

CHAPTER XIX—DIRECTIONS AND OTHER SPECIAL OFFICES.

A.—INTRODUCTORY.

521. The rules in this chapter apply only to the offices of Chief and Superintending Engineers, Superintendents of Works, and other special officers not being Divisional Officers or their subordinate officers. These offices are described as special offices in this chapter.

522. The head of a special office is not concerned with the actual execution of works, with the disbursement of money, or with the provision or custody of any materials, otherwise than possibly as an officer of control. If, however, he is required at any time to assume an executive charge, the monetary and store transactions of such charge should be kept distinct from the transactions of his special office, and accounted for under the rules applicable to Divisional Officers.

B.—RECEIPTS.

523. Nor do heads of special offices realize any departmental receipts. Any petty amounts received occasionally should be remitted at once to the treasury in accordance with the procedure prescribed in article 27 of the M.F. & A.C., Volume I and Article 23 of the Madras Treasury Code. [See also Article 17 of the M.F. & A.C., Volume I.]

C.—PAYMENTS.

I.—Introductory.

524. Thus, the monetary transactions of heads of special offices are practically confined to payments of office expenses and pay and allowances of themselves and the members of their offices. These may be divided into two district groups:—

I. Pay and allowances.

II. Contingent charges.

525. Cash required to meet these payments is obtained by bills drawn on treasuries under the rules in the following paragraphs:—

1. It is also permissible to obtain cash for contingent charges from Divisional Officers instead of from Treasury Officers. Where this method is preferred, the detailed procedure will be prescribed by the Accountant-General.

II.—Pay and Allowances.

526. The rules in the M.F. & A.C., and Chapter XVII of this Code for divisional offices apply *mutatis mutandis* to special offices.

III.—Contingencies and Supplies and Services.

527. The general rules relating to Contingencies and Supplies and Services are given in Chapter VI in Volume I and Appendix 12 in Volume II of the M.F. & A.C.

528. Charges, for new supplies of, and repairs to, articles of the classes which, in the case of executive officers are classified under the head "Tools and Plant", are treated as contingent charges, etc., in the case of special offices.

Examples.—Scientific instruments and drawing materials, office furniture, camp equipage, motor cars, etc.

529. The account procedure prescribed in Chapter VII for Tools and Plant of divisional offices need not be observed in special offices in respect of the articles referred to in paragraph 528, though these will otherwise be treated as Tools and Plant for the purposes of the Public Works Department Code. Suitable registers showing the receipt, disposal and balances of the articles should, however, be maintained.

1. If any articles of this class are transferred to a divisional office, the fact of the transfer should forthwith be reported to the Audit office, even though no adjustment of cost is required to be made under rule.