected, if the accounts thereof are still open, or

(ii) the general head "Losses on Stock" under once or more major heads, as may be decided by competent authority, on a consideration of the objects for which the stores were stocked.

215. The rule in paragraph 325 of the Madras Public Works Department Code suggests that the stock-taking of a sub-division may go on gradually throughout the year. The stocks of an article in a sub-division may, however, be scattered, and may, therefore, not be possible in such a case to test the aggregate book balance of any article for the subdivision, by an actual verification of all the stocks of it at the same time. Where such conditions prevail, the following expedients are recommended for adoption under the orders of 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 Half-Yearly Balance Return of the subdivision.

(c) As far as possible, the various stocks, in charge of a sectional officer, of each article, should be verified at or about the same time, so that the differences between the sectional book balance and the actual balance may at once be known. This difference should be adjusted in the manner prescribed in paragraph 213 without waiting for the results of verification of stocks in other sections.

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

216. The procedure of verification outlined in the foregoing paragraphs is suitable primarily for divisions executing ordinary works. In the cases of special stores depots or divisions or of construction divisions where there may be large concentration of stores, their physical verification should be the duty of the executive authorities, and should be performed by such agency and in such detail as may be decided by the Local Government in consultation with the Audit Officer.

NOTES.—The Public Works Stores at Madras, Bezwada, Dowlaishwaram and Mettur are verified by stock-verifiers working under the control of Accountant-General, Madras, and this arrangements has been agreed to as a special case by the Controller of Civil Accounts.

VII.—Rectification of Accounts.

217. Clerical errors in value accounts of stock should be dealt with generally under paragraph 164; *see also* paragraph 195. Corrections of errors discovered after closing the accounts of the month, should, when permissible, be made (i) by making entries of values (without quantities) in the Stock accounts of the current month when no change is to be made in the head of account affected, and (ii) by preparing transfer entries in other cases.

218. Other corrections in Stock accounts may be necessary in the following cases:—

(i) When quantities are found surplus or short, either as the results of stock-taking or otherwise, vide paragraphs 325, 329 and 330 of the Madras Public Works Department Code.

(ii) When Issue Rates have to be raised or lowered, vide paragraph 199.

(iii) When stores of any description become unserviceable (*vide* paragraph 333 of the Madras Public Works Department Code) and have, therefore, to be removed from stock.

219. These corrections 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 4, 5 and 6). *see* also paragraphs 213 and 214. These entries must be made as soon as difference in qualities come to notice, but in the case of materials to be declared unserviceable, no adjustment should be made until receipt of orders of competent authority, which should be obtained on a Survey Report in Form P.W.A VI.

(b) Alterations in rates made when closing the Register of Stock should be carried out as indicated in paragraph 208 (d). Those made on other occasions should be noted at once in Part I of the Register of Stock by making a fresh entry (with the month of change) in column 20. The resultant rectification of the value of the stock balances should in all cases be made only when the Register of Stock is closed, *vide* paragraph 208 (e). The adjusting entries referred to in that paragraph should, however, be cleared on receipt of orders of competent authority, this clearance being effected by making suitable value entries, without any quantities, in the Abstracts of Receipts and Issues, Forms (P.W.A 5 and 6) as the case may be the values being classified in accordance with the principle enunciated in paragraph 214.

220. No correction will be made in the accounts in respect of stores declared to be in excess of requirements, *vide* paragraph 326 of the Madras Public Works Department Code. Such stores will continue to be borne on the Stock Account until transferred elsewhere or otherwise disposed of in the ordinary course.

C.—TOOLS AND PLANT.

I. General.

221. The tools and plant of a division are of two kinds :

(a) General or ordinary tools and plant, i.e., those required for the general use of the division.

(b) **Special tools and plant, i.e., those required not for general purpose, but for a specific work.**

The cost of the supply, repairs and carriage of articles of class (a) is charged to the minor head "Tools and Plant", whereas similar charges of class (b) are borne by the work concerned. In both cases, 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 for powers of sanction see paragraphs 415, 416, 423 and 432 of the Madras Public Works Department Code.

222. 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.

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 account other than "Tools and Plant" or received free of cost.

NOTE.—The subdivisional returns in Forms P.W.A. I and II of the monthly accounts of Receipts and Issues, respectively, of tools and plant of tools and plant should be carefully filled together in the Divisional Office after audit, vide paragraph 229.

223. The accounts of tools and plant issued for use by subordinates of the subdivision, or temporarily lent to contractors, as well as those of articles lent to local bodies and others under competent authority, should be specially reviewed particularly, and it should be seen that the articles are returned without unnecessary delay and in good condition.

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

II.—Numerical Accounts.

(a) Receipts.

224. 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 (PWA-1). Such acknowledgment as may have to be given to the person from whom the articles are received can be signed only to the Divisional or Subdivisional Officer. An acknowledgment should invariably be given when articles lent are received back.

1. The record of the detailed account should, in case of purchases from suppliers, be kept in the Measurement Book in the manner prescribed in paragraphs 293 and 294.

2. The entries in Form P.W.A. 1 in respect of the receipt book articles lent or sent out (vide paragraph 223) should be made in red ink, with a reference to the original entries in the Account of Issues of Tools and

(b) *Issues.*

225. All transactions of issues (including those of articles referred to in paragraph 223) should be posted in the Account of Issues of Tools and Plant, Form P.W.D 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 rule 1 to paragraph 189.

1. Entries of articles referred to in paragraph 223 should be made in red ink. The words, "Form 14 [P.W.D. VI-7 (a)]" shall be amended to, "Form P.W.D. II".

(c) REGISTER OF TOOLS AND PLANT.

226. 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 :—

Part I.—For articles in hand.

Part II.—For articles temporarily lent or sent out, vide paragraph 223.

Part III.—For shortages awaiting adjustment.

In Part I articles should be grouped under the prescribed sub-heads, which are—(1) Scientific instruments and drawing materials, (2) Plant and machinery, (3) Tools, (4) Navigation plant, (5) Camp equipage, (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 paragraph 240.

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

(a) The Account of Receipts and Issues, Form (P.W.D A 1 and II) should be totalled up monthly from 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 PWA-III in the column for Receipts and issues respectively.

(c) Each separate transaction connected with articles lent or sent out (vide paragraph 223) 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".

228. 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.

229. "The monthly accounts of Receipts and issues of Tools and Plant in Form PWA I and II received from the Subdivisional Officer 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 the Form PWA 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 PWA I of the subdivisions concerned. The annual returns of the sub-divisions in Form PWA III Register of Tools and Plant, should also be checked with the monthly returns in Forms (PWA I and II) vide paragraph 577".

III. PAYMENT FOR SUPPLIES.

230. Payments for tools and plant received from suppliers and other sources should be made generally in the manner prescribed for stock receipts in paragraphs 196 and 197. But when the Mathematical Instrument Department is unable to supply any instruments

intended for and arranges for their purchase, the suppliers, bill will, if that department so desires, be paid in cash or by a Remittance Transfer Receipt.

IV. RECOVERIES.

(a) FOR USE OF TOOLS AND PLANT.

231. 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 7.

232. "When tools and plant are lent to local bodies, contractors or other vide paragraph 223, the hire and other charges should be recovered regularly in accordance with the rules, in paragraph 340 and Appendix 7A of the Tamil Nadu Public Works Department Code.

233. The incidence of the cost of carriage of Government tents belonging to the Public Works Department for use during tours is governed by the provisions in the Madras Travelling Allowance Rules.

(d) FOR SALES AND TRANSFERS.

234. The Sub-divisional Officer is responsible that when tools and plant are disposed of by sale or otherwise with the sanction of competent authority, the amount recoverable from the parties concerned is 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.

1. A sale Account in Form (P.O.A. VI) should be prepared to support of every transaction. The words, "Form 19 (P.W.D. VI-34),".

The words, "Form 19 (PWD VI-34)" shall be substituted with the words, "Form (PWA VII)".

235. When tools and plant are transferred to other divisions or department the Subdivisional Officer should note in (Form PWA II) in red ink just below the entries of quantities, the values thereof if recoverable under the rules in Chapter XVI. The necessary adjustment will be effected by the Divisional Office.

237. Tools and plant which the General Superintendent, Public Works Stores Division, proposes to take over from a division to the stores stock under paragraph 236 above shall be valued by him by taking into consideration the life, the then actual condition of the plant and the then prevailing market price for a new plant of the kind and the charges (to be estimated) that may have to be incurred on overhauling and repairs to the plant and credit given to the extent of the values so arrived at 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 considered unserviceable, it shall 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, or the Divisional Stores at Bezwada or Dowlaishwaram 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 afforded to the work to which the value of the plant stands charged.

V. VERIFICATION.

238. The rule in paragraph 213, 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 Account of Issues, For [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 sanctioned write-off** See also paragraph 240.

VI. RECTIFICATION OF ACCOUNTS.

239. Clerical errors in the numerical accounts should be dealt with in the manner prescribed in paragraph 195 for stock accounts except that no transfer entries will be necessary.

Paragraph 239.

G.O. Ms. No. 1394, Public Works Department, dated 14th May 1965.

In the said code, in paragraph 293—

(a) in the first line, the following words shall be deleted, "Otherwise then by daily labour".

(b) the following shall be added as note (4) under paragraph 293 :—

Note 4.—All payments made to labour engaged on Nominal Muster Roll shall be recorded in the Measurement Books.

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

(a) When they are noticed, action should be taken as indicated to paragraph 238, losses being treated as deficiencies.

(b) When writing up the Register Form **P.W. III** the deficiencies should be registered in Part III under "Debits" and their clearance should be watched. Articles found surplus will be treated as receipts in Part I, and will, therefore, require no further action.

(c) If the deficiencies are made good in kind, the receipt of 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 15 (P.W.D. VI-9), 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 (a)**, 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.

1. The authority to write-off should be obtained on a Survey Report in Form 18 (P.W.D. VI).

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D. ROAD-METAL.

I. QUANTITY ACCOUNTS.

241. Supplies of road metal should be measured and paid for in the same way as supplies of other materials for works, vide Chapter X. But as metal is often kept in store at the road-side before being laid down, a quantity account of it should be maintained in the Sub-divisional office in (Form P.W.A. IV and 13). "Statement of Receipts, Issues and Balances of Road-metal," copies on loose sheets being submitted monthly to the Divisional Officer within a fortnight of the submission of the monthly accounts.

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

2. 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.

3. The 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 would 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 as per this abstract should agree with the total balance of the statement.

Paragraph 241 :

(i) For the words, "Form 16 (P.W.D. VI-12 and 13)" substitute the words "(P.W.A. IV)".

(ii) For the words "Form 18 (P.W.D. VI-45)" substitute the words "Form (P.W.A. IV)".

Paragraph 244 :

For the words, "Form 17 (P.W.D. VI-47)" substitute the words "Form (P.W.A. V)".

242. Unused balances of road-metal should be verified at least once a year in the manner prescribed in paragraph 325 of the Madras Public Works Department Code, and whenever this verification is made, a report of verification of the road-metal should be prepared by the Sub-divisional Officer, showing the balances as per account in Form P.W.A. IV, the actual verified balances, with explanations for discrepancies and recommendations as to their adjustment. Similar verification should be made when the officer responsible for the balance of road-metal is transferred.

II.—Rectification of Accounts.

243. Metal found surplus, as the result of check-measurement (*vide* paragraph 296 of the Madras Public Works Department Code) or otherwise, should at once be brought on to the quantity accounts. Deficits should, however, not be removed from the quantity accounts until recovery of their value or receipt of sanction to write-off; but a red ink remark should be recorded at once and carried forward from month to month until the discrepancy is set right.

III.—Schedule of Rates.

244. 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. See also paragraph 116 of the Madras Public Works Department Code.

IV.—Charges for Quarries.

245. (a) When land is taken up for digging 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, kiln. 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.

E.—MATERIALS CHARGED TO WORKS.

246. The account procedure relating to materials obtained specially for a work is described in Chapter X. Special tools and plant charged to works do not fall under the category of "material charged to works"—*Vide* paragraphs 221 and 222.

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

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

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

(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 ;

NOTE.—The value of materials issued from stock to a work is not adjusted by a transfer entry but through the stock accounts at the end of the month—*vide* paragraph 325 (a).

(c) In order to bring to account certain classes of transactions which do not pass through the cash or stock account, e.g.—

(i) For credit to suspense "Purchase" or "London Stores", as the case may be, on account of materials received for works from sources other than stock—*Vide* paragraphs 325 and 330 ;

(ii) For credit to "Public Works Deposits" on account of balances due to contractors on closed accounts—*Vide* paragraph 361 ;

(iii) For credit to revenue heads on account of revenue not recovered in cash ;

(iv) For original debits or credits to Remittance heads based on transactions not appearing in cash or stock accounts ;

(v) For credit to the heads concerned of the several percentages leviable under the rules, e.g., those on account of storage (when not recovered in cash), establishment, tools and plant and workshop charges— *Vide* paragraph 331 (a) of the Madras Public Works Department Code and Appendix 7 and paragraph 449 of this Code ;

(vi) For debits to "London Stores" on account of the value of English Stores—*Vide* paragraph 430 ;

(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 already appeared in the accounts ;

(e) In order to relieve the account of a work in progress of—

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

(ii) suspense charges which can no longer be kept within the accounts of the work (*Vide* paragraph 354). Such transfer entries are necessary either when the accounts of any contractor or of the work itself are to be closed, or when any recoveries (otherwise than in cash) have become due, e.g., by the transfer of stores to any other work or account. [P.W.A. VIII.]

248. For every transfer entry there must either be an authority in From [P.W.A. VI] Transfer Entry Order or an order recorded on another document [e.g., Survey Report, Form [P.W.A. VI] and Final Bill of a contractor's closed account placed under Public Works Deposits] which sets forth all the necessary particulars ; see also paragraphs 537 and 555.

1. In case in which the Transfer Entry Order is not required to be submitted to audit with the monthly account, *vide* paragraph 569, 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 (paragraph 252).

2. There is no objection to a transfer entry covering a number of adjustments and corrections, provided that all the necessary particulars are set forth in respect of each.

3. Transfer entries initiated by the Subdivisional office should be done in triplicate, the second and third copies being prepared by the carbon copy process. The Divisional office will file one copy in support of an abbreviated entry in the adjustment register and forward the second copy to the Audit office in support of the months account—*vide* paragraph 569.

249. 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 paragraph 247 which come within his cognizance.

250. The Divisional Officer is responsible 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 clause (a), (b) and (e) of paragraph 247, proposed by Subdivisional Officers, are countersigned by himself in token of acceptance.

1. 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.

251. All Transfer Entry Orders should set forth such explanation of the correction or adjustment proposed to be made as would establish clearly the correctness and necessity of the entry.

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

252. All transfer entries ordered to be made should be registered in the Transfer Entry Book, Form P.W.A. VIII] maintained in the divisional office. Entries should be grouped separately for each month in the account of which they are to be incorporated. Before the book is closed monthly the Divisional Accountant should see that no adjustments which are required to be made under any rule are omitted.

253. No transfer should be made from one sub-head to another in the accounts of a work except on the authority of a formal Transfer Entry Order prepared in accordance with the procedure prescribed

in this chapter and approved by the Divisional Officer. The order should be filed with the Works Abstract for the month in which the transfer is effected and it should not be entered in the Transfer Entry Book.

Exception :—

“Transfer entries proposed for transferring the amount of advance paid to the land acquisition officers. P. 17.