

## CHAPTER XX.—ACCOUNTS RETURNS OF SUB-DIVISIONAL OFFICERS.

530. A Sub-divisional Officer maintains the initial account records of cash and stores as described in Chapters VI and VII as well as a Works Abstract, with certain accompaniment, for each work in progress. All these records are, as a rule, written up as the transactions take place. Sub-divisional Officer is not however, required to consolidate the transactions into a compiled account, this work being done in the divisional office for the entire division.

531. The initial accounts of cash and stores for a month should be closed on the date fixed by the Accountant-General. The subsequent transactions of the calendar month should be treated as those pertaining to the accounts of the following month. In the month of March, however, the initial accounts of the sub-division should be kept open until the 31st.

1. The object of this rule is that the accounts returns of sub-divisions should reach the divisional office in sufficient time for the compilation of the monthly account of the division and its submission to the Audit office by the prescribed date.

2. In case 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-divisional Officer, the former may be permitted, except in March, to close their monthly accounts three days before the date of closing fixed for the sub-division. The limit of three days may be relaxed by the Accountant-General in exception cases.

532. Immediately after the Cash Book of a month has been closed under paragraph 531, the Cash Balance Report, Form 5 (P.W.D. VI-1), prepared under paragraph 166, should be transmitted to the divisional office.

533. Copies of the Cash Book (supported by vouchers) should be sent to the divisional office twice a month or oftener as may be directed by the Divisional Officer. The copy for the last period of each month should accompany the Cash Balance Report.

1. As the accounts of the division in respect of the cash transactions of sub-divisions are based on the copies of sub-divisional cash books prepared under this rule, sub-divisional Officers should satisfy themselves, before signing them, that they are true copies and correct in all respects. As a further precaution the total of the "cash" columns on both sides should be exempted in words in their own hand.

2. Sub-divisions at the headquarters of a divisional office are permitted to maintain two alternative cash books—one being submitted in original to the divisional office at the end of the month and the other being used to the month following.

534. " Within three days of the dates on which the accounts of a month are closed, the returns enumerated in items (a) to (e) below should be forwarded to the Division office with a covering letter in P.W.D. Form 93 (P.W.D. VI-121). The return in item (f) should be submitted to the Division office between the 10th and 15th of the following month."

(a) Abstracts of Stock Receipts and Issues, Forms 9 and 10 (P.W.D. VI-5 and 6). Supported by receipted invoices or other vouchers, and extracts from Register of Stocks Receipts and Issues (Copies).

(b) Accounts of Receipts and Issues of Tools and Plant, Forms 13 and 14 [P.W.D. VI-7 and 7 (a)], supported by necessary vouchers and acknowledgments (in original).

(c) A Works Abstract [accompanied by the materials-at-site accounts Form (P.W.D. VI-83 or VI-83-A), where necessary, and by Form 53 (P.W.D. VI-10), Transfer Entry Order, in the cases referred to in paragraph 253] for each work in progress (vide paragraph 60) in connexion with which there was any transaction during the month with a detailed list in P.W.A. Form 94 (P.W.D. VI-22).

(d) A "Petty Works Requisition and Account", Form 32 (C.F. No. 145) for each petty work in progress in connexion with which there was any transaction during the month. (In original with a detailed list in P.W.D. VI-22.)

(e) Transfer Entry Orders, Form 53 (P.W.D. VI-10), relating to the accounts of the month, excluding those proposed from time to time—vide paragraph 250.

(f) A certificate regarding the scrutiny of the materials-at-site account of minor works and repairs—vide paragraph 322 (ii) of this Code.

535. Other accounts returns which Sub-divisional Officers should submit to the divisional office are the following:—

(a) *Monthly*.—

(i) "Statement of Receipts, Issues and Balances of Road Metal", Form 16 (P.W.D. VI-12 and 13)—vide paragraph 241 and 242.

(ii) Such statements or reports (*vide* paragraph 281) in connexion with recoveries of rents of buildings and lands, as the Divisional Officer may require the Sub-divisional Officer to prepare.

(iii) Estimate of probable requirements of cash if prescribed by the Divisional Officer under Rule 1 to paragraph 138.

(b) *Half-yearly*.—Balance Return of Stock, Form 11 (P.W.D. VI-8) on dates fixed by the Divisional Officer—*vide* paragraph 577.

(c) *Yearly*.—Register of Tools and Plant, Form 15 (P.W.D. VI-9), on or before the 15th October.

(d) *Occasional*.—Reports of verification of stores including materials-at-site of works, immediately after each verification.