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DEPARTMENTAL FINANCIAL RULES

PART I

Rules relating to the Department of Public Works

CHAPTER I—INTRODUCTORY

A—Extent of Application

1.1 This Part contains the financial and accounts procedure rules, other than those referred to in rule 1.2 below, which are special to the Department of Public Works. They are supplementary to the general rules in Financial Handbooks Nos. 1 and 2 which are also applicable to the Department of Public Works, unless there be something repugnant in the subject or context or except to the extent that they are modified by the rules in this part. The Treasury Rules (Punjab) *(Financial Handbook No. 1), however, over-ride any provision in this part with which they may be inconsistent.

1.2 The rules regulating—

- (i) the form in which the initial or subsidiary accounts are to be kept;
- (ii) the form in which the accounts compiled from the initial and subsidiary accounts are to be submitted to the Accountant-General; and
- (iii) the rendering of accounts to the Accountant-General on specified dates;

have been issued by the Comptroller and Auditor-General of India, and are contained in Account Code, Volume III. The forms referred to in (i) above can, however, be modified in matters of detail by the Government in consultation with the Accountant-General. Changes of a local nature can, likewise, be authorised by the Accountant-General in respect of the forms referred to in (ii) above. (See articles 2 and 3 of Account Code, Volume III).

B—Definitions

1.3 (a) Unless there be something repugnant in the subject or context and except as provided in clause (b) below the terms defined in Account Code, Volume III and in Financial Handbook No. 2 have the same sense as explained therein when applied to the rules in this part.

(b) The following terms have been used in this part in the sense herein explained:—

- (1) *Administrative Approval*.—This term denotes the formal acceptance by the Administrative

* (The word "Part I of" were deleted, vide No. 841-OSD(F)-77/29811, dated 22nd November, 1977).

Department concerned, of the proposals for incurring any expenditure in the Department of Public Works or a work initiated by, or connected with, the requirements of such Administrative Department. It is, in effect, an order to the Department of Public Works to execute certain specified works at a stated sum to meet the administrative needs of the department requiring the work.

- (2) *Book Transfer*.—This term is applied to the process whereby financial transactions which do not involve the giving or receiving of Cash, or of Stock materials are brought to account. Such transactions may either affect the books of the Accountant-General, Punjab, alone and be incorporated in the accounts of the Punjab Government, or may have to be passed on by him to other Accounting Officers for adjustments in the accounts of other Governments. They usually represent liabilities and assets of Government brought to account either by way of settlement or otherwise, but they may also represent correction and amendments made in Cash, Stock, or Book Transfer transactions previously taken to account.
- (3) "*Commercial Department*". See paragraph 4-B of Appendix 3 to *Financial Handbook No. 2 (Punjab Financial Rules)*.
- (4) "*Competent Authority*" in relation to the exercise of any power means an Administrative Department of the Punjab Government acting in consultation with the Department of Finance, or any other authority to which such power may be delegated.

Department of Finance may prescribe cases in which its consent to the exercise or delegation of any power under these rules by the authorities specified may be considered to have been given.

Note.—Cases in which the assent of the Department of Finance has been given and the extent to which powers have been delegated under these rules are detailed in Chapter IX and X, respectively.

- (5) "*Department*". This term when qualified by the prefix "The" is used to indicate the Department of Public Works.

- (6) "*Direction Office*". This term indicates the office of an Administrative Officer who has one or more Divisional Officers working under his orders and is not himself entrusted with the execution of works or with the receipt and disbursement of public money, e.g., a Chief or a Superintending Engineer or a Superintendent of Works; but, if such an officer is also entrusted at any time with the receipt and disbursement of public money, he is treated as a Divisional Officer, even though some part of his emoluments may be treated as Direction Charges.
- (7) "*Direction Officer*". The head of a Direction Office is known by this designation.

Explanation. A Government employee holding the rank of a Superintending or even a Chief Engineer is not a Direction Officer, unless the direction of the business of one or more divisions is entrusted to him. Thus a Superintending Engineer employed on special duty is not a Direction Officer.

- (8) "*Government*" means the Administrative Department in control of the Branch concerned of the Department of Public Works of the Government of the Punjab.
- (9) "*Major Estimate*" is a term applied to the estimate for a work, when the sanctioned amount of the works expenditure exceeds Rs. *1,00,000 or any other limit which may be fixed by the competent authority. This term is also applied, for the sake of convenience, to the work itself.
- (10) "*Market Rate*". Used in respect of an article borne on the Stock accounts of a division, this term indicates the cost per unit at which the article, or an article of similar description, can be procured, at a given time at the stores godown from the public market suitable to the division for obtaining a supply thereof.
- (11) "*Minor Estimate*" is a term applied to the estimate for a work, when the sanctioned amount of the works expenditure does not exceed Rs. *1,00,000 or any other limit which may be fixed by the competent authority. This term is also applied for the sake of convenience, to the work itself.
- (12) "*Sectional Officer*". This designation is used to describe those officials, usually non-gazetted

(Vide No. 219-OSD(F)-76/8216, dated 19th March, 1976).

subordinates, who are placed in responsible executive charge of works or stores under the orders of the officer incharge of a recognised sub-division, and the accounts of whose transactions are, therefore, ultimately incorporated in those of the sub-division.

- (13) "*Special Office*". The office of a Special Officer,—*vide* item (14) below.
- (14) "*Special Officer (or Specialist Officer)*". This term is applied to such Government employees of the Department as are neither Divisional Officers nor Government employees subordinate to a Divisional Officer, and have no Divisional Officers working under their control, e.g., Consulting Architects, Electrical Inspectors, etc.
- (15) "*Technical Sanction*". This name is given to the order of a competent authority sanctioning a properly detailed estimate of the cost of a work of construction or repair proposed to be carried out in the Department of Public Works. Ordinarily, such sanction can only be accorded by the Administrative Department in control of the Branch concerned of the Department of Public Works or by such authorities of the Department to whom the power has been delegated. Sanction accorded to a work by any other department of Government is regarded merely as an administrative approval of the work,—*vide* item (1) above.
- (16) "*Treasury*" includes a sub-treasury, unless the contrary is evident from the context.
- (17) *Water-course*. This name is given to a channel for the supply of water from an irrigation work, which falls under the definition of the term as given in the Canal Act applicable to the area concerned. The definition given in the Northern India Canal and Drainage Act of 1873, is as follows :—

"*Water-course*" means any channel which is supplied with water from a canal, but which is not maintained at the cost of Government, and all subsidiary works belonging to any such channel.

CHAPTER II—GENERAL SYSTEM OF ACCOUNTS
AND FINANCIAL CONTROL

A—INTRODUCTORY

2.1. The Department of Public Works executes primarily works of all* classes required for all departments under the control of the Punjab Government, except such Civil Works as may be entrusted to the administration of the departments concerned,—*vide* Rule 16.1 (b) of

*Civil Works (Civil Buildings and Communications).
Irrigation Works.
Navigation Works.
Embankment Works.
Drainage Works.

Financial Handbook No. 2. Civil Works of the Central Government (including Administrations under its direct control) which are not under the control of the Punjab Government, or Military or Railway works, or works pertaining to other State Governments, may also be entrusted to the Department, either occasionally or as a standing arrangement. Non-Government works may also have to be undertaken sometimes.

Note (1) Besides the foregoing, petty services such as the manufacture or supply of stores are also undertaken by Divisional Officers.

*Note. (2) Omitted.

2.2. Transactions relating to the charges and receipts connected with the services pertaining to the works of the different departments of the Government are adjusted finally in the accounts of the Divisional Officers against the provision of funds placed therefor at their disposal. Transactions connected with the services or works for other Governments are not so adjusted finally, but pass eventually out of the accounts of the Divisional Officers in the manner laid down in Articles 15 to 17 of Accounts Code, Volume III. Inter-divisional transactions are adjusted as laid down in Articles 18 and 19 *ibid.* Outlay on non-Government works is debited against the deposits received therefor.

Note. Operations undertaken in the manufactories and workshops of a division on behalf of other divisions, departments, local bodies or individuals are treated as operations of the division in the first instance, but the entire cost is ultimately recovered from the party concerned.

2.3. In all cases the primary accounts of these transactions should be kept in accordance with the rules in this Handbook and in Account Code, Volume III, even though the ultimate cost of the transactions may not have to be brought to account finally in the books of the Divisional Officer.

* (Note (2) omitted,—*vide* No. 841-OSD(F)-77/29811, dated 22nd November, 1977).

2.4. The performance of these services and the subsidiary proceedings give rise to a number of other transactions with other departments, etc., which have also to be brought to account, e.g., funds have to be obtained from treasuries to meet liabilities incurred, receipts realised have to be lodged in treasuries, and stores have to be obtained from other divisions or departments, etc., or from abroad.

2.5. The transactions of Public Works Officers thus fall under the heads indicated below:—

- (i) Expenditure Heads; for charges adjustable finally in the accounts of Divisional Officers.
- (ii) Revenue Heads; for revenue receipts creditable finally to Government in the accounts of Divisional Officers.
- (iii) Remittance Heads; Receipts as well as payments for cash, stores or other values received from, or paid to or on behalf of, other divisions, departments, or Governments.
- (iv) Debt Heads; for certain receipts and payments held in suspense pending clearance by payment or recovery (as the case may be) in cash or otherwise. The suspense accounts for transactions of this group are treated either as heads subordinate to the expenditure heads or as independent heads of account or sub-heads in the accounts of works as explained in Chapter VII.

B—Classifications of Transactions

2.6. (a) The general principles relating to the classification of Public Works Receipts and Expenditure are laid down in Chapter II of Account Code, Volume III, and Appendix 2 to Account Code, Volume I—List of Major and Minor Heads of Account of Central and States Receipts and Disbursements.

(b) The sub-heads and detailed heads together with the units of grants and appropriations subordinate to the Public Works Receipts and Expenditure major and minor

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FINANCIAL CONTROL

heads (*vide* Article 10 of Account Code, Volume III) are given in the Punjab Budget Manual.

Note.—(1) The detailed classification of works expenditure pertaining to Irrigation, Navigation, Embankment and Drainage Works is given in Part I of Appendix 1 to this Handbook.

Note. (2) For classification of expenditure into "charged" and "voted" see rules 1.10 and 1.40 of Financial Handbook No. 2 (Punjab Financial Rules.)

Note.—(3) The incidence of law charges incurred on civil suits in connection with the execution of Government works should be regulated as under :—

These charges may be divided into three categories, namely :—

- (i) the amount of the claim for which a decree is given ;
- (ii) the amount of the incidental law charges incurred by the executing department in connection with a work financed from its own departmental heads of expenditure, e.g., when the Department of Public Works carries out a work chargeable to the Public Works heads of expenditure ; and
- (iii) the amount of the incidental law charges incurred by the executing department when acting as an agent in connection with a work financed from a different head of expenditure, for instance, when the Department of Public Works executes a work, the cost of which is debitable to a head other than the Public Works heads of expenditure.

The decretal amount of the claim,—*vide* item (i) above, should be debited in all cases to the work concerned and the charges referred to in item (ii) to the sub-head "Office* Expenses—Other charges" of the executing department. As regards (iii), the amount should generally be borne by the department on whose behalf the work is undertaken on the ground that the action of the executing department acting as agent, which is the cause of the suit, is normally taken in the interests of the work. When, however, it is established that the law suit has been caused by a deliberate act of an employee of the agent department for his personal gain, the charges should be adjusted by recovery from the individual concerned or by debit against the standing charges of that department according to the merits of each case. Such cases should be submitted to Government for orders, with the recommendations of the Chief Engineer concerned and accompanied with a full statement of the case in question.

2.7. In the case of Irrigation, and other Works for which separate capital and revenue accounts are required to be kept, the allocation of expenditure between Capital and Revenue should be determined in accordance with the principles laid down in Part II of Appendix I to this Handbook.

2.8. The classification of Irrigation, Navigation, Embankment and Drainage Works (*vide* Articles 25 and 26 of Account Code, Volume III), into Productive and Unproductive is governed by the principles given in Part III of Appendix I to this Handbook.

Note.—The term "expenditure" includes also charges classified as working expenses, which are taken in reduction of revenue receipts. It also includes expenditure on stores leave salary, etc. incurred in England by the High Commissioner for India, and eventually adjusted against the grant of the Department.

* (Words substituted *vide* No. 841-OSD(F)-29811, dated 22nd November, 1977).

C.—*Main Outlines of Accounts*

2.9. The main features of the system of Public Works Accounts are:—

- (a) The Divisional Officer is the primary disbursing officer of the division who is permitted to obtain by cheques on civil treasuries, or on the Bank the funds required for all disbursements in connection with the execution of works.
- (b) He collects some of the departmental receipts of the division and pays them into civil treasuries or the Bank.
- (c) The accounts of these receipts and disbursements (including the transactions of subordinate officials acting on his behalf) are compiled under his supervision by Divisional Accountant (See Rule 2.15) posted to his office by the Accountant-General, and are submitted monthly to the Accountant-General.
- (d) The Divisional Officer is required to maintain clear accounts of all stores received by him and to make these accounts available for audit by the Accountant-General.
- (e) Under each major head of expenditure, the charges on each project, work, or sub-work are recorded separately in the accounts of Divisional Officers. In the case of works of certain classes (See examples cited below), *pro forma* accounts of all transactions connected therewith are prepared annually by the Accountant-General and, for this purpose, the receipts pertaining to each work of this class are also shown separately in the divisional accounts:—
 - (i) Irrigation, Navigation, Embankment, and Drainage Works (a) for which capital accounts are kept or (b) for which no capital accounts are kept.
 - (ii) Quasi-commercial undertakings, such as self-supporting workshops.
 - (iii) Residential buildings.

- ✓(f) Personal payments to all Government employees of the Department are made on bills presented at civil treasuries in accordance with the general rules applicable to all Departments, as contained in the Subsidiary Treasury Rules and are, therefore, brought to account by the Accountant-General himself from data furnished to him direct by Treasury Officers.
- ✓(g) In exceptional cases, where civil treasuries are not conveniently situated, Public Works Officers are placed in account with Military Treasure chests.

2.10. It is not sufficient that an officer's accounts should be correct to his own satisfaction. A disbursing officer has to satisfy not only himself, but also the Audit Department, that a claim which has been accepted is valid that a voucher is a complete proof of the payment which it supports and that an account is correct in all respects. It is necessary that all accounts should be so kept and the details so fully recorded, as to afford the requisite means for satisfying any enquiry that may be made into the particulars of any case, even though such enquiry may be as to the economy or the *bona fides* of the transactions. It is further essential that the records of payment, measurement and transactions in general must be so clear, explicit and self-contained as to be producible as satisfactory and convincing evidence of facts, if required in a Court of Law. All transactions involving the giving or taking of cash, stores, other properties, rights privileges, and concessions which have money values should be brought to account. The record of a transaction of receipt or expenditure should always be made at once 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, then the transaction should be classified temporarily under Deposits, if a receipt, or under Miscellaneous P.W. Advances, if a charge.

D.—Responsibility of Divisional Officers in respect of Accounts

2.11. The Divisional Officer, as the primary disbursing officer of the division, is responsible not only for the financial regularity of the transactions of the whole division but also for the maintenance of the accounts of the transactions

correctly and in accordance with the rules in force. See also paragraph 1.70 of the Punjab Public Works Department Code and Rule 2.32 of Financial Handbook No. 2.

2.12. The Divisional Officer is further required to submit his accounts to the Accountant-General. The accounts returns which have ordinarily to be submitted for audit and compilation are enumerated in Chapter IV of Account Code, Volume III and in Chapter VIII of this Handbook. The Accountant-General can, however, call for additional accounts, books, papers and writings having relation thereto should he consider them necessary for the elucidation thereof.

2.13. The Divisional Officer should review from time to time the several registers, books and accounts as are maintained in the divisional and sub-divisional offices even though under the prescribed rules he may have scrutinised and initialled the individual entries or sets of entries therein. To this end he may require these records to be laid before him through the Divisional Accountant (*vide* Rule 2.15) monthly or at such other intervals as may be fixed by him. The fact of such review should be placed on record in all cases preferably in Form D.F.R. (P.W.) 1 (Memo. of Review) posted in a suitable position on the account, etc., concerned.

2.14. The Divisional Officer is responsible that the accounts of his division are not allowed to fall into arrears; but if arrears or confusion arise which in his opinion cannot be cleared without the assistance of the Accountant-General he should at once apply for such assistance.

2.15. To assist the Divisional Officer in the discharge of his responsibilities referred to above, the Accountant-General will post a Divisional Accountant to his office.

The functions of the Divisional Accountant are three-fold:—

- Duties of Divisional Accountant in respect of A/c*
- (i) as accountant, i.e., as the compiler of the accounts of the division in accordance with the prescribed rules and from the data furnished to him;
 - (ii) as primary auditor, i.e., as the representative of the Accountant-General entrusted with the responsibility of applying certain preliminary checks to the initial accounts, vouchers, etc. (Chapter 6 in Section IV of Audit Code—First Edition—Reprint).

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FINANCIAL CONTROL

- ✓ (iii) as financial assistant, i.e., as the general assistant and adviser to the Divisional Officer in all matters relating to the accounts and budget estimates, or to the operation of financial rules generally.

Note. Rules regarding the recruitment and other conditions of service of Divisional Accountants are given in Chapter VII of the Auditor-General's Manual of Standing Orders, reproduced in Appendix I to the Central Public Accounts Code.

✓ 2.16. The Divisional Accountant is treated as the senior member of the office establishment of the division, though his position is analogous to that of a Sub-Divisional Officer,—*vide* paragraph 1.70 of the Punjab Public Works Department Code.

✓ 2.17. (a) To discharge the duties stated in rule 2.15 the Divisional Accountant will keep himself fully conversant with all sanctions and orders, passing through the office and with other proceedings of the Divisional Officer and his subordinates which may affect the estimate or account of actual or anticipated receipts and charges. He should, advise the Divisional Officer on the financial effect of all proposals for expenditure and keep a watch, as far as possible, over all the liabilities against the grants of the division as they are incurred. The Divisional Officer should see that the Divisional Accountant is given the fullest opportunity of becoming conversant with these sanctions, orders and proceedings.

Note.—See also rule 8.3 *infra*.

✓ (b) The Divisional Accountant should not be required to receive, or pay out, cash, but in cases where the monetary transactions at the headquarters of the Divisional Office are not large, either in number or in amount, the Divisional Officer may, on his own responsibility and with the previous consent of the Accountant-General, entrust receipt and disbursement of cash to the Divisional Accountant. The Divisional Accountant should not, however, be normally authorised to issue final receipts in Form S.T.R. 3-A over his own signature.

✓ 2.18. Before the Divisional Officer seeks the advice of the Accountant-General in any matter connected with the accounts of his division or the application of financial rules and orders concerning which there may be any doubt, it will usually be desirable, first to obtain the advice of the Divisional Accountant who is specially trained for this

duty. This should be done in writing in all cases of importance.

Note.—In all matters connected with the personal claims of Government employees (including in bills presented direct at treasuries by the Divisional Officer), the Divisional Accountant is expected to give expert advice and help, and to examine on behalf of the Divisional Officer the accounts of the disposal of money so obtained.

2.19. (a) When a Divisional Accountant is about to be relieved of his duties in a divisional office, either permanently or temporarily, he is required to prepare a memorandum reviewing the accounts of the Division (paragraph 270 of Auditors-General's Manual of Standing Orders) which will contain (1) remarks by the relieving accountant, (2) remarks by the Divisional Officer, and (3) orders of the Accountant-General.

(b) The state of the stock and other suspense accounts and of outstandings 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 offices 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 Accountant-General should also be set forth in detail.

E—Transaction with other Governments.

Department and Divisions

2.20. General orders under which one department of the public service may charge another department under the same Government, or any department under another Government, for services rendered or articles supplied to it, are given in rules 2.38, 8.21 and 8.22 of Financial Handbook No. 2 and Appendix 3 thereto. See also rule 16.7 and item 28 of Appendix 15 *ibid.*

The detailed accounts procedure to be followed in the Department of Public Works in respect of such transactions is given in Section B of Chapter II and Section 9 of Chapter III of Account Code, Volume III.

2.21. Services rendered or articles supplied by one Division to another under the Punjab Government will not be charged for; except in the following cases:—

(i) *Stores*—if they are issued from a stock, or Materials Account, or if their transfer affects a work for which a separate Capital Account in kept.

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- (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.

Note. When any plant or machinery belonging to an Irrigation Branch Division is lent for use in another Irrigation Branch Division, working under a different unit, a hire charge of 16 per cent per annum on the original purchase price of the plant should be charged. The period for which the hire charge is to be levied in such cases should be that for which the plant is actually in use in borrowing Division. No hire charges should be levied for the period the plant remains idle in the borrowing Division.

In addition to the above hire charges the borrowing Division must pay carriage charges on the plant both ways and be responsible for the cost of running repairs as distinct from special overhaul. The cost of special overhaul should be borne by the Division to which the plant or machinery belongs.

2.22. Cash recoveries made from employees, contractors, etc.; as also revenue realised; by a division on behalf of other divisions, departments, or governments, should be passed on to them, the payment being made by book transfer unless, in the case of other departments payment in cash is prescribed by rule. Cash obtained from treasuries on cheques and cash receipts (including surplus cash) remitted in treasuries are accounted for as remittance transactions.

2.23. Except in respect of transactions of the following classes, the Divisional Officer may authorise the Divisional Accountant to sign advices and acceptance of Transfer (Forms P.W.A. 19 and 20) for him:—

- (i) when the transfer advised is a credit or a minus debit;
- (ii) when the transfer accepted is a debit.

2.24. The Divisional Accountant should 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 thereon is "pursued" with a view to ensuring speedy settlement.

F—Appropriations and watch of expenditure there against

I—INTRODUCTORY.

2.25. The procedure relating to the preparation of demands for grants (including expenditure in England), to the appropriation and re-appropriation of funds, to the distribution of grants and to budget matters generally, is laid down in the Punjab Budget Manual.

2.26. The incurring of expenditure is subject to the general restrictions regarding provision of funds, etc., laid down in Chapter XVII of Financial Handbook No. 2 (Punjab Financial Rules) and rule 2.10 *ibid*. See also paragraph 2.89(2) of the Punjab Public Works Department Code.

2.27. For payments debitable to the accounts of other divisions, departments or Governments, or of non-Government works, and repayments of deposits, a Divisional Officer does not require any specific provision of funds within the appropriations for his own division. It is sufficient to see that such payments are made only in accordance with the rules in the relevant Chapters of this Handbook, and that the estimate and appropriation for the work, as communicated or accepted by the party for which the work is done, are not exceeded without further authority from it.

II—WATCHING OF ACTUALS

2.28. General rules in regard to the watching of actuals are contained in chapter 12 of the Punjab Budget Manual and Appendices E, F and G thereto. The following additional instructions should also be observed by Divisional Officers.

2.29. The Divisional Officer should keep a constant watch over the progress of expenditure, and keep himself informed of such circumstances as may affect the progress of expenditure, in order to take early steps for obtaining extra funds or surrendering probable savings, as may be necessary. For this purpose the plan indicated below should be followed:—

- (a) The progress of expenditure on works or other items for which there are specific appropriations, should be watched individually month by month, through the Register of Works. Contingent Register and other relevant accounts.

- (b) In respect of works or items, lump sum appropriations for which are placed at the disposal of the Divisional Officer, he should watch the progress of expenditure against appropriations by the maintenance of a record (i) of the expenditure in the form of a progressive abstract showing, month by month; the up-to-date expenditure of the year; and (ii) of the grants; in the form of a register showing the appropriations and re-appropriations ordered from time to time.
- (c) The effect of undischarged liabilities on individual and lump sum appropriations should be carefully watched.

Note. Liabilities may be divided into four classes: (i) those outstanding in the suspense accounts, relating to contractors and labours, in the accounts of works, (ii) those outstanding in any of the regular suspense accounts of the division, (iii) outstanding debts adjustable by book transfer, and (iv) matured claims if contractors, suppliers, etc., awaiting settlement, and all unmatured claims, recurring or non-recurring likely to fall due for settlement before the close of the year. Liabilities of class (ii) may affect not only the grants for the minor head "Suspense" of the major head under which the suspense account concerned is classed, but also the grants for works and service falling under the same and other major heads.

- (d) Anticipated credits (if any) which will ultimately be taken in reduction of expenditure debitable to any individual or lump sum appropriation should also be taken into account. See Article 65 *et seq* of Account Code, Volume III.

This review is of special importance in the last three or four months of the year. If desired, this review may also be conducted collectively in respect of each primary or secondary unit of appropriation; a suitable register of appropriations being maintained for the purpose, See clause (b) above. Such a review is of special help in formulating proposals for re-appropriation.

2.30. The following points should also receive special attention:—

- (a) The provision included within the appropriations for the units for works and stores in respect of English charges on stores should be specially reserved for that purpose. Any savings likely to accrue should be surrendered.
- (b) The appropriations for suspense accounts provide for the net increase or decrease during the gross debits and the gross credits of the whole year, that is, for the difference between the year, any expenditure which is not expected to

cause an excess over the net provision for the year, being held to be covered thereby. The Divisional Officer should so regulate his transactions during the year as to work up to the anticipated increase or decrease in the suspense balances, and should make, in the accounts of the year, all the adjustments, recoveries or payments necessitated by the actual transactions of the year. This applies equally in respect of both the opening balances and the fresh operations (debts and credits) of the year. Where the clearance of any item is likely to cause any additional charges against other units of appropriation, funds necessary to meet the charges should be reserved under those units.

2.31. All liabilities and assets of the division adjustable by transfer credit or debit to remittance heads of accounts should be registered in Form D.F.R. (P.W.) 2. Register of Transfers Awaited, as soon as they become known. As they are cleared, an entry should be made in columns 7 to 9 so that items awaiting adjustment may be known at any time.

Note. This register is intended primarily for all transfer transactions, recurring or non-recurring, which have to be responded to by the division but if desired, important items which will be cleared by original debits or credits may also be entered to facilitate watching of their clearance.

*G.—Communication of sanctions to
Accountant-General*

2.32. All sanctions and orders against which audit of receipts or disbursements is to be conducted by the Accountant-General should be communicated to him in accordance with the procedure settled in consultation with him. See also rules 5.12, 18.6 to 18.10 of Financial Handbook No. 2 and paragraph 2.115 of the Punjab Public Works Department Code.

Note. (1) Audit against sanctions accorded by the Divisional Office is conducted by the Accountant-General only in respect of technical sanctions to estimates and sanctions to write off stores or losses of public money. In respect of their sanctions of the Divisional Officer, the Divisional Accountant is responsible for the necessary check.

Note. (2) Sanctions to contract agreements accorded by officers higher than the Divisional Officers should be communicated by them to the Accountant-General in such form as to enable him to audit the payments to contractors on the basis of rates sanctioned for each item of work or supply and other necessary terms and conditions. Sanctions to conduct agreements accorded by Divisional Officers the tenders of which are accepted by authorities higher than the Divisional Officer, should similarly, be communicated to the Accountant-General, by the authority who accepted the tender. Duplication of agreement should in no case be required that is to say an authority, who has concluded an agreement should not be required to draw up and sign an agreement already executed.

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H.—Audit inspections and audit objections

2.33. The Accountant-General arranges for the periodical test audit and local inspection of the accounts of divisional and sub-divisional offices and the Divisional Officer is responsible that the initial accounts and other connected records are made available for inspection. Inspecting officers are required, if possible, to discuss the drafts of their reports with the head of the office inspected before submitting them to the Accountant-General and, for this purpose, it is desirable that the head of the office should be present at the inspection unless his presence is urgently required elsewhere.

II—AUDIT OBJECTIONS

2.34. The results of audit are communicated to the Divisional Officer in the form of Audit Notes Objection Statements, Inspection Reports, letters, or memoranda. These should receive prompt attention,—*vide* rules 2.29 and 2.30 of Financial Handbook No. 2 and the replies of the Divisional Officer should be based, as far as possible, on his own knowledge, it is not enough to pass on the explanation of a subordinate, as reports prepared in this manner are likely to lead to greater irregularity afterwards.

2.35. Objection Statement should be returned to the Superintending Engineer after the Divisional Officer has recorded his replies thereon. The Inspection Report will be forwarded by the Audit Office to the Executive Engineer concerned along with it a tabular form to enable him to record against each item his replies. A copy of the Inspection Report will be endorsed to the Superintending Engineer for his information drawing at the same time his attention specially to any important items of work and serious irregularities or points requiring his immediate notice. The Executive Engineer will return the Inspection Report within a period of six weeks from the date of receipt, to the Superintending Engineer after giving full explanations in respect of each item mentioned therein; under advice to the audit office. The Superintending Engineer will after getting complete disposal of the Inspection Report from the Executive Engineer and passing orders in respect of the matters which he is competent to

deal with finally and recording his remarks (with a note of the action taken) on all other points return it to the audit office within three weeks from the date of its receipt from the Executive Engineer in the Circle Office, i.e., within nine weeks from the date of receipt of the Inspection Report by the Executive Engineer. The important points which are not dealt with finally to the satisfaction to the audit office will be referred to the Chief Engineer and Government for consideration and orders.

2.36. Once a transaction has been entered in the Objection Statement, or otherwise challenged in one or the other documents referred to in rule 2.34, the responsibility for having the objection removed will devolve upon the Divisional Officer. The Accountant-General will report to the higher authorities cases in which objections are not cleared within a reasonable time.

Note. An audit objection is usually removed by obtaining the requisite sanction, by making the necessary recovery, by correcting or completing the relevant account or voucher by furnishing the necessary documents or information or by otherwise securing compliance with the provisions of a specified rule. In cases in which a protest is made against an audit objection as being incorrect, the objection should be held to be in force unless a formal intimation of its withdrawal is received from the Accountant-General.

2.37. The Accountant-General places under objection any transaction coming to his notice which is not covered by adequate sanction or involves an excess thereon, or other deviation. In some cases, the Divisional Officer may have already taken action to regularise the transactions or the excess (if any) over sanction, plus any further excess that may be anticipated, may be within his own powers of sanction without preparing a revised estimate, and he may have accorded the necessary formal approval to it, yet if the necessary intimation of sanction does not reach the Accountant-General when the divisional accounts in which the irregular transaction appears are being audited, the Accountant-General will raise the objection, as he cannot assume that the necessary sanction has been accorded. Divisional Officers should, therefore, send to the Accountant-General the earliest intimation of such of their sanctions and orders as are required to be communicated to him (*vide* rule 2.32) and give him, without waiting for the receipt of the Objection Statement or Audit Note, all necessary information in regard to transaction

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for which, within their knowledge adequate authority does not exist. A single note or statement, prepared monthly and signed by the Divisional Officer himself, will ordinarily suffice, in respect of transactions brought to account in the Monthly Account, but, if it cannot precede or accompany the Monthly Account it should be sent to the Accountant-General within a week of the despatch of the Account.

Note. (1) The object of this rule is to obviate the issue of unnecessary audit objections, but a reduction in the number of objections can be effected only by observing the requirements of the financial and other rules bearing on the transactions and by taking timely action to accord or obtain, as the case may be, such sanction or order as may be required in cases in which a deviation from rule has occurred.

Note. (2) The Divisional Accountant should (i) bring prominently to the notice of the Divisional Officer, at least once a month, all irregular transactions on which action has not already been taken by the latter at the instance of Sub-Divisional Officers or of his own motion, and (ii) give effect to the provisions of this rule in accordance with the procedure which the Divisional Officer may have desired to be observed in this connection.

CHAPTER III—CASH TRANSACTION AND THEIR RECORDS

(The term "Special Officer" or "head of Special Office" as used in this chapter includes Chief and Superintending Engineers, Superintendents of Works, and other special officers not being Divisional Officers or their subordinate Officers. Their offices have been termed as "Special Offices".)

A.—Introductory

3.1. The general rules in regard to the receipt, payment and custody of money and the maintenance of accounts connected therewith as given in Financial Handbooks Nos. 1 and 2 [Treasury Rules (Punjab)* and Punjab Financial Rules], apply *mutatis mutandis* to the Department of Public Works. See also Section 1 of Chapter III of Account Code Volume III. The following rules are, however, special to the Department of Public Works.

The monetary transactions connected with revenue receipts, deposits stores and works are further subject to the special rules relating thereto as laid down in the respective succeeding chapter of this handbook.

3.2. Primarily the Divisional Officer is the responsible disbursing officer of the division, but he may delegate this function to his subordinate officers in certain cases,—*vide rule 7.10(a)*.

Note. See also rule 7.10 (b).

3.3. Disbursing Officers of the department obtain cash for disbursement in two ways; viz.: directly by bills drawn on the treasury or by means of cheques,—*vide* Subsidiary Treasury Rule 4.81. For payment of pay and allowances of Government employees on the regular establishment not debited directly to works, and contingent charges of Special Officers; the heads of offices and other officers draw bills on treasuries in prescribed forms in accordance with Subsidiary Treasuries Rules 4.82 to 4.85 and rules 3.6 to 3.13 below. All other disbursements are made by Divisional Officers who may empower Sub-Divisional Officers to make disbursements on their behalf. For this purpose; Divisional Officers are ordinarily placed by the Accountant-General in account with one or more treasuries within their jurisdiction and they may either authorise Sub-Divisional Officers to obtain money from the treasuries within the jurisdiction of the latter by drawing cheques or place

*The words "and subsidiary Treasury Rules thereunder," were deleted,—*vide* No. 841-OSD (F)-77/29311, dated 22nd November, 1977)

them in funds by means of a fixed imprest or by transfer of cash from the divisional cash chest. See also Treasury Rule 7(2) (d), Subsidiary Treasury Rules 4.86 to 4.89 and note 2 below rule 2.3 of Punjab Financial Rules.

Note. (1) The term "treasury" includes also a military treasure chest with which a Divisional Officer may be placed in account.

Note. (2) For the purpose of setting a monthly limit on the drawings of his Sub-Divisional Officer (*vide* Subsidiary Treasury Rule 4.87), the Divisional Officer may require the Sub-Divisional Officer to submit, by a convenient date, an estimate of his probable requirements in suitable form.

B—Receipt of Money

3.4. The procedure to be followed in respect of the receipt of money, for the grant of receipts and other allied matters, is laid down in Subsidiary Treasury Rules 2.3 to 2.7, 2.10 to 2.13 and rule 2.7 of Financial Handbook No. 2 (Punjab Financial Rules).

Note. Heads of special offices do not realise any departmental receipts. Any petty amounts received occasionally should be remitted at once to the treasury in accordance with the procedure prescribed in Subsidiary Treasury Rule 2.7. For recoveries from the staff see rule 3.9 below.

3.5. Whenever any amount is realised by recovery from a payment made on bill or other voucher setting forth full particulars of the deduction, a receipt in form S.T.R. 3-A should be granted only if specially desired by the payer, but the fact of the recovery having been made by deduction from the payment voucher should be clearly recorded on the receipt.

C—Payments

I—PAYMENTS BY BILLS DRAWN ON TREASURIES

(a) Pay and Allowances

3.6. Pay and Allowances of Government employees of the department, if not debited directly to works, as well as all personal advances sanctioned by competent authority, are drawn from treasuries on bills in forms, and in accordance with the rules, prescribed in Chapter IV of Subsidiary Treasury Rules and Chapters II, V, VI, VII and X of Financial Handbook No. 2, which are applicable to the Department of Public Works subject to the special rules laid down in this section.

3.7. As an exception to the general rule that Government accept no responsibility for any fraud or misappropriation in respect of money on cheques or bills made over to messenger,—*vide* Note printed at the top of Form S.T.R. 18—Gazetted Government employees of the Department of Public Works, who are stationed at places where there are no treasuries or sub-treasuries, may utilise the services of barkandaz guards, if any, attached to their

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offices, for the encashment of bills relating to their personal claims and Government will accept liability for any loss caused by the act of the guard if the Gazetted Government employee is not at the station where the money is drawn.

3.8. Ordinarily, recoveries on account of security deposits of employees should be made in cash when their pay is disbursed and should be credited in the cash book of the disbursing officers; but see rule 3.9.

Note. (1) The competent authority in consultation with the Accountant-General may, however, prescribe that security deposits should be deducted from pay bills.

Note. (2) This rule applies *mutatis mutandis* to all recoveries from employees which are creditable, under the rules, to some head in the compiled accounts of the division.

3.9. Recoveries from the establishments of special offices are not subject to the provisions of rule 3.8. They should, as far as possible, be made by deduction from their bills. When, however, the amounts recovered have to be paid into a court of law, or into the Post Office Savings Bank as security deposits, recoveries should be made in cash at the time of disbursement of pay and the amounts recovered should be forthwith remitted.

3.10. When under note 9 to rule 10.25 of Punjab Financial Rules (Financial Handbook No. 2) payment on account of an advance on transfer is made from the permanent advance (if any), works imprest or other available cash in the hands of the disbursing officer concerned, the amount advanced should not be debited as a final transaction in the accounts of such cash, 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: [See note 8 printed on the fly-leaf of the Cash Book (Form P.W.A. 1.)]

3.11. In the case of all transfers of divisional, sub-divisional or other executive charges, a report of transfer of charge should be prepared in Form S. T. R. 2 and sent to the Accountant-General through the Superintending Engineer. Whenever the transfer of charge is prolonged so that two Government employees may be entitled to draw pay and allowances simultaneously for the same post, the Superintending Engineer should intimate to the Accountant-General, if the time taken is reasonable and the relieving Government employee may be considered as on duty for the period. If, however, the Superintending Engineer

considers the time taken in making over and receiving charge to be excessive, the relieving Government employee must be treated as if he were on leave or on joining time, as the case may be, for as much of the time as may be regarded excessive.

Note. For other instructions regarding transfer of charge of Government employees of the Department of Public Works, see paragraphs 4.49 to 4.62 of the Punjab Public Works Department Code.

(b) *Contingent Charges*

3.12. The contingent charges of special offices are drawn from the treasury on bills like those of other civil offices (*vide* Subsidiary Treasury Rule 4.85). The contingent charges of Divisional Officers are, however, drawn by cheques (*See* note below Subsidiary Treasury Rule 4.82 and rule 3.17 *infra*).

Notes. (1) The expression "Contingent charges" as used in Public Works Accounts does not include charges which are classified under some other head of expenditure, e.g., Works, Repairs and Tools and Plant.

(2) In respect of contingencies of special offices see also rules 6.40 and 6.42 *infra*.

3.13. The provisions of Chapter VIII of Punjab Financial Rules and Rules 4.44 to 4.55 of the Subsidiary Treasury Rules apply generally to the Department of Public Works to the extent that they may not be inconsistent either with the authorized method of obtaining cash for contingent charges (*vide* rule 3.12) or with any of the special rules in this Handbook.

II—PAYMENT BY CHEQUES

(a) *Introductory*

3.14. In drawing and dealing with cheques, the drawing officers should be guided by the general principles laid down in Subsidiary Treasury Rules 4.13 to 4.16 and 4.181 and rules 2.12 to 2.19 of Punjab Financial Rules—Financial Handbook No. 2.

3.15. If a limit has been set by the Divisional Officer on the drawings of a Sub-Divisional Officer under the provisions of Subsidiary Treasury Rule 4.87 the limit prescribed for the drawings on each treasury during a month should be entered on the reverse of the counterfoil of the cheque book for that treasury before any cheques are drawn during that month, and the Sub-Divisional Officer should watch that the limit is not exceeded, by deducting from it, on the reverse of the counterfoils, the amount of each cheque as it is drawn. The undrawn balance at the

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close of the month should not be carried forward to the next month.

Note. (1) In the absence of a monthly limit on his drawings the drawing officer should record on the reverse of the counterfoil of each cheque the amount of the next cheque drawn and the total of the drawings during the month, and carry forward their total to the next counterfoil, thus enabling himself, from time to time, to exercise an independent check on the postings in his cash book.

Note. (2) When a cheque is issued in lieu of a time expired or lost cheque the amount should not be entered on the counterfoil and only a remark should be made in it that the new cheque has been issued in lieu of cheque No. dated the time of which has expired.

A cross reference should be given on the counterfoil of the original cheque also. which has been lost.

3.16. The departmental vouchers should be prepared and dealt with in accordance with the instructions contained in rules 2.20 to 2.24 of Punjab Financial Rules (Financial Handbook No. 2).

(b) Contingencies of Divisional Officers

3.17. In the case of contingencies of Divisional Officers which are drawn by cheques, the following special provisions apply:—

- (i) Payment should be made out of the regular cash or imprest balances of the division and not out of undischarged balances of cash drawn from treasuries for payment of establishment charges. Payments to Treasury Officers for the value of service stamps should invariably be made by cheques, the indent being prepared in form S.T.R. 5.
- (ii) Contingent charges and Grants-in-aid may be included in the same bill, but the abstract of the bill should show the total charges for each class separately.
- (iii) Payments made should be brought to account, in the first instance, in cash books or imprest cash accounts, like works payments.
- (iv) At the end of the month all contingent charges (including Stock and adjustment transactions) should be consolidated in a bill in Form P. F. R. 12 (headed Not Payable at the Treasury) for submission to the Accountant-General with the Monthly Account,—*vide* Article 226 of Account Code, Volume III. Particulars of the charges need not be entered in this bill except in the case of miscellaneous items which do not fall

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date of their occurrence and to initial the book, dating his initials after the last entry checked. The cash book should be signed by him at the end of the month and such signature should be understood as fixing responsibility for all the entries of the month inclusive of the closing balance.

Note. The following is the memorandum of some of the more important parts of the verification:—

The disbursing officer should—

- (1) compare each entry of payment with the gross amount chargeable as shown in the connected voucher seeing at the same time that it bears (i) a payment order recorded by himself or the Divisional Officer, and (ii) the certificate of disbursement signed by himself or an authorised subordinate, and ticking off each voucher as it is passed;
- (2) see, whilst examining the postings of vouchers on the payment side, that all deductions shown in the vouchers (other than deductions creditable to the head of account of work to which the payment relates) are posted as receipts on the receipt side of the cash book;
- (3) verify the totalling of the cash book or have this done by some principal subordinate (other than the writer of the cash book) who should initial (and date) it as correct; and
- (4) verify the total of the postings in the 'Bank or Treasury' column on the payment side by reference to the memoranda recorded by himself on reverse of the counterfoils of cheques.

3.21. The actual balance of cash in each chest should be counted on the last working day of each month (i.e., immediately after closing the cash account of the month) but where this is not possible, the cash balance may be counted on the first working day of the following month before any disbursement is made on that date. A statement of the details of the actual balance should be prepared in Form P.W.A. 2 and a certificate of the account of cash, specifying both in words and figures the actual cash balance (exclusive of imprests and temporary advances) should be recorded below the closing entries in the previous month's cash book. This certificate should be signed by the disbursing officer who should invariably date his signature.

Note. Should it not be possible for the disbursing officer, owing to his absence, to make the count on the dates prescribed in this rule, he should do so at the earliest opportunity, recording the reason for the delay on the Cash Balance Report.

3.22. The Divisional Officer will count the cash in the hands of each cashier at least once a month; or in the case of outstations, he or the Assistant Engineer will count it whenever he may visit them. He will on such occasions record a note in the cash book showing the date of examination and the amount (in words) found.

(b) Imprest Cash Account

3.23. On receipt of the Imprest Cash Account (*vide* rule 3.19), the recouping officer should examine the account and the supporting vouchers, initial and date the vouchers in token of approval and by a formal pay order recorded on the account authorise the recoupment, enhancement, reduction or closing of the imprest, as the case may be. The amount of an imprest should not, however, exceed one thousand rupees, in any case, without the special sanction of the competent authority.

E—Cheque Books and Receipt Books

3.24. Cheque books [Form D. F. R. (P. W.) 3] required by Divisional and Sub-Divisional Officers authorised to draw on treasuries, sub-treasuries and the bank are obtained by them from the head treasury concerned,—*vide* rule 2.13 (a) of Punjab Financial Rules. Receipt Books (Form S. T. R. 3-A) are similarly obtained by them from the head treasury of the district within which their respective headquarters are situated.

3.25. Cheque and receipt books should on receipt be carefully examined by the Divisional or the Sub-Divisional Officer concerned who should count the number of forms contained in each and record a certificate of count on the fly-leaf.

3.26. Cheque books must be kept under lock and key in the personal custody of the Divisional or Sub-Divisional Officer concerned. Receipt books should be similarly kept by the officer authorised to sign the receipt.

3.27. (a) A Register of cheque and receipt books should be maintained in Form D.F.R. (P.W.) 4 in the Divisional Office, separate pages being reserved for cheque books and 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.

under one of the classified sub-heads for specific charges.

- (v) For abstracting the contingent charges of the month, the form of the Contingent Register (Form P. F. R. 13) may be used. See also rule 8.17 of the Punjab Financial Rules.
- (vi) If the contingent charges of a division excluding Special Contingencies (*vide* S.T.R. 4.52), during a month, exceed rupees seven hundred and fifty the monthly limit for such charges fixed by the Government—the bill for the month should be submitted to the Superintending Engineer for sanction; which will be signified by that officer countersigning the bill.

Note. See also rule 3.13 and note 1 below rule 3.12.

D—Record of cash transactions

I—GENERAL

3.18. (a) The maintenance of accounts of cash obtained on bills presented at the treasuries and of petty amounts received occasionally by heads of special offices (*vide* note below rule 3.4) is governed by the provisions of rules 2.1 to 2.9 of the Punjab Financial Rules.

(b) The following rules in this section apply to cash transactions of the Department other than those mentioned in clause (a).

3.19. An account of their cash transactions should be maintained in the Cash Book, Form P.W.A. 1, by all Government employees authorised, as a regular arrangement, to receive money on behalf of Government, as well as by those entrusted with making disbursements out of cash received by them in transfer from the divisional cash chest or obtained by drawing cheques on the treasury. Government employees entrusted with fixed imprests or temporary advances should maintain and render accounts of their disbursements in Imprest Cash Accounts, Form P.W.A. 3.

The detailed procedure as given in the directions contained in Articles 80 to 90 of Account Code, Volume III, should be observed in the upkeep and balancing of these accounts and in the rectification of errors occurring therein.

II—EXAMINATION OF ACCOUNTS OF CASH

(a) Cash Book

3.20. The disbursing officer is required to check all the entries in his cash book as soon as possible after the

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3.28. Counterfoils of used books should be returned promptly to the divisional office for record.

Note. In any case in which the Government considers it necessary to record the counterfoils of completed Receipts Books in the Sub-Divisional Office, they may be sent back to the Sub-Divisional Officer after their check in the Divisional Office. The Sub-Divisional Officer should, however, be instructed to keep them in some safe or box, the key of which remains in his personal custody.

3.29. The submission of the counterfoils of used cheque and receipt books for record in the divisional office,—*vide* rule 3.28 should be watched through the Register of Cheque and Receipt Books 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.

3.30. Treasury Officers are required to furnish the Divisional Officer quarterly with a statement of cheque books and receipt books supplied by them to all disbursing officers of the division on their requisitions,—*vide* sub-rule 2 below rule 3.46 of the Punjab Financial Rules. This statement should on receipt be compared with the Register of Cheque and Receipt Books to see that books are not obtained by disbursing officers unnecessarily in advance, or in excess, of requirements, and the numbers of the books supplied but not brought into use should be entered in the register, the date of supply being noted in red ink below the entries in column 1.

3.31. 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.

CHAPTER IV—REVENUE RECEIPTS

A—General

4.1. Public Works revenue is assessed and realised in accordance with the rules prescribed by Government. When collected it should be correctly brought to account in accordance with the prescribed classification. See also Article 20 of Account Code, Volume III.

Note. (1) Receipts in connection with District Fund Works which are realised by Public Works Officers are creditable to the head "Deposits of Local Funds—District Funds."

Note. (2) Heads of special offices do not realise any departmental receipts (see note below rule 3.4).

4.2. Consistently with the provisions of the rules in this chapter the detailed rules of account procedure relating to revenue receipts are prescribed locally by the authorities of the Department of Public Works. The orders regarding the responsibility of various authorities in respect of the supervision and control over assessment of revenue are contained in paragraphs 1.48, 1.58 and 1.71 of the Punjab Public Works Department Code.

4.3. (a) It is not permissible to credit revenue to the head concerned until it is realised,—*vide* Article 112 of Account Code, Volume III; but Divisional Officers are responsible that demands are made as revenue falls due, that steps are taken with a view to effect prompt realisation of all revenue, regular or occasional, and that proper records are kept to show, in respect of all items of revenue, recurring or non-recurring, the assessments made, the progress of recovery and the outstanding debts due to Government.

Note. (1) The object of this rule is that all classes of revenue, whether accruing from property of any kind, from leases of rights and concessions (e.g., rights for fishing, grazing, etc., and use of water power), or from any other source are properly watched.

Note. (2) As an exception to the general rule, the following may be credited as revenue before realisation:—

- (i) supervision charges on sales of stock on credit;
- (ii) sale-proceeds of articles of tools and plant to be debited to Miscellaneous P.W. Advances,—*vide* rule 6.53.

(b) The recovery of all debts due to Government should receive the special attention of the Divisional Officer and no debt should be remitted or written off except under the orders of competent authority.

B—Irrigation Revenue collected in Civil Department

4.4. When revenue from irrigation and navigation works, etc., is realised in the Civil Department, the procedure described below should be observed:—

- (a) The collection made in the Civil Department are paid direct into treasuries. They are brought to account to credit of the revenue heads concerned by the Accountant-General without being passed on to the Divisional Officer for

- adjustment (*vide* note 2 below, Article 113 of Account Code, Volume III).
- (b) The Divisional Officer receives from the Collector a monthly statement of the amounts realised, to enable him to watch the progress of recovery against demands or assessments.
 - (c) The Divisional Officer should submit to the Accountant-General a half-yearly statement showing, separately for each civil district, the monthly realisations as compared with the assessments, in respect of each canal or other work.
 - (d) The Accountant-General will maintain a register showing separately for each canal or other work the monthly realisations pertaining to the different divisions.
 - (e) The Accountant-General will bring to the notice of the Chief Engineer any marked shortcomings of revenue realisations, as compared with the budget estimate and the assessment of the year, but this will not relieve the authorities of the Department of Public Works of their responsibilities as prescribed in the rules referred to in rule 4.2.

C—Demands and recoveries of rents of buildings and land

I—FROM PRIVATE PERSONS

4.5. When a public building, land or other property is let to a person not in the service of Government, the full assessed rent must be recovered in advance.

Note. The rent for buildings in such cases should be assessed, as laid down in paragraph 3.27 of the Punjab P.W.D. Code.

II—FROM GOVERNMENT EMPLOYEES AND PENSIONERS

4.6. The recovery of rents from Government employees occupying rentable buildings in charge of the Department may be made either in cash or by deduction from their pay bills through the Treasury Officer or other disbursing officer concerned as may be directed by the competent authority.

Note. (1) Amounts due on account of the hire of Government furniture and on account of the value of articles of furniture and other Government property lost or damaged by a Government employee as well as any other dues for which a Government employee may be liable to Government in respect of the residence allotted to him may also be recovered either in cash or by deduction from pay bills in accordance with the provisions of this rule.

Note. (2) The system of direct recovery in cash from employees of other divisions and departments is ordinarily not suitable when the rent recoverable is dependent upon the rate of pay of the occupant.

4.7. Where rent is recoverable in cash, a bill in suitable form should be sent to the tenant on or before the last day of each month. The tenant should be required to pay the rent before the expiry of the following month.

4.8. When recoveries of rent are to be effected through a Treasury Officer or other disbursing officer, a demand in Form D.F.R. (P.W.) 5, Statement of Rents recoverable in cash or by deduction from pay bills, should be sent, in triplicate, before the close of each month, to that officer who will make the necessary recoveries and return one copy of the statement duly completed. In the case of rents recoverable from non-Gazetted Government employees, whose pay is drawn by the heads of their offices on a consolidated bill cashed at a treasury, a demand in Form D.F.R. (P.W.) 5 will be sent to the drawing officers and not to the Treasury Officer. See also Subsidiary Treasury Rule 4.18 and Sub-rule 1 under it.

Note. (1) In cases of cash recovery from Government employees the Divisional Officer should obtain from the disbursing officers a certified statement in Form D. F. R. (P. W.) 5.

Note. (2) In Form D.F.R. (P.W.) 5 will also be included any amounts due on account of the hire of Government furniture, the value of articles of furniture and other Government property lost or damaged by a Government employee as well as any other dues for which a Government employee may be liable to Government in respect of the residence allotted to him,—vide note 1 under rule 4.6.

Note. (3) A separate Form D.F.R. (P.W.) 5 should be prepared in respect of each tenant who is a Gazetted Government employee. For non-Gazetted Government employees, there should be a single consolidated form for each class of establishment whose pay is drawn in a separate bill. Particulars in regard to this should be obtained by the Divisional Officer from the drawing officers.

Note. (4) In the case of Gazetted Government employees Form D.F.R. (P.W.) 5 will be filled up from the information contained in the pay slip the authority issues the pay slips. When a tenant goes into occupation of a residence the Divisional Officer will intimate the fact to the Accountant-General and call for a pay slip. In the case of non-Gazetted Government employees Form D.F.R. (P.W.) 5 will be prepared on the basis of information to be obtained from drawing officers.

If any change of emoluments is noted by the Treasury Officer in the completed copy of Form D.F.R. (P.W.) 5 returned by him, the statement of rent for the next month will be prepared from the information so furnished. Provision will also be made in the statement, where necessary, for the recovery of additional rent due either because the full amount has not been collected or because arrears of emoluments have been paid to a Government employee.

Note. (5) If the rent recoverable from a Government employee is limited to a certain percentage of his emoluments, and such emoluments are changed retrospectively, the rate at which rent is recovered should also be changed retrospectively.

Note. (6) If a Divisional Accountant becomes aware that the emoluments of a Government employee have been changed in respect of a period during which he occupied a Government residence at some other station or stations, he should see that the intimation of the change of emoluments is given to the Divisional Officers of the stations concerned to enable them to recover the arrears of rent where necessary.

Note. (7) In cases where the allotment of a building whether residential or non-residential including shops attached to educational institutions is controlled by a Head of Department and not by the Department of Public Works Officer responsible for its maintenance, all changes in tenancy, particularly when non-residential buildings not borne on the Register of Rents are allowed to be occupied for residential purposes or rent-free quarters are allotted to persons not entitled to rent-free accommodation, should be reported immediately to the Executive Engineer concerned to enable him to take action in the matter of recovering rent. To ensure that such changes are not overlooked a regular monthly return should also be submitted by the Head of the Department or office concerned to the Executive Engineer showing the following:—

- (a) Changes in tenancy of residential buildings during the month.
- (b) The use of any non-residential building as a residence during the month.

2. In the Department of Public Works, Buildings and Roads Branch, the subordinates in charge of properties should intimate monthly all changes of tenancy as required by rule 4.18. They should take particular care to report to the Sub-Divisional Officer whenever they find any non-residential building or rent-free quarter not borne on the Register of Rents is occupied for residential purposes by persons from whom rents should be recovered. The return mentioned in paragraph 1 above, when received in Executive Engineer's office, should be further checked by comparison with the above reports.

4.9. Amounts recovered by deduction from pay bills cashed at the treasuries subordinate to the same Accountant-General as the Divisional Officer, will not be passed on to the latter for adjustment in his accounts, as the Accountant-General will credit, the revenue heads (and canals, etc.) concerned, direct in his own books,—*vide* note below Article 116 of Account Code, Volume III. The Divisional Officer should, however, credit the accounts of the tenants in the register of rents of building and lands, Form D.F.R. (P.W.) 6 rule 4.17 below), with the recoveries as certified by the Treasury, Drawing or Disbursing Officer concerned.

Note. The Accountant-General will forward to the Divisional Officer for verification the statements in Form D.F.R. (P.W.) 5, received during the month in his office with the accounts of ten per cent of the treasuries selected by him. The Divisional Accountant should compare these statements with the corresponding entries in the register of rents of buildings and lands Form D.F.R. (P.W.) 6, see that no statement pertaining to that treasury has been omitted to be sent by the Accountant-General, and take steps to revise the assessment of rents of Government employees whose rates of emoluments have been altered by the Accountant-General.

4.10. Recoveries made by other Treasury Officers and Disbursing Officers should be credited to the accounts of tenants in the register of rents of buildings and lands, Form D.F.R. (P.W.) 6 and adjusted in the divisional accounts by debit to the remittance head concerned, on the

authority of the certified statements received back from them, without waiting for the intimation of the corresponding credit from the Accountant-General.

Note. Statements received from disbursing officers and submitted to the Accountant-General along with the divisional accounts will be sent periodically to the Audit officers of the circles concerned for verification, and the procedure indicated in note under rule 4.9 will then be followed in respect of the verified statements.

4.11. A tenant who is in receipt of a pension from Government, should be treated as a private individual for the purpose of these rules. But if he desires to make payments by deductions from his pension, recoveries from him may be made through the Treasury Officer or other disbursing officer concerned, on the pensioner's furnishing the Divisional Officers with a written request authorising such deduction. This authority should be transmitted to the treasury or disbursing officer with the first demand.

4.12. In the case of vacation of quarters by a Government employee before the last day of a month, owing to his departure on transfer, leave or retirement, the demand for the rent for the broken period should be made at once, so that the amount due may be recovered before his departure.

4.13. Pending orders on a representation against the Divisional Officer's assessment, the amount assessed must be paid by tenants on demand. Should the representation prove successful, the excess amount charged should be adjusted as soon as orders are issued, by a reduction in the assessment of a subsequent month, or, if this is not practicable or convenient, by any actual repayment.

4.14. Essential instructions regarding the assessment and recovery of water charges will be found in Appendix.

5.

D—Refunds and Remissions

4.15. Remissions of irrigation revenue allowed before collection should be treated as reduction of demands, and cash repayments of such revenue after collection, as outlay against the appropriation for the head "Deduct—Refunds" subordinate to "Direct Receipts"; See also Article 21 of Account Code, Volume III, and rule 9.3 of the Punjab Financial Rules.

E—Accounts Procedure

I—REGISTERS OF REVENUE

4.16. Revenue Receipts of the Division should be recorded in the Registers of Revenue (Form P.W.A. 9) in accordance with the directions given in Articles 113 to 115 of Account Code, Volume III.

Rent receipts of buildings, lands and special services for which subsidiary accounts are kept in the Register of Rents (rule 4.17) are brought to account in the Registers of Revenue in accordance with Article 116 of Account Code, Volume III.

II—REGISTER OF RENTS

4.17. A register in Form D.F.R. (P.W.) 6 (Register of Rents of Buildings and Lands) should be maintained in the Divisional Office to show the monthly assessments, realisations and balances of rents, of all residential buildings (including office buildings used as residences) and of such other buildings, lands, etc., as may be available for being let. No building other than those falling within the categories specified in clauses* (1) and (2) of paragraph 2 of Appendix 2 to Account Code, Volume IV or site should be excluded from this register on the plea that it is intended to be occupied rent-free or is not likely to be rented, but all such buildings may be grouped separately.

Note. (1) Private buildings which have been hired for use as residence or are used as such wholly or in part, should be included in this register.

Note (2) Rent-free quarters for class IV Government employees 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'.

4.18. 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 rent nor the ten per cent of the occupant's emoluments, a suitable remark (quoting authority) should be made against the entry relating to it. If a Government employee is not entitled to but is actually allowed the benefit of the 10 per cent concession a reference to the specific orders of Government allowing it should be recorded in the remarks column of the Register of Rents.

4.19. The total realisations of each month should be abstracted at the foot of the register, so as to show separately (1) cash realised in the division, (2) recoveries by

* (1) Residences for use of the Governor.

(2) Buildings which are situated within the precincts of jails, hospitals, police lines, tehsils, educational institutions, provided that they are allotted rent-free under the orders of Government to Government employees who are required to occupy particular houses in order to ensure the proper performance of their duties.

other disbursing officers adjusted in the divisional accounts (Rule 4.10) and (3) recoveries at treasuries of the province adjustable in the Accountant-General's office (Rule 4.9) 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 realisations on account of each of these services should be shown separately.

Note. Refunds of rents realised should be treated as payments made and should, therefore, be shown separately as minus realisations in the Register of Rents of Buildings and Lands and thus distinguished from the gross realisation of rent.

CHAPTER V—DEPOSITS AND SUSPENSE ACCOUNTS

A—Deposits

I—INTRODUCTORY

5.1. (i) Deposits transactions of the Department of Public Works are of two kinds:—

I—Public Works Deposits, which pass through the regular accounts of the division.

II—Interest-bearing Securities.

(ii) (1) Deposits of the first kind comprise transactions of the following classes, which are passed through the account head 'Public Works Deposits' (Article 73 of Account Code, Volume III):—

- (a) Cash deposits of subordinates as security,
 - (b) Cash deposits of contractors as security,
- } See sub-section II below.

(c) Deposit for works (other than taccavi works) to be done. Such works are known as Deposit Works and detailed rules relating to them are given in sub-section (iv) of section J of Chapter VII.

(d) Sums due to contractors on closed accounts, i.e., sums placed in Deposit account under rule 7.75. When a sum so held in deposit is ultimately paid to the contractor concerned his acknowledgement should set forth such particulars as would establish the settlement of his account in connection with the work concerned.

(e) Miscellaneous Deposits, i.e., Deposits other than those mentioned in (a) to (d) above.—See also note 2 below Article 73 of Account Code, Volume III.

(2) The accounts of Public Works Deposits are maintained in the manner prescribed in Articles 164, 165 and 220 of Account Code, Volume III.

(iii) The Interest-bearing Securities referred to in class II are deposited by subordinates and contractors. These do not pass through the regular accounts of the division—See sub-section (iv) below.

II—SECURITY DEPOSITS

5.2. The general rules relating to security deposits of subordinates as contained in Subsidiary Treasury Rules 3.5 to 3.9 apply *mutatis mutandis* to the security deposits of subordinates and contractors of the Department of Public Works also.

Reference to the bond or agreement [*vide* Subsidiary Treasury Rule 3.6 (c)] should be recorded in the Deposit Register (Form P.W.A. 17) or the Register of Interest-bearing Securities (Form D.F.R. P.W. 7), as the case may be.

5.3. Percentage deductions on account of security, made from contractors' bills, should also be credited to the head 'Public Works Deposits'. As an exception to this general rule, the security may be exacted by withholding from payment the required percentage of the value of work actually measured and passed, if the total amount recoverable on this account during the official year in any case is so small that its exclusion from the works outlay of the year is not likely to affect the grants appreciably. The limit fixed for the purpose is Rs. 500 for each work. Amounts thus withheld appear in the suspense account, 'Contractors—Other Transactions' of the work concerned,—*vide* rules 7.69 and 7.73.

III—LAPSED AND CONFISCATED DEPOSITS

5.4. (a) Public Works Deposits lapse to Government under the ordinary rules relating to Deposits as contained in rule 12.7 of the Punjab Financial Rules—Financial Handbook No. 2.

Note. 1. For the purpose of this clause the age of a repayable item or of a balance of it, is to be reckoned as dating from the time when the item or the balance, as the case may be, became first repayable.

(b) The repayment of such lapsed deposits and deposits confiscated to Government under the provisions of an agreement or bond will be made in accordance with the provisions of rule 12.10 of the Punjab Financial Rules after the claimant's identity and title to the money have been certified by the Divisional Officer. The amount repaid should be treated as a refund of receipts under the major head to which it was credited and the repayment should be noted in the Deposit Register against the entry for its credit to Government,—*vide* Rule 9.3 of Punjab Financial Rules and Article 170 of Account Code, Volume III.

IV—INTEREST-BEARING SECURITIES

5.5. Transactions connected with Interest-bearing Securities do not pass through the cash book and consequently the regular accounts of the division, unless any cash actually passes through the hands of officers of the department, which should be avoided as far as possible. A register of the receipt and disposal of these securities should, however, be kept in Form D.F.R. (P.W.) 7, Register of Interest-bearing Securities and at the close of the year an account in Form D.F.R. (P.W.) 8, Account of Interest-bearing Securities, should be prepared from this register for submission to the Accountant-General. This account should be supported by (1) the acknowledgements (in original) of the depositors for securities returned or retransferred to them during the year and (2) the certificate of the Divisional Officer that all securities shown as outstanding in this account, or their acknowledgements by the authorised custodians, (*vide* Subsidiary Treasury Rule 3.6) are in his possession.

Note. (1) 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 in Form D. F. R. (P. W.) 7, until the security has been fully paid up. The annual account in Form D.F.R. (P.W.) 8, prepared from the Register in Form D.F.R. (P.W.) 7, should 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 (rule 8.9).

Note. (2) If any Post Office Savings Bank deposits have been hypothecated to a Sub-Divisional Officer (*see* subsidiary Treasury Rule 3.7) the register for such securities should be kept by him and he should sign the annual certificate in respect of them.

Note. (3) The accounts of Interest-bearing Securities maintained by Sub-Divisional Officers should be examined by the Divisional Accountant to see that the rules relating to them are observed and that the register in Form D.F.R. (P.W.) 7, is correctly maintained and with this object a few transactions of the register should be compared with the entries in the cash book or other account, and vice versa. The securities certified in the last annual account of Interest-bearing Securities, Form D.F.R. (P.W.) 8, as being on hand should be verified by inspection as far as possible, and it should be seen, in respect of such of them as are not produced for inspection, that there are in existence either the original acknowledgements of the depositors bearing dates subsequent to the dates of the last account or the acknowledgements of the authorised custodians as the case may be.

5.6. When a subordinate, who has furnished an Interest-bearing Security is transferred to another division or department, the following accounts procedure should be observed:—

- (i) If the Security is being realised in instalments, and the subordinate has not completed the full amount, the remaining instalments due from him will be recovered in his new division, and

- credited monthly in transfer to his former division, the Executive Engineer of which will forward the sums so transferred to the local Saving Bank, as though the depositor was still serving in his division.
- (ii) When a depositor who has completed his security in one division and is serving in another desires to draw interest on his deposit he will make written application to his Executive Engineer, who will forward it to the Executive Engineer of the Division in which the security is held, and ask that officer to draw the interest due and credit it to the depositor, adjusting the amount by transfer in the usual way. Executive Engineers shall on no account draw the interest due to depositors who have left their divisions except on such written application.

B.—Suspense Account

I—INTRODUCTORY

5.7. The account of the minor head 'Suspense' subdivided into as many of the five heads named below as may be required is kept in each division under a single major head of expenditure unless the Government directs otherwise:—(1) Purchases, (2) Stock, (3) Miscellaneous Public Works Advances, (4) London Stores, and (5) Workshop Suspense. These heads are of a temporary character and all transactions recorded under them, are ultimately removed either by payment, or recovery in cash, or by adjustment. The transactions, therefore, consist of both debits and credits, the latter being treated as reduction of expenditure when making up the account of the major head.

5.8. Detailed instructions in regard to the classification of suspense transactions and maintenance of accounts in respect thereof are given in Articles 47 to 64 and 164 to 172 of Account Code, Volume III. The instructions contained in the following rules should also be observed in connection with these suspense transactions.

II—PURCHASES

5.9. Unclaimed balances in the 'Purchases account' should be dealt with in accordance with the procedure prescribed for Deposit balances in rule 5.4 (a). Rule 5.4 (b) also applies, *mutatis mutandis*, to repayments of lapsed balances of purchases.

III—STOCK

5.10. The head 'stock' is opened in all divisions in which stocks of materials are maintained for general purposes,—*vide* paragraph 4.30 of the Punjab Public Works Department Code. In divisions in which no stocks are maintained, this account is opened only when any manufacture operations are undertaken.

5.11. The money limit for the Stock reserve of a division prescribed under paragraph 4.30 of the Public Works Department Code, is meant to be applied to the value of materials acquired or manufactured for stock purposes only. Excesses over this limit are, therefore, permissible only when caused by unadjusted expenditure on manufacture operations connected with specific sanctioned works.

5.12. The clearance of balances under the head 'Deduct—Transfers, within Division' (*vide* Article 166 of Account Code, Volume III) should receive special attention of the Divisional Officer and the Divisional Accountant.

IV—MISCELLANEOUS PUBLIC WORKS ADVANCES

5.13. 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. Such advances should not, therefore, be debited to the Suspense head 'Miscellaneous Public Works Advances'.

Note. There must be an authority for each sale or credit debited to the Suspense head 'Miscellaneous Public Works Advances'.

5.14. Items in the 'Miscellaneous Public Works Advances' account are cleared either by actual recovery or by transfer, under proper sanction or authority, to some other head of account. Items or balances which may become irrecoverable should not be so transferred until ordered to be written off.

5.15. For each of the classes of items of 'Miscellaneous Public Works Advances' other than those falling under the class 'Expenditure incurred on Deposit Works in excess of deposits received' a separate set of folios is reserved (*vide* Article 164 of Account Code, Volume III), and all the items under each class should be so detailed that their clearance may be watched individually. An abstract should be prepared to show the totals of all the classes.

V—LONDON STORES

5.16. A surcharge at the rate fixed by the Central Government from time to time, to cover departmental expenses and Marine insurance is added by the High Commissioner for India to the invoiced price (including freight) of all European stores obtained through the India Store Department, London; by State Governments' Commercial Departments; including Irrigation Works; Government Commercial Undertakings, Local Funds, private individuals, etc., in calculating the cost debitable to or recoverable from these various sources.

Note. (1) When under special arrangements the contractor undertakes to deliver stores at an India port and at the Stores Office in London, the surcharge leviable will be only for departmental charges.

Note. (2) The extra charge for Marine insurance covers the risk of losses during the voyage to India and not losses between the ship's side and the shore.

Note. (3) The adjustment of the surcharge is made by the High Commissioner for India. A similar extra charge is made in India for stores imported from England for the Central Government but eventually transferred to Provincial Governments, etc.

Note. (4) In making recoveries from the agents of vessels on account of short delivery of stores the surcharge should not be added to the invoiced value of the stores (including freight).

5.17. The balances at credit of this account represent the value of stores received for which no advices of payment have come to hand and debit balances indicate the advised value of stores which have not yet been received. All balances 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 the former class.

5.18. *Omitted.

VI—WORKSHOP SUSPENSE

5.19. The detailed orders relating to Workshop suspense are contained in rules 7.122 to 7.127 *infra*.

* (Rule 5.18 omitted,—vide No. 841-OSD(F)-77/29811, dated 22nd November, 1977.)

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CHAPTER VI—STORES
A—INTRODUCTORY

6.1. Unless there be something repugnant in the subject, or contrary appears from the context or except to the extent that they are modified by the rules in this Chapter, the general rules relating to stores as given in Chapter XV of the Punjab Financial Rules (Financial Handbook No. 2) apply to the stores transactions of the Department of Public Works.

6.2. Detailed rules relating to the classification, custody, acquisition and manufacture, and disposal of stores, the reserve limit of stock and verification of stock in the Department of Public Works are contained in paragraphs 4.15 to 4.44 of the Punjab Public Works Department Code.

The financial powers enjoyed by the officers of the Department in respect of these matters are given in Chapters IX and X of this Handbook. Rules relating to the maintenance of accounts and other allied matters are given in this Chapter.

Note. See also rule 7.10 (b) *infra*.

6.3. (a) The classes and sub-classes under which public works stores are classified are given in paragraphs 4.15 of the Punjab Public Works Department Code and Article 91 of Account Code, Volume III.

(b) With certain exceptions (*vide* Article 127 of Account Code, Volume III, and rule 7.53 (b) of this Handbook), a numerical or quantity account of receipts, issues and balances has to be maintained for all stores, even though finally charged off, with a view to controlling the balances efficiently until the stores are finally disposed of either by consumption on works or otherwise. This quantity account has further to be reconciled periodically with the value accounts except in the case of Tools and Plant and Road Metal. The initial records of all stores and the returns of sub-divisions should take account of quantities only and the value accounts should be maintained in the divisional office.

6.4. All transactions of receipts and issues should be recorded strictly in accordance with the provisions of rule 15.7 of the Punjab Financial Rules and Article 96 of Account Code, Volume III. Fictitious stock adjustments are strictly prohibited, such, for example, as (1) the debiting to a work of the cost of material not required, or in excess of actual requirements, (2) the debiting to a particular work for which funds are available of the value of materials intended to be utilised on another work for which no funds are available, (3) the writing back of the

value of materials used on a work to avoid excess outlay over appropriation, etc. Any breach of this rule constitutes a serious irregularity, which will be brought prominently to the notice of the Government by the Accountant-General.

B.—Stock
I—GENERAL

6.5. The stock of a division is sometimes kept in a single godown or yard in the charge of a storekeeper or other Government employee, or each Sub-Divisional Officer may have 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 Government employee and the Sub-Divisional Officers may merely indent upon him, by keeping all the accounts. The following rules will apply whatever be the arrangement in force in the division.

6.6. Stock accounts may be maintained in a sub-divisional office even though the officer in charge is not authorised to keep a cash account. A separate account should be kept in the divisional office of any stock which is directly under the charge of the Divisional Officer or of a Government employee under his orders and not under the orders of a Sub-Divisional Officer.

6.7. Rules relating to the initial records of stores debited to the Head 'Suspense—(Stock)' are given in Articles 94 to 103 of Account Code, Volume III, and those relating to their subsidiary accounts are given below.

II—QUANTITY ACCOUNTS

(a) Receipts

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

- Receipts*
- ✓(a) Suppliers;
 - * (b) Other sub-divisions, divisions, departments (including Government Workshops), or other Governments;
 - ✓*(c) Manufacture; and
 - ✓*(d) Works, building, etc.

In all cases there should be proper authority for the receipt by the storekeeper or the sectional officer concerned, if materials to be brought on stock. This authority should

* (Words substituted,—vide No. 841-O.S.D.(F)-77/29811, dated 22nd November, 1977).

be given in writing by the Divisional Officer (or, if so authorised by the Sub-Divisional Officer).

6.9. All materials received should be examined and counted, weighed or measured, as the case may be, when delivery is taken (see rule 15.4 of the Punjab Financial Rules). The record of the detailed count or measurement should be kept in the Measurement Book in the manner prescribed in rules 7.16 and 7.17 and the total number or quantity received should be simultaneously entered in the Register of Stock Receipts Form P.W.A. 4. Such acknowledgement as may have to be given to a supplier for stores received from him can be signed only by the Divisional or the Sub-Divisional Officer. Any certificate that the storekeeper or sectional officer concerned may be called upon to record in respect of the receipt of stores, for this or any other purpose should be in the following form :—

Received on _____ and duly recorded in the Register of Stock Receipts, See also page _____ of Measurement Book No. _____.

Date _____ (Signature) _____

Note. In the case of the supply of petrol where it is not possible for the sectional officer authorised to write up the measurement book, to be present at the time the petrol is taken the procedure detailed below should be observed:—

The truck driver when receiving petrol from a supplier should also get from him a sales bill showing:—

- (i) the date of supply of petrol;
- (ii) the number of the truck to which petrol is supplied;
- (iii) the name of the driver; and
- (iv) the quantity of petrol supplied.

The driver should pass on this sales bill, ordinarily the same evening, and failing that, on the next day, to the sectional officer concerned. The sectional officer, after receiving the sales bill, may apply any approximate check that he may deem fit to satisfy himself, such as by dipping a rod in the petrol tank or by checking the petrol gauge, and then make an entry in the measurement book.

The entries thus made should form the basis of payment on receipt of the final bill from the supplier.

A separate measurement book marked 'Petrol Measurement Book' should be reserved exclusively for this purpose.

(b) Issues

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

- (a) for use on works either by issue to contractors or direct (See Articles 126 of Account Code, Volume III).
- (b) for despatch to other sub-divisions, divisions, departments, or Government;

* (Words substituted,—vide No. 841-OSD (F)-77/29811, dated 22nd November, 1977).

(c) for sale to contractors, employees or other persons, or local bodies.

They should be issued only on receipt of an indent in P.F.R. Form 26 signed by the Divisional or the Sub-Divisional Officer. But when a Government employee of lower rank has to issue stock materials for the requirements of works under himself, the use of this form is not obligatory if he has been authorised 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 Abstracts, Sub-Divisional 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 Government employees of lower ranks without due cause.

Note. (2) The term 'works' includes manufacture operations.

6.11. Indents should be filed 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 officers to which stock is to be issued and of contractors, employees, other persons or local bodies to whom it is authorised 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 Works, etc.' should be filled in only when the stores are required for works within 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.

6.12. When issuing materials from stock, the store-keeper or the Sectional Officer should dispose of the indent in P. F. R. Form No. 26 keeping in view the instructions contained in the form. Before returning the indent to the indenting officer for signature, he should make an entry in his Register of Stock issues (Form P.W.A. 4). The invoice will be treated as a voucher in support of the entry in the register.

Note. It should be seen that acknowledgement of materials is signed either by the person to whom they 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 acknowledgements should set forth all the particulars mentioned in rule 7.45. This also applies to issues made to contractors by the sectional officer himself without the production of an indent signed by higher authority (*vide* rule 6.10).

The foils used up indent books form P.F.R. 26 should be got back examined and recorded in the

Divisional Offices with a view to seeing that indent Books are properly used according to the Rules.

For this purpose, a Register of Indent Books in the form D. F. R. (P. W.) 21, (with the modification that the words "Measurement Books" wherever occurring shall be substituted by the words "Indent Books") shall be maintained in each division. The detailed acknowledgement of the person to whom an indent book is issued shall be recorded in the remarks column of the Register.

6.13. When making entries in the Register of stock issues, the storekeeper or sectional officer should pay particular attention to record in the columns headed 'To whom issued' and 'Head of Account, etc.' the full particulars as given in the last two columns of the indent or as otherwise known to him.

Note. If the materials are issued for use on a work, the particular required to be entered in the column 'Name of Work, etc.' of Form P.F.R. 26, should invariably be given in the column 'To whom issued.'

(c) *Monthly Abstracts of Receipts and Issues*

6.14. The monthly abstracts of stock receipts and issues required to be submitted to the Divisional Office (Article 205 (b) of Account Code, Volume III) should be prepared by the Sub-Divisional Officer in the manner prescribed in Article 97 of Account Code, Volume III. Except that the entries may be made in the Sub-Divisional Office in the money columns in either part of the form 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 Receipts and Stock Issues of subordinates stationed at the sub-divisional headquarters may be obtained in original, and storekeepers and sectional officers at out-stations may be required to furnish copies of their registers.

Note. (1) 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 (see Article 195 of Account Code, Volume III).

Note. (2) The several transactions of the month need not be entered severally in the Abstract, it being 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 Abstract against the entry of the transaction in separate columns for each distinct article of Stock, these columns being so written up as to group the articles by the prescribed heads of Stock. 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 form.

Note. (3) In posting 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 transaction not so brought to account within the month.

6.15. 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,—*vide* Chapter II of Account Code, Volume III, and Chapter II of this Handbook. 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 mentioned in rule 6.13.

Note. Although 'Manufacture' is a sub-head of the Stock account, issues of stock to manufacture operations and receipts of outturn 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 item (41) under Article 9 of Account Code, Volume III.

6.16. The quantity accounts of a particular 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 'Purchases' and 'Miscellaneous Public Works Advances' respectively. See also instruction No. 2 on Forms P.W.A. 5 and 6 and note 3 below rule 6.14.

(d) *Half-yearly Balance Return*

6.17. (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 (*vide* Article 205 (b) of Account Code, Volume III) be posted in the Half-yearly Balance Return, Form D. F. R. (P. W.) 9 in the columns provided for the month concerned both under "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 officer an opportunity of commenting on the condition of the stores or on the rates, and of noticing cases in which the balances, are in excess of requirements.

(e) *Rectification of errors*

6.18. Errors discovered in the registers of Receipts and issues or in the Monthly Abstracts should be rectified as laid down in Article 101 of Account Code, Volume III.

Erroneous entries noticed in a Half-yearly Balance Return which has not yet 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.

Note. Storekeeper and sectional officers may similarly correct their respective Registers of Receipts and issues before submitting them to the sub-divisional Office.

III—VALUE ACCOUNTS

(a) *Payment for stock received*

6.19. Bills of suppliers should, before payment, be examined and dealt with in the manner prescribed in rules 7.11 and 7.20 to 7.32 [See also rule 15.4 (b) of the Punjab Financial Rules.]

Note. Special attention is invited to rule 7.31 to prevent erroneous or double claims being put forward successfully. Storekeepers and sectional officers may, if desired, be required to verify suppliers' bills before payment (*vide* rule 6.9) but the disbursing officer is responsible, that no payment is made unless the precautions referred to above have been observed.

6.20. Cash payment should not be made for stock received from other sources except in accordance with the rules in Appendix 3 to the Punjab Financial Rules. When under those rules payment for supplies made by any department is made in cash, the claims of such department should be dealt within the same way as those of suppliers. In other cases, the necessary adjustment of the cost, through the remittance or other head concerned, should be made by the divisional office in accordance with the instructions given in Sections 3 and 9 of Chapter III of Account Code, Volume III, after obtaining a verification

of the claim, which should not be certified without crossing off the connected measurement book entries with a suitable remark.

(b) Recoveries for stock issued

(i) ISSUED RATES

6.21. 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 work on which the materials are to be used should approximately equal the actual cost of the stores and that there may be no ultimate profit or loss in stock accounts. It should provide, beyond the original price paid, for carriage and other incidental charges, if any, actually incurred on the acquisition of stores; but it should in no case be in excess of the market rate.

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 prescribed for all localities in a sub-division.

Note. (2) The Issue Rates should be worked out to the nearest multiple of 5 paise. Fractions of 2.5 paise and below should be ignored but fraction of more than 2.5 paise should be taken as 5 paise.

6.22. Normally, the issue rate will remain constant throughout the half-year, but 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 shall, at once be raised or lowered, as may be necessary. Further, when closing the half-yearly Register of Stock (rule 6.28) all rates must be reviewed and revised, if necessary to bring them within the market rates.

6.23. 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 and sales shall be made at market rates; but see rules 7.43 and 7.44.
- (b) Issues to other divisions, departments and Governments may be made at a rate higher than the Issue Rate.

(ii) STORAGE CHARGES

6.24. A storage rate [item (33) under Article 9 of Account Code, Volume III], is fixed annually for each division or sub-division on the principle that the total estimated annual expenditure is, as far as possible, recovered, from the issues likely to be made during the year. On

the basis of this rate storage charges are calculated, simultaneously with the book value, for all issues made under rule 6.10.

(iii) MODE OF RECOVERY

6.25. (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 D.F.R. (P.W.) 10 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,—*vide* rule 6.20. The Sub-Divisional Officer is, however, responsible for the clearance from work 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 realised in addition to the value of stock in all cases in which it is recoverable under paragraph 4.38 of the Puniab Public Works Department Code, 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.

(c) Valuation of Quality Accounts

6.26. The abstracts of Stocks Receipts and issues (*vide* rule 6.14) when received in the divisional office will be completed in the manner laid down in Article 98 of Account Code, Volume III.

Note. Issues should be valued at the Issue Rates fixed for the purpose.—*vide* rules 6.21 to 6.23.

6.27. To classify and collect, by objects of expenditure the charges debited to Stock from time to time, the same procedure should be observed as is adopted in respect of expenditure on works that is, works abstracts and registers of works should be maintained. See also Article 216 of Account Code, Volume III.

IV—HALF-YEARLY REGISTER OF STOCK

6.28. 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 D.F.R. (P.W.) 11.—Half-yearly Register of stock, which is in three parts:—

Part I.—The Register.

Part II.—The Summary.

Part III.—The review.

The Register should be written up in accordance with the instructions in rules 6.29 to 6.33 below and the instructions printed on the form itself.

6.29. Part I should, as regards quantities, be posted monthly from the sub-divisional Abstract Forms P.W.A. 5 and 6 and balanced half-yearly; in the same manner as the sub-divisional Half-yearly Balance Returns; See rule 6.17. 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.

6.30. At the end of the half-year, the closing balances of quantities should be reconciled with those shown in the Half-yearly Balance Return received from Sub-Divisional Officers,—*vide* rule 8.4. The closing balances of the aggregate values of sub-heads should also be struck. Their reconciliation with the accounts will be effected through Part II,—*vide* rule 6.31.

6.31. Part II, Summary, is intended to serve two purposes:—

- (1) To prove the value balances brought out in column 19 of Part I (*vide* rule 6.30), 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 for the entire division, the aggregate value at Current Issue Rates side by side with the balances as shown in the accounts.

6.32. 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 see 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 post and to the prevailing market conditions. The object to secure is that the stock on the register shall consist only of efficient and necessary articles priced within the rates at which they could be purchased at the time.

6.33. The competent authority, in consultation with the Accountant-General, may prescribe the maintenance of yearly Registers of Stock and permit that they may be closed and reviewed annually. Important revisions of Issue Rates, which may be necessitated by fluctuations of cost, should, however, be made at once and not deferred till the close of the year,—*vide* rule 6.22.

V—LEDGER

6.34. 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., those of electrical stores, where the number of articles handled is large and 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, but, 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 D.F.R. (P.W.) 11, 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 considered unnecessary, it may be dispensed with, provided that suitable arrangements are made for the Abstracts of Stock Receipts and Stock Issues. Forms P.W.A. 5 and 6, to 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 necessary vouchers.

- (d) The ledgers, if necessary may be kept in a convenient position in the store godown, but they should be kept locked, the keys being in the custody of the person responsible for making entries therein.

VI—STOCK-TAKING

6.35. The results of all verifications of stock (*vide* paragraphs 4.31 to 4.35 of the Punjab 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. The value of stores found surplus or deficient should be adjusted in the accounts in the manner prescribed in clause (c) of Article 102 of Account Code, volume III.

6.36. Paragraph 4.31 of the Punjab Public Works Department Code, lays down, 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 it may, therefore, not be possible in such a case to test the aggregate book balance of any article for the sub-division; by an actual verification of all the stocks of it at the same time. Where such conditions prevail, the following expedients may be adopted under the orders of the competent authority:—

- (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 various stocks, in charge of a sectional officer, of each article, 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 rule 6.35 without waiting for the results of verification of stock 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 officer's book balance by reference to the records of his own office.

Note. (2) When the relaxation referred to in the notes below Article 96 of Account Code, Volume III, is authorised by the competent authority, the sectional officers should be required at the time of the stock-taking to bring to account all issues to works made since the closing of the previous month's accounts.

6.37. The procedure of verification outlined in the foregoing rules in 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 Government in consultation with the Accountant-General.

VII—RECTIFICATION OF ACCOUNTS

6.38. Clerical errors in the value accounts and other corrections in the stock accounts should be rectified in the manner prescribed in Articles 101 to 103 of Account Code, Volume III. See also instruction (6) printed in Form D. F.R. (P.W.) 11.

C—Tools and Plant

I—GENERAL

6.39. 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 of class (b) are borne by the work concerned. In both cases, the cost is charged in the accounts against sanctioned estimates, in the same way as expenditure on works, though for purposes of sanction it is treated as expenditure on tools and plant.

Note. Furniture including Table fans and refrigerators required by the Divisional Officers and Sub-Divisional Officers of the P.W.D. should be debited to the contingent grant of the office concerned.

6.40. 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.

Note. For the interpretations of 'Special offices', see introductory note in the beginning of Chapter III.

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

6.41. 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 sub-division and one in the divisional office except when otherwise ordered by the competent authority under Note 1 to rule 6.48.

Note. 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. etc., whether acquired by charge to heads of account other than "Tools and Plant", or received free of cost.

6.42. The account procedure prescribed in this section for Tools and Plant of divisional offices need not be observed in special offices in respect of the articles referred to in rule 6.40, though these are otherwise treated as Tools and Plant. Suitable registers showing the receipt, disposal and balance of the articles should, however, be maintained. See also rules 15.7 and 15.8 of the Punjab Financial Rules.

Note. (1) Form P.W.A. 4, referred to in article 96 of Account Code, Volume III, may also be used by subordinates for recording daily receipts and issues of Tools and Plant in their charges.

Note. (2) If any articles of this class are transferred to a divisional office, the fact of the transfer should forthwith be reported to the Accountant-General, even though no adjustment of cost is required to be made under rule.

6.43. The accounts of tools and plant issued for use by subordinates of the sub-division, or temporarily lent or hired to contractors, or to local bodies and others under paragraph 4.16 of the Punjab Public Works Department Code, 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

JMP **6.44.** 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 D.F.R. (P.W.) 12. Such acknowledgement 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 acknowledgement should invariably be given when articles lent are received back.

Note.—(1) The record of the detailed account should, in the case of purchases from suppliers be kept in the Measurement Book in the manner prescribed in rules 7.16 and 7.17.

Note.—(2) The entries in Form D.F.R. (P.W.) 12 in respect of the receipt back of articles lent or sent out (*vide* rule 6.48 should be made in red ink, with a reference to the original entries in the Account of Issues of Tools and Plant.

(b) Issues

6.45. All transactions of issues (including those of articles referred to in rule 6.43) should be posted in the Account of Issues of Tools and Plant, Form D.F.R. (P.W.) 13. Except in the case of cash sales, unstamped but dated acknowledgements must be obtained in support of all issues and in case of tools, etc., lent to contractors, such acknowledgements should further set forth the valuation of the articles lent as determined by the Sub-Divisional Officer. See also Note to rule 6.12.

Note. Entries of articles referred to in rule 6.43 should be made in red ink.

(c) Register of Tools and Plant

6.46. A consolidated account of receipts, issues and balances of tools and plant should be maintained in the sub-divisional office in Form D.F.R. (P.W.) 14. 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 rule 6.43.

Part III—For shortages awaiting adjustment.

In Part I articles should be grouped under the prescribed sub-heads, which are—

I. Plant and Machinery—

(a) Fixed.

(b) Movable.

(c) Locomotive and Rolling Stock.

(d) Vehicles.

(e) Navigation and Boat Bridge equipment.

(f) Road-making plant.

II. Tools—

- (a) Fixed.
- (b) Movable.
- (c) Hand tools.

III. Scientific Apparatus and Instruments—

- (a) Scientific apparatus.
- (b) Mathematical and Drawing Instruments.
- (c) Surveying Instruments.
- (d) Electrical Instruments.
- (e) Other Engineering Instruments.
- (f) Meters.

IV. Furniture—

- (a) Office.
- (b) Residential and rest-house.
- (c) Camp equipage.

V. Hospital Equipment—

- (a) Furniture.
- (b) Plant (equipment).
- (c) Instruments.

VI. Livestock.

VII. Miscellaneous.

(To cover the articles which cannot be properly classified under any other sub-heads).

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 rule 6.58.

Other instructions for the posting of Parts I and II of this Register are printed on the form itself.

6.47. 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.

6.48. A similar register should also be maintained in the divisional office separately for each sub-division and, at the end of the year, the closing balances as per this

register should be reconciled with those shown in the sub-divisional register.

Note. (1) The competent authority may, in consultation with the Accountant-General, dispense with the maintenance by divisional offices of the separate registers prescribed in this rule; provided that suitable arrangements are made for check by divisional offices of the register submitted to them by the sub-divisions—See rule 8.4(c).

Note. (2) If the registers of Tools and Plant are audited locally, it is unnecessary to open new registers every year. The use of Form D.F.R. (P.W.) 14 (inner) will render it possible to keep the same register in use for two or three years, or longer, thus obviating the necessity for copying the items into a new register every year. In cases in which the registers are audited centrally, however, the opening of new registers every year cannot be avoided, as the old registers have to be closed and submitted to the Accountant-General.

III—PAYMENT FOR SUPPLIES

6.49. Payment for tools and plants received from suppliers and other sources should be made generally in the manner prescribed for stock receipts in rules 6.19 and 6.20. 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 Reserve Bank draft.

IV—RECOVERIES

(a) For use of Tools and Plant

6.50. 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 to certain works of the division self, is described in Appendix 2.

6.51. When tools and plant are lent or hired to local bodies, contractors or others, the hire and other charges should be determined under paragraph 4.16 of the Public Works Department Code and should be recovered regularly.

6.52. The whole cost of carriage of all Government tents belonging to Executive and Revenue Officers should be debited to 'Tools and Plant'. If they are used wholly or partly for private purposes, recoveries should be made in accordance with rule 2.39 of the Travelling Allowance Rules, and should be accounted for in accordance with the rules in Article 65 *et seq.* of Account Code, Volume III.

(b) For Sales and Transfers.

6.53. The Sub-Divisional Officer is responsible that when tools and plant are disposed of by sale or otherwise with the sanction of proper authority, the amount recoverable from the parties concerned is realised at the earliest

opportunity. If the amount is not recovered within the month in which the articles are delivered, it should be debited to Miscellaneous P.W. Advances as a sale transaction by the issue of a transfer entry.

Note. A sale account in Form D.F.R. (P.W.) 10 should be prepared in support of every transaction.

6.54. When tools and plant are transferred to other divisions or departments, the sub-divisional officer should note in Form D.F.R. (P.W.) 13 in red ink just below the entries of quantities the values thereof if recoverable under the rules in Section 9 of Chapter III of Account Code, Volume III. The necessary adjustment will be effected by the divisional officer.

6.55. The foregoing rules regarding the adjustment or transfer of the cost of tools and plant apply equally to special tools and plant (rule 6.39) the cost of which was charged to a work or project, provided—

- (1) that the articles are actually disposed of by sale or transfer, on a valuation, to another department or Government;
- (2) that when the articles are transferred to another work or project in the same division or to another division within the State, they are actually required for immediate use on a work or project which has already been sanctioned by proper authority, and the transfer value has been determined by proper authority in accordance with any rules prescribed by the competent authority.

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. (1) No articles can be removed from the numerical accounts, on the plea that the accounts of the work to which the cost of the articles was debited have been closed until they are actually sold or transferred, or they having become unserviceable their write-off is sanctioned.

Note. (2) See also, Article 104 of Account Code, Volume III.

V—VERIFICATION

6.56. Rule 6.35 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. Form D.F.R. (P.W.) 13 without making any entries in the quantity column so that the articles may

D—Road Metal

I—QUANTITY ACCOUNTS

6.59. Supplies of road metal should be measured and paid for in the same way as supplies of other materials for works,—*vide* Chapter VII. 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 sub-divisional office in Form D.F.R. (P.W.) 16; '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) The authority to write-off should be obtained on a Survey Report in Form D.F.R. (P.W.) 15.

Note. (2) This statement should show, k.m. by k.m. the receipt, disposal and balances of road metal of each kind (stone, kankar, etc. The balance of metal in each k.m. should be shown, whether there are any transactions on it during the month or not.

Note. (3) Separate statement should ordinarily be kept for metal collected for annual repairs or renewal and for petty repairs.

6.60. In respect of metal required for new roads or for renewal purposes, the maintenance of this detailed account showing the receipts; issues and balances, K.M. by K.M. may be dispensed with by the Divisional Officer provided:—

- (1) that he maintains in his own office a register in a form similar to Form D.F.R. (P.W.) 30 (without values) showing, separately by each road or section of a road the quantities of metal of each description paid for; month by month, in connection with all estimates for collection; and
- (2) that, whenever any executive officer or subordinate responsible for any part of the balance of the metal is transferred, the accounts pertaining thereto are verified.

This verification should be generally on the lines prescribed in rule 7.57 et. seq., the consumption since last verification being computed on a consideration of the work of construction or renewal actually done in connection with all estimates relating to the road or section. For this purpose; Form D.F.R. (P.W.) 31, may be used with advantage

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 rule 6.58.

VI—RECTIFICATION OF ACCOUNTS

6.57. Clerical errors in the numerical accounts should be dealt with in the manner perscribed in rule 6.18 for stock accounts except that no transfer entries will be necessary.

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

- (a) When they are noticed, action should be taken as indicated in rules 6.56, losses being treated as deficiencies.
- (b) When writing up the Register, Form D.F.R. (P.W.) 14, 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 or recovery should be shown in the account of Receipts, Form D.F.R. (P.W.) 12; without making any entry in the quantity columns; and, when posting the account into the Register Form D.F.R. (P.W.) 14; 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 D.F.R. (P.W.) 13, with a suitable remark; and when this entry is transcribed into the Register, Form D.F.R. (P.W.) 14; 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 D. F. R. (P.W.) 15.

II—RECTIFICATION OF ACCOUNTS

6.61. 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 recovery of their value or receipts 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

6.62. 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 D.F.R. (P.W.) 17, 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 rule 7.88.

IV—CHARGES FOR QUARRIES.

6.63. When land is acquired for extracting road metal the charges connected with the land and quarries should be classified in accordance with the directions contained in Article 53 of Account Code, Volume III.

E—Materials charged to works

6.64. The account procedure relating to materials obtained specially for a work is described in Chapter VII. Special tools and plant charged to works do not fall under the category of 'Materials charged to works',—*vide* rules 6.39 and 6.41.

Note. The financial powers exercised by the various authorities of the Department in regard to the sanctioning of estimates for purchases or the manufacturing of materials to be used on works are given in rule 10.3 of this Handbook.

CHAPTER VII—WORKS

A—General

I—CLASSIFICATION OF THE OPERATIONS OF THE DEPARTMENT OF PUBLIC WORKS.

7.1. The rules regarding the classification of the operations of the Department of Public Works are contained in paragraphs 2.1 to 2.3 of the Public Works Department Code and those relating to the classification of expenditure on works are given in Chapter II of this Handbook and in Article 22 to 36 of Account Code, Volume III.

II—ADMINISTRATIVE APPROVAL AND TECHNICAL SANCTION

7.2. The detailed procedure to be followed in obtaining an administrative approval or a technical sanction is laid down in paragraphs 2.4 to 2.12 of the Public Works Department Code.

7.3. The powers of the various authorities to accord administrative approval and technical sanction; to sanction estimates for works or to sanction expenditure on works and to divert provision under works are given in Chapter V of the Public Works Department Code and Chapter X of this Handbook.

7.4. Administrative approval requires renewal if funds have not been appropriated to the work or scheme in question in either of the two Budgets succeeding the date of the original approval.

Example.—An administrative approval given to a work in the year 1959-60 ceases to be operative on 31st March, 1961, and requires renewal unless the work finds a place in the budget for 1960-61 or 1961-62 or has had funds appropriated to it by an additional grant in 1960-61.

III—SUNDRY MATTERS RELATING TO THE EXECUTION OF WORKS

7.5. Detailed Departmental rules relating to Requisitions by Civil Officers Preparation of Estimates and Projects, Contracts and Work Orders, Execution of Works; Deposits Works, Disposal of Estimates, Supplementary

and Revised Estimates, and Completion Reports, Certificates and plans are contained in the Public Works Department Code, as detailed below:—

	<i>Paragraphs</i>
(1) Requisitions by Civil Officers	... 2.14 to 2.21
(2) Preparation of Estimates and Projects	... 2.22 to 2.60
(3) Contracts and Work Orders	... 2.61 to 2.79
(4) Execution of Works	... 2.80 to 2.108
(5) Deposit Works	... 2.109 to 2.113
(6) Disposal of Estimates	... 2.114 to 2.115
(7) Supplementary and Revised Estimates	... 2.116 to 2.121
(8) Completion Reports Certificates and Plans	... 2.122 to 2.133

Note. The powers exercised by the various authorities in the matter of accepting tenders and issuing work orders are given in Chapter X.

IV—INITIAL RECORDS OF ACCOUNTS

7.6. Although the primary object of the accounts of works is to exhibit simply, but accurately, the actual cost of work done, the up keep of separate accounts for the several component parts of a work, which are not required to attain this object; is frequently necessary for two main reasons, firstly it is often desirable to have details for statistical information and for analysis of the comparative cost of various classes of work of types of buildings, etc., secondly to enable the Divisional Officer to exercise efficient financial control over the recorded transaction of the cost of larger works, especially if the period of construction is a prolonged one. The Divisional Officer's personal knowledge of the executive arrangements for the execution of a work, and of the actual progress of work, has to 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 far as possible, the cost of each distinct part may be compared with the work done thereon.

7.7. As explained in paragraph 4.1 of the Public Works Department Code, the initial records upon which the accounts of works are based are:—

- (a) The Muster Roll;
- (b) The Measurement Book;

Detailed instructions regarding the maintenance of the records are laid down in paragraphs 4.1 to 4.8 of the Public Works Department Code; Article 119 of Account Code, Volume III and rules 7.12, 7.13, 7.16, and 7.17 *infra*.

7.8. The directions relating to the methods and principles in accordance with which the Initial and Subsidiary accounts of different types of works should be kept are given in Sections 5, 6 and 8 of Chapter III of Account Code, Volume III.

7.9. As explained in Article 117 of Account Code, Volume III; expenditure on works mainly falls under one or more of the classes given below:—

- ✓(1) Cash payments.
- ✓(2) Stock charges.
- ✓(3) Charges incurred in other divisions, departments, etc.
- ✓(4) Departmental charges such as Establishments, Tools and Plant, etc.

These have been dealt with in detail in succeeding Sections.

Note. Lump sum charges of 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 2.

B—Cash Payment

I—INTRODUCTORY

7.10. (a) Primarily the Divisional Officer is the responsible disbursing officer of the division. Rules detailing the authorities competent to prepare or examine contractors' bills or other demands for payment and the authorities empowered to make payments, are given in the manuals of the different branches of the Department. Subject to those rules the Divisional Officer may authorise a Sub-Divisional Officer to make payments debitable against the general sanctions of competent authority to expenditure on works.

(b) 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 stores transactions of such charge should be kept distinct from the transaction of his special office, and accounted for under the rules applicable to Divisional Officers.

Note. For the purpose of this rule the term 'Special Office' includes besides the offices referred to in item (13) below rule 1.3 the offices of Chief and Superintending Engineers and Superintendents of Works of or their subordinate offices.

7.11. Cash charges on works consist of payment (1) to labourers and members of the work-charged establishment of their wages and (2) to contractors and others for work done or other services rendered. The cost of materials procured specially for works is debited to the accounts of works by transfer credit to the 'Purchases' accounts, but payments to suppliers are governed by the same rules as payments to contractors for work done.

The rules relating to cash payments and vouchers in Chapter II of the Punjab Financial Rules (Financial Handbook No. 2) apply generally to all these classes of payments. Only special rules are, therefore, set forth in this section.

II—PAYMENTS TO LABOURERS

(a) Departmental Labour

7.12. With the following exceptions, all persons engaged departmentally for the execution of works are considered as day labourers and their wages should be drawn on Muster Rolls, Form D.F.R. (P.W.) 18 and debited to the estimates of the works on which they are employed:—

- (1) Permanent and temporary employees of the division whose pay is debited to the head 'Establishment'.
- (2) Members of the work-charged establishment as defined in paragraph 1.131 to 1.134 of the Public Works Department Code.

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

7.13. Muster rolls should be prepared and dealt with in accordance with the following rules, Form D.F.R.

(P.W.) 18 being used unless some alternative form is prescribed by the competent authority as better suited to local circumstances or to meet local requirements:—

- (a) 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 if the total unpaid wages are regarded as relating only to the largest work in the group.
- (b) Labourers may be paid more than once a month and the period covered by each payment may be determined locally; but separate rolls should be prepared for each period of payment.
- (c) The daily attendances 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 unauthorised additions to, or alterations in entries, once made, and
 - (iii) to facilitate the correct classification of the cost of labour by works and sub-heads of works where necessary.
- (d) After a muster roll has been passed by the Sub-Divisional Officer payment thereon should normally be made within a week and at the most within 15 days, the thumb-impression or dated acknowledgement being taken. Each payment should be made or witnessed by the official of 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 person who made the payment.

(e) Unpaid items should subsequently be carried forward from muster roll to muster roll until they are paid, the payments being recorded and certified to in Part II in the same way as payments of current items. It is optional, however, with Divisional Officers to adopt any other alternative methods of making payments of unpaid wages, provided that a systematic record of items remaining unpaid is maintained on the basis of the original entries made in Part II of the muster roll under clause (d), that a systematic record of such payments is maintained and that suitable precautions are taken to prevent double payments. See also Article 140 of Account Code, Volume III.

(f) Wages remaining unpaid for the 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 in clause (e).

Note. For action to be taken on the completion of the work, see rule 7.74.

(g) In Part III of the muster roll from, should be recorded the progress of work done by the labour shown thereon in all cases where such work is susceptible of measurement. If the work is not susceptible of measurement, a remark to this effect should be recorded.

Note. It is not necessary to reproduce the details of measurements in Part III, nor need Part III be written up if progress is reported once a month or oftener in any other suitable form and such separate reports are considered sufficient.

(h) Where the maintenance of muster rolls is dispensed with in urgent and exceptional cases under the provisions of Article 122 of Account Code, Volume III, payments may be made on a Casual Labour Roll Form D.F.R. (P.W.) 19, in which the names of the labourers need not be given, but such payments may not be made except by a gazetted Government employee or an Engineering Subordinate.

7.17-7.18] DEPARTMENTAL FINANCIAL RULES [Chap. VII.

The measurement books should; therefore; be considered as very important account records.

Note. Each measurement book should be provided with an index.

(b) All the books belonging to a division should be numbered serially and a register of them should be maintained in Form D.F.R. (P.W.) 21 in the divisional office showing the serial number of each book, the names of sub-divisions to which issued, the date of issue and the date of its return, so that its eventual return to the divisional office may be watched.

Note.—A similar register should also be maintained in the sub-divisional office showing the names of the Sub-Divisional Officer and Section Officers to whom measurement books are issued. Books no longer in use should be withdrawn promptly even though not completely written up.

(ii) Detailed Measurements

7.17. (a) Unless specially authorised otherwise, 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.

(b) The measurements should be taken down in the measurement book and no where else. As all payments for work or supplies are based on the quantities recorded in the measurement book, it is incumbent upon the person taking the measurements to record the quantities clearly and accurately.

Note. Other instructions for writing up the measurement books are printed on the form itself.

(iii) Standard Measurements

7.18. Where the maintenance of standard measurement books of buildings has been authorised under paragraph 2.55 of the Public Works Department Code and article 124 of Account Code, Volume III, the following precautions should be carefully observed:—

(i) The measurement books used as standard books should be numbered in an alphabetical series, so that the numbers may be readily distinguished from those assigned to the ordinary book wherein detailed measurements are recorded whenever work is actually done.

(b) *Labour engaged through a Contractor*

7.14. In case of employment of daily labour through a contractor at the time of emergency (Paragraph 4.4(2) of the Public Works Department Code) should it be possible to determine the quantities of work done after its completion or at intervals during its progress, it is expedient to pay the contractor, at suitable rates, on the basis of work actually executed. But if, as in the case of urgent repair of canal breaches, this method of payment is not practicable, it is permissible to pay the contractor on the basis of the numbers of labourers employed, day by day, his own profit or commission being either included in the rates allowed, or paid separately in lump sum or at a percentage rate. When this course is adopted; the report prescribed in paragraph 4.4 (2) of the Public Works Department Code, should be made by the subordinate in charge of the work, daily to the Sub-Divisional Officer to enable the latter to keep a check on the expenditure and to deal with the contractors' claim when received. To avoid disputes with the contractors, they should be encouraged to sign the daily reports in token of their acceptance as correct.

Note. The use of the muster roll or the measurement book (rule 7.16) is not permissible in such cases.

(c) *Travelling expenses*

7.15. When it is necessary to bring labourers and artificers from a distance they may be allowed wages for the number of days occupied in the journey to and from the site of the work, if they join the work with proper despatch. (See also rule 10.7). With the sanction of the Chief Engineer *bona fide* travelling expenses may also be allowed to them. The above charges must be borne by the estimate of the work.

III—PAYMENTS TO SUPPLIERS AND CONTRACTORS

(a) *Record of Measurements*

(i) *Measurement Books.*

7.16. (a) Payments for all work done otherwise than by daily labour or on lump sum contract, and for all supplies, are made on the basis of measurements recorded in measurement books, Form D.F.R. (P.W.) 20, in accordance with rule 7.17.

- (ii) The entries of measurements (and abstracts thereto) in the standard books should be recorded legibly in ink, and certified as correct by a responsible Government employee.
- (iii) An assurance should be obtained periodically *from the Divisional Officer that all the standard measurement books of the division have been inspected by him, that the entries therein have not been tampered with, and that all corrections due to additions and alterations in the buildings have been made in the books and the latter are reliable and up to date records.
- (iv) When a payment is based on standard measurements, the gazetted Government employee or subordinate preparing the bill for payment should be required to certify that the whole of the work (or work since previous running bill, as the case may be) as per standard measurements has been done and that it has not previously been billed for in any shape.

(iv) *Review of Measurements*

7.19. 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.

Note. Detailed rules on the subject including those prescribing the system of test check of recorded measurements by the superior officers of the Department are given in the manuals of the different branches of the Department.

(b) *Bills and Vouchers.*

(i) *Forms of Bills and Vouchers*

7.20. The authorised forms of bills and vouchers are the following:—

- ✓(a) First and Final Bill, Form D.F.R. (P.W.) 22.
 ✓(b) Running Account Bill A, Form D.F.R. (P.W.) 23.
 ✓(g) Running Account Bill B Form D.F.R. (P.W.) 24.

* (In word 'of' substituted by the word 'from',—vide No. 841-OSD(F)-77/29311, dated 22nd November, 1977).

(d) Running Account Bill C, Form D.F.R. (P.W.) 25.

(e) Hand Receipt, Form, D.F.R. (P.W.) 26.

The use of the forms is explained in the following rules and a few explanatory footnotes are printed on the forms.

✓ 7.21. *First and Final Bill, Form D.F.R. (P.W.) 22.*
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 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.

✓ 7.22. *Running Account Bill A, Form D.F.R. (P.W.) 23.*
This form is intended for contractors for work only. It 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.

7.23. *Running Account Bill B, Form D.F.R. (P.W.) 24.*
This form is also intended for contractors for work only. It should be used in all cases in which secured advances, are to be made or are already outstanding, in respect of the same work; against the contractor. When this form is used it should also be utilised for making on account and advance payments, if any in respect of the work.

7.24. *Running Account Bill C, Form D.F.R. (P.W.) 25.*
This form is used both for contractors for work and for suppliers. It is intended to be used for contractors for work when only on account payments are made. It is not to be used if a secured advance or an advance payment is to be made or if such an advance or advance payment in respect of the work is outstanding against the contractor.

- (iii) If after a contractor's account has been maintained in this form for some time, the continued use of the form becomes inadmissible under clause (i) or (ii) above the account should be removed from this form in the manner described below and thereafter the appropriate form of Running Account Bill should be used:—
- (a) In the Petty Contractor Account a special entry should be made as under, immediately below the entries in columns 7, 13 and 14 against the line 'Grand Total':—
- Deduct up to date 'Value of work done' and 'Payments made' relating to the account of contractor _____, transferred from 'Petty Contractors' Account to his personal ledger account.
- (b) When a Running Account Bill is prepared subsequently the transferred figures of 'Value of work done' and 'Payments made' should be incorporated therein in the same way as if the transactions had, from the very beginning, been billed for on one of the Running Account Bill Forms.
- (iv) Preparation, Examination and Payment of Bills.

7.28. 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. The bill should then be prepared, from the measurement entries, in one of the forms prescribed in rules 7.20 to 7.27 applicable to the case. The rates allowed should be entered by the Sub-Divisional Officer, either in the abstract of measurements, or in the bill itself. Full rates as per agreement, catalogue, indent or other order 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

7.25. *Form D.F.R. (P.W.) 25*, is the only form of Running Account Bills which is suited for transactions with suppliers. Form D.F.R. (P.W.) 24 is the only form which provides completely for all classes of running account transactions with contractors for work. If a secured advance is not outstanding, and if it is not proposed to make such an advance, the simpler Form D.F.R. (P.W.) 23 will serve the purpose. Similarly, if no advance payment is outstanding and if it is not proposed to make such a payment the still simpler Form D.F.R. (P.W.) 25 can be used. The form 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 transactions, regardless of the form or forms which may have been used for any previous payment or advance. See also rules 7.33 and 7.34.

7.26. *Hand Receipt, Form D.F.R. (P.W.) 26*. This is a simpler form of voucher intended to be used for all miscellaneous payments and advances, for which none of the special forms D.F.R. (P.W.) 22, 23, 24 or 25 is suitable.

7.27. *Account of Petty Contractors, Form D.F.R. (P.W.) 27*. A consolidated monthly account of all petty contractors employed on the same work or section of work is sometimes prepared in preference to a separate bill for each payee. The general adoption of this procedure is not recommended but wherever it is desired to continue it, Form D.F.R. (P.W.) 27 should be used, and the following instructions should be strictly observed in addition to those printed on the form itself as foot-notes:—

- (i) This form is intended solely for on account payments. It makes no provision for advances, advance payments, issues of materials or any other recoverable payments to contractors and should not be used if any such transactions occur or are probable.
- (ii) No contractor should be treated as a petty contractor if a separate account in one of the Running Account Bill forms is being maintained for him in connection with some other work.

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.

Note. (1) If the contract agreement does not specify the rates to be paid for several classes of work or supply, but merely states that the estimated rates, or a certain percentage below or above them, will be allowed, it should be seen that the standard rates adopted are those of the sanctioned estimate which was in force at the time the agreement was executed, or, if the agreement was preceded by a tender, on the date the tender was signed by the contractor. Subsequent sanctions to original or revised estimates have no effect on the terms of such an agreement. If no sanctioned estimate is in existence at the time of signing the agreement or the tender as the case may be, the rates payable for each item of work should be specified, as any reference to an estimate not yet sanctioned is meaningless and cannot be acted upon.

Note. (2) As a general rule, payment for supplies is not permissible until the stores have been received and surveyed. If in any case the competent authority has permitted payment on production of a Railway Receipt, the payment will be treated as an advance payment against final settlement on receipt of the stores. The bill should be prepared on Form D. R. R. (P.W.) 23, certificate No. 2 being modified suitably.

Note. (3) By a general or special order in writing, the Sub-Divisional Officer may permit an executive subordinate, who has already been authorised to record measurements enter, in the abstract of measurements or directly in the bill itself, the rates at which he recommends the payment for work done to be made, provided :—

- (a) that the use of this permission is confined to those works in charge of the subordinate himself and the contract rates for which have already been approved by a competent authority.
- (b) that no increase in an authorised rate is suggested without the prior sanction in writing of the competent authority.
- (c) that when the authorised rate has not been earned a suitable reduction is made therein and the reasons thereof are recorded briefly for the consideration of the Sub-Divisional Officer; and
- (d) that it is made widely known to contractors that all entries of rates made by subordinates in the abstracts or measurements and bills are subject to the approval of the proper disbursing officer.

7.29. Before signing the bill, the Sub-Divisional 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) In calculating the value of each item of work the nearest multiple of 5 paise fractions of 5 paise upto 2.5 paise should be ignored and those above 2.5 paise should be taken as 5 paise, but paise must not be omitted from the rates.

Note. (2) Whenever fractions of a rupee occur in the totals of contractors' bills, or in the case of supplies debitible to more than one estimate, in the totals debitible to each estimate, fractions less than half may be disregarded, and half a rupee and over taken as a rupee.

Note. (3) If the contract is for the completed items of work and, under the provisions of rule 7.43 the contractor is required to obtain materials of any description from Government it should be seen that this condition is being complied with and that necessary recoveries of the cost of the materials supplied to him, are being made in accordance with rule 7.48. In such a case it is not permissible for the contractor to obtain the materials otherwise, unless in a case of emergency, the supply has been entrusted by the Divisional Officer, for recorded reasons to the contractor himself, at suitable rates.

Note. (4) Before signing a first and final bill or the first Bill on a running account, the Sub-Divisional Officer should see that the relevant measurement entries were marked as pertaining to such bills by the person taking the measurements.

7.30. If the Sub-Divisional Officer is not empowered to make the payment, the bill should be submitted (with or without the measurement book as may be prescribed) to the divisional officer where the payment will be authorised by the Divisional Officer after the necessary scrutiny. See also rule 7.10 (a).

7.31. From the measurement book all quantities should be clearly traceable into the documents on which payments are made. When a bill prepared for the work measurements must be invariably scored out by a diagonal or supplies measured every page containing the detailed red ink line and when the payment is made an endorsement must be made, in red ink, on the abstract of measurement; giving a reference to the number and date of the voucher of payment.

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

7.32. (a) Payments for work done or supplies made on 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, except in the case of advance payments when quantities need not be specified.

(b) Such payments should be treated as payments on account, subject to adjustment in the final bill which should be drawn in 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 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. (1) The addition of the words "in full settlement of all demands" does not preclude the disbursing officer from entertaining a further *bona fide* claim which may have been omitted from the final bill by mistakes or through inadvertence. If, despite this explanation, the contractor objects to the addition of the words in question, the payment should be tendered unconditionally (vide Section 38 of the Indian Contract Act, 1872).

Note. (2) A form printed on yellow paper is never to be used except for final payments.

Note. (3) See also Article 125(c) of Account Code, Volume III, and note thereunder.

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

7.33. (a) If the system of making advance payments to contractors for work has been adopted, certificate 2 printed on Running Account Bill A or B, as the case may be, must be signed by the Sub-Divisional or Divisional Officer, and the lump sum amount paid on account of each item should be specified against it in Part I of the bill. If a secured advance has been previously allowed to a contractor on the security of any materials and such materials have been used in the construction of an item, the amount of the advance payment for that item should not

exceed a sum equivalent to the value of work done less the proportionate amount of secured advance ultimately recoverable on account of the materials used.

(b) Actual measurements should, however, be taken at the earliest opportunity, and when this has been done, the lump sum payments previously made on account of the items of work concerned should first be adjusted in full, so that the contractor may not be paid twice over in respect of the same quantities of work. Delays in adjusting advance payments should be investigated (*vide* rule 7.76) and adjustments made otherwise than by crediting the values of work actually measured, should be specially looked into as being *prima facie* indicative of overpayment in the first instance.

7.34. When secured advances are allowed by the Divisional Officer under paragraph 2.105 (a) of the Public Works Department Code to a contractor whose contract is for finished work, it should be seen that an Indenture in Form D.F.R. (P. W.) 28 has been signed by the contractor, and a detailed account of the advances must be kept in Part II of Running Account Bill B. There should be separate entries, in respect of each class of materials, of the quantities brought to site by the contractor and the amounts advanced under the orders of the Divisional Officer. These advances must be recovered by deduction from the contractor's bill for work done as the materials are used in construction and the items of work in which they are used are billed for on the basis of actual measurements. Parts I and II of the bill should be compared to see that this order is being complied with. As recoveries are made, the outstanding amounts of the items concerned in Part II should be reduced by making deduction entries in the column. "Deduct Quantity utilised in work measured since previous bill", equivalent to the quantities of the materials used by the contractor on items of work shown as executed in Part I of the bill.

Note. No record should be kept in Measurement Books of the quantities of the material, but certificate 3 printed on the bill should be signed by the Sub-Divisional or Divisional Officer in terms of paragraph 2.105 (a) of the Public Works Department Code.

(c) *Aid to Contractors*

7.35. It is necessary sometimes, in the interest of work, to engage labourers or contractors or to incur other liabilities on behalf of the contractor concerned,

with a view to complete work which he has neglected or failed to complete. In such a case it is permissible to spend Government funds on behalf of the contractor in accordance with the terms of his agreement. Otherwise, no advance or recoverable payment should be made to or on behalf of a contractor nor should financial aid be given to him in any form, except in accordance with paragraph 2.105 of the Public Works Department Code and rule 7.36 below.

Note. (1) For the issue of materials to contractors see rules 7.43 and 7.44.

Note. (2) With a view to avoiding subsequent disputes with the contractors, suitable intimation should be sent to him (1) as soon as action is taken under this rule and (2) subsequently, as charges are incurred on his account.

Note. (3) In the case of recoverable charges, it should be seen particularly that the contractors or others on whose behalf the charges are incurred do not get the benefit of any concession to which they would not be entitled if they had themselves incurred the charges.

7.36. An advance payment [see article 9(1) of Account Code, Volume III] for work actually executed may be made on the certificate of a responsible Government employee (not below the rank of Sub-Divisional Officer) to the effect that not less than the quantity of work paid for has actually been done, and the Government employee granting such a certificate will be held personally responsible for any overpayment which may occur on the work in consequence. Final payments, may, however, in no case be made without detailed measurements.

IV—PAYMENTS TO WORK-CHARGED ESTABLISHMENT

(a) Conditions of Employment

7.37. Rules for entertainment of work-charged establishment and for grant of bonus, casual leave, pension, travelling allowances, etc., to such establishment are contained in paragraphs 1.131 to 1.134 of the Public Works Department Code. In all cases previous sanction of the competent authority is necessary for the entertainment of work-charged establishment. The sanction should specify in respect of each appointment (1) consolidated rates of pay, (2) the period of sanction and (3) the full name of the work (as given in the estimate of the work) and the nature of the duties on which the man engaged would be employed.

Note. For classification of expenditure on work-charged establishment, see Article 77 of Account Code, Volume III.

(b) *Pay Bills*

7.38. Wages of members of the work-charged establishment should be drawn and paid on form D. F. R. (P. W.) 29 as revised 'Pay bill of work-charged establishment' which is 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 Sub-Divisional Officer should certify in the space provided for the purpose, that the men were on duty during the periods shown against their names, each man being employed on the work and on the duties for which his appointment was sanctioned. This form gives full details of the work-charged establishment, i.e., Name, Father's name, Caste, Full Home Address, etc. See also paragraph 1.131 (6) of the Public Works Department Code.

Note. (1) Deductions on account of fines, income-tax, etc., should be shown by special entries against the names concerned.

Note. (2) If the acknowledgement of an individual cannot conveniently be obtained on the bill itself, it may be obtained separately on a Hand Receipt Form D.F.R. (P.W.) 26, which should then be attached to the bill as a sub-voucher.

7.39. Pay bills may be signed at any time on the last working day of the calendar month in which the wages are earned, though they are not due for payment before the first working day of the following month. When, however, the services of an individual are dispensed with, his account shall be settled up at once after ascertaining from the divisional office any outstanding against him.

(c) *Unpaid Wages*

7.40. (a) Unpaid wages of the work-charged establishment should be dealt with in the same way as unpaid wages of the daily labour and brought to the account of the works concerned through the suspense head "Labourers". Any outstanding balance under this suspense head should then be dealt with in accordance with the instructions laid down in Article 139 and 146 of the Account Code, Volume III.

(b) Wages of work-charged establishment become time-barred, if they are artisans or labourers, after one year when they accrue due.—vide item 7 of the first Schedule to the Indian Limitation Act, IX of 1908, and

after three years when they accrue due in other cases,—
vide item No. 102 *ibid*.

(c) The items which have become time-barred, should not, however, be subsequently paid [*vide* Rule 7.40-A (b)] and in the case of Annual Maintenance estimates, the time-barred item, instead of being carried over to the next year's estimates as ordinarily required by Article 146 of the Account Code, Volume III, should be left unadjusted in the estimates concerned.

Note. The provisions of sub-paragraph (b) above apply also to the unpaid wages of work-charged establishment of the Electricity Branch, which are finally charged to the accounts of work concerned and credited to "P.W. Deposits" under the sub-head "Wages of Labourers". Claims to refund of such lapses shall not be entertained.

7.40-A. 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 the register.
- (b) Subsequent payments, unless time-barred, should be made on Hand Receipts, Form D. F. R. (P. W.) 26, 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 register.

(d) *Travelling Expenses*

7.41. No bills need be prepared in support of claims for travelling expenses. Payments should be made on Hand Receipts, Form D. F. R. (P.W.) 26, 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.

C—Stock Charges

I—GENERAL

7.42. As explained in Article 126 of Account Code, Volume III, the issue of materials to work is divided into two classes:—

- ✓(1) Issues to contractors.
- ✓(2) Issues direct to works.

Transactions connected with both of these classes should be brought to the account as prescribed in Articles 127 to 131 of Account Code, Volume III, and in the following rules.

II—ISSUES OF MATERIALS TO CONTRACTORS.

(a) General Conditions

7.43. (a) The issue of materials to contractors who have contracted for completed items of work is generally permissible only in the following circumstances :—

- (i) When, under the operation of paragraph 2.74 of the Punjab Public Works Department Code, it is necessary to retain in the hands of Government the supply of imported materials;
- (ii) when, in the interest of work, or with the object of utilising existing stock of materials, it is desirable to retain in the hands of Government the supply of certain other materials as well, and a condition to this effect has been inserted in the contract.

(b) In both cases the contract should specify (1) the materials to be supplied by Government for use on the work, (2) the place or places of delivery and (3) the rate (including the storage rates when the materials are to be issued from stock) to be charged to the contractor for each description of materials; and the contractor should be held responsible for obtaining from Government all such materials required for the work and for making payment therefor, by deduction from his bills, at the rates specified, regardless of fluctuations in the market rates or in the stock rates of the division.

Note. (1) The rates including the storage rates when the materials are to be issued from stock to be debited to the contractor for materials to be supplied should be definitely specified; vague quotations, e.g., "at Stock rates," being avoided; and if intending contractors had been told that the materials would be supplied at a certain rate and asked to tender on that assumption then that rate should be adhered to in the contract.

Note. (2) Similarly, the rates to be allowed to the contractor for items of work, should be definitely stated. But if for any special reasons, the contract provides for the payments for work done to be made at a specified percentage below or above the rates entered in the sanctioned estimate of the work (or the Schedule of Rates). It should be stated in clear terms in the contract that the deductions or additions, as the case may be, of the percentage will be calculated on the gross, and not the net amounts of the bills for work done, and in fixing the percentage it should be borne in mind that the calculations will be so made.

(c) No carriage or incidental charges are borne by Government for moving the materials beyond the place where the contractor has agreed to take delivery thereof.

7.44. (a) As a general rule no other materials should be supplied to contractors for use on works, but this restriction may be waived by the Sub-Divisional Officer in respect of petty issues (at full Issue rates) of materials from existing stocks, not exceeding Rs. 50 in any month for any one contract.

(b) If at any time subsequent to the execution of a contract on a through rate basis, the contractor desires the issue to him, for use on a work, of materials which exist in Government stocks but the supply whereof by Government was not provided for in the contract, the materials should not be issued except with the express authority of the Divisional Officer who should specify in each case the rate to be charged for the materials inclusive of delivery at the place where they are stored. The rate charged should be the market rate prevailing at the time of the supply or the Issue Rate, whichever may be greater and should include the storage charges. No carriage or incidental charges should be borne by Government in connection with the supply.

Note. The intention of this rule is to prohibit the supply of materials to contractors with the object of giving them financial aid, the grant of which is governed by rules 7.35 and 7.36.

(c) Issue of stock materials to contractors for *bona fide* use on work are exempt from the usual charge of 10 per cent on account of supervision, which is made when stock materials are sold to the public (paragraph 4.38 of the Punjab Public Works Department Code.)

(b) *Accounts Procedure*

7.45. All materials required for issue to a contractor under any of the provisions of rule 7.43 and 7.44 should be made over to him, as soon as they are received, whether from stock or by purchase, manufacture or transfer, and an unstamped, but dated acknowledgement detailing full particulars of the materials including the rates and values debitible to him should at once be taken from the contractor.

7.46. When the materials are obtained by purchase, full details of the articles received should at once be entered in a measurement book. See also rule 6.8 and 6.9.

7.47. The full amount recoverable from a contractor on account of materials made over to him for use on works should be debited at once to his personal account in accordance with the procedure laid down in Article 127

7.48-7.49] DEPARTMENTAL FINANCIAL RULES [Chap. VII

of Account Code, Volume III, and credited to the head concerned at the rates indicated below:—

Source of receipt of materials	Rate at which to be credited to the head concerned
(1) Stock (including manufacture) ..	At Issues rates.
(2) Transfer from another work ..	At the valuation made under rule 7.56 (d)
(3) Transfer from another division or department ..	At rates charged by the division or department concerned.
(4) Suppliers ..	At rates payable to the suppliers under their contracts.
(5) Obtained through the India Store Department, London ..	The English cost of stores converted into Indian currency in the manner laid down in Article 59 of Account Code, Volume III.
(6) Indian Charges on (5) above ..	Actual charges incurred,—vide Article 61 of Account Code, Volume III, and rule 5.16 of this Handbook.

Recovery 7.48. The recovery from a contractor on account of the cost of materials issued to him for use on a work should ordinarily be made by deduction from the first bill authorising an advance payment or 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 by an on account payment.

7.49. As the issue of materials to contractor under the foregoing rules is permissible solely for the *bona fide* requirements of Government Works Sub-Divisional Officers should make such arrangements as may be deemed suitable for limiting the total issues 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 under rule 7.43 are lower than the prevailing market rates or the latter are expected to rise appreciably. In such cases, if the transactions are of any importance, Form D. F. R. (P.W.) 30 (without Values) may be used for

watching that the aggregate of the quantities of any or all materials issued to a contractor, from time to time, for use on a work, remains within the estimated requirements of his contract.

(c) *Return of surplus materials*

7.50. Government does not undertake to take over from contractors, whether before or after the completion or determination of contractors, surplus materials which were originally procured by the contractors for themselves or were issued to them and debited to their accounts under rules 7.45 and the 7.47. Such materials are the property of the contractors and can be taken over by Government, if required, for use on other works in progress, only by special arrangements and at the prevailing market rates. If the materials were originally supplied by Government the price allowed to the contractor on reacquisition should not exceed the amount debited to the contractor excluding the storage charges, if any.

Note. Contractors are, however, not at liberty to remove from site of works without the written permission of the Divisional Officer, materials which have been issued to them for use on a work, and a stipulation to this effect should ordinarily be entered in their agreements.

(d) *Tools and Plant lent for use*

7.51. The provisions of rules 7.43 to 7.50 do not apply to tools and plant. Articles borne on the Tools and Plant account of the division may, in accordance with paragraph 4.16 of the Public Works Department Code, be lent temporarily to contractors for use on Government works being executed or maintained by them. See also rules 6.43 and 6.46.

III. ISSUES OF MATERIALS DIRECT TO WORKS

(a) *Detailed Accounts of Materials issued.*

7.52. The value of materials issued direct to works should, as soon as received, be adjusted in the manner prescribed in Articles 128 and 129 of Account Code, Volume III, at the rates given below:—

Source of receipt of materials	Rate at which to be credited to the head concerned
(1) Stock (including Manufacture) ..	At Issue rates.
(2) Transfer from another work ..	At valuation under rule 7.56 (d).
(3) Transfer from another division or department ..	At rates charged by the division or department concerned.

7.53-7.54] DEPARTMENTAL FINANCIAL RULES [Chap. VI.]

Source of receipt of materials	Rate at which to be credited to the head concerned
(4) Suppliers	.. At rates payable to the suppliers under their contracts.
(5) Obtained through the India Store Department, London	.. The English cost,—vide Article 59 of Account Code, Volume III, et seq.
(6) Indian Charges on (5)	.. Actual charges incurred,—vide Article 61 of Account Code, Volume III, and rule 5.16 of this Handbook.

7.53. (a) The cost of materials issued direct to a work is treated either as a final charge or debited to the suspense head "Materials". [Article 129(a) of Account Code, Volume III.]

(b) When the suspense head "Materials" is operated on, a detailed account of all materials issued to, or returned from, the work should be kept in Form D.F.R. (P.W.) 30, "Detailed Statement of Materials", so that the total issues of each kind of materials may be watched with reference to the estimated requirements.

(c) When the cost of materials issued to a minor estimate is adjusted at once as a final charge, no detailed account in Form D. F. R. (P. W.) 30, is necessary. The Sub-Divisional Officer should make his own arrangements for exercising detailed control over transactions relating to materials, and for verifying the unused materials in the event of the charge of the work passing from one officer or subordinate to another.

7.54. In the Detailed Statement of Materials, Form D. F. R. (P. W.) 30, only principal materials need be detailed. Both quantities and values of such items should be shown except in respect of carriage and incidental charges for which values only should be shown. All the minor items may be lumped together under the heading "petty items", for which only values should be shown.

Note. (1) As the Detailed Statement of Materials is prescribed primarily to enable the Divisional Officer to exercise detailed financial control over transactions relating to materials, the decision as to which materials may be lumped under the heading "petty items" is left entirely to his discretion. For instance, materials of any kind may be classed as "petty items" not only when the amounts involved are small but also if the work for which they are required is of such a nature that a detailed control over the quantities of materials, in addition to the control over their values, is not considered necessary.

Note. (2) Carriage and incidental charges debitable to the work should be added to the cost of the materials concerned in Form D. F. R. (P.W.) 30.

7.55. Form D. F. R. (P. W.) 30, shows separately for each kind of materials, (1) the estimated requirements, (2) the net issues of each month to the work, and (3) the net issues thereto to end of each month. The month's transactions should be posted in accordance with the instructions printed on the form.

(b) *Disposal of Surplus Materials*

7.56. (a) Materials issued to works in excess of requirements may be transferred to stock provided that they are serviceable and certain to be required.

(b) All surplus materials at site of works which have been completed or stopped or on which outlay has been prohibited for any considerable length of time, should, if likely to be of use on other works within a reasonable time, be transferred to works in progress or brought on to the Stock Account, their value being adjusted in the manner prescribed in Article 130 of Account Code, Volume III.

(c) No credit should be allowed to a work on account of surplus materials if they are unlikely to be of any use within a reasonable time, but a list of the materials should be maintained in the Sub-divisional and Divisional Offices as a supplement to the half-yearly stock returns, unless the Superintending Engineer considers this unnecessary.

(d) Materials returned to store or transferred to other works should be priced within current market rates, any resultant loss being borne by the work to which they were originally issued.

Note. This rule does not apply to surplus materials which were originally procured by contractors for themselves or were issued to them and debited to their accounts under rule 7.45. See also rule 7.50.

(c) *Verification of unused Balances*

7.57. Unused balances of materials debited direct to works should be verified at least once a year in the manner prescribed in paragraphs 4.31 to 4.35 of the Punjab 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 D. F. R. (P.W.) 31, and submitted to the divisional office. The following instructions should be observed in preparing the report:—

(a) As no continuous account is maintained of the materials actually used in construction, it is necessary first to calculate the quantities of principal items probably used. This should be done

in the detailed statement at the top of the form on the basis of the "progress" of work done on each sub-head, such authorised formulae being adopted as may be in general use locally.

- (b) Deducting these quantities from the total quantities of the materials issued to the work as per Form D. F. R. (P. W.) 30, the paper balances of the unused materials should next be arrived at and set forth against line C.
- (c) The actual balances should be entered against line D and the differences between the actual and paper balances should be set forth against line E. These differences should be priced at the actual rate of cost which should be deduced from the total value and quantity recorded in the Detailed Statement of Materials, Form D. F. R. (P. W.) 30.
- (d) The report should then be completed by recording against line F remarks explaining action taken (1) to adjust the differences as per line E and (2) if the work has been completed, to dispose of the surplus balances as per line D, and by signing the printed certificates applicable to case and scoring out the others.
- (e) The differences as per line E may be due to (i) the adoption of formulae for determining the actual consumption, (ii) unreasonable wastage, or (iii) shortage in some other form. All these differences should be investigated and dealt with in accordance with rule 7.85(b), (c) and (d).

7.58. 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 rule 7.56 (2) the balance at debit of the suspense head "Materials" may, as far as possible, represent the net cost of the materials actually used in construction and (3) the surplus balances awaiting clearance may be reduced to a minimum.

The report in Form D.F.R. (P.W.) 31, should in this case set forth both quantities and values throughout.

7.59. If the Gazetted Government employee or Subordinate in direct charge of a work, the accounts of which are kept by sub-heads, is transferred before the accounts of it are closed, the unused materials at site of the work should be verified by the relieving Government employee in company with the relieved Government employee and the report prescribed in rule 7.57 should be prepared by the Sub-Divisional Officer and submitted to the divisional office.

7.60. 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 D. F. R. (P. W.) 31 and submitted to the divisional office in the manner described in rule 7.58, as on completion of 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 account of the work are expected to be closed within three months, or
- (3) the balances were verified at any time during the year.

When the balances are not verified at the close of the year the figures against line C, "Paper Balances of Unused Materials", of the report should be assumed to be the value of the materials at site, and lines D and E should be left blank.

7.61. Reports of verification of materials in Form D. F. R. (P. W.) 31, prepared under rules 7.56 and 7.57, should be dealt with in the divisional office in the manner described below:—

- (a) A register of Clearance of Materials Account should be maintained in Form D.F.R. (P.W.) 32. A separate folio of the register should be reserved for each work for which a materials account is kept, and for facility of reference the register should be supplied with an index.
- (b) Each report of verification in Form D. F. R. (P. W.) 31, should be entered in Part I of Form D. F. R. (P. W.) 32, as soon as received.
- (c) If any items of shortage or loss reported in line E of an intermediate report in Form D.F.R. (P. W.) 31, prepared under rules 7.57, 7.59 or 7.60 are ordered to be debited to the sub-head contingencies of the estimate, or to the personal

ledger account of a contractor, or to Miscellaneous P. W. Advances for recovery from any Government employee or to the account of another work, the adjustment should be forthwith effected by a transfer entry, so that the total cost of the materials to the work may at once be corrected.

- (d) But if any such shortage or loss is ordered to be written off by debit to a final sub-head of the estimate, other than Contingencies, or if there is a surplus and it is to be credited to one or more final sub-heads of the estimate, the consequent adjustments should merely be registered in Part III of Form D. F. R. (P.W.) 32. Such adjustments leave the total cost of materials unaffected, and can, therefore, be made only by inclusion in the final transfers entry which is made, on the completion of a work under rule 7.85.
- (e) As every report of verification prepared under rules 7.57 to 7.60, deals with the progressive figures of the cost of materials, line E brings out up-to-date outstanding differences and not merely differences since last verification. This should be borne in mind when registering differences referred to in clause (b) above, so that adjustments once registered in Part III of Form D. F. R. (P. W.) 32, may not be registered again.
- (f) Action taken on intermediate reports, in Form D. F. R. (P. W.) 31, should be recorded on the reports themselves but when each such report is finally disposed of, the fact should be recorded in Part I of Form D. F. R. (P. W.) 32, and the entry attested by the Divisional Accountant's initials.
- (g) Final reports in Form D. F. R. (P. W.) 31, prepared under rule 7.58, should, however, be registered in Part I of Form D.F.R. (P.W.) 32, as disposed of, as soon as orders on the closing balances and the items of difference, as per lines D and E of the report, have been passed by the Divisional Officer. These balances and items should then be transferred to Parts II and III of

Form D.F.R. (P.W.) 32, where their clearance will be watched in the manner prescribed in rule 7.85.

D—Adjustments

7.62. In addition to cash payments and stock charges there are other transactions relating to the accounts of works, which are of the nature of adjustments usually recorded in the Transfer Entry Book of the divisional office. The detailed rules governing such transactions are given in Section 3 of Chapter III of Account Code, Volume III.

E—Works Abstracts

I—INTRODUCTORY

7.63. (a) 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 by the Sub-Divisional Officer in one of the Works Abstracts Forms P.W.A. 10 or 11,—*vide* Article 133 of Account Code, Volume III. In the case of Major Estimates a separate account should be maintained for each sub-head estimated to cost not less than Rs. 2,000 or any other limit which may be fixed by the competent authority and in the absence of orders of the Divisional Officer to the contrary the remaining sub-heads should be lumped together. See also Article 134 of Account Code, Volume III.

Note. When the Superintending Engineer or other sanctioning authority desires the accounts of a minor estimate to be kept by sub-heads the detailed Form P.W.A. 10 should be used.

(b) The estimate, account and completion certificate of petty works,—*vide* paragraph 2.18 of the Public Works Department Code, are ordinarily prepared on a single form. Petty Works Requisition and Account Form D.F.R. (P.W.) 33, and separate Works Abstracts are not necessary. But when the accounts of the work involve transactions which cannot be suitably recorded in Part IV of Form D.F.R. (P.W.) 33 (e.g., Advance payments, Secured Advances, or Other Transactions of Contractors), the accounts should be kept on the simple form of Works Abstract, Form P.W.A. 11.

(c) The Superintending Engineer may dispense with the maintenance of accounts by sub-heads for any work if he considers that the circumstances of the work render such accounts useless or impossible to maintain. In such cases a copy of the orders, specifying the reasons, should be forwarded to the Accountant-General.

II—CLASSIFICATION AND RECORD OF FINAL CHARGES

(a) *Major Estimates*

7.64. (a) The division of a Major Estimate into sub-heads for the purpose of accounts is guided usually by the classification sanctioned in the abstract of the estimate (*vide* paragraph 2.25 *et. seq.* of the Public Works Department Code), and by the principles laid down in Article 135 of Account Code, Volume III.

(b) The charges classified under a final sub-head will include all ordinary expenses incidental to construction and the account of each sub-head in the Works Abstract will 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".

(c) In the case, however, of sub-heads which have been lumped together under rule 7.63 above, 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.

(d) 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 within the following cases under the written orders of the Divisional Officer which should specify reasons—

- (1) If the duration of construction under the sub-heads 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.

7.65. 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 as provided in the note below item (1) of Article 176 of Account Code, Volume III, be kept under a

single head, entitled "Materials". This is treated as a suspense head and the details of it are recorded in Form D.F.R. (P.W.) 30, which should accompany the Works Abstract. The "labour" divisions only will thus appear in the Works Abstract as separate sub-heads of final outlay. During the progress of the work, the expenditure recorded under those sub-heads will be exclusive of the cost of materials, but on the completion of the work, the gross cost of each sanctioned sub-head of work, inclusive of the cost of materials should be placed on record by making entries in the register of Works, in the manner indicated in rule 7.85.

✓ 7.66. When the sub-heads of a work are divided into "labour" and "materials", the "rate of cost" of the labour charges relating to each sub-head can be watched separately and the necessary control over the expenditure on materials can be exercised through the suspense head "Materials" and the detailed statement in Form D.F.R. (P.W.) 30, supporting the entries under that head. It is unnecessary, therefore, for purpose of financial control over the outlay, either to record in the Works Abstract, month by month during the progress of construction, the outlay on the materials relating to each sanctioned sub-head of the estimate, or to strike the inclusive "rate of cost", of the whole sub-head monthly.

7.67. 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 under rules 7.43 and 7.44, as the case may be are either more or less than the actual cost to Government. This sub-head should bear all losses on this account and receive credit for all profits as explained in rule 7.47. Carriage and incidental charges in connection with the materials issued to the contractors, should also be debited to this head, if under Article 131 of Account Code, Volume III, they are debitable to the work.

(b) *Minor Estimates*

7.68. If the Superintending Engineer has desired the accounts of a Minor Estimate to be kept by sub-heads (*vide* note 1), under rule 7.63 (a) rules 7.64 to 7.67 and Article 135 of Account Code, Volume III, 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 rule 7.65 in respect of Major Estimates, may be adopted and a column opened for the suspense head "Materials", 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.

III. SUSPENSE ACCOUNTS

(a) General

7.69. In addition to the head "Final charges", or the final sub-heads in the case of Major Estimates, the following suspense accounts are also opened in the Works Abstracts as explained in Article 136 of Account Code, Volume III:—

- (1) Materials.
- (2) Contractors—Advance Payments.
- (3) Contractors—Secured Advances.
- (4) Contractors—Other Transactions.
- (5) Labourers.

(b) "Materials" Account

7.70. This account should be opened in the Works Abstracts of Major Estimates if materials are issued direct to works. It may also be opened in the case of Minor Estimates if the transactions relating to the direct issues of materials are of sufficient importance.

So far as Works Abstracts are concerned this account is never cleared. Sub-Divisional Officers should regard it as a temporary sub-head for the reception of all charges on account of direct issues of materials. The responsibility for clearing the head by transferring the charges to the final sub-heads of works, when closing the accounts of the work in the Register of Works, rests with the divisional office,—*vide* rule 7.85.

(c) "Contractors" and "Labourers" Accounts

7.71. Advance payments made to a contractor under the provisions of rule 7.36 should not be debited as final outlay on the work or under any sub-head of it. A suspense head, "Contractors Advance Payments", should be opened in the Works Abstract (Form P. W. A. 10 or 11 as the case may be) for the record of advance payments and their subsequent adjustments.

7.72. Advances made to contractors and suppliers under paragraph 2.105 of the Public Works Department Code, whether on the security of materials or otherwise as well as all recoverable payments made under proper authority to labourers and others on behalf of contractors, should be treated as advances made on account of the work concerned. They should not be debited to the general suspense head, "Miscellaneous P.W. Advances", but incorporated in the Works Abstract as suspense transactions. The head "Contractor—Secured Advances" is intended solely for advances made to contractors, on the security of materials brought to site, under paragraph 2.105 of Public Works Department Code, and the head "Contractors—Other Transactions" should be used for all other transactions.

7.73. The head "Contractors—Other Transactions" is intended also for watching the ultimate payment of the unpaid balances of contractors' accounts. Similarly, the head "Labourers" is meant for the clearance of the unpaid wages of labourers, or of work-charged establishment. Also see note under item (4) of Article 136 of Account Code, Volume III.

7.74. The amount of undisbursed wages transferred to the suspense head "Labourers" (*vide* Article 139 of Accounts Code, Volume III) should be shown in the Completion Report or Statement prepared under paragraph 2.122 of the Punjab Public Works Department Code, by a special remark, as a liability against the work, and it should be excluded from the total final expenditure on the work, so as to arrive at the amount actually brought to account.

Note. (1) If unpaid wages of labourers or of work-charged establishment are claimed and paid subsequently to the closing of the accounts of a work, the payment should ordinarily be debited 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 reopened at the discretion of the Divisional Officer.

Note. (2) Wages of labourers become time-barred after one year when they accrue due,—*vide* item 7 of the 1st schedule to the Indian Limitation Act, IX of 1908. Time-barred wages are not payable and in the case of Annual Maintenance Estimate, the time-barred items instead of being carried over to the next years' estimates as ordinarily requested by Article 146 of the Account Code, Volume III, should be left unadjusted in the estimates concerned.

7.75. The account of a contractor should be closed as soon as his contract is completed. If he delays to receive final payment for more than one month after the final bill has been passed, a note to this effect should be recorded on

the bill, and action should be taken to adjust the amount in accordance with Article 138 of Account Code, Volume III.

7.76. 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" in the Works Abstract and the record of unpaid wages maintained under rule 7.13 (e), should be examined monthly. Subject to the provisions of rule 7.74 these accounts should be cleared before the accounts of a work can be closed on completion.

IV—LIABILITIES AWAITING INCORPORATION

7.77. 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,—vide rule 7.73.
- (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 even though payments to suppliers and adjustments crediting the transfer accounts, concerned, may not be made at once,—vide rules 7.47 and 7.52, and
- (c) Wholly unpaid muster rolls and bills of contractors and suppliers are sometimes taken to account,—vide rules 7.74 and 7.75.

Disbursing Officers are, however, responsible for keeping a strict watch over all liabilities with a view to settling them promptly. See also rule 2.10 (b) (3) of the Punjab Financial Rules.

7.78. If any liabilities of works are incurred on behalf of contractors under the provisions of rule 7.35, arrangements should be made for withholding sufficient balances from their bills or for making necessary recoveries from them in due course. On the analogy of Article 119 of Account Code, Volume III, 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.

V. RECORD OF PROGRESS

7.79. Entries of "progress" in the Works Abstracts (*vide* rule 7.64) should be supported by details in the statement provided for the purpose in 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 record 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 reported 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 recognised 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 rule 7.64.

VI. COMPLETION AND DISPOSAL OF WORKS ABSTRACTS

7.80. The Works Abstract prepared and posted in the sub-divisional office in accordance with the directions in Article 140 of Account Code, Volume III, should be forwarded in original to the Divisional Office. The 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 following form:—

by me _____

“This Abstract has been checked _____
 _____ under my supervision
 I have personally compared all the items in the
 ‘Detail of Contractors’ closing balances’ with the
 Contractors, Ledger and found them correct”.

7.81. When finally completed in all respects all the Works Abstracts of a month should be examined by the Divisional Officer and any explanations necessary called for from the Sub-Divisional Officers. The monthly examination of the Works Abstracts 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.

F—Register of Works

I.—MAINTENANCE AND EXAMINATION OF THE REGISTER

7.82. The register of Works in Form P.W.A. 12 or 13 should be maintained in accordance with the directions contained in Article 141 of Account Code, Volume III. A separate folio or set of folios of Form P. W. A. 12 should be assigned to each Major Estimate, but entries relating to two Minor Estimates can be made on a single page of Form P. W. A. 13.

7.83. Before submitting the monthly accounts to the Accountant-General the monthly accounts of each work on which there has been expenditure during the month should be examined by the Divisional Officer (*See* Article 142 of Account Code, Volume III). Actual as well as probable excesses, whether in the total cost of a work or sub-head or in the rate of cost of a sub-head, should receive special attention and Works Slips in Form D. F. R. (P.W.) 34 should be prepared and submitted to the Superintending Engineer when necessary,—*vide* paragraphs 1.54 and 1.72 of the Public Works Department Code.

Note. 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 of Account Code, Volume III. 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.

of the Divisional Accountant, who should record a certificate in following form:—

“This Abstract has been checked _____ by me _____
 _____ under my supervision
 I have personally compared all the items in the
 ‘Detail of Contractors’ closing balances’ with the
 Contractors, Ledger and found them correct”.

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Note. 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 of Account Code, Volume III. 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.

II. CLOSING OF ACCOUNTS AND RECTIFICATIONS OF ERRORS,
ON COMPLETION OF WORKS

(a) *Settlement of Liabilities and Assets and Clearance
of Suspense Accounts*

7.84. (a) The accounts of works should be closed as soon as possible after the actual work of construction is completed and any adjustment of cost necessary under the rules (*e.g.*, see paragraphs 2.2 and 2.3 of the Public Works Department Code and paragraph (c) of part II of Appendix I to this Handbook) duly made in the accounts and liquidated. See also articles 143 and 144 of Account Code, Volume III.

(b) If it is a Deposit Work, steps should be taken promptly to surrender the unexpended balance, if any, of the deposit with the approval of the Divisional Officer.

7.85. The suspense account "Materials" should be cleared and the total cost of materials should be distributed over the final sub-heads concerned, before the accounts of a work can be closed so that, for statistical purposes, the full cost inclusive of the value of materials of each class of work, may be worked out and placed on record. This is effected in the divisional office in the following manner:—

- (a) After orders have been passed by the Divisional Officer on the final report of the value and verification of materials at site (*vide* rule 7.58), the action taken from time to time as to the disposal of surplus balances and to the adjustment of discrepancies and losses should be recorded in Form D.F.R. (P.W.) 32.
- (b) Petty deficiencies and surpluses held to be due to the adoption of formulae 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 formulae in use.
- (c) Shortages and losses for which any contractors are held responsible should be adjusted by prompt recovery either in cash, or by debit to their personal ledger accounts. If they are recoverable from other persons the debit should be transferred to the "Miscellaneous P.W. Advances" account for recovery in cash or by deduction from pay bills.

- (d) Other actual losses which are irrecoverable should be written off under the orders of proper authority, the charge being transferred to the sub-head Contingencies, or to the sub-heads concerned, or even to a new sub-head opened for the purpose, as may be considered suitable with due regard to the statistical value of the recorded cost of final sub-heads of work.
- (e) 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 by charge to the sub-heads concerned.
- (f) In making notes of these adjustments in Form D. F. R. (P. W.) 32, adjustments to be effected by debit or credit to the final sub-heads of the work should be kept distinct from those affecting other heads of account or the accounts of other works. Only transactions of the former class should be posted in the columns headed "If debited to sub-heads of this work" and marked G and H in Parts II and III, respectively. See also rule 7.61.
- (g) When parts II and III of Form D.F.R. (P.W.) 32 are completely registered as above and there are no more adjustments to make, Part IV of the form should be filled up as follows:—
- (i) Against line 1 should be entered, by sub-heads, the total calculated cost of materials used in construction, as per line B of the final report in Form D.F.R. (P.W.) 31 referred to in rule 7.58.
 - (ii) Against lines 2 and 3 should be entered, items by item, the adjustments registered in Parts II and III, respectively, of Form D. F. R. (P.W.) 32 in the columns marked G and H,—*vide* clause (f) above.
 - (iii) Entries against lines 1, 2 and 3 should then be totalled up, so as to arrive at the total debits to be raised against the final sub-heads, by minus debit to the suspense head "Materials" on account of cost of materials relating to each.

- (h) On the basis of the totals of Part IV a closing entry should then be made in the Register of Works with the approval of the Divisional Officer, and the inclusive rates of cost of all the sub-heads concerned should be struck, entries being made as shown below:—

	Quantity	Amount	
		Rs.	
Total		1,00,000	20,000
Rate			20
Transfer entry of cost of materials as per Part IV of Form D.F.R. (P.W.) 32		..	10,000
Inclusive Cost		..	30,000
Inclusive Rate		..	30

Note. See also Articles 145(b), 146 and 147 of Account Code, Volume III.

(b) *Excess over Estimates*

7.86. If the total expenditure on a work exceeds the sanctioned estimate and the excess is not within the power of the Divisional Officer to sanction (see serial No. 2 below rule 10.8) a detailed completion report in Form D. F. R. (P. W.) 35 should be prepared for the item included in a consolidated completion statement of works and repairs in Form D. F. R. (P. W.) 36, (*vide* paragraph 2.122 of the Public Works Department Code) and the sanction of the competent authority to the excess obtained. See also Article 148 of Account Code, Volume III.

The orders passed subsequently for higher authority on the excess reported in the Completion Report or Statement should also be noted in the Register of Works to complete the records.

(c) *Rectification of errors after closing the Accounts*

7.87. Errors or omissions coming to light after the closing of the accounts of works should be rectified in the manner laid down in Article 149 of Account Code, Volume III.

III. SCHEDULE OF RATES

7.88. The Schedule of rates,—(vide paragraph 2.23 of the Public Works Department Code) should be prepared on the basis of the rates prevailing in each locality and necessary analysis of the rates for each description of work and for the varying conditions thereof should, so far as they may be practicable, be recorded. It should be kept up-to-date and should be taken as a guide in settling rates in connection with contracts.

The rates entered in estimates should generally agree with the scheduled rates, but where, from any cause, the latter are not considered sufficient, the deviation should be explained in detail in the report on the estimate.

G.—Contractors' Ledger

I. INTRODUCTORY

7.89. The following rules may apply to all transactions with contractors in connection with the contracts or jobs undertaken by them, whether relating to the execution of works or to supply of materials for works or stock.

II. POSTING OF LEDGER

7.90. The contractors' ledger, in Form P. W. A. 14, maintained under Articles 150 to 152 of Account Code, Volume III, 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.

7.91. The form of the ledger provides for 11 columns, Columns 8 and 9 constitute the ledger account proper and columns 4, 5 and 6 set forth the net effect of each posting on the three suspense heads making up the account. Column 10 is also 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. The following instructions should be observed in posting the ledger:—

- (1) Columns 1 to 3 and 11 require no explanation.

- (2) *Column 7.*—"Name of Work, etc."—Here should be entered the full name of the work to which the bill or voucher relates 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 transactions should then be added, and against the line should then be posted, in the money columns 4, 5, 6, 8, 9 and 10 the figures relating to that transaction only. When a deduction made from a contractors' 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 6 and 9 against the name of the work concerned.

Note.—See also note 3 under Article 152 of Account Code, Volume III.

- (3) *Column 4.*—"Advance Payments"—If the bill is a Running Account Bill A or B [Form D. F. R. (P.W.) 23 or 24] figure D of Account I should be posted in this column.
- (4) *Column 5.*—"Secured Advances"—If the bill is a Running Account Bill B. Form D. F. R. (P.W.) 24. figure E of Account II should be posted in this column.
- (5) *Column 6.*—"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 D. F. R. (P.W.) 22, 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.
- (6) In columns 4, 5 and 6, debits to contractors should be posted as *plus* entries and credits as *minus* entries.

- (7) *Column 8.*—"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 debitale.
- (8) *Column 9.*—"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.
- (9) *Column 10.*—"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 10 of the ledger against the work concerned. In token of this check this last entry in column 10 should be initialled (and dated) by the Divisional Accountant.

III. PETTY CONTRACTORS' ACCOUNT

7.92. If the accounts of petty contractors are prepared in Form D.F.R. (P.W.) 27,—(vide rule 7.27), a single ledger head should be opened for the running accounts of all petty contractors. This account should be posted from the accounts in Form D. F. R. (P.W.) 27. There should be no entries in columns 4, 5 and 6 of the ledger and columns 8 and 9 should be posted from columns 12 and 9, respectively, of Form D. F. R. (P.W.) 27. Entry B of column 7 of Form D. F. R. (P.W.) 27 should appear in column 10 of the ledger as the total value of work done, and before posting in the ledger, the Petty Contractors' Account of a work, it should be seen that the last entry in column 10 in respect of that work agrees with entry A in column 8. "Deduct value of work shown in previous bill". of the account to be posted. In token of this check this last entry in column 10 should be initialled (and dated) by the Divisional Accountant.

7.93. When a petty contractor's account is transferred from "Petty Contractors' Account" to a separate personal account,—vide note 4 under Article 152 of Account Code,

Volume III), the double entry should be made on the authority of the special deduct entries made in columns 7 and 13 of the Account of Petty Contractors in Form D. F. R. (P.W.) 27.

IV. BALANCING AND RECONCILIATION

7.94. The ledger accounts should be closed and balanced monthly as laid down in Article 153 of Account Code, Volume III, and note thereunder. In the case of Running Account bills these 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 bills, 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 Forms		
	Running Account Bill A	Running Account Bill B	Running Account Bill C
(1) Advance Payments	2	2	..
(2) Secured Advance	..	3	..
(3) Other Transactions	4	5	2

Note. See also note 3 below Article 152 of Account Code, Volume III.

7.95. 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.

7.96. (a) Periodically all the personal accounts in the ledger should be examined to see (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 (Articles 154 of Account Code, Volume III).

(b) Entries in column 10, "Total value of Work or Supplies", not bearing the initials of the Divisional Accountant recorded under rule 7.91 (9) should be reviewed in

particulars to ascertain the cause of delay, if any, in the preparation of final bills. The examination should 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.

V. SCRUTINY OF ACCOUNTS BY CONTRACTORS

7.97. A contractor requiring a copy of this running account 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 his acceptance of it. See note 2. under rule 7.35.

H.—Sundry Rulings

I. EXPENDITURE ON INAUGURATION CEREMONIES

7.98. The expenditure incurred with the sanction of competent authority in ceremonies in connection with the inauguration of important public works should be debited:—

- (a) in the case of Irrigation Projects for which separate Capital accounts are maintained, to the Revenue Account of the Project.
- (b) in the case of other works, to the contingencies of the sanctioned estimates.

II. EXECUTION OF GOVERNMENT WORKS BY LOCAL BODIES

7.99. When the Department of Public Works 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 treated as a payment for work done by contractor. 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 a responsible Government employee authorised by Government.

- (b) that if the payment is made for a number of works, expenditure on all of which cannot be classified in the accounts under a single head of accounts, 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 of Account Code, Volume III).

See also Article 118 of Account Code, Volume III.

Note. These payments should not be debited to the minor head "Grants-in-aid", that head being intended for cash contribution made to local bodies in connection with (1) roads which are either not the property of Government, or, being such property, have been transferred to the control of a local body and (2) miscellaneous civil works the cost of which if constructed by the Department of Public Works would be debitable to the minor head "Original Works—Buildings—Civil Works" and for the financial assistance given to these bodies in the form of expenditure incurred in the Department of Public Works on a work constructed by that department on their behalf.

J. *Special provisions for certain kinds of works*

I. LUMP SUM CONTRACTS

(a) *General*

✓ **7.100.** In a lump sum contract, the contractor agrees to execute a complete work with all its contingencies in accordance with the drawings and specification for a fixed sum, the following being its essential characteristics:—

- (i) A schedule of rates is specified in order to regulate the amount to be added to or deducted from the fixed sum on account of additions and alterations not covered by the contract.
- (ii) Except as provided in clause (i), no allusion is made in the contract to the departmental estimate of the work, schedule of rates or quantities of work to be done.
- (iii) Detailed measurements of the work done are not required to be recorded except in respect of additions and alterations.

7.101. The form of contract shall be prescribed by the competent authority in consultation with the Legal Remembrancer and the Accountant-General. The essential conditions mentioned in rule 7.100 should be observed in drawing up the contracts.

7.102—7.106] DEPARTMENTAL FINANCIAL RULES [Chap. VII.

(b) Payments for work done

7.102. Subject to the terms of the contract and such subsidiary instructions as may be laid down by the Government to ensure that the works are executed in accordance with the prescribed specification, plans and drawings, payments for work done are not made to the contractor otherwise than on the certificates of the officers in charge of the work, as detailed in rules 7.103 and 7.104 below.

7.103. Whenever it is proposed to make any intermediate payment a certificate should be obtained from some responsible officer of Government to the effect that, by superficial or general measurement or by some other suitable method laid down by the Government (which should be specified) he has satisfied himself that the value of the work done is not less than a specified amount in conformity with contract agreement and that with the exception of authorised additions and alterations, it has been done according to the prescribed drawings and specification.

Note.—In case where the status and experience of the certifying officer are adequate the competent authority may, in consultation with the Accountant-General, allow exemption from the rule requiring specification in the bill of the method employed in estimating the value of work done.

7.104. In the case of final payments, in addition to a record of detailed measurements in respect of additions and alterations, there should be a certificate of completion of the work according to the prescribed drawings and specification signed by some experienced engineer authorised by Government for this purpose.

Note.—In exceptional cases as that of the execution of a work in a border country, under the supervision of a responsible civil officer without the intervention of the Department of Public Works a completion certificate may be signed by the civil officer concerned, if he is empowered by the Government to do so.

7.105. In order that a proper financial control may be exercised over the payments made, it is necessary that the accounts of additions and alterations should be kept quite distinct from those of the rest of the work. There is no objection to payment for additions and alterations being made before the completion of the work, if the detailed measurements of them have been made.

(c) Form of Bills

7.106. The forms of bills used for payments in connection with lump sum contracts are D.F.R. (P.W.) 37 and 38. These forms may be modified in consultation with the Accountant-General in order to provide for any additional precautions that may be deemed necessary.

7.107. Form D.F.R. (P.W.) 37 should be used for intermediate payments which may be made to the contractor in accordance with this contract. No details of work done need be reproduced in the Bill, but a reference should be given to the number and pages of the Measurement Book in which the measurements of additions and alterations are recorded.

The form provides for the "Secured Advances", if any, which under the rules may be allowed to the contractor. When such advances are allowed, an indenture, in Form D.F.R. (P.W.) 28, should invariably be obtained from the contractor and a detailed account of the materials should be kept in Part II of the bill in the manner laid down in rule 7.34. No records of the materials need be kept in the Measurement Book; the certificate (3) printed on the bill must, however, be signed by the responsible officer in terms of paragraph 2.105 of the Public Works Department Code.

7.108. Form D. F. R. (P.W.) 38 should be used for final payments made to a contractor. The details of additions and alterations alone should be given in the bill. For the rest, the certificates prescribed in rule 7.104 will be sufficient. As a further precaution the contractor should be required to add his acknowledgement in his own handwriting a statement that he has received the payment in full settlement of all demands. See, however, note I under rule 7.32.

Note.—The form if final bill may be printed on yellow paper to distinguish it from that of the running bill (see note 1 below rule 7.32).

(d) *Subsidiary Works Accounts.*

7.109. The rules in Sections E and F of this chapter regarding the maintenance of Works Abstracts and Register of Works apply *mutatis mutandis* to the accounts of lump sum contracts. See also Article 135 (d) of Account Code, Volume III.

7.110. All "Intermediate payments" made to the contractor 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 rules 7.111 and 7.112 below.

7.111. 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 are brought to account as prescribed in the note below Article 136(2) of Account Code, Volume III.

7.112—7.117] DEPARTMENTAL FINANCIAL RULES [Chap. VII.

7.112. Payments other than those specified in rule 7.111 above may be either 'Secured Advances' made on Form D. F. R. (P.W.) 37, or other recoverable payments, including the value of materials supplied, which may have been made to the contractor or to others on his behalf. These should be entered in the accounts under the suspense heads 'Contractors—Secured Advances' and 'Contractors—Other Transactions' respectively.

7.113. From the final bill paid to the contractor (Form D. F. R. (P. W.) 38, the total advances made to him in the running account bills (Form D. F. R. (P.W.) 37, 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.

(e) *Contractors' Ledger*

7.114. Accounts of the transactions relating to lump sum contracts should be maintained in the contractors' ledger, Form P. W. A. 14 in the manner described in section "G" of this Chapter subject to the following subsidiary instructions.

7.115. As all 'Intermediate Payments' made on Form D. F. R. (P.W.) 37 are regarded as advances, no figure therefrom will be posted in column 9, which is intended to show the amount creditable to contractors' account 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 D. F. R. (P.W.) 38, Column 10 need not be posted at all.

7.116. Figures for posting the other columns 4, 5, 6 and 8, are indicated in the bills [Forms D.F.R. (P.W.) 37 and 38], by the same distinguishing letters D, E, G, and H respectively, which have been used to denote the corresponding entries in the ordinary bill Forms D. F. R. (P.W.) 23, 24 and 25.

II. MANUFACTURE ACCOUNTS

7.117. As the cost of operations cannot be cleared finally until they are closed, manufacture transactions should be recorded under a distinct sub-head "Manufacture" of the stock suspense account in accordance with the directions contained in Section 6 of Chapter III of Account Code, Volume III. See also Article 52 *ibid.*

7.118. Charges on account of general establishment, ordinarily tools and plant, interest on capital cost of land and kilns, plant, etc., which are excluded from the operation accounts under the provisions of Article 158(d) of Account Code, Volume III, should be included in any *pro forma* accounts of the manufacture operations of the division, which may be prepared under the orders of the competent authority, with a view to comparing the cost of articles manufactured departmentally with the rates charged by suppliers.

7.119. No supervision 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 of Account Code, Volume III. See also Article 158 (c) *ibid.*

7.120. The number of instalments and the amount for each season, whereby the "Land, Kilns, etc.," account should be cleared, as fixed by the authority sanctioning the initial charges,—(*vide* Article 158(a) of Account Code, Volume III), should be recorded in the register of stock [Form D.F.R. (P.W.) 11], and should not be deviated from without further orders of that authority.

7.121. 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.

Note. 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. See also note 2 below Article 159 of Account Code, Volume III.

III—WORKSHOP ACCOUNTS

(a) *Introductory*

7.122. When a workshop has been established, the accounts of which are kept in accordance with the rules in Articles 62 and 64 and Section 8 of Chapter III, of Account Code, Volume III, all direct outlay on the jobs executed and on other operations of the workshop is passed through the suspense head "Workshop Suspense", and a separate account is kept under it of each job or operation, so that all charges relating to each may be collected and

7.123. For every job undertaken,—*vide* paragraph 4.46 (2) of the Public Works Department Code—there must be an estimate of cost providing for all charges, including the prescribed percentages for indirect charges, sanctioned by proper authority and accepted by the indenting officer, local body or individual. The amount to be realized from the intending party will, however, be based on the actual cost including indirect charges though the authorised limit of cost, which the officer in charge of the workshop may incur without further authority, is that shown in the accepted estimate. The cost of the operations should be debited monthly to the head "Miscellaneous P.W. Advances" pending recovery. See also paragraph 4.47 of the Public Works Department Code. The percentages of indirect charges under Article 177 of Account Code, Volume III, shall be determined by the competent authority in consultation with the Accountant-General, Punjab, for jobs in work-shops in the Bhakra Dam Administration, job estimates need not be prepared or sanctioned in cases where the total cost involved is less than Rs. 1,000. In such cases the expenditure may be charged direct to the particular job number and eventually transferred to the relevant works estimates or the annual estimate for running of the machine, as the case may be, on completion of a job without a job estimate the Sub-Divisional Officer, incharge of the shops should certify that the expenditure incurred on the job is reasonable.

Note. 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 beforehand.

(b) *Direct and Indirect Charges*

7.124. Receipts and expenditure transactions in connection with the Workshops should be brought to account in accordance with the directions contained in Section 8 of Chapter III of Account Code, Volume III, and Articles 62 to 64 *ibid*.

Note. Incidental charges connected with the stock of materials should be dealt with under Articles 64 and 98 of Account Code, Volume III.

7.125. In debiting the indirect charges to the account of a job,—*vide* Article 177 of Account Code, Volume III,—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. A percentage

(c) *Annual Account and Review*

7.126. Annually *pro forma* account 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 buildings, machinery and plant calculated on the capital value thereof, and (d) general establishment charges plus (1) a suitable addition thereto on account of leave and pensionary charges and (2) percentage for audit and accounts establishment fixed by the Central Government only on such jobs in respect of which this percentage is not credited to the major head "20—Audit" or "LII—Miscellaneous—Fees for Government Audit" in the regular accounts.—(*vide* note 2 to paragraph 11 of Appendix 2), and on the other side the percentage charges made under Article 177 of Account Code, Volume III, excluding the percentage for audit and accounts establishment credited to "20—Audit" or "LII—Miscellaneous—Fees for Government Audit" under note 1 to paragraph 11 of Appendix 2.

Note. The stock account should be treated as a part of the Workshop account, only if, and to the extent, the reserve stock is declared by the

7.127. The Accountant-General will 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 competent authority for the several charges referred to in Article 177 of Account Code, Volume III.

Note. To facilitate the review of percentages 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.

IV.—NON-GOVERNMENT WORKS

(a) *Introductory*

7.128. For every non-Government work (see Article 31 of Account Code, Volume III) there must be a duly sanctioned detailed estimate or requisition, as the case may be, in the same way as for a Government work.

7.129. The Department of Finance need not be consulted in regard to contribution works unless it is proposed to give a grant-in-aid towards the work from State revenues. It should, however, be consulted by the Administrative Department in all cases in which it is proposed to give a grant-in-aid in excess of one lakh and in all other cases in which under any other rule sanction to a grant-in-aid not exceeding one lakh requires previous consultation with the Department of Finance.

(b) *Deposit Works*

(i) *General*

7.130. When a Deposit Work is to be carried out, the local body or other party concerned should advance the gross estimated expenditure, which is payable by it, to the Divisional Officer in one lump sum, or in instalments, and by such dates as may be specially authorised by the Government.—*vide* paragraph 2.111 of the Punjab Public Works Department Code. The amount received should be credited in the accounts to the head "Public Works Deposits", against which will be debited all expenditure incurred. Outlay on Deposit Works should be limited to the amount of deposits received. Any excess expenditure should be debited to "Miscellaneous P.W. Advances" pending recovery to effect which action should at once be taken. See also Article 32 of Account Code, Volume III.

7.131. The percentages leviable on account of Establishment, Tools and Plant and Audit and Accounts charges under the rules in Appendix 2, should be adjusted month by month as the works expenditure is incurred, but the Accountant-General may authorise 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.

(ii) Accounts

7.132. A consolidated record of the transactions relating to all Deposit Works of the Division should be prepared in the form and in the manner prescribed in Article 219 of Account Code, Volume III.

7.133. In the case of District, Municipal or Cantonment Fund Works when the balances of the fund form part of the Public Account of the province the alternative procedure laid down in the following rules may under the orders of the competent authority, be followed instead of that referred to in rules 7.130 and 7.131.

7.134. All expenditure on works incurred on behalf of the Fund may be recorded in the accounts of Public Works officers as chargeable to the head "Deposits of Local Funds—

District Funds

Municipal Funds

Cantonment Funds

7.135. A Schedule of Works Expenditure in Form P. W. A. 27 should be prepared, and the total expenditure of the month should be shown separately for each District Board, Municipality or Cantonment Board in the Schedule of Debits to Miscellaneous heads of Accounts, Form P.W.A. 40.

7.136. No deposit account of such works should be kept in the division, nor should District Boards, etc., be required to deposit the cost of works as the expenditure incurred monthly will be adjusted against their funds by the Accountant-General.

7.137. The percentage leviable on account of Establishment, Tools and Plant and Audit and Accounts charges under the rules in Appendix 2, should be adjusted month by month as the works expenditure is incurred, but the Accountant-General may authorise 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.

(c) *Local Loan Works*

7.138. Payments on account of Local Loan Works may be made in the Department of Public Works in accordance with the provisions of rule 10.3 of the Punjab Financial Rules. See also Article 33 of Account Code, Volume III.

7.139. All charges debitable to a loan should be brought to account as they occur, so that interest charges may be correctly calculated and adjusted in the Accountant-General's office.

Note. This rule applies also to the percentages leviable under the rules which should, therefore, be adjusted monthly by inclusion in the schedule of Works Expenditure.

7.140. The limit of funds set aside for expenditure on a work during the year should be ascertained from the Accountant-General by the officer authorising the expenditure and communicated to the Divisional Officer for guidance. This limit should be treated as the appropriation for the work and should not be exceeded without special orders.

(d) *Takavi, Works*

(i) Provisions of Funds

7.141. It is not imperative, as in the case of a Deposit Work, that the estimated cost of a Takavi Work shall be deposited by the person or persons interested in the work, before any expenditure is incurred on it, as, if the amount due is not received in cash direct from them, it is recoverable through the Civil Department in the same way as arrears of Land Revenue. Endeavour should, however, be made to effect direct and prompt recoveries of the probable cost of Takavi Works as recoveries through the Civil Department cause considerable trouble and delay in adjustment.

(ii) Accounts of Expenditure

7.142. The transactions relating to Takavi Works should be recorded in accordance with the directions con-

7.143. The accounts of all works of construction or of special repairs should be closed as soon as the work is completed. But see note below Article 146 of Account Code, Volume III.

(iii) Recovery through Civil Department

7.144. The following procedure is prescribed for effecting recoveries, through the Civil Department, on account of the cost of individual Takavi Works, not covered by cash deposits received direct from the cultivators concerned:—

- (a) A certificate showing (1) the full name of the work, (2) the name and address of the responsible cultivator or cultivators, (3) the authority for undertaking the work, (4) the total expenditure incurred, (5) the amount (with full particulars), if any, recovered in cash; and (6) the net amount still recoverable, should be prepared in duplicate, by the Divisional Officer, on the completion of the work (see rule 7.143) and submitted to the Collector or Deputy Commissioner of the district concerned.
- (b) On receipt back of the duplicate copy, duly accepted, the amounts accepted should be adjusted as laid down in Article 34 of Account Code, Volume III. The Civil Authorities will thereafter be responsible for effecting the necessary recovery.

(iv) Watercourses

7.145. The foregoing rules apply to such watercourses only as are classed as Takavi Works. The account rules relating to watercourses of other classes are given in Appendix 3.

CHAPTER VIII—ACCOUNTS AND ACCOUNTS RETURNS OF SUB-DIVISIONAL AND DIVISIONAL OFFICES

A—Accounts of Sub-Divisions

8.1. A Sub-Divisional Officer maintains the initial account records of cash and stores as described in Chapters III and VI as well as a Work Abstract, with certain accompaniments, 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, the work being done in the divisional office for the entire division.

8.2. The initial accounts of cash and stores for a month should be closed on the dates prescribed in Article 195 Account Code, Volume III. The subsequent transactions in 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: See also note below Article 195 of Account Code, Volume III.

8.3. The Sub-Divisional returns mentioned in Article 205 of Account Code, Volume III, should be prepared and submitted to the divisional office on the dates prescribed therein. They should be accompanied by the following returns and by a covering list in Form D.F.R. (P.W.) 39:—

- (1) Accounts of Receipts and Issues of Tools and Plant, Forms D.F.R. (P.W.) 12 and 13, supported by necessary vouchers and acknowledgements (in original).
- (2) Form D.F.R. (P.W.) 30 in support of a Work Abstract, where necessary.
- (3) A detailed list in Form D.F.R. (P.W.) 40 in support of "Works Abstracts" and "Petty Works Requisitions and Accounts."

8.4. 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 D.F.R. (P.W.) 16,—*vide*

- (ii) Such statements or reports in connection 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 note 2 to rule 3.3.
- (b) *Half-yearly*—Balance Return of Stock. Form D. F. R. (P. W.) 9, on or before the 20th April and 10th October.
- (c) *Yearly*—Register of Tools and Plant. Form D. F. R. (P. W.) 14, on or before the 15th October.
- (d) *Occasional*—Reports of verification of stores (including materials at site of works); immediately after each verification.

B.—Accounts of the Divisional Offices

I.—INTRODUCTORY

8.5. The cash and stock accounts and the Transfer Entry Book (Article 110 of Account Code, Volume III) of the divisional office for a month should be closed in accordance with the directions contained in Article 196 of Account Code, Volume III.

II—SCRUTINY OF ACCOUNTS

8.6. The Divisional Accountant as the primary auditor is required to examine the accounts of the division in accordance with the provisions of Articles 215 to 228 of Audit Code. He should also examine the accounts on behalf of the Divisional Officer as laid down in the following rules. For review of unsettled accounts, see rule 8.23.

8.7. If the Divisional Officer has set a limitation on the drawings of any Sub-Divisional Officer, on a treasury for any month, he should intimate the same to the Treasury Officer, and specify the date of commencement and termination of the account month of the Sub-Divisional Officer. The Divisional Accountant, while examining the Cash Book of the Sub-Divisional Officer, should see that

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8.8. 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 sanctions 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 D. F. R. (P. W.) 41. For sanction to special payments debitable to the accounts of works and other miscellaneous sanctions, Form D. F. R. (P.W.) 42—Register of Miscellaneous Sanctions, will be found suitable.

Note. (1) Forms D. F. R. (P.W.) 41 and 42 may also be used in respect of sanctions to contingent expenditure when this is not brought to account in 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 even though a collective register of all sanctioned estimates be maintained by the Divisional Officer for his own information.

The Divisional Accountant should check the work expenditure with the estimates to ensure that the charges incurred are in pursuance of the objects for which the estimate was intended to provide. In the case of works the expenditure on which is recorded by sub-heads (that is, items of work such as brick work etc.) the Divisional Accountant is responsible for checking the expenditure on each sub-head with the estimated quantity of work to be done, the sanctioned rate, and the total sanctioned cost, so that he may bring to notice all deviations from the sanctioned estimate.

Note. (3) See also note 3 below rule 8.18 *infra*.

8.9. 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 in Form D. F. R. (P.W.) 43, 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.

8.10. When recoveries of expenditure, e.g., 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

Divisional Accountant should see that the amounts of such receipts are not made available for expenditure in excess of that authorised in the estimate for the work.

Note. (1) In the case of works the accounts of which are not kept by sub-heads the progress of the realisation of receipts should be watched through the Register of Miscellaneous Recoveries, which should be posted from sanctioned estimates in respect of credits anticipated therein, and from the accounts in respect of receipts realised from time to time.

Note. (2) The Divisional Accountant should also see that savings due to the abandonment of parts of a work as evidenced by the quantities of the work executed or otherwise, are not utilised towards unauthorised expenditure.

8.11. After check every voucher should be enfaced with the word "checked" over the dated initials of the Divisional Accountant, as well as of any clerk who may have applied a preliminary check. Vouchers not submitted to audit (*vide* Article 232 of Account Code, Volume III) should be "cancelled" by means of a perforating or endorsing stamp and kept carefully to be made available for test audit whenever demanded by the Accountant-General.

Note. (1) Vouchers relating to contingencies which do not amount to more than rupees twenty-five each, should be dealt with in the manner indicated in the certificate of the disbursing officer printed on P. F. R. Form 12.

Note. (2) Stamps affixed to vouchers should be so cancelled that they cannot be used again and if with this object they are punched through care should be taken that the acknowledgement of the payee is not destroyed thereby.

Note. (3) Vouchers relating to new supplies of tools and plant should be completed by noting on them the name of the month in the accounts of which the articles acquired were brought on to Form D. F. R. (P.W.) 12, Account of Receipts of Tools and Plant.

III.—SETTLEMENT OF ACCOUNTS WITH TREASURIES

8.12. As soon after the expiry of the month as possible, a monthly settlement should be effected with all treasuries in respect of the transactions of the entire divisions with them as prescribed in the succeeding rules. See also Article 90 of Account Code, Volume III.

8.13. For payments into treasuries, consolidated receipts should be prepared in Form D. F. R. (P. W.) 44, for the whole of the remittances made to each treasury, and sent to the Treasury Officer for signature. See also rule 2.10 of the Subsidiary Treasury Rules.

8.14. For cheques drawn, the pass books duly completed for the month should be obtained from the Treasury Officer with the certificates of issues from treasuries (which are prepared in the form reproduced below), and their agreement with the

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Monthly Settlement with Treasuries (*vide* Article 213 of Account Code, Volume III), which also gives details of the differences:

“I hereby certify that the total issues made from this treasury on cheques drawn against the account of Mr. _____, Officer-in-charge, _____ Division, _____ during, 19 _____, amounted to Rs. _____ (in words).”

The certificate of agreement should be recorded in the pass book over the signature of the Divisional Officer without recording any details of the uncashed cheques or other differences.

Note. (1) The list of cheques cashed is written up in P.F.R. Form 3-A. It should remain in the divisional office as an account record of the office, and should be sent to the treasury periodically on fixed dates to be written up. The identity and the amounts of the cheques entered as cashed should be examined at the earliest opportunity, the list being initialled (and dated) by the Divisional Accountant in token of the check.

Note. (2) As form P.W.A. 26 is submitted to audit in original the office copy of the detail recorded in it should be maintained in the cash book of the divisional office, the entries being made, over the signature, of the Divisional Officer, just after the closing entries of the month in the cash book. For this purpose, just after the page on which the Cash Book is balanced at the end of the month, one set of pages (one receipt side and one payment side) should be left blank to insert, as soon as available, the details recorded in Form P.W.A. 26.

IV.—COMPILATION OF ACCOUNTS
 (a) *Monthly Accounts*
 (i) *Introductory*

8.15. All the transactions of the divisions as recorded in the initial accounts of cash and stock and in the Transfer Entry Book are posted direct from these sources in one or other of the schedules prescribed in Section C of Chapter IV of Account Code, Volume III, the details being in some cases recorded in the supporting schedule dockets (Articles 206 and 209 of Account Code, Volume III).

(ii) *Schedule Dockets*

8.16. As cash vouchers and transfer entry orders, relating to (i) charges on works other than percentages charges for establishments, tools and plant, etc., (ii) other items of expenditure or disbursement for which a

8.17. 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 unvouchered 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.

(iii) Schedules

8.18. All transactions of the month should be posted into the relevant schedules prescribed in Articles 213 to 225 of Account Code, Volume III, in accordance with the instructions contained therein. In addition to those schedules, a schedule of rents of buildings and lands, should be prepared from and in the same form as the registers of rents of buildings and land. Form D.F.R. (P.W.) 6, separately for each major head or in the case of works for which a separate revenue account is kept, for each system or project.

Note. (1) Expenditure on famine relief works should be entered in the schedule of debits to Miscellaneous Heads of Accounts, Form P.W.A. 40.

Note. (2) 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 totals of the major head, should also be prepared.

Note. (3) Where the Divisional Officer is specially authorised to sanction up to a specific monetary limit the charges relating to the carriage, handling, etc., of stock materials when the cost of such processes is debitible to stock it will devolve upon the Divisional Accountant to conduct the audit of individual items of expenditure against the Divisional Officer's sanctions but all items of this class should be detailed in the schedule of Debits to Stock, Form P.W.A. 28.

(iv) Classified Abstract of Expenditure

8.19. The consolidated account of all expenditure debited against the grants of the division should be prepared in Form P.W.A. 41, Classified Abstract of Expenditure in accordance with the directions contained in Article 227 of Account Code, Volume III.

(v) Preparation of monthly Account.

8.20. Finally, the Monthly Account in Form P.W.A. 42 should be prepared for presentation (with all support-

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(vi) Submission of Monthly Account to
 Accountant-General.

8.21. The Monthly Account with supporting documents named in Articles 230 to 234 of Account Code, Volume III, should be sent to the Accountant-General on the dates prescribed under Article 230 *ibid.* See also Article 238 of that Code. The schedule of deposits for the month of March should be accompanied by the account of Interest-Bearing Securities in Form D.F.R. (P.W.) 8.

Note. For the preparation of Supplementary Accounts for March, see Articles 199 and 236 of Account Code, Volume III.

8.22. In addition to the accounts referred to in the preceding rule the following accounts should also be submitted to the Accountant-General with the Monthly Account:—

- | | |
|---|------------------------------------|
| <p>(1) Extract from Account of Receipts of Tools and Plant, Form D.F.R. (P.W.) 12; and</p> <p>(2) Extract from Account of Issues of Tools and Plant, Form D.F.R. (P.W.) 13, with supporting survey Report of Stores, Form D.F.R. (P.W.) 15, Sale Accounts, Form D.F.R. (P.W.) 10, and acknowledgements of officers concerned in the case of stores transferred to other officers not being Divisional Officers of the Punjab.</p> | } in the same form as the Accounts |
|---|------------------------------------|

Note. In the Supplementary Account for March only the items affected by the transactions included in that account and the totals need be given in the Schedule of Rents of Buildings and Lands.

(b) Review of Unsettled Accounts

8.23. The several registers and schedules mentioned

The Rent Registers and the other records of assessment and realization of revenue referred to in rule 4.3 should also be reviewed similarly.

(c) *Miscellaneous Returns*

8.24. Other accounts returns which the Divisional Officer should submit to the Accountant-General are the following:—

(a) *Half-yearly—*

- (i) Half-yearly statement of the assessment and realization of Irrigation revenue collected in the Civil Department,—vide rule 4.4(c), on the prescribed dates.
- (ii) Half-yearly Register of Stock, Form D.F.R. (P.W.) 11, on or before 1st June and 1st December.

(b) *Annually—Register of Tools and Plant, Form D.F.R. (P.W.) 14, on or before 15th December.*

Note. The Half-Yearly Register of Stock and the Register of Tools and Plant will be audited locally, or in the Accountant-General's Office as the Government may prescribe in consultation with the Accountant-General. In cases in which audit is conducted centrally, the documents should be submitted in original after transferring the closing balances to the corresponding register or return for the subsequent period. Where local audit is in force, only Part III (Review) of the Register of Stock for the half-year ended 31st March, should be submitted to the Accountant-General's Office, but all the documents should be completed by the dates fixed.

(d) *Corrections in Accounts*

8.25. Corrections in Accounts before or after the closing of Accounts for the year should be carried out in accordance with the instructions laid down in Articles 200 and 201 of Account Code, Volume III. The Divisional Accountant should see that all corrections advised by the Accountant-General are specially brought to the notice of the Divisional Officer.

(e) *Pro forma Accounts*

8.26. When the details of any class of transactions as recorded in the prescribed accounts are not sufficiently indicative of the financial results of the operations of a given period, and it is necessary to ascertain the results it is usual to prepare periodically, suitable *pro forma* accounts in accordance with the instructions laid down in Article 10 of Account Code

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OFFICES

8.27. 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 or revenue accounts are kept, are prepared annually by the Accountant-General in accordance with the rules given in Appendix 3 to Account Code, Volume IV. These accounts are known as the Administrative Accounts of Irrigation, Navigation, Embankment and Drainage Works.

Note. For rules relating to *pro forma* accounts of irrigation watercourses see paragraph 5 of Appendix 3 to this Handbook.

8.28. For workshops, manufactories and similar quasi-commercial undertakings, it is usual to prepare *pro forma* accounts periodically,—vide rules 7.118 and 7.126.

8.29. In respect of building in charge of the Department of Public Works, which are available for occupation as residences, capital and revenue accounts are prepared periodically by the Accountant-General, for each circle of Superintendence, in accordance with the rules given in Appendix 2 to Account Code, Volume IV, and any other orders that the Government may have issued or may issue, in this behalf. For this purpose Divisional Officers should furnish the Accountant-General annually with the necessary data in respect of such buildings of their divisions which will be included in the circle accounts in forms prescribed by the Accountant-General.

Note. (1) On closing the account of a work involving expenditure on the construction, acquisition, or equipment of a building intended to be used as a residence or expenditure on additions or alterations to an existing residential building, the Divisional Accountant should see—

- (i) that if it is a 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 paragraph 3.20 of the Punjab 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) See also rule 5.25 of the Punjab Civil Services Rules, Volume I, Part I.

Note. (4) If under the Fundamental Rules or Subsidiary Rules issued under Rule 45-A or under the Punjab Civil Services Rules, the allowance fixed

(f) Miscellaneous

Instructions to be observed on Reconstitution of Executive Charges

8.30. 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,—*vide* Article 203 of Account Code, Volume III. On all such occasions, the necessary transfer between offices of unsettled accounts (for example, see margin), of liabilities not yet brought to account; of quantity account 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.

(i) Works in progress and suspense accounts of Works

(ii) Appropriation and sanctions not yet completely operated upon;

(iii) Stocks and other suspense accounts;

(iv) Remittance accounts;

(v) Deposit and cash balances;

(vi) Unrealised rent and other revenue; and

(vii) Interest-bearing securities.

C—Destruction of Records

8.31. The destruction of account records in Public Works Offices is governed by the provisions of paragraph 1.160 of the Punjab Public Works Department Code. In cases not covered by that paragraph, the specific concurrence of the Accountant-General is necessary before any records are ordered to be destroyed. In each divisional office full details should be maintained permanently in

CHAPTER IX—POWERS OF ADMINISTRATIVE DEPARTMENTS

9.1. (a) With reference to rule 1.3 (b) (4) consent has been given by the Department of Finance to the exercise of the powers by the Administrative Departments in the cases detailed in the following rules. These powers are supplementary to those given in Chapter XIX of Financial Handbook No. 2 (Punjab Financial Rules).

(b) The provisions of sub-rules 1 and 2 below rule 19.1 of Financial Handbook No. 2 (Punjab Financial Rules) and of rules 19.2 to 19.5 *ibid* apply *mutatis mutandis* to the rules in this chapter.

Note * (1) The exercise of these powers is subject to the provision of funds, for the item concerned, in the project estimate, or other works estimate.

Note * (2) The exercise of any of these powers is subject to the availability of funds for the item concerned, in the budget.

Note * (3) The Administrative Departments may re-delegate the powers delegated to them in this Chapter, on their own responsibility and subject to such restrictions as they may like to impose, to any authority under them. Copies of all such orders should invariably be supplied to the Department of Finance and the Accountant-General, Punjab.

9.2. Powers in respect of purchase, manufacture, etc., of stores and increases and decreases in the reserve stock limit. (See Rule 6.2).

Serial No.	Nature of Power	Department	Extent to which assent is given
1	2	3	4
1	To sanction the purchase of live stock and the purchase, manufacture and repair of articles included under the minor head "Tools and Plant", including special Tools and Plant except the purchase of motor vehicles	Public Works	Up to Rs †1,00,000 in any one case, Applies in the case of Irrigation Branch to major heads *333—Irrigation Navigation, Drainage Works Flood Control and *533—Capital Outlay Irrigation Navigation Flood Control and Drainage Projects. The above limit does not apply in the case of sanction to an estimate to cover a book transfer from one unit of the Sutlej Valley Project to another.
2	To sanction purely temporary increases of the reserve stock limits of a division	Department, of Public Works B & R. Branch	Full powers subject to budget provision
3	To sanction decrease in permanent or temporary limits of a division once sanctioned by Department of Finance	Public Works	Full powers provided that copies of orders sanctioning the revised limits are endorsed to Department of Finance and that they are not raised against except as allowed by Serial No. 2 above.

*Note (1) and (5) omitted and note (2), (3) and (4) renumbered as

9.3. Power in respect of the according of Administrative Approval and the sanctioning of estimates, etc. (Rule 7.3).

Note. In the case of large projects, the Department of Finance may at the time of intimating its concurrence in administrative approval, to a general project estimate, define the extent to which such concurrence permits of Finance Department's assent to the sanction of the working estimates, when these are prepared prior to the issue of technical sanction by the authority concerned. The assent of the Department of Finance may be presumed to the sanction of working estimates, including in a project estimate approved by the Department of Finance (other than estimates of expenditure in connection with a building to be used as a residence of a Government employee as well as P.W.D. Rest House and Inspection Bungalows) and subject to the following limits:—

- (a) Ordinarily, up to Rs 5 lakhs in each case;
 (b) In the case of Special Schemes (which will be declared as such by Department of Finance and will generally include those costing over Rs. 5 crores), the limit will be Rs 10 lakhs, in each case.

Serial No.	Nature of Power	Department	Extent to which assent is given
1	2	3	4
1	Administrative approval to expenditure on minor works other than works in connection with a building intended to be used as the residence of a Government employee or a rest-house or inspection bungalow and works such as tube-wells and pumping plants, etc., the running cost of which will exceed Rs 1,200 per annum	All Departments except Forest and Public Work Irrigation Branch	Full powers subject to the condition that if the total expenditure which is proposed to incur on a particular building within a single financial year exceeds Rs. one lakh the concurrence of the Department of Finance must be obtained before incurring any part of it
2	Administrative approval to expenditure on all major works on the Plan side (other than residences or works in connection with a building intended to be used as the residence of a Government employee)	All Departments	Full powers subject to the following conditions:— (i) The plan provision for that Scheme taken against the target of scheme is not exceeded (ii) The expenditure to be incurred during a particular financial year should not exceed the budget provision made for that year
3	Administrative approval to expenditure on all works in connection with the construction, purchase, or conversion of a building to be used as the residence of a Government employee	All Departments	Full powers up to Rs. 1,00,000 provided that— (a) the standard rent as calculated under Fundamental Rules 45-A or rules in Chapter V of the Punjab Civil Services Rules, Volume I,

Chap. IX] POWERS OF ADMINISTRATIVE DEPARTMENTS [9.

Serial No.	Nature of Power	Department	Extent to which assent is given
1	2	3	4
4	Administrative approval to expenditure on original works in connection with existing residential buildings, and on works in connection with Department, of Public Works Rest-houses and Inspection Bungalows and Civil Rest-houses and Dak Bungalows.	Department of Public Works	<p>(b) that assent is not presumed to any such expenditure which is not expected to bring in an adequate return on the capital cost by reason of either no rent being charged or the rent to be charged being less than that recoverable under rule 45-A of the Fundamental Rules or under the rules in Chapter V of the Punjab Civil Services Rules, Volume I, as the case may be; and</p> <p>(c) that the building is assigned to the holder of a specified post who is bound by the terms to give in it.</p> <p>Up to a limit of Rs 10,000 in each case irrespective of the cost of the buildings and subject to any general orders of the competent authority regulating the supply by Government of any special fittings in any particular type of residence provided that—</p> <p>(i) the standard rent calculated on the final capital cost does not exceed 15 per cent of the average pay of the class of Government employees who usually occupy the buildings ; and</p> <p>(ii) the power conferred above may be exercised in respect of buildings allowed rent free, if the necessity for rent-free allotment has been accepted by the Department of Finance.</p>
5	Administrative approval to expenditure on works chargeable to the open Capital Account of completed Project or to Capital other than those connected with a building intended to be used as the residence of a Government employee or works	Department of Public Work, Irrigation Branch	Up to Rs 3 lacs for works which are necessary for the full development of the Project but which are not in themselves directly remunerative (but excluding Rest-Houses and Inspection Bungalows) and up to Rs 5 lacs for works which are directly remunerative in themselves

9.3-9.4] DEPARTMENTAL FINANCIAL RULES [Chap. I

Serial No.	Nature of Power	Department	Extent to which assent is given
1	2	3	4
6	Administrative approval to expenditure on works chargeable to "Extensions and Improvements" in the Revenue Accounts of a completed project falling under the major head--"333 Irrigation etc. other than those relating to a building intended to be used as the residence of a Government employee or a Rest-house or Inspection Bungalow, or works such as tube-wells, pumping plants, etc., the running cost of which will exceed Rs 1,200 per annum	Department of Public Works, Irrigation Branch	Up to Rs 4 lacs
7	To sanction estimates for observing river uscharges, chargeable to the head *333-Irrigation, etc.	Ditto	Full powers, provided the pay establishment provided for in estimate does not exceed the prescribed rates.
8	To sanction installation of fans in hired buildings used as offices	Department of Public Works, Buildings and Roads Branch	Full powers subject to the condition that an undertaking is obtained from the landlords to the effect that fans along with serviceable material will be removed from the building at a time

9.4. Power in respect of sanctioning excess over estimates (See Rules 7.86).

Serial No.	Nature of Power	Department	Extent to which assent is given
1	2	3	4
1	To sanction excesses over estimates for maintenance and repairs	Department of Public Works, Buildings and Roads and Irrigation Branches	Full powers
2	To sanction excesses over estimates (including revised estimates) or original works in cases where the actual expenditure is within the limits up	Ditto	Ditto

CHAPTER X—POWERS OF HEADS OF DEPARTMENTS AND OTHER SUBORDINATE AUTHORITIES

10.1. (a) With reference to rule 1.3 (b) (4), delegations have been made to Heads of Departments and other subordinate authorities to exercise powers in the cases detailed in the following rules. These powers are supplementary to those given in Chapter XIX of Financial Handbook No. 2 (Punjab Financial Rules).

(b) The provisions of sub-rule 1 and 2 below rule 19.1 of Financial Handbook No. 2 (Punjab Financial Rules), and of rules 19.2 and 19.3 *ibid* apply *mutatis mutandis* to the rules in this chapter.

Note. (1) Omitted*.

Note. (2) The exercise of these powers is subject to the provision of funds for the item concerned, in the project estimate, or other works estimates.

Note. (3) The exercise of any of these powers is subject to the availability of funds, for the item concerned, in the budget.

Note (4) (i) An Executive Engineer recruited direct as temporary Executive Engineer having five years' service as Executive Engineer under the Government and after attaining the age of 35 years can be authorised to exercise the powers of a Selected Officer.

(ii) An officer recruited as Temporary Assistant Executive Engineer/Assistant Executive Engineer can be authorised to exercise the powers of a Selected Officer after completion of five years of service, as Executive Engineer under the Government, on attaining the age of 35 years and with a total service of eight years under the Government.

(iii) An officer recruited as Temporary Assistant Engineer/Assistant Engineer or promoted as officiating S.D.O., can be authorised to exercise the powers of a Selected Officer after he has completed 12 years of service under the Government in a gazetted capacity and on completion of 3 years as Executive Engineer, unless the case of the officer falls in one of the first two categories.

Note (5) Note 4 above does not apply to members of the Provincial Service of Engineers (Assistant Engineers). Such Officers when appointed to divisional charge shall, in the absence of special orders in any individual case, exercise the powers of non-selected officers.

Note (6) The Heads of Departments may re-delegate the powers delegated to them in this chapter on their own responsibility and subject to such restrictions as they may like to impose, to any authority under them. Copies of all such orders should invariably be supplied to the Department of

10.2. To sanction purchases, manufacture; etc., of stores and increases and decreases in the reserve stock limit (See Rule 6.2).

Serial No.	Nature of Power	To whom delegated	Extent
1	2	3	4
1	To sanction purely temporary increases of the reserve stock limits of a Division, such increases to be absorbed within six months from the date of the increase	(i) Chief-Engineers	Full powers
		(ii) Superintending Engineers	Up to 25 per cent increase over the sanctioned permanent limit of any Division
2	Ditto	Executive Engineers, Irrigation and Buildings and Roads Branches	Up to 10 per cent increase over the sanctioned permanent limit of any Division
3	To sanction decrease in permanent or temporary limits of reserve stock of a Division once sanctioned by Department of Finance	Chief Engineers, Department of Public Works	Full powers provided that copies of orders sanctioning revised limits are endorsed to the Department of Finance and they are not raised again except as allowed by serial No. 1 above
4	To purchase tents	Superintending Engineers, Irrigation and Buildings and Roads Branches	Up to Rs 4,000 for each purchase
5	To purchase office furniture	(i) Chief Engineers (ii) Superintending Engineers (iii) Executive Engineers	Up to Rs 10,000 Up to Rs 2,000 Up to a limit of Rs 500
6	To sanction the purchase of livestock and the purchase, manufacture and repair of articles included under the minor head "Tools and Plant", except the purchase of motor vehicles	Chief Engineers	Up to Rs 30,000 in any one case. The above limit does not apply in the case of sanction to an estimate to cover book transfer from one unit of a sanctioned project to another
7	To sanction the purchase of Tools and Plant, including special Tools and Plant (excluding livestock, tents, office furniture and motor	Chief Engineer, Irrigation Branch Superintending Engineers,	Up to Rs 2,00,000 subject to these above conditions Up to a limit of Rs 10,000 in each case. Applies to major head *333—Irrigation, etc. and

D. X.] POWERS OF HEADS OF DEPARTMENTS AND OTHERS SUBORDINATE AUTHORITIES

[10.2

	Nature of Power	To whom delegated	Extent
	2	3	4
8	To sanction the purchase of livestock	Superintending Engineers, Irrigation Branch	Upto a limit of Rs. 2,500 for each estimate
9	To purchase or manufacture materials to be used on works	Executive Engineers, Irrigation Branch— Selected Officers Non-selected Officers	Rs. 5,000 Rs 2,000 Subject to the condition laid down against serial No. 11 of rule 10.5
10	To purchase or manufacture materials to be used on works	Executive Engineers, Buildings and Roads Branch	Full powers within the limits sanctioned for reserve stock subject to the approval or sanction of the estimate being obtained where required by the provisions of paragraphs 4.27 and 4.28 of the Punjab Public Works Department Code
11	To sanction the purchase or manufacture, or repairs, or of special Tools and Plant (excluding livestock and office furniture) chargeable to "works" under :— (a) Extension and Improvements (b) Maintenance and Repairs	Executive Engineers, Irrigation Branch Selected officer Non-selected Officers	Applies to major head "*333— Irrigation etc." and *332— Multi-purposes River Projects" Up to Rs 2,500 Up to Rs 1,500
12	To sanction the purchase or manufacture of Tools and Plant including special Tools and Plant (excluding livestock, tents and office furniture)	Executive Engineers, Irrigation, Building and Roads Branches— Selected Officers Non-selected Officers	Up to Rs 2,500 Up to Rs 1,500

In the case of Irrigation Branch, these powers apply when the estimate is chargeable to the Revenue Account, or to the general or subsidiary estimate of a sanctioned project of which the project estimate has not been closed

Serial No.	Nature of Power	To whom delegated	Extent
1	2	3	4
13	To sanction repairs and carriage of Tools and Plant	Executive Engineers Selected Officers Non-selected Officers	Rs 2,500 Rs 1,500
14	To purchase mathematical instruments, except levelling staves against sanctioned estimates	Executive Engineers	Full powers, when the details of the instruments to be purchased are specified in an estimate sanctioned by higher authority, otherwise to the extent of Rs. 2,500 in the case of Selected Officers and Rs. 1,000 in the case of Non-selected Officers
15	To purchase new levelling staves against sanctioned estimates from the Superintendent, Government Central Workshop, Amritsar and failing that from the Mathematical Instrument Office, Calcutta	Executive Engineers	Full powers where the details of the instruments to be purchased are specified in an estimate sanctioned by higher authority, otherwise to the extent of Rs. 1,500 in the case of Selected Officers and Rs. 500 in the case of Non-selected Officers
16	To obtain rain gauges and measures-glasses	Superintending Engineers, Irrigation Branch and Executive Engineers, Irrigation Branch	Can obtain direct from the Mathematical Instrument Office, Calcutta
17	To order, from a Government Workshop, materials stores or manufactured articles for which due provision has been made in a sanctioned estimate	Executive-Engineers	Selected Officers—Full powers subject to the limits of a sanctioned estimate or budget allotment, whichever is less
18	To sanction the carriage and handling charges of stock materials chargeable to stock	Executive Engineers	Full powers, (Non-selected officers up to Rs 2,500 subject to the limits of sanctioned estimate, or budget allotment, whichever is less)

10.3. To sanction estimates for the purchase or manufacture of materials to be used on works. (See Notes below rule 6.64).

**Chap. X.] POWERS OF HEADS OF DEPARTMENTS AND [10.3-10.4
OTHERS SUBORDINATE AUTHORITIES**

Serial No.	Nature of power	To whom delegated	Extent
1	2	3	4
1	To sanction estimates for the purchase or manufacture of material to be used on works	(i) Superintending Engineers, Irrigation Branch (ii) Superintending Engineer, Buildings and Roads Branch	Up to Rs. one lac and subject to the limits sanctioned for reserve stock Full powers within the limits sanctioned for reserve stock
2	To sanction estimates for repairs and carriage of Tools and Plant including special Tools and Plant	Superintending Engineers, Irrigation and Buildings and Roads Branches	Full powers within the budget provision for their respective circles
3	To sanction estimates for the purchase and manufacture of Tools and Plant including special Tools and Plant	Superintending Engineers, Irrigation and Buildings and Roads Branches	Up to Rs 15,000 in each case in the case of Irrigation Branch, the above power is subject to the proviso that the construction estimate of the subsidiary or general project, to which the work belongs, has not been closed and subject to such restrictions as the Chief Engineer may impose, in the case of Irrigation Branch this power applies to the major head *'533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects" only
4	To sanction manufacture estimates for running and maintenance of Trucks, Jeeps, Concrete Mixers Graders and other machinery in use in P.W.D. Divisions	Superintending Engineers, Irrigation and Buildings and Roads Branches	Full powers within the Budget provision for their respective circles

10.4. To accord administrative approval to works (See Rule 7.3).

Note. The money limits specified in the delegations below relate to the entire estimated cost of a work including both original works and repairs, if any, and not merely to the cost of the portion relating only to original works.

*Head changed vide No. 841-OSD(F)-77/29811, dated 22nd November, 1977.

Serial No.	Nature of Power	To whom delegated	Extent
1	2	3	4
1	To convey administrative approval to proposals for works other than residential building appertaining to their respective departments falling under the following minor heads of "1259—Public Works—Original Works—Buildings"		
	(a) Land Revenue, State Excise, General Administration and Agriculture	Financial Commissioner	Up to Rs *30,000. Also for works appertaining to Colony towns falling under the head 1459—Capital Outlay on Public Works
	(b) Land Revenue, General Administration	Commissioners of Divisions	Up to Rs. *23,000 for Works appertaining to Treasury Buildings, Land Revenue building and miscellaneous buildings relating to their Divisions
	(c) State Excise	Excise and Taxation Commissioner	Up to Rs. *11,000 for works appertaining to the Excise Department
	(d) Registration	Inspector-General of Registration	Up to Rs. *15,000 for works appertaining to the Department of Registration
	(e) General Administration	Director Social Welfare Department	Up to Rs. *11,000 for works appertaining to the Social Welfare Department
	(f) Administration of Justice	Judges of the High Court	Up to Rs. *30,000 for works pertaining to High Court, District and Sessions Courts, Subordinate Judges, Courts and Small Cause Courts and Subsidiary buildings
	(g) Jails and Convict Settlements	Inspector-General of Prisons	Up to Rs. *15,000 for works appertaining to Central and District Jails, Lock-ups and miscellaneous buildings of the Jail Department
	(h) Police	Inspector-General of Police	Up to Rs. *15,000 for works appertaining to Police lines and thanas and miscellaneous buildings of the Police Department
		Deputy Inspector-General of Police	Up to Rs. *3,000 for works appertaining to Police lines and thanas and miscellaneous buildings of the Police Department.
	(i) Education	Director of Public Instruction	Up to Rs *15,000 for works appertaining to Government Colleges and Schools and miscellaneous buildings of the Education Department.
	(j) Medical and Public Health	Director, Health Services, Punjab	Up to Rs *23,000 in each case appertaining to Non-residential buildings e.g., Hospitals, Dispensaries, Medical Colleges, Mental Hospital and miscellaneous buildings of the Health Department.

*vide No. 96-OSD(F)-77/2948, dated the 2nd February, 1977].

*Head changed vide No. 841-OSD(F)-77/29811, dated 22nd November, 1977.

**Chap. X.] POWERS OF HEADS OF DEPARTMENTS AND
OTHERS-SUBORDINATE AUTHORITIES**

[10.4

Serial No.	Nature of Power	To whom delegated	Extent
1	2	3	4
	(k) Agriculture	Director of Agriculture	Up to Rs. *15,000 for works appertaining to the Department of Agriculture
	(l) Animal Husbandry and Fisheries	Director of Animal Husbandry and Warden of Fisheries	Up to Rs. *15,000 for works appertaining to the Departments of Animal Husbandry and Fisheries.
	(m) Co-operative Credit	Registrar of Co-operative Societies	Up to Rs. *7,500 for works appertaining to the Department of Co-operative Societies.
	(n) Industries	Director of Industries	Up to Rs. *7,500 for works appertaining to the Department of Industries
	(o) Technical Education	Director of Technical Education, Punjab	Up to Rs. *30,000
2	To convey Administrative approval to all minor works on the plan side	All Heads of Departments	Full powers provided that— (i) Plan provision for the scheme taken against the target of the scheme is not exceeded; and (ii) The expenditure to be incurred during the particular financial year does not exceed the provision made for that particular year in the budget.
3	To convey administrative approval to proposals for works other than residential buildings	Chief Engineer, Buildings and Roads Branch	Up to Rs. 50,000 both for buildings and communications works which do not pertain to any particular department falling under the Minor Head Construction of Direct and Other Roads, State Highways Roads of Inter-State importance Major Head †259—Public Works/337, Roads and Bridges.”
4	To convey administrative approval to proposals for works other than residential buildings	Superintending Engineers, Buildings and Roads Branch	For works of the same nature as in serial No. 3 and up to Rs. 20,000; provided that the amount for the original work does not exceed Rs. 10,000

*Vide No. 96-OSD(F)-77/2948, dated 2nd February, 1977.

†(Changed —vide No. 841-OSD(F)-77/29811, dated 22nd November, 1977.

Serial No.	Nature of Power	To whom delegated	Extent
1	2	3	4
5	To convey administrative approval to working estimates for works other than residential buildings forming part of a project estimate specifically approved by the Department of Finance	Chief Engineers, P.W. D., Irrigation Branch	Up to Rs. *25,00,000 subject to the proviso that (i) the sanction does not result in excess over the provision in the project estimate for the sub-head to which the particular work belongs ;(ii) funds are available; (iii) that any sanction of or exceeding Rs 5 lacs is brought to the notice of the Government, for information
16	To convey administrative approval to estimates of capital expenditure on the construction or purchase of residences for Government employees to meet the requirements of their respective Departments	Heads of departments named in serial No. 1 and Chief Engineers, Irrigation and B. & R. Branches	Up to Rs 50,000 or the total cost of the building ; provided that the rental value of the building calculated according to F.R. 45-A or the rules in Chapter V of the Punjab Civil Service Rules, Volume, I, Part I, as the case may be, shall not exceed 15 per cent of the average emoluments of the class of Government employees for whom it is intended
17	To convey administrative approval to estimates of expenditure on works in connection with existing residential buildings to meet the requirements of all the Departments	Chief Engineers	Up to Rs *8,000 and as in serial No. 6 above
18	Administrative approval to expenditure on work chargeable to B and I in the Revenue Accounts of a completed project falling under the Major Head "333—Irrigation, Navigation, Drainage and Flood Control Works—other than those relating to a building intended to be used as the residence of a Government employee or a rest-house or Inspection Bungalow"	Chief Engineers Irrigation Branch	Rs. 4 lacs
19	Administrative approval to expenditure on works chargeable to the open Capital Account of a completed Project or to Capital other than those connected with a building intended to be used as the residence of a Government employee or works such as tube-wells, pumping plants, etc., the running cost of which will exceed Rs 1,200 per annum	Ditto	Up to *Rs. 6 lacs for works which are necessary for the full development of the Project but which are not in themselves directly remunerative (but excluding Rest-houses and Inspection Bungalows), and up to Rs. *10 lacs for works which are directly remunerative in themselves

*Vide No. 209-ORD(F)-76/8216, dated 19th March, 1976.
 †(Head Changed—vide No. 841-OSD(F)-77/29811, dated 22nd November, 1977).

Chap. X.] POWERS OF HEADS OF DEPARTMENTS AND [10.4-10.5
OTHERS SUBORDINATE AUTHORITIES

Serial No.	Nature of power	To whom delegated	Extent
1	2	3	4
†10	To convey administrative approval to estimates of capital expenditure on the construction or purchase of residences for Government employees to meet the requirements of the Public Works Department	Superintending Engineers	Up to Rs. 20,000 for the total cost of the building and as in serial No. 6 above
†11	To accord administrative approval to estimates of expenditure on works in connection with existing residential buildings	Superintending Engineers	Up to a limit of Rs 400 in each case. Irrespective of the Capital cost of the building which includes the cost of sanitary, water-supply and electrical installations and as in serial No. 7 above. Also that no addition is made which is not covered by the sanctioned type design or is of a nature not usually provided
12	To accord administrative approval to estimates chargeable to "Extension and Improvements"—		
	(1) for new petty works	Superintending Engineers, Irrigation Branch	Up to a limit of Rs. 10,000
	(2) for new works which are neither remunerative in themselves nor necessary for the full development of the project	Ditto	Up to a limit of Rs. 20,000
	(3) for renewals or replacements of existing works	Ditto	Ditto

10.5. To accord technical sanction, to sanction estimates for and expenditure on works, or to divert provision under works, etc. (See Rules 7.3).

(Note.—For estimates of material to be used on works see rule 10.3).

†The power conferred in serial Nos. 6 to 11 in regard to administrative approval to estimates of expenditure on original works in connection with residential buildings may be exercised in respect of buildings allowed rent-free, provided that the necessity for rent-free allotment has been accepted by the Department of Finance.

Serial No.	Nature of power	To whom delegated	Extent
1	2	3	4
1	To accord technical sanction to detailed estimates of original works and special repairs	Chief Engineers	Up to *10 per cent in excess of the amount administratively approved by the competent authority subject to the condition that overall expenditure under respective head over and above the budget grant of that head does not exceed.
2	To sanction estimates chargeable to Extension and Improvements— (i) For new works which are neither remunerative in themselves nor necessary for the full development of the project (ii) For renewals and replacement of existing works	Superintending Engineers, Irrigation Branch	Up to a limit of Rs *30,000 Mechanically Applies to major heads † 333 and 332.
3	To accord technical sanction to estimates for Maintenance and Repairs	Superintending Engineers, Irrigation and Buildings and Roads Branches	Up to Rs 4 lakhs, in each case and within the limits assigned for his circle in the Budget under each head of service Applies in the case of Irrigation Branch to major head †333 and 332
4	To sanction new works or additional chargeable to "Extensions and Improvements"	Executive Engineers, Irrigation Branch— Selected Officers Non-selected Officers	Up to Rs 2,500 Up to Rs 1,500 Applies to major heads †333 and 332.
5	To sanction technically estimates for works chargeable to maintenance and Repairs other than annual repairs estimates	Executive Engineers, Irrigation Branch— Selected Officers Non-selected Officers	Up to Rs 10,000 Up to Rs 2,500. Applies to major heads † 333 and 332. All Items under "compensation" will require the Superintending Engineers' sanction

*Vide No. 209—OSD (F)—76/8216 dated 19-3-76.

†(Head changed vide No. 841—OSD (F)-77/29811, dated 22-11-77)

**Chap. X.] POWERS OF HEADS OF DEPARTMENTS AND
OTHERS SUBORDINATE AUTHORITIES**

[10.5

Serial No.	Nature of power	To whom delegated	Extent
1	2	3	4
6	To accord technical sanction to detailed estimates for original works and special repairs	Executive Engineers, Buildings and Roads Branch Selected Officers Non-selected officers	Up to Rs 10,000 Up to Rs 5,000 Excluding departmental charge for Establishment and Tools and Plant
7	To accord technical sanction to detailed estimates for original works and special repairs for the construction of border roads	Executive Engineer, Buildings and Roads Branch Selected Officers Non-selected Officers	Up to Rs 50,000 Up to Rs 20,000
8	To accord technical sanction to detailed estimates for original works	Superintending Engineers, Buildings and Roads Branch	Up to Rs one lac for each work
9	To accord technical sanction to detailed estimates for original works for the construction of border roads	Superintending Engineers, Buildings and Roads Branch	Up to Rs 2 lacs for each work excluding departmental charges for establishment and Tools and Plant
10	To sanction detailed estimates chargeable to the general or subsidiary estimate of a project—Major Productive works	Superintending Engineers, Irrigation Branch	Up to Rs 40,000 unconditionally and Rs 1 lac, when the class, type, design, position and main details have been approved, provided— (1) that the construction estimate of the subsidiary or general project to which the work belongs has not been closed ; (2) that the cost does not exceed the provision in the Budget Estimate for the sub-head to which the particular work belongs ; and (3) that, in the case of water-course construction, the cost is recoverable from the settlers

Serial No.	Nature of power	To whom delegated	Extent
1	2	3	4
11	To sanction detailed estimates for works chargeable to the general or subsidiary estimates of a sanctioned project	Executive Engineers, Irrigation Branch— Selected Officers Non-selected Officers	Rs 5,000 Rs 2,000 [Subject to the condition that— (i) when the detailed estimate is a working estimate for a work or a part of a work included in a general project estimate, or in any subsidiary estimate, subsequently sanctioned by a competent authority, the sanctions is subject to the condition that the provision for it in the general or subsidiary estimate is not exceeded that the class, type, design, position and main details have been approved administratively (ii) the construction estimate of the general or subsidiary project had not been closed; and (iii) Such other restrictions as the Chief Engineers may impose.]
12	To sanction estimates, technically, within limits of a budget allotment, for maintenance of works, during construction, chargeable to the Project Estimate	Executive Engineers, Irrigation Branch— Selected Officers Non-selected Officers	Rs 5,000 Rs 2,000 (Subject to such restrictions as the Chief Engineer may impose)
13	To sanction works for other departments, in cases of urgency, when there is no local authority of the department concerned	(i) Superintending Engineers, Irrigation Branch (ii) Chief Engineer Irrigation	Up to Rs 5,000 in each case Up to Rs. 10,000 in each case.
14	To sanction expenditure on surveys and other preliminary works, connected with the preparation of schemes chargeable to the minor heads "Works" and "other Charges" falling under the major head †332".	Chief Engineers, Irrigation, Buildings and Roads/Public Health Branches	Up to Rs. *60,000 subject to condition that funds have been provided to that particular year and under this head.

*Vide—N. 200-O3D (P)-7/3215, dated 19-3-76

†Vide: N. 841-O3D (P)-7/2911, dated 22-11-77.

Ch ap. X.] POWERS OF HEADS OF DEPARTMENTS AND
OTHERS SUBORDINATE AUTHORITIES

[10.5

Serial No.	Nature of Power	To whom delegated	Extent
1	2	3	4
15	To sanction expenditure on surveys and other preliminary works connected with the preparation of schemes chargeable to the minor head "Works" and "Other Charges" falling under the major head †332	Superintending Engineers, Irrigation and Buildings and Roads Branches	Up to Rs. 10,000 subject to the condition against serial No. 14 above
16	Ditto	Executive Engineers, Irrigation, Buildings and Roads Branches	Up to Rs. 1,000 subject to the condition against serial No. 14 above
17	To sanction estimates for observing river discharges chargeable to the head †333	Superintending Engineers, Irrigation Branch	Up to Rs 20,000 provided that the pay of establishment provided for in the estimates does not exceed the prescribed rates
18	To divert provision for contingencies of a sanctioned estimate to new works or repairs not provided for in the estimates	Superintending Engineers	Full power
		Executive Engineers— Selected Officer	Up to Rs 5,000
		Non-selected Officers	Up to Rs 2,000 (Subject to such restrictions as the Chief Engineer may impose)
19	To sanction subsidiary works for large projects other than productive Public Works	Superintending Engineers Irrigation Branch	Upto a limit of Rs. *10,000 in each case subject to condition that funds are available during that particular year
20	To accord technical sanction to estimates for maintenance and repairs	Chief Engineers, Buildings and Roads and Irrigation Branches	Full powers
21	To sanction expenditure debitable to the contingent provision of an estimate for the supply of liveries, summer clothing, belts, cross-belts, badges and warm clothing to Work-charged Establishments	Executive Engineers, Irrigation Branch	As per rules in Appendix 16 to the Punjab Financial Rules.

*Vi de No. 209-OSD(F)-76/8216 dated 19-3-76.

† Vide No. 841-OSD (F)-77/29811 dated 22-11-77.

10.5-10.6] DEPARTMENTAL FINANCIAL RULES [Chap. X]

Serial No.	Nature of Power	To whom delegated	Extent
1	2	3	4
22	To sanction estimates for the construction of new drains, etc., chargeable to the major head †332.	Chief Engineer, P.W.D., Irrigation Branch	Up to *Rs. two lakhs in each case provided these works form part of a project, which has been sanctioned by a competent authority.
23	Ditto	Superintending Engineers, P.W.D., Irrigation Branch	Up to Rs 25,000 subject to the condition against Serial No. 22

10.6. To accept tenders, for contracts and to issue work orders. (See note below rule 7.5).

Note. (1) The limits prescribed in column 4 are exclusive of the estimated cost or value of—

- (i) land to be acquired;
- (ii) petty establishment;
- (iii) materials to be supplied by Government to a contractor for work.

Note. (2) The acceptance of tenders is in each case subject to the condition that the amount of the tender added to the cost of land, petty establishment and materials, if any, supplied by Government will not exceed the amount of the sanctioned estimate, plus such excess as the authority accepting the tender is competent to sanction.

Serial No.	Nature of power	To whom delegated	Extent
1	2	3	4
1	To accept tenders for the execution of work by contract	Chief Engineers	Full powers
2	To accept tenders for contracts for sanctioned works, or for supply of materials for stock	Superintending Engineers, Irrigation Branch	Up to Rs. 3 lacs, subject to the condition that— (i) Approval of the Chief Engineers is sought if a tender other than the lowest is accepted (ii) In case of supply of material for stock the reserve stock limit fixed for the Circle is not exceeded; and (iii) no higher rates are paid than those contained in the Schedule of rates or in the sanctioned estimate.

*Vide No. 209-OSD (F)-76/8216 dated 19-3-76.

†Vide No. 841-OSD (F)-77/29311 dated 22-11-77

**Chap. X.] POWERS OF HEADS OF DEPARTMENTS AND [10.6-10.7
OTHERS SUBORDINATE AUTHORITIES**

Serial No.	Nature of power	To whom delegated	Extent
1	2	3	4
3	<i>Irrigation Branch</i> To accept tenders	Executive Engineers— Selected Officers Non-selected Officers	Rs 40,000 Subject to the condition that :— Rs 20,000 (i) approval of the next higher authority is obtained if a tender other than the lowest is accepted
		<i>Buildings and Roads Branch</i>	
		Superintending Engineers, Executive Engineers	Rs 5 lacs (ii) no higher rates are paid than those contained in the schedule of rates or the sanctioned estimates
		Selected Officers Non-Selected Officers	1,00,000 40,000 (iii) as per (i) against Serial No. 2 above for Superintending Engineers only
4	To issue work orders for works and repairs	Executive Engineers, Buildings and Roads	Up to Rs 20,000
		Sub-Divisional Officers, Buildings and Roads	Up to Rs. 10,000 for specified works or such lower limit as the Divisional Officer may fix
5	To issue work orders for works and repairs	Executive Engineers, Irrigation Branch	Full powers, provided no higher rates are paid than those contained in the Schedule of Rates, or in the sanctioned estimates
		Sub-Divisional Officers, Irrigation Branch	Up to Rs 5,000 for specified work, or such lower limit as the Divisional Officers may fix.

10.7. To sanction the importation of labour for Contractors.

Serial No.	Nature of Power	To whom delegated	Extent
1	2	3	4
1	To sanction the importation of labour by a contractor for employment on contract or piece-works and the payment of importation charges therefor	Chief Engineers, Department of Public Works	Full powers

10.8. To accord sanction to the creation of posts on work-charged establishments. (See rule 7.37).

Note. (1) When the rate prescribed by the higher authority for any particular class of establishment, is a time-scale of pay a Superintending Engineer or Executive Engineer can make an appointment, on a pay equal to any stage of the time-scale, the maximum of which does not exceed Rs. 400 or Rs. 200 per mensem, respectively.

The grant of advance increments to the personnel borne on work-charged establishment should be subject to confirmation by the Chief Engineer.

Note. (2) The term "advance increments" used in Note 1 above includes the grant of advance increments on the initial appointment of a person against a post borne on work-charged establishment as well as during the course of his service.

Serial No.	Nature of Power	To whom delegated	Extent
1	2	3	4
1	To create posts of work-charged establishment	Chief Engineer	Up to Rs 1,000 per mensem subject to the following conditions:— (i) Provision exists in the sanctioned estimate to cover the cost of such establishment (ii) Orders to commence the work have been received from competent authority; (iii) Necessary funds either already exist, or have been provided by competent authority;

**Chap. X.] POWERS OF HEADS OF DEPARTMENTS AND [10.8-10.9
OTHERS SUBORDINATE AUTHORITIES**

Serial No.	Nature of power	To whom delegated	Extent
1	2	3	4
			(iv) The pay and allowances of such posts shall not exceed the prescribed rates in cases where such rates have been definitely laid down by a higher authority for any particular class of appointment. In other cases, approval to rate of pay should be obtained.
			(v) A monthly consolidated statement should be submitted to Government showing work-charged establishment getting Rs. 500 per mensem or over.
2	To create posts or work-charged establishment while the work is in progress under the sanctioned estimate	Superintending Engineers	Up to Rs. 400, for each person so employed in the execution of works subject to the conditions given against Serial No. 1 above.
3	Ditto	Executive Engineers	Up to Rs. 200 per mensem for each person so employed subject to the conditions against Serial No. 1 above.
4	To create posts of work-charged establishment in connection with the handling custody, etc., of stock	Superintending Engineers	Up to Rs. 100 per mensem for each post as created, and subject to the conditions (iii) and (iv) against Serial No. 1 above
5	Ditto	Executive Engineers	Up to Rs. 50 per mensem for each post so created and subject to the conditions (iii) and (iv) against Serial No. 1 above

10.9. To sanction excesses over estimates. (See rule 7.86).

Serial No.	Nature of power	To whom delegated	Extent
1	2	3	4
1	To deal finally with all excesses on the amounts of original estimate sanctioned by himself or by a higher authority	Superintending Engineers	Up to a limit of 5 per cent of the amount of the original estimate or Rs. 500 whichever is more provided that the total amount of the excess is within the limit of his powers to sanction estimates technically

0.9-10.10] DEPARTMENTAL FINANCIAL RULES [C hap. X

Serial No.	Nature of power	To whom delegated	Extent
1	2	3	4
2	To pass finally all excesses over the accounts of original estimates sanctioned by himself or by higher authorities	Executive Engineers	Within the limit of 5 per cent of the sanctioned estimates provided that amount does not exceed the limit of their power to sanction estimates technically
3	To sanction excess over estimates for maintenance and repair	Chief Engineers, P.W.D., Irrigation Branch	Full powers

10.10. To adjust balances of manufacture operation.
(See Article 163 of the Account Code, Volume III).

Serial No.	Nature of Power	To whom delegated	Extent
1	2	3	4
1	To adjust balances of manufacture operation, in all cases in which the rates of outturn would not be increased by more than 10 per cent over the estimate or current stock rates	Executive Engineers— Selected Officers Non-selected Officers	Rs. 10,000 Rs. 5,000

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Davinder Bajaj

ਮੁੱਖ ਇੰਜੀਨੀਅਰ, ਪੰਜਾਬ,
ਦੇ ਨਿਰਮਾਣ ਵਿਭਾਗ, ਭਵਨ ਤੇ ਮਾਰਗ ਸ਼ਾਖਾ,
ਪਟਿਆਲਾ।

ਵਧਾ ਵਧੇ,

ਦੇ ਨਿਰਮਾਣ ਵਿਭਾਗ, ਭਵਨ ਤੇ ਮਾਰਗ ਸ਼ਾਖਾ,
ਦੇ ਸਾਰੇ ਨਿਰਮਾਣ ਇੰਜੀਨੀਅਰਜ਼।

ਹੀਸਰਚ ਐਡੀਸ਼ਨ, ਬੇਸ ਨੰਬਰ 101,
ਦੇ ਨਿਰਮਾਣ ਵਿਭਾਗ, ਭਵਨ ਤੇ ਮਾਰਗ ਸ਼ਾਖਾ, ਦਿੱਲੀ।

ਤੇ ਪ੍ਰਾਜੈਕਟ ਅਫਸਰ, ਦੇ ਨਿਰਮਾਣ ਵਿਭਾਗ,
ਭਵਨ ਤੇ ਮਾਰਗ ਸ਼ਾਖਾ, ਜੰਮਸ਼ੇਰੀ।

8752-5-711 ਜ

ਮਿਤੀ: - 27/9/84

ਡਿਪਟੀ ਮੈਜਿਸਟਰ ਜਨਰਲ ਪੰਜਾਬ ਟੂ ਪੀ. ਡਬਲਯੂ. ਡੀ. ਅਫੀਸਰਜ਼ ਐਂਡ
ਡੀ. ਐਫ. ਐਸ ਐਂਡ ਪੀ. ਐਫ. ਆਰ.

ਉਪ ਸਬੰਧ, ਦੇ ਨਿਰਮਾਣ ਵਿਭਾਗ, ਭਵਨ ਤੇ ਮਾਰਗ ਸ਼ਾਖਾ, ਪੰਜਾਬ ਸਰਕਾਰ,

ਦੀ ਡਿਪਟੀ ਮੈਜਿਸਟਰ ਵਿਭਾਗ ਚਲੇ ਆਈ ਫੋਰ ਮੀਮੋ ਨੰ: 11/7/79 ਆਈ ਆਰ 11(2)84/

2676 ਮਿਤੀ 21-9-84 ਦੀ ਫੋਰ ਪਕੁਤ ਸਚਿਪੱਤਰ ਸਮੇਤ ਸੂਚਨਾ ਅਤੇ ਨੋਟੀਫੀ ਕਾਰਵਾਈ
ਲਈ ਭੇਜੀ ਜਾਈ ਹੈ।

ਕੋਥਾ/ ਉਪਸੇਕਰ ਅਫਸਰ

27/9

ਸੁਪਰਡੈਂਟ/ਜੀ,
ਵ: ਮੁੱਖ ਇੰਜੀਨੀਅਰ, ਪੰਜਾਬ, ਟੀ. ਐ. ਡੀ.,
ਡ: ਡੀ. ਸ਼ਾਖਾ, ਪਟਿਆਲਾ।

ਪਿੱਠੇ ਸੰਕੇਤ ਨੰ: 7542-7600/ਜ

ਮਿਤੀ: - 27/9/84

ਉਪਰੋਕਤ ਦੀ ਫੋਰ ਪਕੁਤ ਸਚਿਪੱਤਰ ਸਮੇਤ ਇਸ ਦਫਤਰ ਦੇ ਸਾਰੇ ਡਾਕਾਂ ਤੇ

ਸੂਚਨਾ ਅਤੇ ਨੋਟੀਫੀ ਕਾਰਵਾਈ ਲਈ ਭੇਜੀ ਜਾਈ ਹੈ।

ਕੋਥਾ/ ਉਪਸੇਕਰ ਅਫਸਰ

27/9

ਸੁਪਰਡੈਂਟ/ਜੀ,
ਵ: ਮੁੱਖ ਇੰਜੀਨੀਅਰ, ਪੰਜਾਬ, ਟੀ. ਐ. ਡੀ.,
ਡ: ਡੀ. ਸ਼ਾਖਾ, ਪਟਿਆਲਾ।

27/9 20/9

9

Government of Punjab
Department of Public Works
(R&R II Br.)

To

The Chief Engineer, Punjab (South)
P.W.D. R&R Branch, Patiala.
Memo. No. 11/1/79-BRII(2) 84/2676
Dated Chandigarh, the 21.9.1984.

Sub:

Delegation of enhanced powers to P.W.D. office
under D.F.R. and P.F.R.

Reference your memo. No. 1490/G dated 30.6.83
on the above noted subject.

2. President of India is pleased to give approval to the delegation financial powers to the Officers of Public Works Department R&R and Public Health Branches) being enhanced to the extent indicated in column 5 of the statement enclosed herewith.

3. This issues with the concurrence of Finance Department conveyed with their U. O. No. 15/12/84-IFICW dated 4.9.84.

sd/-
Deputy Secretary (R&R)

A copy is forwarded to the Finance Department (in MCW Branch) Punjab with reference to their U.O.No. 15/12/84-IFICW dated 4.9.84 for information.

sd/-
Deputy Secretary R&R

To

The Finance Department, Punjab,
(in MCW Branch)

U.O. No. 11/1/79-BRII(2) 84/

Dated:

Upto Rs. 10,000 Upto Rs. 20,000 As approved by F.S. in case of S.Y.L.

Upto Rs. 2,000 Upto Rs. 4,000

Upto a limit of Rs. 500. Upto Rs. 1,000 As already approved in case of S.Y.L.

Upto Rs. 15,000 (Subject to existing conditions) Upto Rs. 50,000 (Other conditions remaining the same.)

Upto Rs. 8,000 Chief Engineers. Proposal initiated by the Sub-committee. Cost of construction has more than double since March, 70 when the provision was raised to Rs. 8,000/-.

Upto a limit of Rs. 400/- Superintending Engineer. Limit of Rs. 400/- was there even in 1964 since when cost of living index has gone up more than 4 times.

Upto a limit of Rs. 400/- (subject to the conditions stated in DFR. Upto 10% subject conditions already mentioned in DFR.ady laid down.

Upto Rs. 2,000 subject to existing conditions. Nil. As already approved in case of S.Y.L. XEN did not have any such power so far.

Upto 10% subject conditions already mentioned in DFR.ady laid down. Nil. As already approved in case of S.Y.L. XEN did not have any such power so far.

Upto 10% subject conditions already mentioned in DFR.ady laid down. Nil. As already approved in case of S.Y.L. XEN did not have any such power so far.

Upto 10% subject conditions already mentioned in DFR.ady laid down. Nil. As already approved in case of S.Y.L. XEN did not have any such power so far.

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Upto 10% subject conditions already mentioned in DFR.ady laid down. Nil. As already approved in case of S.Y.L. XEN did not have any such power so far.

original work - repairs.

10.5 To accord technical sanction to detailed estimates for the construction of border roads.

10.5 To accord technical sanction to detailed estimates for original works.

10.5 To accord technical sanction to detailed estimates for the construction of border roads.

10.5 To sanction expenditure on surveys and other preliminary works connected with the preparation of Schemes chargeable to the minor heads "Works" and "Other Charges" falling under the major head 532.

10.5 To sanction expenditure of surveys Superintending Engineers.

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Engineers (Junior), Executive Engineers (Non-selected officers), Executive Engineer (Selected officers), Executive Engineers (Non-selected officers), Superintending Engineers.

25,000 subject to existing conditions. The financial limits were last fixed before 1954 & are somewhat unrealistic.

1,50,000

50,000

Upto Rs. 5 lacs for each work. One lacs for each work. The powers have to be revised since 1950 & since then prices have gone up more than 5 times. This will lessen the burden of C.E.

-dq-

Upto Rs. 2 lacs for each work excluding deptl. charges for estt. & Tools & plant.

Upto Rs. 5 lacs for each excluding deptl. charges for estt. & Tools & plant.

Rs. 60,000 subject to existing conditions laid down.

Upto Rs. 1 lac subject to existing conditions.

As agreed to by E.O. in case of S.V.

Upto Rs. 10,000 subject to the conditions already laid down. inst. S.No. 14.

Rs. 20,000 subject to conditions already laid down.

Not revised since 1950

25,000 subject to existing conditions. The financial limits were last fixed before 1954 & are somewhat unrealistic.

1,50,000

50,000

Upto Rs. 5 lacs for each work. One lacs for each work. The powers have to be revised since 1950 & since then prices have gone up more than 5 times. This will lessen the burden of C.E.

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As agreed to by E.O. in case of S.V.

Upto Rs. 10,000 subject to the conditions already laid down. inst. S.No. 14.

Rs. 20,000 subject to conditions already laid down.

Not revised since 1950

Davinder Bajaj

	condition against Sr.No. 14.	conditions already laid down.
10.8 To divert provision for contingencies of a sanctioned estimate to new works or repairs not provided for in the estimate.	Superintending Engineers. Executive Engineers (Selected Officers) (Non-Selected Officers)	Full Power Upto Rs. 5,000 Upto Rs. 10,000 Upto Rs. 2,000 Upto Rs. 5,000 (subject to such restrictions as the Chief Engineer may impose)
10.9 To issue work orders for works and repairs.	Executive Engineers Sub-Divisional Engineer.	Upto Rs. 20,000 Upto Rs. 10,000
10.9 To deal finally with all excesses on the amounts of original estimate sanctioned by himself or by a higher authorities.	Superintending Engineers.	Upto a limit of 5% of the original estimate or Rs. 500 whichever is more provided that the total amount of the excess is within the limit of his powers to sanction estimates technically.
10.9 To pass finally all excesses over the amounts of original estimates sanctioned by himself or by higher authorities.	Executive Engineers.	Upto Rs. 1 lac Upto Rs. 50,000 10% in place of 5% @ Rs. 2000 in place of Rs. 500 subject to condition already laid down. Due to rise in price level since 1960. Due to rise in price level since 1960. According to C.E.(S) this amendment has already been approved by F.O. separately but amendment has not been incorporated in JFR.

19.6 To sanction petty local purchases of stationery usually supplied by the contractor or stationery other than special articles of stationery mentioned in para 19.5. (a) up to purchase of 1000/- and below, available.

Chief Engineers.

Upto Rs. 100/-

Not revised since 1955.

19.7 To sanction purchase of stationery usually supplied by the contractor or stationery other than special articles of stationery mentioned in para 19.5. (a) up to purchase of 1000/- and below, available.

Chief Engineers.

Upto Rs. 100/-

Not revised since 1955.

19.8 To sanction the purchase of ferro chemicals.

Administrative Deptt.

Upto Rs. 100/-

The price of these chemicals have gone up more than 3 times since last revision. Quantum of work involved has also increased many fold.

LIST OF APPENDICES

Appendix No.	Rule in which referred	Particulars
1		Classification of Public Works Receipts and Expenditure.
Part I	Note 1 under rule 2.6	Detailed Classification of works expenditure pertaining to Irrigation, Navigation, Embankment and Drainage Works.
Part II	2.7	Allocation of expenditure between Capital and Revenue in the case of works for which Capital and Revenue Accounts are kept.
Part III	2.8	Classification of Irrigation, Navigation, Embankment and Drainage Works into Productive and Unproductive.
2	6.50 and note 1 under rule 7.9	Rules for the distribution of Establishment and Tools and Plant Charges in the Department of Public Works
3	7.145	Account Rules relating to Watercourses
4	12.11	Classification of Forest Revenue and Expenditure.
5	4.14	Assessment and Recovery of water charges.
6	9.1 and 10.1	Enhanced power delegated to officers employed on the execution of Bhakra Nangal Projects.

APPENDIX—I

Classification of Public Works Receipts and Expenditure

PART I

(See note I under rule 2.6)

Detailed Classification of Works Expenditure pertaining to Irrigation, Navigation, Embankment and Drainage Works.

Works expenditure of Irrigation, Navigation, Embankment and Drainage major heads other than 44(1) and 48; falls under one or other of the minor heads "Works", "Extensions and Improvements," and "Maintenance and Repairs" (Article 27 of Account Code, Volume III). Each of these minor heads is divided into (1) Headworks, (2) Main Canal and Branches, (3) Distributaries, (4) Drainage and Protective Works, (5) Water-courses (for "Works" only), (6) Special Tools and Plant (for "Works" only) and (7) Losses on Stock. Under the minor head "Maintenance and Repairs" an eighth head "Compensation," should be opened (Article 29 of Account Code, Volume III). The detailed heads subordinate to these sub-heads are enumerated in the table given below. See also Article 30 of Account Code, Volume III.

Note.—(1) In classifying expenditure under the various sub-heads the following points should receive special attention—

- (a) when land is taken up for two or more of these sub-heads at the same time, its cost must be divided into the best way practicable;
- (b) in the case of Storage Projects all works connected with supply channels to feed the head reservoir come under Headworks;
- (c) water-power installation at the headworks of a canal head locks 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"; and
- (e) buildings required for the general purposes of a canal system such as workshops, headquarters station, etc., are chargeable to "Main Canal and Branches".

Note.—(2) For rules relating to Watercourses, Special Tools and Plant and Losses on Stock, Appendix 3 of this Handbook and Article 37(b) and 102 (c) of Account Code, Volume III, 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.

TABLE

General Remarks.—(1) The detailed heads in this table may be varied under the orders of the competent authority 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

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regulators—should be classified according as which aspect of the work predominates.

Detailed Heads	Remarks
A.—Preliminary Expenses	Survey and preliminary investigations. This head does not appear under "Extensions and Improvements" nor under "Maintenance and Repairs"
B.—Land	<p>Compensation for taking permanent or temporary possession of land required for the purposes of the work.</p> <p>The term, "Compensation" includes the following besides the payment for the land itself:—(1) payment for buildings, trees, crops, etc., and (2) Cost of special land acquisition establishment when it is debitable to the Department of Public Works under Note 2 below Article 62 of Account Code, Volume I, Sale-proceeds of wood, building materials, etc., obtained on cleaning 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,—vide Article 68 of Account Code, Volume III. If any buildings acquired with the land are used as residences or otherwise let, they should be brought on the Register of Rents. From D.F.R. (P.W.) 6, and rents realized should be treated as ordinary rent receipts.</p>
C.—Works	All construction works, whether of earthwork or of masonry, etc., excluding works 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. (1) G.H.J.; and L; as are not separately provided for.
D.—Regulators	Works (other than escapes and descape 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, outlets, and cross drainage works generally, when such works are in connection with river and hill torrents.
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 the 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 headworks and on the canal; separate navigation channels and weirs designed for maintaining the requisite depth of water for navigation purposes.
J.—Mills	Water power plants (if a permanent fixture) and buildings in connection with such plant also sluices and channels conducting water to and from the same.

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Detailed Heads	Remarks
K.—Buildings	Permanent and temporary buildings (including staff quarters) offices, workshops, stations, etc., but (excluding buildings for water-power) and stations, 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 Government and rents of buildings hired by Government.
L.—Earthwork	Excavation and embankments for the channel, and its side roads and service roads, protective works for the bed and sides trimming, turfing or rivetting slopes; retaining walls for embankments.
L(1).—Boundary and Service Roads	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—Earthworks".
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 "Headworks" 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 "Watercourses"; (3) distance marks; (4) boundary pillars. 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 detail head.
P.—Maintenance	All repairs works prior to the opening of the reverse account for the project or the section, concerned. This head appears only under "Works".
R.—Railways	All charges on canal railways other than those for rolling stock and locomotives.
T.—Tube-wells	"All expenditure incurred in connection with tubewells, viz.,— (a) Installing tube-wells such as drilling, supplying and lowering of pipes and strainers, gravel patching, testing of water and strata samples, developing and testing of tube-wells, etc. (b) Supplying and fixing of pumps and motors and electrification thereof. (c) Experiments in connection with tube-wells."

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PART II

(See rule 2.7)

Allocation of expenditure between Capital and Revenue in the case of works for which Capital and Revenue Accounts are kept

The principles to be observed in deciding whether an item of expenditure should be debited to Capital or to Revenue are as follows:—

- (a) Capital bears all charges for the first construction and equipment of a project, as well as charges for maintenance on sections not opened for working and charges for such subsequent additions and improvement as may be sanctioned under rules by competent authority. It may also bear charges on account of restoration of damages caused by extraordinary casualties, such as flood, fire, etc., such charges being recorded under a separate minor head "Extraordinary Replacements".
- (b) Revenue bears all charges for maintenance and working expenses which embrace all expenditure for the working and upkeep of the project, as also for such replacements and minor additions or improvements as it may be considered desirable to debit to Revenue instead of increasing the capital cost of the undertakings.
- (c) 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 original work by Rs. 1,000, the cost of the new work should be divided between Capital and Revenue, the portion debited to the latter account being the cost of the original work, which should be estimated if the actual cost is not known, and the balance debited to Capital. In other cases, the whole cost of the new work should be debited to Revenue. Thus, a renewal which does not represent a substantial improvement of the original work, but which is in all material essentials the same as the latter, although it may exceed the cost of that work by more than Rs. 1,000 should not be debited to Capital but to the Revenue Account.

*Exception;—Omitted.

- (d) When the construction estimate of a project for which a separate Capital account is kept, is closed, the expenditure on works of extensions will be debited thus:—

- (i) Estimates exceeding Rs. 1,000 for (1) works which are in themselves directly remunerative, such as new distributaries, mills or works for increasing the canal discharge, and (2) works which are necessary for the full

*Exception deleted vide No. 841-OSD (F)-77/29811, dated 22nd November, 1977.

APPENDICES

development of a project, but which are not in themselves directly remunerative, shall be debited to the Capital Account.

- (ii) Estimates amounting to Rs 1,000 or under shall be debited to the Revenue Account.
- (iii) All estimates for works which are neither remunerative in themselves nor considered necessary for the development of the project, shall be debited to the Revenue Account.
- (e) Where outlay is of a nature which under these rules does not appertain to Capital, it is not, under any circumstances and whatever its magnitude, to be debited to Capital.

PART III

(See rule 2.8)

Classification of Irrigation, Navigation, Embankment and Drainage Works into "Productive" and "Unproductive".

1. Projects of Irrigation, Navigation, Embankment and Drainage are of two classes—(1) Productive and (2) Unproductive.
2. To admit of a new work being classed as a Productive Public Work, the following conditions must be satisfied:—
 - (a) There must be good reason to believe that the revenue derived from it will, within ten years after the probable date of its completion, repay the annual interest on the capital invested calculated at 6 per cent; but in preparing a project for sanction no deduction is to be made from the total capital outlay on account of anticipated excess of revenue over simple interest.

In the case of projects sanctioned after the 9th June, 1944, the rate of annual interest on the capital invested shall be calculated at 4 per cent instead of 6 per cent.

Note.—Capital invested includes (1) direct charges; (2) indirect charges, and (3) all arrears of simple interest if any, i.e., balance of total interest over total net revenue.

 - (b) It must be susceptible of having clear Capital and Revenue accounts of it being kept.
 - (c) Its classification as a Productive Public Work must be authorised by competent authority.
3. The rules for determining (1) whether a work which has been classed as productive shall continue to be so classed and (2) whether

APPENDICES

an unproductive work may be reclassified as productive, are as follows the percentage rates referred to being those prescribed for the time being and being subject to alteration at the discretion of the competent authority:—

- I. Every irrigation, navigation, embankment or drainage work for which capital accounts are kept should, until ten years after the date of the closure of its construction estimate, be classed as productive if the net revenue anticipated from it appears likely to repay, on the expiry of that period, the annual interest charges on the capital invested (including direct and indirect charges and arrears of simple interest), calculated at 4 per cent in the case of works sanctioned before the 1st April, 1919, at 5 per cent in the case of those sanctioned between the 1st April, 1919, and the 1st August, 1921; and at 6 per cent in the case of those sanctioned after the last mentioned date. Conversely, if it is not expected to yield the relevant return, it should be classed as unproductive. If, moreover, 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 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.
- II. Every work classified in accordance with clause I above will retain its classification unchanged during the eleventh, twelfth and thirteenth years after the closure of its construction estimate.
- III. If any irrigation, navigation, embankment or drainage work for which a capital account is kept and which is classed as productive falls, 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 returns prescribed in clause 1 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

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may on the same principle, be transferred to the productive class.

- IV. If an existing irrigation, navigation, embankment or drainage work be extended or improved, the criterion of productively prescribed in clauses I to III above shall be applied to the whole system, 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 those clauses for the purpose of determining the percentage to be returned by the system as a whole; shall be that of the accord of sanction to the original project. As an exception to this rule, if any extension be, owing either to its nature or 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 as distinct from those of the project as a whole, it should be treated as a separate project and in that case the conditions relating to original projects 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.

- V. Clauses I, III and IV are, however, subject to the proviso that the competent authority may postpone the transfer of work from one class to the other in cases in which it is satisfied that its success or failure is due to purely transitory causes.

4. 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.

5. The transfer of a work from the productive to the unproductive category, or vice versa will affect the recording of all future transactions in connection with it. No adjustment will be made in the general accounts in respect of past transactions, but the necessary transfers will be effected by the Accountant-General in the *pro forma* accounts of the work in question,—vide note below Article 26 of Account Code, Volume III.

APPENDIX—2

[Published vide Notification No. 26-OSD(F)-78/19616, dated 31st May, 1978.]

(See Rule 6.50 and note 1 under rule 7.9.)

Rules for the Distribution of Establishment and Tools and Plant charges in the Irrigation and Buildings Roads Branches of the Department of Public Works.

Classification of Expenditure

Rules for the distribution of establishment and Tools and Plant charges given in paras 3 to 22 below are to be read in the context of charges brought about in the structure of classification of accounts with effect from 1st April, 1974, which are briefly summed up in paras 1 and 2.

Buildings and Roads Branch

1. (a) As the classification of transactions in Government accounts is to have closer reference to the function, programme and activity of the Government and the object of the revenue or expenditure, rather than the department in which the revenue or expenditure occurs, the expenditure on construction and maintenance of residential and non-residential buildings, roads and bridges which was previously accounted for under a single major head, each on the revenue side and capital side is now accounted for under distinct major heads of accounts as shown below :—

- (i) Expenditure on the construction of Government non-residential buildings for administrative and office purposes as distinct from that on the construction of buildings for functional purposes like colleges, schools, hospitals, etc., is to be accounted for under the major head "259—Public Works" or the major head "459—Capital Outlay on Public Works", as the case may be.
- (ii) Expenditure on the construction of buildings for purely functional purposes is to be accounted for under the relevant major heads closely connected with the functions, such as "273—Education/473—Capital Outlay on Education, Art and Culture", "280—Medical/480—Capital Outlay on Medical", etc., as the case may be.

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- (iii) Expenditure on maintenance and repairs of all Government non-residential buildings, whether for administrative, office or functional purposes is to be accounted for under the major head "259—Public Works".
- (iv) Expenditure on Government residential buildings (Construction as well as repairs) is to be accounted for under the major head "283—Housing/483—Capital Outlay on Housing", as the case may be, subject, however, to the exception that expenditure on the staff quarters forming part of a scheme or project is normally to be accounted for as expenditure of the programme under the relevant functional head.
- (v) Expenditure on roads and bridges is to be accounted for under the major head "337—Roads and Bridges/537—Capital Outlay on Roads and Bridges".

The budgetary and technical control on these works, however, remains with the Chief Engineers of P.W.D., B. & R. Branch.

(b) The gross expenditure on the common establishment of P.W.D., Buildings & Roads Branch is to be recorded under the minor head "Direction and Administration" below the major head "259—Public Works". The common establishment charges will be allocated on a percentage basis in proportion to works outlay recorded under capital major heads by monthly adjustment through P.W. Divisional Accounts.

As *pro rata* distribution of common establishment and tools and plant charges is not to be made to other major heads in the Revenue section of Accounts except the major heads 283—Housing and 337—Roads and Bridges, the residual viz., after deduction of amounts allocated to capital heads on percentage basis as well as amounts credited to head 059 on account of establishment charges levied on Deposit Works etc. (See para 7) common establishment charges and Tools and Plant charges booked under 259—Public Works should be distributed amongst the major heads 259—Public Works, 283—Housing and 337—Roads and Bridges in proportion to the expenditure on construction as well as maintenance appearing thereunder for purposes of para 16 below.

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Irrigation Branch

2. Major Heads "43—Irrigation, Navigation, Embankment and Drainage Works "Commercial" and "44—Irrigation, Navigation, Embankment and Drainage Works" "Non-Commercial" have been replaced by a single major head "333—Irrigation, Navigation, Drainage and Flood Control Projects". This major head is divided into 7 sub-major heads as under :—

- A—Irrigation Projects "Commercial".
- B—Irrigation Projects "Non-Commercial".
- C—Navigation Projects "Commercial".
- D—Navigation Projects "Non-Commercial".
- E—Drainage Projects "Commercial".
- F—Drainage Projects "Non-Commercial".
- G—Flood Control and Anti-Sea Erosion Projects.

Each of these sub-major heads has a minor head "Direction and Administration". Each project is to form a minor head under these sub-major heads and each project will have the following sub-heads :—

- (1) Direction and administration.
- (2) Machinery and equipment.
- (3) Suspense.
- (4) Other expenditure.
- (5) Each part or aspect of a project as may be found convenient.

The minor head "Direction and Administration" under the sub-major head A—Irrigation Projects "Commercial" will be divided into the 3 sub-heads to record the following expenditure :—

- (i) Expenditure on common establishment not pertaining exclusively to any of the sub-major heads under this major head or the major head "332—Multi—Purpose River Projects" or the corresponding capital major heads "533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects" and "532—Capital Outlay on Multi-Purpose River Projects".
- (ii) Expenditure on common establishment not relating to any particular project opened as minor heads under this sub-major head.

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- (iii) Expenditure of General Planning and Research connected with Irrigation, Navigation, Embankment, Drainage and Flood Control Works.

The sub-head "Direction and Administration" to be opened under each project minor head is to record expenditure on establishment relating to the project, as a whole and not identifiable with any particular scheme of the project as expenditure on establishment employed on a particular scheme is to be booked to the scheme concerned as object classification.

PRINCIPLES OF CLASSIFICATION OF EXPENDITURE ON ESTABLISHMENT AND TOOLS AND PLANT

Buildings and Roads Branch

3. The accounts of establishment and Tools and Plant are kept on the following principles :—

- (i) The charges of a division or a special office are, as a rule, met out of a single major head in the first instance under the minor head "Direction and Administration" and "Machinery and Equipment" as the case may be.
- (ii) The common establishment and Tools and Plant charges are allocated on a percentage basis in proportion to works outlay recorded under capital major head and expenditure on Deposit Works or heads referred to in para 7 below by monthly adjustment through divisional accounts.
- (iii) Before closing the accounts of the year the Accountant-General apportions the residual charges on establishment and Tools and Plant amongst the major head 259—P.W. 283—Housing and 337—Roads and Bridges but the shares pertaining to individual works are not determined except for purpose of certain *proforma* accounts.

Irrigation Branch

4. The accounts of establishment and Tools and Plant are kept on the following principles :—

- (i) These charges may be met out of a single major head viz. :—
332—Multi-purpose River Projects.

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333—Irrigation, Navigation, Drainage and Flood Control Projects.

532—Capital Outlay on Multi-purpose River Projects.

533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects.

Under major heads 332 and 532 each project forms a sub-major head and each scheme under a project is a minor head. Similarly heads 333 and 533 have seven sub-major heads each having major heads "Direction and Administration" and "Machinery and equipment" under them. Each project or scheme is also to be regarded a minor head under these sub-major heads with the two minor heads mentioned earlier and each part or aspect of a project appearing as sub-heads thereunder.

The expenditure on establishment and Tools and Plant of the particular part or aspect of the project is to be debited to it under the detailed heads corresponding to prescribed "Standard objects of Expenditure".

(ii) Common expenditure which would need distribution over several heads would after taking into accounts the charges recovered on percentage basis, be :—

- (a) Expenditure on common establishment not pertaining exclusively to any of Sub-major heads under heads 333 or the major heads 332, 532 and 533 is recorded under sub-major head A—Irrigation Project (Commercial) head 333.
- (b) Expenditure on common establishment not relating to any particular project opened under the sub-major head A—Irrigation Projects—Commercial of major head 333.
- (c) Expenditure of general planning and research connected with Irrigation, Navigation, Embanking, Drainage and Flood Control Works.
- (d) Expenditure recorded under sub-heads 'Direction and Administration' and 'Machines and Equipments' under the **minor** head. Projects of each of the seven sub-major heads under 333 and 533.
- (e) Expenditure recorded under minor head 'Direction and Administration' or each sub-major head of major head 332 and 532.

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(iii) Expenditure referred to at (d) and (e) above would be distributed at the close of the year, in proportion to works outlay or parts of the project by Accountant-General, Punjab.

Common expenditure referred to at (a), (b) and (c) would be distributed with division as a unit, over the various schemes of projects under sub-major and major heads in proportion to works outlay recorded under them.

(iv) Head "Machinery and Equipment" appears as minor head under heads 332 and 532 of each sub-major head. It also appears as sub-head under each scheme. This head appears as a minor head under each sub-major head of heads 333 and 533 as well as a sub-head under each minor head 'Project' of the said sub-major heads. It appears under each part of project as S.O.E. The principles of distribution of expenditure under this head will be the same as for establishment.

(v) Shares pertaining to individual works are not determined except for purposes of certain *pro forma* accounts.

5. As an exception to the foregoing rule, expenditure on the under mentioned special establishment should be debited as indicated below :—

- (i) Establishment employed on large irrigation surveys for New Projects:—To minor head "Survey & Investigation" under major head "331—Water & Power Development Services—A—Water Development".
- (ii) Establishment employed on famine relief works:—To the heads "289—Relief on account of Natural Calamities—D—General".
- (iii) 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.
- (iv) Establishment employed on land acquisition and sub-rectangulation work of Irrigation Projects:—To the minor head "Direction and Administration" subordinate to the sub-major head concerned under "533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Project (Commercial)", except in the case of Bhakra-Nangal Project when it should be subordinate to the major head

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532—Capital Outlay on Multipurpose River Projects Irrigation Schemes.

- (v) Establishment employed on Tube-well and Waterlogging Investigations:—To the head "333—Irrigation, Navigation, Drainage and Flood Control Projects—B—Irrigation Projects (Non-Commercial)".
- (vi) Establishment employed in the Irrigation Research Institute:—To the Head "331—Water and Power Development Services—Research".

6. 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, should be treated as a direct charge to the work or project; and not classified under the minor head "Machinery and equipment". Similarly, tools and plant and machinery required for a workshop of a quasi-commercial character should be debited direct to the accounts of it.

Note.—(1) In cases of doubt the Chief Engineer will decide whether the item of tools and plant should be classified as ordinary or special.

Note.—(2) The cost of Tools and Plant required for use on Famine Relief should be treated as "Special" by classified in accordance with this paragraph.

7. Recovery of the cost of establishment and tools and plant should be made at percentage rates in the following cases :—

- (a) Works done in P.W. Divisions (B. & R. Branch) chargeable to Capital major heads.
- (b) Work done for Public Works Divisions of other States.
- (c) Work done occasionally for Railways, Military Engineering Services, Indian Posts and Telegraphs Department or the Archaeological Department.
- (d) Work done for all other departments, when the cost is debitable to those departments.

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(e) Work done occasionally by the Civil Works Branch for the Irrigation Branch of the State, or *vice versa*.

(f) Non-Government Works.

Note.—For work done in workshops, see paragraph 11.

8. The percentages are fixed separately for establishment and tools and plant charges, and readjusted, if necessary, at quinquennial or shorter intervals by the competent authority 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 on branch concerned during the previous five years, subject normally to the following maxima :—

For establishment .. 21½ per cent.

For tools and plant .. 1½ per cent.

Note.—(1) When only some of the operations necessary to the completion of a non-Government project are undertaken at one time different percentages may, if desired, be adopted for each operation; provided that, if subsequently the remaining operations are undertaken, the aggregate recovery is equal to the full charge leviable under this paragraph.

Note.—(2) Similarly, different rates of charges, may, if desired, be prescribed for large and small works, or for scattered and concentrated works, respectively, the different rates being so fixed as to give approximately the same aggregate return to Government as if one rate only, as determined under this paragraph, were being debited.

Note.—(3) In calculating department charges in respect of works (referred to in paragraph 7 above) executed by the Buildings and Roads Branch one per cent should be added on account of pensionary contribution and credited to head "066".

9. As an exception to paragraph 8 the establishment charge on new supplies and repairs of barrack furniture of the Military Engineer Services is fixed at ten per cent on the outlay.

10. The prescribed percentages can be remitted, with the sanction of the Superintending Engineer in the case of non-Government works costing less than Rs 1,000. The charge on account of Audit

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and Accounts Establishment fixed by the Central Government need also not be levied in such cases. Remission of the percentage charges in other cases is not normally permissible. Where circumstances render a remission advisable the consent of the Department of Finance is necessary.

11. For work done in workshops, which are of a quasi-commercial character, percentage charges are leviable in all cases, i.e., even when work is done for Public Works divisions of the State.

12. The percentages referred to in paragraphs 8 and 9 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. No item of expenditure should be excluded from the levy on the plea that it involved little or no departmental supervision, 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 Government are not used.

Note.—Under this rule, even the cost of land acquired through the Civil Department is not exempt when it is adjusted in the divisional accounts as part of the cost of a non-Government work; but if the estimate for the work does not include the cost of the acquisition of land and this cost is not passed through the Public Works Accounts, no percentage charge is leviable on account of it.

13. Recoveries made in accordance with paragraphs 7 to 12 should be classified as indicated in Article 69 of Account Code, Volume III, the adjustments being made in the accounts of the Divisional Officer, whenever the cost of work done is adjusted by debit to the deposit, remittance or other account concerned.

Note.—(1) An additional charge at such percentage, as may be fixed by the Central Government, should be recovered in respect of works of the classes referred to in item (c) excluding the works of the Archaeological Department and in item (i) of paragraph 5 to cover the cost of audit and accounts establishment and credited to the head 065—Other Administration Services—C—Other Services—Fees for Government Audit.

Note.—(2) In the case of work done in workshops of a quasi-commercial character, the percentage charges referred to in paragraph 11 may be so regulated as to include the percentage referred to in note 1 above, even in the case of jobs executed for other divisions or departments, both of the same State and of other State, but such recoveries should not be credited to "065—Other Administration Services—C—Other Services—Fees for Government Audit" except in the case referred to in note 1 above.

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14. Recoveries on account of services rendered, by 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 works 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 departments of the same Government, and to the corresponding Receipt or Capital head of expenditure in other cases, vide section K. of Chapter II of Account Code, Volume III.

15. In case of large surveys for new projects of Irrigation, Navigation, Drainage and Flood Control 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.

Note.—(1) This rule applies also to workshops of a quasi-commercial character and to famine relief works, but the rate of charge may be even less than 5 per cent if so fixed by the competent authority on a consideration of the special features of each case.

Note.—(2) Direction charges should be allocated to the sub-head "Special Officers" at the rate of 5 per cent.

16. **Distributable Expenditure.**—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 works executed in the year, other than those for which either percentage charges were levied under paragraphs 7 to 11 and 15 or special establishment was employed [paragraph (5)]. This apportionment will then be made by the Accountant-General as indicated in paragraphs 17 to 19:—

(a) B. & R. Branch—

(i) Net charges booked under the minor head "Direction & Administration" of 259—P.W.

(ii) Net charges booked under the minor head "Machinery and Equipment" of 259—P.W.

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- (iii) Minus the recoveries (on account of establishment and tools and plant charges) referred to in paragraph 12 whether credited to Recoveries of centage charges/ services and service fees.

Or

"Receipts and recoveries on capital account".

(b) Irrigation Branch—

- (i) **Net Charges booked under the minor head Direction and Administration of sub-major head 'A—Irrigation Project-Commercial' (b) expenditure on common establishment relating to a number of major heads.**
- (ii) **Net charges under (ii) expenditure on common establishment and machinery and equipment not related to any particular project opened as minor heads under sub-major heads of heads 333 and 533.**
- (iii) Net charges on general planning and research connected with Irrigation, Navigation, Embankment, Drainage and Flood Control Works.
- (iv) Net charges booked under sub-head Direction and Administration and Machinery and Equipment' of minor head 'Project' under the sub-major heads of 333 and 533 and under these minor heads of each sub-major head under heads 332 and 532.
- (v) Minus recoveries under each of these heads referred to in (i) to (iv) above on account of establishment and tools and plant charges referred to in para 12.

Note.—The rules of appointment apply also to work done for Railways, Military Engineering Services, Indian Posts and Telegraphs Department and Archaeological Department, when work of these departments is carried out in any circle of Superintendence as a standing arrangement. (For work done occasionally for these departments, see paragraph 7).

Method of Pro rata Distribution

17. **Buildings and Roads Branch—**

- (i) *Buildings and Roads Branch.*—A division will constitute a unit for distribution of charges.

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(ii) A share of the expenditure on establishment of Chief Engineer, consulting Architects and other special officer whose jurisdiction extends beyond a single circle of superintendence would be equally distributed over all the circles of the branch.

(iii) Similarly, a share of leave salaries and Deputation pay would be distributed over all circles in the manner indicated in (ii) above.

(iv) The expenditure on establishment in circle plus the addition made in the manner indicated in (ii) and (iii) above would be distributed over the divisions under its control in proportion to the works expenditure of the divisions concerned.

(v) The residual common establishment charges of the division plus the charges allocated under (iv) above will be distributed pro-ratably to the works outlay recorded under the major heads 259—P.W., 283—Housing and 337—Roads and Bridges by minus debit to the minor heads 'Direction and Administration' and 'Machinery and Equipment' under the head 259—P.W.

Note (1).—The debit to 259—P.W. under this rule should be again distributed *pro rata* between 259—P.W. (States) and 259—P.W. (Central) if the procedure of allocation on percentage basis through monthly accounts is not followed.

Note (2).—Adjustment of the *pro rata* distribution is to be made in accounts by Accountant-General, Punjab by credit under sub-head transfer of establishment tools and Plant charges on *pro rata* basis under minor heads—'D & A' and Machinery and Equipment of 259 P.W. by debit to 283 and 337 heads of account.

(b) Irrigation Branch—

(i) Each part or aspect of a project or scheme will constitute a unit for distribution of common establishment and tools and plant charges.

(ii) A share of the expenditure on establishment of Chief Engineers, and other special Officers having jurisdiction beyond single Circle of superintendence would be distributed equally over all the circles of the branch after taking into account the adjustment referred to in para 15.

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(iii) Similarly a share of leave salary and Deputation pay would be distributed over all the Circles in the manner indicated in (ii) above.

(iv) The expenditure on establishment of the Circle plus the additions made in the manner indicated in (ii) & (iii) above would be distributed amongst the Divisions in a Circle in proportion to their works outlay subject to the condition that works outlay under sub-major heads 'A—Projects (Commercial) & B—Irrigation Projects (Non-Commercial) will be doubled for purpose of this allocation.

(v) The share of expenditure allocated to Division under (iv) above will be added to the expenditure booked in its account under sub-major head A—Irrigation Projects/Commercial (i) establishment relating to more than one sub-head. This will then be distributed over projects under various sub-major heads of 333, 533 and 332 and 532. The share thus allocated to projects would be distributed over schemes or parts of projects for which separate accounts are kept.

(vi) The net common expenditure on 'Machinery and Equipment' under this minor head under various sub-major heads of 333 and 533 will be distributed over the projects under the respective sub-major heads in proportion to works outlay. Similar process would apply for distribution of expenditure on 'Machinery and Equipment', subordinate to sub-Major heads 'projects' under 332 and 532. The share thus allocated to projects plus the common expenditure on this account already debited to them would be spread over schemes in proportion to their works outlay.

18. In the case of Irrigation major heads, the pensionary charges should be added to the establishment charges allocated on a *pro rata* basis in accordance with the above rules. The amount of pensionary charges calculated in the manner described below should be debited to sub-head "other expenditure" under each project scheme (major-head) concerned by giving credit of a corresponding amount to the major head "066—Contribution and Recoveries towards a pension and other retirement benefits".

The pensionary charges should ordinarily be calculated at a percentage of the total pay and leave salary of the pensionable establishment, including such portion of the temporary staff as may be estimated by the Government to have the likelihood of ultimately being made permanent. The percentage to be adopted should be based upon the borrowing rate of the Government for the year in which the pensionary charge is adjusted in the accounts. The Competent authority may, subject to the views of the Accountant-General, apply a

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percentage for pensionary charge which is at the time most nearly in accordance with facts.

The following percentages correspond to the several rates of interest:—

- (1) 12.50 of the total pay and leave salary of the pensionable establishment on a basis of 3 per cent rate of interest.
- (2) 11.890 of the total pay and leave salary of the pensionable establishment on the basis of $3\frac{1}{4}$ per cent rate of interest.
- (3) 11.236 per cent of the total pay and leave salary of the pensionable establishment on a basis of $3\frac{1}{2}$ per cent rate of interest.
- (4) 10.593 per cent for the total pay and leave salary of the pensionable establishment on a basis of $3\frac{3}{4}$ per cent rate of interest.
- (5) 9.982 per cent of the total pay and leave salary of the pensionable establishment on a basis of 4 per cent rate of interest.
- (6) 9.427 per cent of the total pay and leave salary of the pensionable establishment on a basis of $4\frac{1}{4}$ per cent rate of interest.
- (7) 8.899 per cent of the total pay and leave salary of pensionable establishment on a basis of $4\frac{1}{2}$ per cent of the rate of interest.
- (8) 7.893 per cent of the total pay and leave salary of the pensionable establishment on a basis of 5 per cent of the rate of interest.

N.B.—In case where the total pay and leave salary of the pensionable establishment may not be readily ascertainable, for example, where Irrigation works are not executed by a separate self-contained staff, the competent authority may direct the calculation of the pensionary charges being made with reference to the gross establishment charges finally allocated to each head. The appropriate prescribed percentage rate should in such cases be suitably reduced in consultation with the Accountant-General so as to make allowance for the fact that the gross establishment charges include, besides the cost of pensionable establishment cost of non-pensionable staff and charges on account of allowances contingencies, etc.

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19. Similarly, in the case of works executed by the Department of Public Works on behalf of the Central Government a proportionate share of the pensionary charges of the staff employed on those works should be added to the establishment charges allocated to the Central Heads concerned by giving credit of a corresponding amount to the major head "006—Contribution and Recoveries towards pensions and other Retirement Benefits". The procedure laid down in paragraph 18 should *mutatis mutandis* be adopted for calculating these charges.

Note.—This rule does not apply to cases where a percentage charge including pensionary liability has been levied.

20. Finally an additional charge at a percentage prescribed by the Central Government to cover the cost of audit and accounts establishment should be levied on work done for Railways, Military Engineering Service and Indian Posts and Telegraph Departments, when works of those Departments are entrusted to the Department of Public Works as a standing arrangement.

21. The apportionment should not be carried further in the regular accounts, but in the *pro-forma* (Administrative) accounts of individual projects of Irrigation, Navigation, Drainage and Flood Control Works prepared annually by the Accountant-General, suitable additions to the outlay on the schemes/parts in project should be made to cover the cost of common establishment and ordinary tools and plant.

Note.—In the administrative accounts of Irrigation, Navigation, Drainage and Flood Control Works, an indirect charge on account of audit and accounts establishment should be levied on the works expenditure of the year.

22. For purpose of audit, or allotment of funds, it is not necessary to include in the estimate for individual works, any provision on account of establishments and tools and plant charges, unless percentage charges are leviable under the rules, on actual works expenditure (See also Article 118 of Account Code, Volume III). 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 others of which it is desirable to forecast the ultimate financial results.

APPENDIX—3

(See Rule 7.145)

Account Rules Relating to Water-courses.

1. As a general rule, watercourses of irrigation, etc., projects are not constructed by Government as integral parts of the projects, the liability of the State being confined to the provision of the main canal and such branches and major and minor distributaries as may be decided upon by competent authority from time to time. Under the ordinary arrangements in force in the State persons desiring to use the water of a canal are required either to make their own arrangements for the construction of the necessary watercourses or to bear the charges that may be incurred by the Department in constructing them on their behalf. This liability of the cultivators, or other persons benefiting by canal irrigation, extends also to works of improvements and repair to watercourses and to construction and repair of bridges, culverts or other works that may be required for the passage of the water of such watercourses across any public road, drainage, channel, etc. In the general interests of the cultivators, especially when a canal project, or an integral part of it, is launched in a new locality and it is desired to afford special facilities to the cultivators with a view to the more rapid development or irrigation, it is sometimes decided by Government to lay out and construct, at the cost of Government in the first instance the entire system of the main watercourses required for a project or a substantial section of it at the outset. When this course is adopted, a scheme is simultaneously devised for effecting recovery; in a number of years of the additional burden thus, thrown on the State finances. As no separate account can be kept satisfactorily of the liabilities of each individual person benefited, usually the recovery takes the form of a general enhancement of the water-rates or the imposition of a special acreage rate. The amount which it is usually sought, under such a scheme, to recover in the aggregate, is the initial capital cost of the works (including such cost of maintenance during construction as may be debited to the capital account) plus the usual percentage charges referred to in Appendix 2 plus the interest calculated at a rate fixed by the competent authority. In some cases, where an entire system of watercourses may be constructed by Government and the particular circumstances of the tract have rendered such a course desirable, the whole or a portion of the cost of construction has been debited finally to the account of the project concerned, or the charge on account of interest waived.

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2. It will thus be seen that works, outlay on watercourse which may be incurred by Public Works Officers, falls under the following distinct categories:—

- I. Recoverable from individual cultivators concerned, in lump sums equivalent to the charges incurred on behalf of each.
- II. Recoverable by a general levy, whether for a specified or indefinite period:—
 - (a) when the actual recoveries are required to be set off against the outlay;
 - (b) when the actual recoveries are not to be set off against the outlay.
- III. Borne finally by Government.

Works of the first class are styled "Takavi Works" and the account rules relating to them are given in Chapter VII. This Appendix deals only with works of the other two classes.

3. In respect of sanctions to estimates, etc., all works in connection with watercourses are treated like other works of the irrigation, etc., project concerned, the expenditure being booked finally under the appropriate detailed head subordinate to the head "Watercourses". After a work has been constructed, the cost of maintenance and repairs is, in all cases, borne by the cultivators concerned.

4. Recoveries actually made under clause II of paragraph 2 should be brought to account in the manner indicated in article 70 of Account Code, Volume III.

5. In cases falling under clause II(a) of paragraph 2, the Accountant-General, with a view to watching the progress of the recoveries, will maintain a suitable *pro forma* account without disturbing the booked accounts of receipts and expenditure, the form of the account being determined in consultation with the Government. It will ordinarily be found sufficient to keep an account merely in respect of the works outlay, the annual recoveries being distributed rateably, as between works, interest etc., on a fixed basis determined once for all.

APPENDIX—4

(See Rule 12.11)

Classification of Forest Revenue and Expenditure.

I—GENERAL

The major and minor heads prescribed by the Comptroller and Auditor-General of India for the classification of forest receipts and expenditure are given in the list of the major and minor heads of Accounts. The sub-heads and detailed heads or units of grants and appropriation as determined by Government are given in Punjab Budget Manual; the authorised arrangement of heads shall not, however, be altered except in consultation with the Accountant-General—See Article 240 of Account Code, Volume III.

II—ALLOCATION OF EXPENDITURE BETWEEN CAPITAL AND REVENUE

The broad principles for determining whether any expenditure is of a capital nature to be met from borrowed funds are set out below:—

- (i) In the case of a new undertaking all initial outlay on first construction and equipment and all outlay on maintenance thereof, until the undertaking reaches a productive stage, are a "capital charge". In the case of an existing undertaking, that expenditure which improves the earning capacity of the undertaking, equivalent in the case of a forest to the yield capacity, is a "capital" charge and that which merely maintains the earning capacity at its previous level is a "revenue" charge.
- (ii) In accordance with the principle enunciated above the following initial outlay should be deemed "capital":—
 - (a) The cost of all operations in connection with the increase of the area under forest growth or the introduction of organised working, e.g.—
 - (1) Purchase of land for plantation and forest purposes and cash compensation for extinction of forest rights.
 - (2) Expenditure on forest settlements and demarcation;

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- (3) Initial expenditure on the creation of new plantations; but not expenditure on their maintenance or on replacing a Forest crop, natural or artificial;
 - (4) Cost of compiling working plans and carrying out regular forest surveys by professional agency.
- (b) The cost of first construction and equipment and of first supply of all appliances and appurtenances necessary for working the forest, e.g.—
- (1) construction of permanent roads, tramways, bridges, houses, canals, timber slides, saw mills, factories, etc.
 - (2) equipment of houses, saw mills, factories, etc.
 - (3) purchase of livestock, stores, tools and plants, etc.
- (c) The cost of construction of any work by Government under section 35 of the Forest Act (Act VII of 1878) on forests and lands which are not the property of Government.
- (iii) "Revenue" expenditure comprises, besides working expenses incurred on the production of revenue and on the realisation thereof, all charges that are necessary for the maintenance of forests (after they have commenced to yield revenue) up to a proper standard of efficiency, i.e., the cost of all operations in connection with the conservation and regeneration of forests, including the replacing of forest crops by artificial means after harvesting which may be required from year to year to maintain the forests in a state of normal efficiency. Thus the following expenditure will usually be revenue:—
- (a) The cost of tending operations, e.g., thinnings, improvement, felling, cleaning, creeper-cutting, stubbing out *kana grass*, etc.
 - (b) The cost of all measures for inducing and aiding natural reproduction, e.g., clearing undergrowth, collecting and burning the debris of fellings, hoeing the soil prior to the seed fall, artificial filling of gaps to supplement natural reproduction, reopening trenches in order to stimulate the production of root suckers, and so forth.

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- (c) The cost of protection of forests from fire, from unauthorised grazing, from unauthorised fellings, from insects' and fungoid attacks, etc.
- (d) The cost of any renewal or replacement or the items mentioned in (ii) (b) above rendered necessary by ordinary wear and tear or depreciation or natural death.
- (e) The cost of maintenance of all Government forests.

Note.—In doubtful cases the determination whether any particular expenditure is of a 'revenue' or 'capital' nature should be based on the application of the principle enunciated in clause (i) above.

III.—RULES FOR THE DISTRIBUTION OF ESTABLISHMENT CHARGES

1. The accounts of establishment charges are kept on the following principles:—

- (i) The charges of a division or special office are, as a rule, met out of a single major head in the first instance;
- (ii) Before closing the accounts of the year, the Accountant-General apportions the charge of the whole State between the major heads to which the cost of the works was debited.
- (iii) In certain cases where the annual adjustment is unsuitable, recovery of cost is effected in the accounts of the division 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 purpose of certain *pro-forma accounts*.

2. 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 under which the division or office is classified for the purpose.

3. As an exception to the foregoing rule the cost of the under-mentioned special establishments should be debited as indicated below:—

- (i) Purely revenue establishment such as Revenue Muharrirs, Depot, Overseers, etc., employed entirely on assessment and realization of revenue receipts—To major head *"313—Forests."
- (ii) Establishment employed, solely on capital works—To major head *"513—Capital Outlay on Forests".

¹Head changed, vide No. 841-OSD-(F)-77/29811, dated 22nd Nov., 1977.

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4. Recovery of cost of establishment on account of service rendered outside the department should be made at percentage rates fixed by the competent authority on the cost of work done so that the cost of establishment may be correspondingly reduced before it is distributed over the major heads.

Note.—Additional charges should be recovered in respect of Non-Government work and of works done for Railway, Defence, Engineer Services, and Indian Posts and Telegraphs Department as fees for Government Audit, to cover the cost of audit and accounts.

5. Recovery of fees for advisory work should also be made at the rate fixed by the competent authority in each case and credited to the head of account which bears the cost of the establishment.

6. Thus, when the accounts of the year are about to be closed, the net charges under establishment other than those mentioned in paragraphs 3, 4 and 5 will represent the residual charges to be apportioned to the several major heads excepting those for which percentage charges were levied under paragraphs 4 and 5 or special establishment was employed [paragraph 3 (ii)]. This apportionment will be made by the Accountant-General as indicated in the rules below.

7. The establishment charges to be distributed *pro rata* will be the sum of residual charges in each division (*vide* paragraph 6) plus a share of the cost of such officers (including their establishment) as exercise control over more than one division equally distributed over all the divisions under their charge.

8. The *pro rata* distribution should be made thus—

(a) The divisible establishment charges as calculated under paragraph 7 should be divided among the major heads operated on (paragraph 6) in proportion to the expenditure on works.

(b) No items of expenditure on works recorded finally under the major head concerned should be excluded.

9. The apportionment should not be carried to individual works in the regular accounts; but in the *pro forma* accounts of individual projects, if it is desired to prepare any such accounts, suitable additions to the outlay on each project should be made to cover the cost of establishment. On the basis of the figures of establishment charges in each division as finally booked under the major head concerned should be determined the percentage (to 4 places of decimals) which the figure bears to the total works outlay finally booked under that head in the division concerned and the establishment charges on account of each project under that head should then be calculated by multiplying the works outlay on the project by the percentage.

APPENDIX—5

(See Rule 4.14)

Assessment and recovery of water charges

1. The following instructions apply to the assessment and recovery of water charges from individuals occupying residential buildings, attached to Government offices and institutions and under the administrative control of the Buildings and Roads Branch:—

I. When the water-supply is in bulk, i.e., unmetered supply from sources other than the Department of Public Works:—

- (i) The Superintending Engineer concerned will be responsible to assess and fix the charge to be recovered. The charge should be based on a calculated average consumption by each class of tenant, in similar institutions of each department and, if necessary; he may obtain the advice of the Superintending Engineer, Public Health Circle, in arriving at a figure of average consumption. The Superintending Engineer will then intimate the charge assessed to the Head of the office or institution concerned. In this connection, it is noted that menials are not to be subjected to any charge or recovery.
- (ii) The head of office or institution will then be responsible to recover from the individuals concerned, the charges assessed by the Superintending Engineer. Bills for the supply of water to an office or institution are debitable to the head "Contingencies". In paying such bills heads of offices and institutions should take steps to ensure that the sums due from individuals are recovered before a bill is paid and that only that amount of the bill for water charges which is payable by Government is finally debited to the office contingent grant. Where for any reason it has not been possible to make recovery from individuals and the entire bill for water-supply is met from contingencies, the head of office or institution will indicate in the contingency bill sent to the Accountant-General the amount which is so recoverable and will be responsible to see that it is recovered at the earliest possible moment. To enable the Accountant-General to check the recovery of such amounts, heads of offices and institutions will furnish him quarterly with a certificate in the form attached.
- (iii) When any charge for water-supply payable by an individual has been paid from contingencies the amount subsequently recovered will be credited to

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the head from which expenditure has been incurred as a reduction of expenditure.

- (iv) In order to watch that, recovery is made from individuals in accordance with the charges fixed by Superintending Engineers, the head of office or institution should maintain a register similar to P.W.A. Form 49 used in Public Works Divisions.

II. When water-supply is derived from open wells, used jointly for offices, etc., and residences:—

- (a) Where the occupants of the residential buildings themselves arrange to carry the water they require, from such sources of supply for household consumption no water charges should be recovered from them, on the analogy of the orders issued in respect of "technically public taps",—*vide* sub-paragraph (b) under "Water Charges" of rule 5.44, of the Punjab Civil Services Rules, Volume I, Part I, even though the cost of "lifting" the water in such cases is borne by Government.

- (b) Where water-supply from such sources is used for the maintenance of a compound or garden in a residential building, a charge must be made on this account, in the ratio, the compound or garden area attached to the residence bears to the area of the compound of the office or the institution. The cost of upkeep of the well, for the purpose of assessment, shall be calculated to include the following charges:—

- (1) Interest on capital cost at 6 per cent;
- (2) Depreciation at 2 per cent on capital cost;
- (3) Actual cost of Maintenance; and
- (4) Actual cost of working the well.

- (c) In cases where wells are for joint supply and a part of the capital cost has been included in the cost of a residential building, the capital cost of the well should be taken out of the capital cost of the building when the rent is next revised, from which date the above orders should be enforced. Meanwhile, the recovery to be made from a tenant should be limited to a share of the cost of operating the well only.

2. The following procedure should be followed for effecting recoveries of water charges for water supplied from Government sources of supply for the use of occupants of Government residential buildings:—

- (i) *Unmetered supply*.—(1) The Executive Engineer shall intimate the assessment of water charges in a statement as per

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sample appended hereto, in respect of every residence connected with any institution/Office to the Head of the Institution/Office concerned and he shall also be responsible to intimate any change in assessment which may occur thereafter.

- (2) The Head of the Institution/Office shall then directly recover each month, the water charges assessed against all non-gazetted establishment serving under him and shall intimate on the recovery certificate form as per sample attached, to the Executive Engineer concerned by the 25th of every month, the detail of the amounts recovered or outstanding for the preceding month for each non-gazetted employee under his control.
- (3) The Head of the Institution/Office shall also notify each gazetted Officer who resides or has resided in a Government residence or quarter connected with the Institution/Office the amount of the water charges for which each such officer is personally liable in respect of his residence each month and shall send copies thereof in triplicate to the Treasury Officers concerned before the 25th of each month, with instructions to see that recovery is made from the pay of the officer concerned for that month, who after the recoveries are made, should return one copy to the Executive Engineer on the authority of which he can show the recovery in his accounts.
 - (ii) *Metered supply.*—The Executive Engineer shall forward monthly on the 15th of each month a bill in triplicate of water charges on the basis of the actual monthly consumption, on the P.W.A. Form 48 to the Head of the Institution/Office concerned who will effect recovery and take action as required in sub-paragraphs (b) and (c) above.
 - (iii) It is the duty of the Heads of Institution/Offices to see that full recovery is made in accordance with the Executive Engineer's assessment.
 - (iv) In cases where the tenant disputes the correctness of the assessment the Head of Institution/Office should after the recovery has been made, submit the representation of the tenant to the Executive Engineer concerned who will be responsible to scrutinise the tenant's claim and to allow a refund if it is found to be correct.

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WATER CHARGES ASSESSMENT FORM

Statement showing assessment of water charges, recoveries of which are to be made with effect from monthly from the establishment of

Item No.	Number of residence or quarter	Designation	Rate of assessment of water charges	REMARKS
1				
2				
3				
4				
5				
6				

Executive Engineer.

Note.—The Head of the Institution/Office should recover from the tenants the total amount of water charges assessed by the Executive Engineer, whether or not the tenant disputes the correctness of the assessment in the same way as rent of house is recovered in terms of rule 4.8 of this Handbook and rule 4.32 of the Treasury Rules, and credit the same to Government under Head *059. Public Works Rents or *083. Housing receipts for Government Residential Building.

*Heads changed,—vide No. 841-OSD-(F)-77/29811, dated 22nd November, 1977.

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WATER CHARGES RECOVERY CERTIFICATE FORM
INSTITUTION _____

NAME OF _____ OFFICE _____

Certified that the amount of water charges as assessment made, vide Executive Engineer No. _____ the tenants concerned dated _____ recoverable for the month of _____ shown below has been recovered from _____ Public works by deduction from their payroll for the month of _____ and credited to Government under head #059—Public works Rents or #083—Housing receipts for Government Residential Buildings.

Serial No.	Number of quarter or residence	Designation of the tenant	Rate of assessment	AMOUNT DUE			Amount actually recovered and credited to Government	Balance not recovered	Cause of non-recovery
				Previous balance, if any	* Monthly assessment	Total			

N. B.—In case where a water-supply connection has been closed and no recovery of water charges is to made, the Head of Institution/Office should furnish certificate as noted below.—
Certified that water-supply connection of the residence/quarter including employee's Quarters which were completely vacant temporary were closed for the period _____ and no water was used there from. Head of Office

* Head changed vide No. 841-OSDF/7729811, dated 22nd November, 1977.

APPENDICES

APPENDIX 6—*Omitted*

LIST OF FORMS

Serial No.	Rule in which referred	Particulars of Form
D.F.R. (P.W.) Series		
1	2-13	Memo of the review of Registers, etc.
2	2-31	Register of Transfers awaited
3	3-24	Public Works cheque
4	3-27	Register of cheque/Receipt Books
5	4-8	Statement of rents recoverable in cash or by deduction from pay bills
6	4-17	Register of Rents of buildings and Land
7	5-2 and 5-5	Register of Interest-bearing securities
8	5-5	Account of Interest-bearing securities
9	6-17	Half-yearly Balance Return of Stock
10	6-25	Sale Account
11	6-28	Half-yearly Register of Stock
12	6-44	Account of Receipts of Tools and Plant
13	6-45	Account of Issues of Tools and Plant
14	6-46	Yearly Register of Tools and Plant
14 (inner)	6-48, Note 2	Ditto
15	6-58, Note below	Survey Report of Stores
16	6-59	Statement of Receipts, issues and Balances Road Metal
17	6-62	Road Metal Rate Book
18	7-12	Muster Roll
19	7-13(h)	Casual Labour Roll
20	7-16 (a)	Measurement Book

LIST OF FORMS

Serial No.	Rule in which referred	Particulars of Form
<i>D.F.R.(P.W.)Series—contd.</i>		
21	7-16 (b)	Register of Measurement Books
22	7-20	First and Final Bill
23	7-20	Running Account Bill A
24	7-20	Running Account Bill B
25	7-20	Running Account Bill C
26	7-20	Hand Receipt
27	7-27	Account of Petty Contractors
28	7.34	Indenture for Secured Advances
29	7.38	Pay-bill of work-charged establishment
30	7.49 and 7.53	Detailed statement of materials compared with estimated requirements
31	7.57	Report of the value and verification of unused materials at site of work
32	7.61	Register showing the clearance of suspense head 'Materials in the accounts of works
33	7.63(b)	Petty Works Requisition and Account
34	7.83	Works Slip
35	7.86	Detailed Completion Report
36	7.86	Consolidated Completion Statement
37	7.106	Running account bill in respect of Lump Sum Contracts
38	7.106	Final bill in respect of Lump-Sum Contracts
39	8-3	List of monthly sub-divisional Accounts
40	8-3	Detailed list of <u>Works Abstracts</u> Petty works requisition and account

LIST OF FORMS

Serial No.	Rule in which referred	Particulars of Form
D. F. R. (P. W.) Series—contd.		
41	8-8	Register of sanctions to fixed charges
42	8-8	Register of Miscellaneous Sanctions
43	8-9	Register of Miscellaneous Recoveries
44	8-13	Consolidated Treasury Receipt
45	8-22	Schedule of Rents of Buildings and Lands
46	8-31	Register of Destruction of Records
D. F. R. (F) Series		
1	13-6	Bill for claims to be settled by Book adjustment
2	14-1	Muster Roll
3	14-3	Abstracts of payments for daily labour
4	14-5	Measurement Book
5	14-7 and 14-9	Bill for payments to Contractors for Supplies
6	14-4	Register of Measurement Books

LIST OF FORMS

Serial No.	Rule in which referred	Particulars of Form
<i>D.F.R.(P.W.)Series-- contd.</i>		
21	7-16 (b)	Register of Measurement Books
22	7-20	First and Final Bill
23	7-20	Running Account Bill A
24	7-20	Running Account Bill B
25	7-20	Running Account Bill C
26	7-20	Hand Receipt
27	7-27	Account of Petty Contractors
28	7.34	Indenture for Secured Advances
29	7.38	Pay-bill of work-charged establishment
30	7.49 and 7.53	Detailed statement of materials compared with estimated requirements
31	7.57	Report of the value and verification of unused materials at site of work
32	7.61	Register showing the clearance of suspense head 'Materials in the accounts of works
33	7.63(b)	Petty Works Requisition and Account
34	7.83	Works Slip
35	7.86	Detailed Completion Report
36	7.86	Consolidated Completion Statement
37	7.106	Running account bill in respect of Lump Sum Contracts
38	7.106	Final bill in respect of Lump-Sum Contracts
39	8-3	List of monthly sub-divisional Accounts
40	8-3	Works Abstracts Detailed list of _____ Petty works requisition and account

LIST OF FORMS

Serial No.	Rule in which referred	Particulars of Form
D. F. R. (P. W.) Series—contd.		
41	8.8	Register of sanctions to fixed charges
42	8.8	Register of Miscellaneous Sanctions
43	8.9	Register of Miscellaneous Recoveries
44	8.13	Consolidated Treasury Receipt
45	8.22	Schedule of Rents of Buildings and Lands
46	8.31	Register of Destruction of Records
D. F.R. (F) Series		
1	13.6	Bill for claims to be settled by Book adjustment
2	14.1	Muster Roll
3	14.3	Abstracts of payments for daily labour
4	14.5	Measurement Book
5	14.7 and 14.9	Bill for payments to Contractors for Supplies
6	14.5	Register of Measurement Books

FORM D.F.R. (P. W.) 1.

(See Rule 2-13)

Memo of the review of registers, etc.

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			
February			
March			
Supplementary Accounts			

FORM D. F. R. (P. W.) 2.

(See Rule 2.30.)

Register of Transfer awaited.

Year _____ 19__

Reference to Correspondence	Particulars	Name of work or head of amount	Estimated amount	Probable date of adjustment	Dated Initials of Divisional Accountant	Reference to adjustment		Dated Initials of Divisional Accountant	REMARKS
						Month in which adjusted	Amount adjusted		
1	2	3	4	5	6	7	8	9	10

* Sums creditable to the division should be entered in column 4 as minus figures.

FORM D. F. R. (P. W.)

(See Rule 3.24)

DEPARTMENT OF PUBLIC WORKS,
PUNJAB

PUBLIC WORKS CHEQUE

Book No. _____	ਸੀਮਾ ਸਮੀਰਾਤ _____	ਸੀਮਾ ਤਮੀਰਾਤ _____	Book No. _____	Cheque No. _____
Dated _____	ਸਰਕਾਰੀ _____	ਸਰਕਾਰੀ _____	_____	_____
On the _____ Reserve Bank of India, State Bank of India, Treasury Officers, _____ Division	ਨਾਮਕ ਚੈਕ ਕਾ _____	ਨੰਬਰ ਚੈਕ ਦਾ _____	Dated _____ 19 _____	_____
Cheque No. _____	ਜਾਰੀਕ ਚੈਕ ਕੀ _____	_____	Reserve Bank of India, State Bank of India, To the Treasury or Sub-Treasury Officer, Pay to _____ or Order.	_____
Pay to _____	ਤਾਰੀਖ ਚੈਕ ਦੀ _____	_____	Rupees _____	_____
On account of _____	ਵਜਾਹ _____	_____	and charge the same against the account of _____	_____
Rupees _____	ਬਨਾਮ _____	_____	Rs. _____	_____
_____	ਸੂਚਕਮੀ _____	ਕੋ ਮੁਸੱਮੀ _____	_____	_____
_____	ਰਖਵਾ ਖਰਾ ਕਰ ਵੀ _____	ਰੁਪਏ ਅਦਾ ਕੀਤੇ ਜਾਣ _____	_____	_____

N.B.—This cheque is current for three months only from the date of issue.

No. 4]

FORMS

FORM D. F. R. (P. W.) 4

(See Rule 3.27)

REGISTER OF ~~CHEQUE~~ BOOKS
RECEIPTS

No. of Book	Designation of officer using it	Date of the first entry in the Cash Book	Date of the last entry in the Cash Book	Date of receipt of counterfoils of the books	Dated initials of the Divisional Accountant in token of examination under rule 3.29	Date of return of Sub-Divisional receipt books (when necessary) vide note below rule 3.28
1	2	3	4	5	6	7

FORM D. F. R. (P. W.) 5

(See Rule 4.8)

STATEMENT OF RENTS RECOVERABLE IN CASH OR BY DEDUCTION FROM PAY BILLS

Name of Division _____ Name of Canal, etc. _____
Major Head to be credited _____

Register No. of Buildings	Name of building	Name, rank and office of occupant, with rates of his pay and allowances, as known to the Divisional Officer	Amount due to end of 19	TO BE FILLED IN BY THE TREASURY OFFICER	
				Amount recovered during 19	Remarks with date and other particulars of changes in the rates of emoluments shown in column 3
1	2	3	4	5	6
			Rs. P.	Rs. P.	

Forwarded to the _____ (Treasury or other Disbursing Officer with reference to Subsidiary Treasury Rule 4.18.

Dated _____ Divisional Officer

Completed and returned to the Officer-in-charge _____ Division.

Certified that the pay and allowances of the tenants named herein remained unchanged during the month, and that no arrears of emoluments were paid to them during the previous month except as indicated in column 6.

Dated _____ Treasury Officer or other Disbursing Officer

No. 6]

FORM D.F.R. (P. W.) 6

FORM

(See Rule

REGISTER OF RENTS OF

Registered No. of building or land	Particulars of property (including class and name in case of buildings)	BY WHOM OCCUPIED		STANDARD RENT (IN RED INK)		APRIL 19		APRIL 19		APRIL 19		
		Name, rank and office	Pay and allowances	Authority	Rate		Assessments		Realisations		Balances	
					Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.
1	2	3	4	5	6	7	8	9	10			
			Rs.		Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	
				Total..								

Dated initials of the Divisional Accountant ..

Dated initials of the Divisional Officer ..

ABSTRACT OF

	Recoveries how effected	Rent of Buildings	Other Rent	Total
C*	Cash realised in the division ..			
A*	Recoveries by other disbursing officers adjusted in the divisional accounts ..			
T*	Recoveries at Treasuries of the State adjustable in Audit Office ..			
	Total ..			

*If there be any items of minus realisations (note to rule 4.19) during a month each i.e., (1) Gross, and (2) Deduct — Refunds, so as to facilitate the posting of the

NOTE.—The entry made in the Realisations' column under each month should be amount realised during the year up to date; see column of Form D.F.R. (P.W)

D. F. R. (P. W.) 6

4.17)

BUILDINGS AND LANDS

										MARCH 19		SUPPLY						
Assessments		Realisations		Balances		Assessments		Realisations		Balances		Assessment	Realisations		Balances		REMARKS	
11		12		13		14		15		16		17		18		19		20
Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	

TOTAL REALISATIONS

Rent of Buildings	Other Rents	Total	Rent of Buildings	Other Rents	Total	Rent of Buildings	Other Rents	Total

the figures to be entered against "C" "A" and "T" should be divided into items Register of Refunds Revenue (Articles 113 and 114 of Account Code, Volume III.) made in black ink, and underneath it should be noted in ink of another colour, the 45.

REGISTER OF

1	2	3	PARTICULARS OF SECURITIES RECEIVED							11	12
			Government Securities, including Municipal Debentures, Post Trust Bonds and Post Office 5-year Cash Certificates				Other Securities, i.e., Post Office Saving Bank Pass Book or Deposit Receipts of Recognised Banks				
			4	5	6	7	8	9	10		
Item No.	Name and designation of depositor	For what purpose or work (quoting reference to agreement or bond)	Number	Per cent (or issue price in the case of Cash Certificates)	Loan (or date of issue in the case of Cash Certificate)	Amounts (i. e., face value)	Name of Post Office or Bank	Number of account or receipt	Amount*	Date of receipt in office	Dated initials of the Divisional Accountant and of the Divisional Officer verifying columns 1-11

*If the Post Office Saving Bank Pass Book pertains to a security deposit recovered in paid up. But if such security deposit is to be refunded before the full amount is refunded. In all cases only the original deposit should be entered here and not

D.F.R. (P.W.) 7

5.2 and 5.5)

INTEREST BEARING SECURITIES

Forwarded for safe custody to Treasury or Account Officer with			Acknowledgement of Treasury or Accounts Officer		Dated initials of the Divisional Accountant and of the Divisional Officer verifying columns 13-17	Orders sanctioning the return or retransfer of the security			Letter recalling the security if out of the office		Treasury or Account Officers, letter with which received back		Particulars of Disposal, quoting reference to the acknowledgement of the depositor	Dated initials of the Divisional Accountant and of the Divisional Officer verifying column 19-26	REMARKS
Number	Date	Name of Officer	Number	Date		Name of Officer	Number	Date	Number	Date	Number	Date			
13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28

instalments, no entry should be made in this column until the security has been fully recovered, should be treated as fully paid up and brought on the register before being the interest.

FORM D.F.R. (P.W.) 8

(See Rule 5.5)

ACCOUNT OF INTEREST-BEARING SECURITIES

FOR THE YEAR ENDING 31st MARCH, 19

Division _____

Name of Depositor (with name of work in the case of contractors)	Balance as per last account	Fresh deposits of the year	Total	Deduct securities returned or retransferred to the depositories	Balance at the close of the year	Reference to acknowledgements for amounts in column 6, which should be attached	REMARKS
1	3	4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
2							

Divisional Accountant

Certified that, with the exceptions noted below, all the securities shown in column 7 of this Account, or their acknowledgements by the authorised custodians, are in my possession.

Exceptions (with reasons)

Items should be grouped separately for each of the classes of securities enumerated in Subsidiary Treasury Rule 3.6 (b)

Divisional Officer.

FORM D. F. R. (P.W.) 9

(See Rule 6.17)

HALF-YEARLY BALANCE RETURN OF STOCK

FORM D. F. R.
 HALF-YEARLY BALANCE
 (See Rule

Class	Item No.	Name of Article	Unit	Issue Rate		Balance brought forward	RECEIPTS					Total Receipts and balance
				Rs.	P.		7	8	9	10	11	
1	2	3	4	5	6	7	8	9	10	11	12	13

CERTIFI-

Certified that, with the exceptions noted, the articles shown in this return have, named below :-

Dated the _____ 19 .

No. 91

FORMS

(P.W.) 9
 RETURN OF STOCK
 6.17)
 DIVISION _____
 Sub-DIVISION _____

Period _____

ISSUES							Closing balance carried forward	REMARKS	
					Total	BY Sub-Divisional Officer		BY Divisional Officer	
14	15	16	17	18	19	20	21	22	23

CASE

during the year ending _____, been counted by me or by the persons

Signature of Sub-Divisional Officer

Signature of Divisional Officer

FORM D. F. R. (P.W.) 10
(See Rule 6.25)
[SALE ACCOUNT]

Division _____
Sub-Division _____

Branch _____
Authority for the sale _____

Name of Article	Quantity	STOCK		Storage charges	Amount realised	Loss (if any)	To whom and when sold	Classification of receipts	Remarks and explanations of loss, if any, with report of steps taken towards necessary adjustment
		Rate	Book Value						
1	2	3	4	5	6	7	8	9	10
Total									

Received Rupees () on account of my commission in full.
Dated _____
Vide Cash Receipts Auctioneer No. , Dated _____

Deduct—Auctioneer's commission at _____ per cent if admissible under paragraph 4.41, P.W.D. Code.

Stamp

Net proceeds

Sub-Divisional Officer

Divisional Officer

Divisional Accountant

Dated _____

In post should be of (1)

(2)

HALF-YEARLY REGISTER OF STOCK

In posting and closing this Register the following instructions should be observed:—

- (1) *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 ministerial 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.
- (2) *Current Issue-rates (Column 20)*.—This column will 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 items the rates of which are revised during the half-year.
- (3) *Value at Current Issue Rates (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.
- (4) *Future Issue Rates (Column 22)*.—This column should show the rate for issues during the following half-year which should be fixed separately, for each item, in accordance with the principles laid down in D.F.R. 6.21 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.
- (5) *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 (*vide* D.F.R. 6.30) an adjusting entry *plus* or *minus* representing respectively 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.
- (6) Alterations in rates made when closing the register should be carried out as indicated in 4 above. Those made on other occasions should be noted at once in Part I by making a fresh entry (with the month of charge) in column 20. The resultant rectification of the value of the stock balances should in all cases be made only when the register is closed,—*vide* instruction (5) above, the adjusting entries being cleared on receipt of orders of competent authority in the manner prescribed in Article 102(b) of Account Code, Volume III.

FORM D. F. R. (P.W.) 10
(See Rule 6.25)
[SALE ACCOUNT]

Name of Article	Quantity	Stock		Storage charges	Amount realised	Loss (if any)	To whom and when sold	Classification of receipts	Remarks and explanations of loss, if any, with report of steps taken towards necessary adjustment
		Rate	Book Value						
1	2	3	4	5	6	7	8	9	10
Total									

Branch _____ Authority for the sale _____ Division _____ Sub-Division _____

Deduct—Auctioneers' commission at _____ per cent if admissible under paragraph 4.41, P.W.D. Code.

Received Rupees () _____ on account of my commission in full. Dated _____ Stamp _____

Vide Cash Receipts Auctioneer No. _____ Dated _____

Net proceeds _____

Date _____ Divisional Accountant _____ Divisional Officer _____ Sub-Divisional Officer _____

In pos should be (1)

FORM D.F.R. (P.W.) 11

(See Rule 6.28)

HALF-YEARLY REGISTER OF STOCK

In posting and closing this Register the following instructions should be observed:—

- (1) *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 ministerial 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.
- (2) *Current Issue-rates (Column 20)*.—This column will 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 items the rates of which are revised during the half-year.
- (3) *Value at Current Issue Rates (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.
- (4) *Future Issue Rates (Column 22)*.—This column should show the rate for issues during the following half-year which should be fixed separately, for each item, in accordance with the principles laid down in D.F.R. 6.21 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.
- (5) *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 (*vide* D.F.R. 6.30) an adjusting entry plus or minus representing respectively 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.
- (6) Alterations in rates made when closing the register should be carried out as indicated in 4 above. Those made on other occasions should be noted at once in Part I by making a fresh entry (with the month of charge) in column 20. The resultant rectification of the value of the stock balances should in all cases be made only when the register is closed,—*vide* instruction (5) above, the adjusting entries being cleared on receipt of orders of competent authority in the manner prescribed in Article 102(b) of Account Code, Volume III.

GENERAL ABSTRACT				ABSTRACT					
Sub-head	Book Value		Value at Current Issue Rates		Sub-Divisions	Book value		Value at Current Issue Rates	
	Rs.	P.	Rs.	P.		Rs.	P.	Rs.	P.
1	2		3		4	5			
						Small Stores			
Small Stores ..									
Building Materials ..									
Timber ..									
Metals ..									
Fuel ..									
Painters' Stores ..									
House fittings ..									
Miscellaneous ..									
Manufacture ..									
Land, Klins etc. ..									
Storage ..									
Total value of stock in the Division ..					Total for the Division				

GENERAL ABSTRACT—concl'd.					ABSTRACT OF				
Sub-head	Book Value		Value at Current Issue Rates		Sub-Division	Book Value		Value at Current Issue Rates	
1	2		3		4	17		18	
	Rs.	P.	Rs.	P.		House-fittings			
						Rs.	P.	Rs.	P.
Small Stores ..									
Building Materials ..									
Timber ..									
Metals ..									
Fuel ..									
Painter's Stores ..									
House-fittings ..									
Miscellaneous ..									
Manufacture ..									
Land, Kilns, etc. ..									
Storage ..									
Total value of stock in the Division ..					Total for the Division	‡			

N.B.—“Book value” should be posted from column 19 of Part I (See rule 6.30)

‡This total should agree with the

No. 11]

FORMS

(P.W.) 11

THE SUMMARY—concl'd.

SUB-DIVISIONAL FIGURES—concl'd.

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	
19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
Miscellaneous				Manufacture				Land, Kilns etc.				Storage			
Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.

and the column 'Value at Current Issue Rates' from column 21 of Part I.

balance as per Suspense Register (Stock)

Divisional Accountant

PART III—THE REVIEW
REPORT BY DIVISIONAL ACCOUNTANT

To
THE DIVISIONAL OFFICER

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 filed in the register, under your orders by

(Rank) on

Explanation 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 surpluses 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 :—

Sub-head	A—Sub-Division		B—Sub-Division	
	Surplus	Deficit	Surplus	Deficit
Small Stores ..				
Building materials ..				
Timber ..				
Metals ..				
Fuel ..				
Painter's stores ..				
House fittings ..				
Miscellaneous ..				
Manufacture ..				
*Land, kilns etc. ..				
*Storage ..				

Short notes explaining how these differences have resulted have been recorded in Part I, against the individual items.

3. The certificates recorded by Sub-Divisional 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 by the persons named below—

Stock of	Sub-Division, counted by
Stock of	Sub-Division, counted by
Stock of	Sub-Division, counted by

4. Quantities seen to be excessive in the following cases :—

5. (Other points to be brought to the notice of the Divisional Officer).

Dated 19 _____ Divisional Accountant.
Orders of the Divisional Officer

1. The Future Issue Rates are approved. All errors in accounting marked A with ink should be rectified in the next accounts. Subject to this condition the net surplus _____ should be credited to the revenue head concerned net deficit _____ should be charged off on receipt of sanction of or treated as receipts, on Capital Account

which should be applied for

2. Remarks and orders regarding stock-taking and other points :—
Dated 19 _____ Divisional Officer

*The surplus or deficit against this sub-head will be adjusted only at the close of the year. See Article 171 of Account Code, Volume III.

FORM D. F.R. (P. W.) 12.

(See Rule 6.44)

ACCOUNT OF RECEIPTS OF TOOLS AND PLANT

Sub Division _____
Month _____ 19__

Date	Source of Receipt, *with Particulars	NAMES OF ARTICLES WITH CLASSIFICATION†												TO BE FILLED IN THE DIVISIONAL OFFICE						
		1	2	3	4	5	6	7	8	9	10	11	12		13	14	15	16	17	18
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	Reference to Voucher No. and date or adjustment of value
Total for the month																				

*The entries in this column in respect of receipt back of articles lent or sent out (vide D.F.R. 6.43) should be made in red ink quoting reference to the original entries in the Account of issue of the Tools and Plant.

†The classification may be indicated by single Capital letter, i. e., Scientific Instruments and Drawing Materials = S; Plan and Machinery = P; Tools = T; Navigation Plant = N; Office Furniture = O; Camp Equipage = C.

Date _____
Sub-Divisional Officer,

FORM D.F.R. (P. W.) 13
 (See Rule 6.45)
ACCOUNT OF ISSUES OF TOOLS AND PLANT

Sub-Division _____

Month _____

Date	Reference to receipt or vouchers accompanying	To whom issued, with particulars, etc.	NAMES OF ARTICLES, WITH CLASSIFICATION†												TO BE FILLED IN THE DIVISIONAL OFFICE									
			1	2	3	4	5	6	7	8	9	10	11	12		13	14	15	16	17	18	19	20	21
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21			Reference to recovery of value	
		Total for the month																						

*The entries in this column in respect of articles lent or sent out (vide D.F.R. 6.43) should be made in red ink. The entries in respect of articles found short on actual count should also be made in red ink in this column but no entries should be made in the quantity column.
 †The classification may be indicated by single capital letter, i.e. Scientific Instruments and Drawing Materials-S, Plant and Machinery-P; Tools-T, Navigation Plant-N, Office Furniture-O, Camp Equipage-E.

Sub Divisional Officer,

FORM D.F.R. (P.W.) 14

(See Rule 6.46)

YEARLY REGISTER OF TOOLS AND PLANT**INSTRUCTIONS**

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

- (1) The accounts of Receipts and Issues, Forms D.F.R. (P.W.) 12 and 13 should first be totalled up monthly when closing the accounts of the month.
- (2) The total receipts and issues of each article thus arrived at should be posted in Part I of the Register in the columns for Receipts and Issues respectively.
- (3) Each separate transaction connected with articles lent or sent out (*vide* D.F.R. 6.43) 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".

PART III—Shortages

Item No.	Name of contractor or other person, with names of articles.	Balance brought forward	Months												Total Receipts and Balance
			October 19 . . .	November	December	January 19 . . .	February	March	April	May	June	July	August	September	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

Certified that (1) Part I of this return is a complete account of all imperishable exceptions noted, the articles shown in Part I of this return have, during the year ending myself that the closing balances of Part II actually represent articles lent or sent out and (4) that the shortages detailed in Part III are receiving attention, and delays of against them in the column of Remarks.

Date _____

awaiting adjustment

CREDITS													Closing balance carried forward	REMARKS
October 19	November	December	January 19	February	March	April	May	June	July	August	September	Total		
17	18	19	20	21	22	23	24	25	26	27	28	29	30	31

articles for which this account is required to be maintained under rule 6.41 (2) that with the September 19, been counted by me or the persons named below, (3) that I have satisfied for repairs, which could not for good reasons, be returned by the end of September, 19 more than three months in the clearance of individual items have been explained

Signature of Sub-Divisional Officer

Signature of Divisional Officer

FORM D.F.R. (P.W.) 15

(See note below Rule 6.58)

SURVEY REPORT OF STORES

REPORT OF THE SURVEY OF STORES WHICH HAVE BECOME UNSERVICABLE

Division

Number or quantity	Description of articles	VALUE ON THE BOOKS		Date of Receipt	Remarks by the officer incharge explaining the cause of the articles becoming unserviceable	Remarks or orders of the Divisional Officer	Orders of the Superintendent/Engineer
		Rate	Amount				
1	2	3	4	5	6	7	8
		Rs. P.	Rs. P.		Incharge		

No. _____ dated the _____ 19____
 Returned to the Divisional Officer for necessary action as per orders noted above.

No. _____ dated the _____ 19____
 Submitted to the Superintending Engineer, Circle, for orders, with reference to paragraph 4.4C of the Punjab Public Works Department Code.

Divisional Officer _____
 Superintending Engineer _____

STATEMENT OF RECEIPTS, ISSUES AND BALANCES OF ROAD METAL
(See Rule 6.59)

Division _____ Sub-Division _____
 ROAD FROM _____ TO _____ MILES _____
 _____ LENGTH _____ 19 _____

Number of k.m.	Nature of metal	Opening Balance	Received during month	Total	Expended during month	Closing Balance	ACTUAL CHECK BY MEASUREMENT		REMARKS*	
							Date	Results		
1	2	3	4	5	6	7	8	9	10	
Total ...										

*The action taken in respect of deficiencies should be indicated in this column.

FORM D.F.R. (P.W) 17

(See Rule 6.62)

ROAD METAL RATE BOOK

RATE TABLE SHOWING THE LOWEST RATES AT WHICH METAL CAN BE SUPPLIED TO THE ROAD-SIDE THROUGHOUT THE DIVISION

---DIVISION---

Name of road	No. of miles	Quarry from which dug	DISTANCE CARRIED		Description of the various kinds of metal	Rate for carrying per K.M.	RATE PER 100 CUBIC FEET				REMARKS	
			Miles	Furlongs			Digging and stacking at roadside	Carriage	Other miscell-aneous charges, such as sorting, clearing, etc.	Total		
1	3		4	5	6	7	8	9	10	11	12	
						Rs. P.	Rs. P.	Rs. P.				

Division _____
Sub-Division _____

FORM D. F. R. (P. W.) 18

(See Rule 7.12)
MUSTER ROLL

CASH BOOK VOUCHER No. _____ DATED _____
PART I--Nominal Roll

Name of work _____

Description	No.	Names (grouped according to classes)	Father's names	Residence or address	DATES							Total	Rate	Amount	Dated initials and remarks of paying officer made at the time of payment
			Daily Total												
			Initials of persons marking the daily attendances												
			Dated initials of officer making payment												
			Initials of inspecting officer												
Total															

Passed for Rs. _____

Dated the _____

Grand total of this muster roll _____

Deficit—Payment not made, as per details transferred to register of arrears—Part II _____

Balance paid _____

4.11—Arrears of previous muster roll now paid off, as per details of register of arrears—Part II _____

Total amount paid (in words) Rupees _____

Signature _____

Rank _____

Davinder Baj

FORM D. F. R. (P. W.) 18—CONGLD

PART II—Register of arrears of wages due to work people.
(The adoption of this method of recording arrears is left optional with Divisional Officer)

Month and period to which the arrears relate	Serial No. as per nominal muster roll	Names	Father's name	Amount due	Amount paid	Dated initials and remarks of paying officer	Serial No. as per nominal muster roll	Names	Father's name	Amount due
1	3	3	4	5	6	7	8	9	10	11
Arrears of previous muster rolls brought forward				Rs. P.	Rs. P.		Arrears as per this muster roll	Brought over as per this muster roll		Rs. P.
			Total ..						Total ..	
			Carried over						GRAND TOTAL	
									Deduct—Amount paid out of arrears of previous muster roll	
									Balance—Arrears carried to next nominal muster roll	

Notes.—When wages are not claimed within three months a report of this fact should be made to the Divisional Officers.
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 district item of work, grouped by sanctioned sub-head where necessary)	Quantity	As shown on the last Muster Roll	†Balance
1	2	3	

Measurements taken on Measurement Book No. _____
Dated the _____ page _____
*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.

Signature _____
Rank _____

FORM D. F. R. (P. W.) 19

[See Rule 7. 13(h)]

CASUAL LABOUR ROLL

Division _____
Sub-Division _____

CASH BOOK VOUCHER No. _____, DATED _____ 19____
Casual Labour Roll of Labour employed on _____ from _____ to _____

Number employed	Class of Labour	Period	Rate	Amount	Dated initials and remarks of paying officer	Quantity of work done with reference to recorded measurement, if any	Work to which chargeable
1	2	3	4	5	6	7	8
			Rs. P.	Rs. P.			

Total amount paid (in words) Rupees _____

Dated the _____ 19____

Signature _____
Office or designation _____

* Amounts remaining unpaid should be specified with necessary details.

FORM D.F.R. (P.W.) 20

[See Rule 7.16 (a)]

MEASUREMENT BOOK

INSTRUCTIONS FOR POSTING

1. The Measurement Book is a most important record being the basis of all accounts of quantities, whether of work done by daily labour or by piece, or by contract, or of materials received which have to be counted or measured. The description of the work must be lucid so as to admit of easy identification and check.

2. For large works a separate Measurement Book may be set apart, or, if found convenient two or more books may be set apart for different classes of work.

3. 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. Each set of measurements should commence with entries stating:—

(i) In the case of bills for work done—

- (a) full name of work as given in the estimate;
- (b) situation of work, exact locality;
- (c) name of contractor;
- (d) number and date of his agreement or work order;
- (e) date of written order to commence work;
- (f) date of actual completion of work; and
- (g) date of measurement.

(ii) In the case of bills for supply of materials—

- (a) Name of supplier;
- (b) number and date of his agreement or order;
- (c) purpose of supply in one of the following forms applicable to the case—
 - (i) "Stock" (for all supplies for stock purposes).
 - (ii) "Purchase" for direct issue to (here enter full name of work as given in estimate).
 - (iii) "Purchase" for (here enter full name of work given in estimate) for issue to contractor on
- (d) Date of written order to commence supplies;
- (e) date of actual completion of supplies; and
- (f) date of measurement;

and should end with the dated initial of the person making the measurements. See also Article 119 of Account Code, Volume III.

A suitable abstract should then be prepared which should collect, in the case of measurements for work done, the total quantities of each distinct item of work relating to each sanctioned sub-head.

Note :—In regard to item 4(i) (e) and 4(ii) (d), the date of the written order to commence work should only be given if a work order has been issued or a contract agreement has been executed. Where no such order is issued to commence work or supplies the word 'nil' may be noted.

5. No page should on any account be torn out of a book, nor should any entry be erased or disfigured so as to be illegible. If a mistake be made, it should be corrected by cancelling the incorrect words or figures with a single stroke of the pen or pencil and by writing the correct words or figures separately; and the corrections thus made should be initialled and dated by the responsible officer. All signatures and initials made in the Measurement Book should be dated.

6. All measurements must be neatly recorded in the authorised form of Measurement Book, and in no other. The entries, should, if possible, be made in ink, but when this is not possible, or special copying pencil, so as to render it difficult to temper with or to make unauthorised additions or alterations in the entries once made. The pencil entries thus made should not be inked over, but left untouched. The entries in the "Contents or Area" column should, however, be made in ink in the first instance and not inked over.

7. As all payments for work or supplies are based on the quantities recorded in the Measurement Book, it is incumbent upon the person taking the measurements to record the quantities clearly and accurately. If the measurements are taken in connection with a running contract account on which work has been previously measured, he is further responsible (1) that reference to the last set of measurements is recorded, and (2) that if the entire job or contract has been completed, the date of completion should be duly noted in the prescribed place. If the measurements taken are the first set of measurements on a running account, or the first and final measurement, this fact should be suitably noted against the entries concerned and in the latter case, the actual date of completion noted in the prescribed place.

8. Entries should be recorded continuously in the Measurement Book and no blank pages should be left. Any pages left blank inadvertently must be cancelled by diagonal lines, the cancellation being attested and dated.

9. When any measurements are cancelled, the cancellation must be supported by the dated initials of the officer ordering the cancellation, or by a reference to his orders initialled by the officer who made the measurements. In either case the reason for cancellation should be recorded.

10. Each Measurement Book should be provided with an index which should be kept up-to-date.

11. The clerk ordered by the disbursing officer is responsible for the arithmetical check of all calculations entered in a Measurement Book, and he must initial (with date) each account in the book in token of having so checked it.

12. The officer making the measurements must calculate the "Contents or Area" of each measurement and enter it in ink and abstract the result himself. The Measurement Book should then be submitted to the paying officer for his orders. If he is satisfied that a bill should be prepared and that the name of the estimate has been correctly entered, he will check the rates, if entered, or fill in the correct rates and initial an order in the Measurement Book to the responsible clerk, to check and prepare bill.

13. When an officer or subordinate is required to submit his Measurement Book, with his accounts, to the Divisional or Sub-Divisional Officer, he should be supplied, if necessary, with a second book for alternate use.

14. From the Measurement Book all quantities should be clearly traceable into the documents on which payments are made. When payment is made for the work measured every page of the book recording the measurement, must be invariably scored out by a diagonal red ink line, and an endorsement must be made in red ink, on every abstract of measurement giving a reference to the number and date of the voucher of payment.

These diagonal lines and endorsements must be made by the Disbursing Officer himself at the time of payment or immediately after. For the purpose of making the endorsement a rubber stamp as below may be used, but care should be taken not to obliterate any figures when using it:—

Paid,—vide Voucher No.

Dated

Sub-Divisional Officer's initials

15. The voucher for payment must invariably bear a reference to the number and page of the Measurement Book in which the measurements are recorded, also to the number and date of work order.

16. All Measurement Books in use, must be sent in once a year, on the dates fixed by the Government to the Divisional Office, for the personal scrutiny of the Divisional Officer, and should be returned to the Sub-Divisions within 15 days.

17. On the occasion of transfers, it will be the special duty of Sub-Divisional Officers to see that the Measurement Books, with the relieved officer at the time, are recorded in the transfer papers by the numbers they bear, and are acknowledged by the relieving officer, and that necessary corrections are made in the name of officer on the fly-leaf of the Measurement Book.

18. In case a Measurement Book is lost, an immediate report should be made of the facts of the case; and this report must be promptly forwarded to the Government, together with the explanation of all parties concerned or responsible for the loss.

Note.—The term Executive Subordinates also includes Road Inspectors in charge of roads.

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FORMS

Davinder Bajaj

MEASUREMENT

Particulars	Details of actual Measurement				Contents or Area
	No.	L.	B.	D.	
1	2	3	4	5	6

FORM D. F. R. (P. W.) 21

[See Rule 7-16 (b)]

REGISTER OF MEASUREMENT BOOKS

DIVISION _____

PUNJAB PUBLIC WORKS DEPARTMENT _____ BRANCH _____

SUB-DIVISION _____

PART I—For ordinary Measurement Books

Serial No. of book	Sub-division Name of Subordinate to whom issued. (To be corrected according to its use in the Divisional or Sub-divisional offi- ce.)	Date of issue	Date of return	Year from the last day of which period of preservation is to be counted	REMARKS
1	2	3	4	5	6

FORM D. F. R.

(See
FIRST AND

For Contractors and Suppliers*—, To be used when a single payment is made for a job or to contractors or suppliers, if they relate to the same work or to the

Name of work (in the case of bills for work done) _____

Name of contractor or supplier and reference to Agreement	Items of work or supplies (grouped under "sub-heads" and "sub-works" of estimate)	Reference to recorded measurements and date			DATES OF		Quantity	Rate	
		Book No.	Page No.	Date	Written order to commence work	Actual completion of work		Rs.	P.
1	2	3			4	5	6	7	
		Book No.	Page No.	Date				Rs.	P.
							Tot. 1		

Dated _____ 19 _____
 Pay Rs(_____) in cash and Rs.
 _____ by cheque
 Dated _____ 19 _____

*In the case of payments to Suppliers a red ink entry should be made across the case:—(1) "Stock" (2) "Purchases— For Stock", (3) "Purchase for direct issue to work" contractor
 †In the case of works the accounts of which are kept by sub-heads the amounts in red ink.
 ‡Payment should be attested by some known person when the payee.
 §The person actually making the payment should initial (and date) in this
 **This signature is necessary only when the officer authorising payment is not,

(P.W.) 22

Rule 7.20)

FINAL BILL

Division _____

Sub-Division _____

contract, i.e., only on its completion. A single form may be used for making payments same head of account in the case of supplies and are billed for at the same time).

Cash Book Voucher No. _____, dated _____

Unit	Amount		TOTAL AMOUNT PAYABLE TO THE CONTRACTOR OR SUPPLIER		Payees dated signature in token of (1) acceptance of bill and (2) acknowledgement of payment	Dated signature of witness †	DATED CERTIFICATES OF DISBURSEMENTS	
			In figures	In words			Mode of payment—cash or cheque (No. and date)	‡ Paid by me
8	9		10(a)	10(b)	11	12	13	14
	Rs.	P.	Rs.	P.				
Total								

** Signature, _____ Rank
 _____ Signature
 _____ Rank

{ Officer authorising payment
 Officer preparing the Bill

page above the entries relating thereto, in one of the following forms, applicable to the (4) "Purchase for the work" for issue to Com relating to all items of work falling under the same "Sub-head" should be totalled acknowledgement is given by a mark, seal or thumb-impression. column against each Payment. the officer who prepares the bill.

(Final payments must invariably be made on forms printed on yellow paper which should not be used for intermediate payments).

FORM D. F. R. (P. W.) 23
(See Rule 7.20)

RUNNING ACCOUNT BILL A.

For Contractors—This form provides for Advance payments as well as payments for measured work.

Cash Book Voucher No. _____, dated _____ Division _____ Sub-Division _____
 Name of Contractor _____
 Name of work _____
 Serial No. of this Bill _____
 No. and date of his previous bill for this work. _____ of _____
 Reference to Agreement No. _____ of _____
 Date of written order to commence work _____
 Date of actual completion of work _____

I—Account of Work executed

ADVANCE PAYMENTS FOR WORK NOT YET MEASURED			Item of work (grouped under sub-head and "sub-works" of estimates)	Unit	Rate	Quantity executed up to date as per measurement book	PAYMENTS ON THE BASIS OF ACTUAL MEASUREMENTS		Remarks (with reasons for delay in adjusting payments show in column 1)
Total as per 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.			Rs. P.		Rs. P.	Rs. P.	

Total Total value of work done to date (A)
 _____ Deduct—Value of work shown on previous bill
 Figure (D) in words—Net value of work since previous bill (F)
 _____ Figure (F) in words—

*Wherever 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 2 equivalent to the amount shown in column 1, so that the "Total up to date" in column 3 may become 'Nil'.

†When there are two or more entries in 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 totalled and the total recorded in column 10 for posting the Works Abstract.

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FORMS

FORM D. F. R. (P. W.) 23—contd.

II.—Certificates and Signatures

1. The measurements on which are based the entries in columns 4 to 9 of Account 1 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 1, 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 per column 3 of the Account 1, made or proposed to be made, for the convenience of the contractor in anticipation of and subject to the results, of detailed measurement, which will be made as soon as possible.

Dated signature of officer preparing the bill		} Rank _____ _____

Dated signature of contractor	†Dated signature of officer authorizing payment	} _____ Rank _____
_____	_____	

*This certificate must be signed by the Sub-Divisional or Divisional Officer.

†This signature is necessary only when the officer who prepares the bill is not the officer who authorizes the payment. In such a case two signatures are essential.

FORM D.F.R. (P.W.) 23—contd.
III—Memorandum of payments

1. Total value of work actually measured as per Act 1, Col. 8, Entry (A) .. Rs.
2. Total "Up to date" Advance payment for work not yet measured, as per Act, I, Column 3, Entry (B), ..
3. Total (Items 1+2) ..
4. Deduct—Amount withheld :—

Figures for works Abstract			Rs.	P.	
Rs.	P.				
		(a) From previous bill as per last Running Account Bill			} 4
		(b) From this bill			
		5. Balance, i.e., "Up to date" payments (Items 3-4) (K)*			
		6. Total amount of payments already made as per entry (K), of last Running Account Bill No. of _____ forwarded with accounts for			
		7. Payments now to be made, as detailed below:—			
		(a) By recovery of amounts creditable to this work:—	Rs.	P.	} (a)
		Total 4 (b)+7(a) ..			
		(b) By recovery of amounts creditable to other works or heads of account:—			} (b)
		(c) By cheque†			
		Total 7(b)+(c) ..			
		Total 4 (b)+7(a) ..			} 7
		Total 7(b)+(c) ..			

Pay Rs. ₹ _____ by cheque†
(Dated signature of disbursing officer)

Received Rs. _____, as per above memorandum, on account of this work.
(Amounts in words)

Stamp

Dated the _____ (full signature of contractor)

witness _____
Paid by me _____, vide cheque No. _____ dated _____
(dated signature of person actually making the payments)

*This figure should be tested to see that it agrees with the total 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, this entry being altered suitably and the alteration attested by dated initials.

‡Here specify the net amount payable,—vide item 7 (c).

§The payee's acknowledgement should be for the gross amount paid as per item 7 (i.e., a+b=c).

Payment should be attested by some known person when the payee's acknowledgement is given by a mark, seal or thumb-impression.

IV.—Remarks

(This space is reserved for any remarks which the Disbursing Officer or the Divisional Officer may wish to record in respect of the execution of the work, check of measurements on the state of contractor's account).

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FORMS

(Final payments must invariably be made on forms printed on yellow paper which should not be used for intermediate payments.)

FORM D.F.R. (P.W.) 24

[See Rule 7.20]

RUNNING ACCOUNT BILL B

For contractors.—This form provides for (1) Advance Secured Advances and (3) Payments for measured work.

Cash Book Voucher No. _____

Name of Contractor _____

Name of work _____

Serial No. of this Bill _____

No. and date of his previous bill for this work _____

Reference to agreement _____

Date of written order to commence work _____

Date of actual completion of work _____

I—Account of work executed

ADVANCE PAYMENTS FOR WORKS NOT YET MEASURED			Items of works (grouped under "sub-heads" and "sub-works" of estimate)	Unit	Rate	Quantity executed up to date as per measurement book	PAYMENTS ON THE BASIS OF ACTUAL MEASUREMENTS		Remarks (with reasons for delay in adjusting payments shown in column 1)
Total as per 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.			Rs. P.		Rs. P.	Rs. P.	
			Total	Total value of work done to date (A)					
				Deduct—Value of work shown on previous bill					
			Figure (D) in words Rupees—	Net value of work since previous bill (F)					
				Figure (F) in words Rupees—					

*Where 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 2 equivalent to the amount shown in column 1, so that the "Total up to date" in column 3, may become 'Nil'.

†When there are two or more entries in 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 totalled and the total recorded in column 10 for posting the Work Abstract.



FORM D.F.R. (P.W.) 24—contd.

II. Account of "Secured" advances allowed on the security of materials brought to site

Quantity outstanding from previous bill	Deduct quantity utilised in work measured since previous bill	*Quantity outstanding (including quantity brought to site since previous bill)	Full rate as assessed by the Divisional Officer	Description of materials	Unit	Reduced rate at which advance is made	†Up to date amount of advance	Reference to Divisional Officers written orders authorising the advance	Reasons for non-clearance of advance when outstanding more than three months
1	2	3	4	5	6	7	8	9	10
			Rs.			Rs.	Rs.	No. Date	

Total amount outstanding as per this account
 Deduct amount outstanding as per entry (C) of previous bill .. (C)

Net amount since previous bill (in words minus rupees) .. (E)

*Entries relating to each description of materials should be posted, thus in column 3. First enter the difference between the quantities in columns 1 and 2. Then show below this entry, the quantities, if any, brought to site against which a further advance has been authorised, this entry being prefixed by the plus sign. Finally strike the total of the two entries, which will represent the total quantities outstanding.

†Entries in column 8 show the money values of the total quantities outstanding as per column 3.

III—Certificates and Signatures

1. The measurements on which are based the entries in columns 4 to 9 of Account I were made by _____, on _____ 19 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 (after deducting therefrom the proportionate amount of secured advance, if any, ultimately recoverable on account of the quantities of materials used therein) is in no case less than the advance payments as per 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 measurement, which will be made as soon as possible.

*3. Certified (1) that the plus quantities of materials shown in column 3 of Account II above have actually been brought by the contractor to the site of the work and the contractor has not previously received any advance on their security. (2) that those materials are of an imperishable nature and are all required by the contractor for use on the work in connection with items for which rates for finished work have been agreed upon, and (3) that a formal agreement in Form D.F.R. (P.M.) 28 signed and executed by the contractor in accordance with paragraph 2.105 (a) of the Public Works Department Code, is recorded in the divisional office.

Dated signature of the Government employee authorising payment _____ Rank _____

†Dated signature of the Government employee preparing the bill _____ Rank _____

Dated signature of the contractor _____

*These certificates must be signed by the Sub-Divisional or Divisional Officer.

†This signature is necessary only when the Government employee who prepares the bill is not the one who authorises the payment. In such case the two signatures are essential.

FORM D.F.R. (P.W.) 24—concl'd.

IV—Memorandum of payments

- 1 Total value of work actually measured, as per Acct. I, Column 8, Entry (A)
- 2 Total "Up to date Advance payments for work not yet measured" as per Acct. I, Column 3, Entry (B)
- 3 Total "Up to date" secured advances on security of materials, as per Acct. II, Column 8, Entry (C)
- 4 Total (Items 1+2+3)
- 5 Deduct amount withheld

Rs. p.

Figures for Work Abstract

- (a) From previous bill as per last Running Account Bill
- (b) Form this bill
- Rs. P. 6. Balance, i. e., "Up to date" payments.. (Items 4-5) (K)*
7. Total amounts of payments already made as per Entry (K), of last Running Account Bill No. of 19
8. Payments now to made as detailed below:— 19

Rs.	P.

(a) { By recovery of amounts creditable to this work } (a)

Rs.	P.

Total 5 (b) + 8 (a) (G)

(b) { By recovery of amounts creditable to other works or heads of accounts ;— Deposits—Deduction on account of Security Deposits. } (b)

(c) By cheque †

Totals 8(b) + (c) (H)

Pay Rs. ‡ by cheque (Dated Signature of Disbursing Officer)

Received Rs \$ as per above memorandum, on account of this work (Amount in words)

Dated _____

Stamp

Witness _____ (Full signature of contractor)

Paid by me, —vide cheque No. _____ dated _____ Cashier (Dated signature of person actually making the payment)

*This figure should be tested to see that it agrees with the total of items 7 and 8.
 †If the net amount to be paid is less than Rs. 10 and it cannot be included in a cheque the payment should be in cash, this entry being altered suitably and the alteration attested by dated initials.
 ‡Here specify the net amount payable,—vide item 8(c).
 §The payees acknowledgement should be for the gross amount paid as per item 8, (i.e., a+b+c).
 ||Payment should be attested by some known person when the payee's acknowledgement is given by a mark, seal or thumb-impression.

V—Remarks

(This space is reserved for any remarks which the Disbursing Officer or the Divisional Officer may wish to record in respect of the execution of the work, check of measurements or the state of Contractor's account).

(Final payments must invariably be made on forms printed on yellow paper which should not be used for intermediate payments.)

FORM D.F.R. (P.W.) 25

(see rule 7.20)

RUNNING ACCOUNT BILL C

Division _____

Sub-Division _____

(For Contractors and Suppliers.—This form provides only for payments for work or supplies actually measured).

Cash Book Voucher No. _____, dated _____

Name of Contractor or Supplier _____

Name of Work* _____

Purpose of Supply † 1. "Stock" _____ (Contractor).
2. "Purchases" for issue to _____

direct to work _____

Serial No. of this Bill _____

No. and date of his last bill for this work _____

Reference to agreement work _____

Date of written order to commence work _____

Date of actual completion of work _____

I.—Account of work done or supplies made

Unit	Quantity executed (or supplied) up to date as per measurement book	Items of work or Supplies (grouped under "Sub-head" and "Sub-work" of estimates)	Rate	AMOUNT		REMARKS
				‡Up to date	‡Since previous bill (Total for each sub-head)	
1	2	3	4	5	6	7
			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)						
Figure in (F) works—						

*The full name of the work as given in the estimate should be entered here except in the case of bills for "stock" materials.

†The "purpose of supply" applicable to the case should be filled in and rest scored out.

‡If the expenditure on the work is recorded by sub-heads, the total for each sub-head should be shown in column 5 and against this total there should be an entry in column 6 also. In no other case should any entries be made in column 6.

FORM D. F. R. (P.W.) 25—CONTD.

II—Certificates and signatures

1. The measurements were made by _____ on _____ 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 authorising payment { _____
(Rank) _____

*The signature is necessary only when the officer who prepares the bill is not the officer who authorises the payment. In such a case two signatures are essential.

FORM D. F. R. (P.W.) 25—CONCLD.

III—Memorandum of Payments

		Rs.	P.
1. Total value of work done, as per Acct. I Col. 5 entry (A)			
2. Deduct amount withheld :—			
Figures for Works Abstract	(a) From previous bills, as per last Running Account Bill	Rs.	P.
	(b) From this Bill		
3. Balance, i.e. "up to date" payments .. (Items 1—2 (K)*)			
Rs.	P.	4. Total amount of payments already made as per Entry K of last Running Account Bill No. _____ forwarded with accounts for _____ 19	
5. Payments now to be made, as detailed below :—		Rs.	P.
(a) { By recovery of amounts creditable } { to this work :—		(a)	Rs. P.
Total 2 (b) + 5 (a) .. (G)			
(b) { By recovery of amounts creditable } { to other work or heads of } (b) { accounts :—			
(c) By cheque† ..			
Total 5 (b) + (c) (H)			

Pay Rs. † _____ by cheque†
 _____ (Dated signature of Disbursing Officer).
 Received Rs. \$ _____ as per above memorandum, on account of this work.
 _____ (Amount in words)
 Dated the _____ Stamp
 _____ (Full signature of contractor)
 [Witness _____
 Paid by me,—vide cheque No. _____, dated _____ 19 .
 _____ (Dated signature of person actually making the payment.)

*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 alterations attested by dated initials.
 ‡Here specify the net amount payable,—vide item 5(c).
 §The payee's acknowledgement 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 acknowledgement is given by a mark, seal or thumb-impression.
 ||Net required in the case of bills of suppliers.

IV—Remarks

(This space is reserved for any remarks which the Disbursing Officer or the Divisional Officer may wish to record in respect of the execution of the work, check of measurements or the state of contractor's account.)

FORM 23, 24, AND 25 (REV. 11-17-20)

(See Rule 7-20)

HAND RECEIPT

[To be used as a simple form of voucher for all miscellaneous payments and advances for which none of the special D. F. R. (P. W.) Form 22, 23, 24 and 25 are suitable]

----- Division.
----- Sub-Division.

Cash Book Voucher No. _____, dated _____

(1) Pay by cash* _____

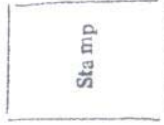
(2) Pay by cheque† _____

(3) Paid by me _____

Received from the Sub-Divisional Officer in charge of _____ Sub-Division, the sum of Rs. _____ only.

Name of work ‡ or purpose for which payment is made.

(Amount in word)



The

|| Witness _____ Signature of payee _____

* The officer authorizing payment should initial and date the pay order filling in (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-head 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 D. F. R.

Cash Book Voucher No. _____

(See

ACCOUNT OF PETTY CONTRACTORS

Name of Work _____

*Name of contractor and reference to Agreement	Items of work (grouped under "sub-heads" and "sub-works" of estimate)	WORK DONE					Deduct Value of work shown on previous bill	Net value of work since previous bills
		Up to date						
		Reference to recorded measurements and date	Quantity	Rate	Unit	Amount		
I	2	3	4	5	6	7	**8	9
		Book No. Page No. Date	Ccm	Rs. P.		Rs. P.	Rs. P.	Rs. P.
Total Intermediate Transaction								
Total for Accounts effected by the months transactions								
Add total for Open Accounts not effected this month's transactions as per detail on back								
GRAND TOTAL							A	
Date _____							Deduct "up to date" the month Net "upto date" at close of the	
							B	

Pay rupees _____ in cash _____ by _____

*Final and intermediate transactions should be arranged in two groups,
 **Totals A and C of columns 8 and 11 should agree, respectively with
 †In the case of works the accounts of which are kept by sub-heads the totalled in red ink.
 ‡Payment should be attested by some known person when the payee's
 //The person actually making the payment should initial and date in this
 §This signature is necessary only when the Government employee autho-

FORM D.F.R. (P.W.) 27—contd.

DETAILS OF ALL OPEN ACCOUNTS NOT EFFECTED BY THIS MONTH'S TRANSACTIONS

Name of contractor	Value of work done up to date	Total of payments made up to date	REFERENCE TO LAST TRANSACTION		REMARKS
			Month	Voucher No.	
1	2	3	4	5	6
	Rs. P.	Rs. P.			
Total ..					

Dated the _____

Signature of Government employee preparing the account

FORM D.F.R. (P.W.) 28

[See D.F.R. 7.34, and paragraph 2.105(a) of the Punjab Public Works Department Code]

INDENTURE FOR SECURED ADVANCES

(For use in case in which the contract is for finished work and the contractor has entered into an agreement for the execution of a certain specified quantity of work in a given time).

This INDENTURE made this _____ day of _____ 19 _____

Between _____ (hereinafter called the Contractor which expression shall, where the context so admits or implies, be deemed to include his executors, administrators and assigns) of the one part and THE GOVERNOR OF THE PUNJAB (hereinafter called the Governor which expression shall, when the context so admits or implies, be deemed to include his successors in office and assigns) of the other part.

WHEREAS by an agreement dated _____ (hereinafter called the said agreement) the Contractor has agreed.

AND WHEREAS the Contractor has applied to the Governor that he may be allowed advances on the security of materials absolutely belonging to him and brought by him to the site of the works the subject of the said agreement for use in the construction of such of the works as he has undertaken to execute at rates fixed for the finished work (inclusive of the cost of materials and labour and other charges) AND WHEREAS the Governor has agreed to advance to the Contractor the sum of Rupees _____

_____ on the security of materials the quantities and other particulars of which are detailed in Part II of a Running Account Bill (B) for the said works signed by the Contractor on _____ and the Governor has reserved to himself the option of making any further advance or advances on the security of other materials brought by the Contractor to the site of the said works.

NOW THIS INDENTURE WITNESSETH that in pursuance of the said agreement and in consideration of the sum of Rupees _____ on or before the execution of these presents paid to the Contractor by the Governor (the receipt whereof the Contractor doth hereby acknowledge) and of such further advances (if any) as may be made to him as aforesaid the Contractor doth hereby covenant and agree with the Governor and declare as follows :—

(1) That the said sum of Rupees _____ so advanced by the Governor to the Contractor as aforesaid and all or

any further sum or sums advanced as aforesaid shall be employed by the Contractor in or towards expediting the execution of the said works and for no other purpose whatsoever.

(2) That the materials detailed in the said Running Account Bill (B) which have been offered to and accepted by the Governor as security are absolutely the Contractor's own property and free from encumbrances of any kind and the Contractor will not make any application for or receive a further advance on the security of materials which are not absolutely his own property and free from encumbrances of any kind and the Contractor indemnifies the Governor against all claims to any materials in respect of which an advance has been made to him as aforesaid.

(3) That the materials detailed in the said Running Account Bill (B) and all other materials on the security of which any further advance or advances may hereafter be made as aforesaid (hereinafter called the said materials) shall be used by the Contractor solely in the execution of the said works in accordance with the directions of the
Divisional
Officer
Division (hereinafter called the Divisional
Officer) and in the terms of the said agreement.

(4) That the Contractor shall make at his own cost all necessary and adequate arrangements for the proper watch, safe custody and protection against all risks of the said materials and that until used in construction as aforesaid the said materials shall remain at the site of the said works in the Contractor's custody and on his own responsibility and shall at all times be open to inspection by the Divisional Officer or any officer authorised by him. In the event of the said materials or any part thereof being stolen, destroyed or damaged or becoming deteriorated in a greater degree than is due to reasonable use and wear thereof the Contractor will forthwith replace the same with other materials of like quality or repair and make good the same as required by the Divisional Officer.

(5) That the said materials shall not on any account be removed from the site of the said works except with the written permission of the Divisional Officer or an officer authorised by him on that behalf.

(6) That the advances shall be repayable in full when or before the Contractor receives payment from the Governor of the price payable to him for the said works under the terms and provisions of the said agreement: Provided that if any intermediate payments

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are made to the Contractor on account of work done then on the occasion of each such payment the Governor will be at liberty to make a recovery from the Contractor's bill for such payment by deducting therefrom the value of the said materials then actually used in the construction and in respect of which recovery has not been made previously, the value for this purpose being determined in respect of each description of materials at the rates at which the amounts of the advances made under these presents were calculated.

(7) That if the Contractor shall at any time make any default in the performance or observance in any respect of any of the terms and provisions of the said agreement or of these presents the total amount of the advance or advances that may still be owing to the Governor shall immediately on the happening of such default be repayable by the Contractor to the Governor together with interest thereon at twelve per cent per annum from the date or respective dates of such advance or advances to the date of repayment and with all costs, charges, damages and expenses incurred by the Governor in or for recovery thereof or the enforcement of this security or otherwise by reason of the default of the Contractor and the Contractor hereby covenants and agrees with the Governor to repay and pay the same respectively to him accordingly.

(8) That the Contractor hereby charges all the said materials with the repayment to the Governor of the said sum of Rupees and any further sum or sums advanced as aforesaid and all costs, charges, damages and expenses payable under these presents; PROVIDED ALWAYS and it is hereby agreed and declared that notwithstanding anything in the said agreement and without prejudice to the powers contained therein if and whenever the covenant for payment and repayment hereinbefore contained shall become enforceable and the money owing shall not be paid in accordance therewith the Governor may at any time thereafter adopt all or any of following courses as he may deem best:—

(a) Seize and utilise the said materials or any part thereof in the completion of the said works on behalf of the Contractor in accordance with the provisions in that behalf contained in the said agreement debiting the Contractor with the actual cost of effecting such completion and the amount due in respect of advances under these presents and crediting the Contractor with the value of work done as if he had carried it out in accordance with the said agreement and at the rates thereby provided: If the balance is against the Contractor he is to pay the same to the Governor on demand.

(b) Remove and sell by public auction the seized materials or any part thereof and out of the moneys arising from the sale retain all the sums aforesaid repayable or payable to the Governor under these presents and pay over the surplus (if any) to the Contractor.

(c) Deduct all or any part of the moneys owing out of the security deposit or any sum due to the Contractor under the said agreement.

(9) That except in the event of such default on the part of the Contractor as aforesaid interest on the said advance shall not be payable.

(10) That in the event of any conflict between the provisions of these presents and the said agreement the provisions of these presents shall prevail and in the event of any dispute or difference arising over the construction or effect of these presents the settlement of which has not been hereinbefore expressly provided for the same shall be referred to the Superintending Engineer _____ Circle whose decision shall be final and the provision of the Indian Arbitration Act for the time being in force shall apply to any such reference.

In witness whereof the said _____ and _____ by the order and under the direction of the Governor have hereunto set their respective hands the day and year first above-written.

Signed, sealed and delivered by _____

the said contractor in the presence of

Signature _____

Witness Name _____

Address _____

Signed by _____

by the order and direction of the

Governor in the presence of

Signature _____

Witness Name _____

Address _____

FORM D. F. R. (P. W.)30.

(See rules 7.49 and 7.53)

_____ Sub-Division

DETAILED STATEMENT OF MATERIALS COMPARED WITH ESTIMATED REQUIREMENTS

NAME OF WORK _____

TOTAL † ISSUES TO THE WORK

Description of materials	* PRINCIPAL ITEMS					Perty Items †	Total †	Dated Initial of Sub-Divisional Officer	Dated Initials of Divisional Accountant by token of check
	Unit								
Estimated requirements	Quantity value..								
Balance brought forward from previous Statement to end of									
During 19									
Total for the month..									
To end of									

*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.

‡Sales and transfers of materials should be treated as minus issues.

INSTRUCTIONS FOR POSTING

I.—Issues to the work.—(a) Issues from stock should be posted in lump sum from the monthly Abstract of Stock Issues, from P.W.A., 6, and (b) purchases from supplier and transfers of materials from other works, divisions or departments should be posted in detail from the vouchers and special transfer entries concerned at the same time as the corresponding postings in the Works Abstract (Form P.W.A. 10 or 11) are made.

II. Issues from the work.—(a) Materials returned to stock should be posted in lump sum from the monthly Abstract of Stock Receipt, Form P.W.A. 5 and (b) sales writes-off and transfer elsewhere should be posted in detail in the Works Abstract (Form P.W.A. 10 or 11), are made.

Issues from the work should be posted as minus entries.

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FORM D. F. R. (P. W.) 31.

(See Rule 7.57)

-----Division

-----Sub-Division

REPORT OF THE VALUE AND VERIFICATION OF UNUSED MATERIALS
AT SITE OF WORK-----

*Statement showing the quantities and values of materials issued to the
work and of those used in construction.*

Name of Sub-head of work	Up to date "Progress"	*PRINCIPAL ITEM										†Petty items	‡Total	Total issues to date as per form D.F.R. (P. W.) 30-A.
		Description												
		Unit												
		Value												
		Quantities												
Unit	Quantity	Rate	5	6	7	8	9	10	11	12	13	14		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
B.—Total used in construction														

*Both quantities and values should be shown, values being posted red ink just above the corresponding entries of quantities.

†Only values should be shown in these two columns.

‡The quantities used in construction should be calculated on the basis of the quantities of work executed, such authorised formulae being adopted for the purpose as may be in general use locally.

FORM D.F.R. (P.W.) 31—CONCLD.

DESCRIPTION OF MATERIALS	PRINCIPAL ITEMS							Petty Items	Total
	1	2	3	4	5	6	7		
Units									
A.—Total issued as per Form D. F. R.(P. W.) 30									
B.—Total used in construction as per statements over leaf									
C.—Paper balance of unused materials (i.e., A minus B)									
D.—Actual balances after verification									
E.—Differences (i.e., C minus D)									
F.—Remarks explaining action taken to adjust the differences as per line E and if the work has been completed, to dispose of the surplus balances as per line D.	(1)	(2)	(3)	(4)	(5)	(6)			

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 D 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 _____ 19____ and that the necessary report in this form was submitted to the Divisional Office as this office No. _____, dated _____ 19____.

4. The balances of unused materials were not verified at any time during the year 19____-19____ 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 19____-19____ as the work was not under construction prior to January of that year.

Dated _____ 19____ Sub-Divisional Officer.

The certificates not applicable to the case should be scored out.

Checked _____
Dated _____ 19____ Divisional Accountant

DIVISIONAL OFFICER'S ORDERS

1. The entries relating to the quantities used in construction are approved.

2. The surplus balances as per item D should be disposed of as under :—

3. Here enter remarks and orders regarding adjustment of losses and differences as per item E.

Dated _____ 19____ Divisional Officer.

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FORM D. F. R. (P.W.)32

(See Rule 7.61)

----- Division

----- Sub-Division

REGISTER SHOWING THE CLEARANCE OF SUSPENSE HEAD "MATERIALS"
IN THE ACCOUNTS OF THE WORK

PART I.—List of Reports of Verification received.

Serial No. of Reports	Date of Report	Date of Receipt	Date of Final disposal	Dated initials of Divisional Accountant
I	-			
II	-			
III	..			
IV	-			

FORM D. F. R. (P. W.) 32—CONTD

†PART II—Statement showing the disposal of materials remaining unused i.e., actual balance on completion, as per item D of Report of Verification, from D.F.R. (P.W.) 31

How disposed of (with reference to authority)	Description	PRINCIPAL ITEMS						Petty items	Total	It debited to Sub-Head of this work	TOTAL VALUE TO BE ADJUSTED		Head of account to be debited	Divisional Accounts dated
		Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.				Amount	Month of adjustment		
	*Quantity													
	Value													
	Total ...													

* Values to be posted in red ink above the corresponding entries of quantities.
 † To be posted on the completion of the work from the final Report of Verification in Form D.F.R. (P.W.) 31.

FORM D.F.R. (P.W.) 32—CONTD

PART III—Statement showing the adjustment of differences as per item E of Verification, Form D.F.R. (P.W.) 31

Description	PRINCIPAL ITEMS						Petty items	Total	TOTAL VALUE TO BE ADJUSTED		Head of account to be debited	Divisional Accountant's date
	Rs.	P.	Rs.	P.	Rs.	P.			Rs.	P.		
*Quantity												
†Value	Rs. <td>P. <td>Rs. <td>P. <td>Rs. <td>P. <td>Rs. <td>P. <td>If debited to sub-head of this work II <td>Amount <td></td> <td></td> </td></td></td></td></td></td></td></td></td>	P. <td>Rs. <td>P. <td>Rs. <td>P. <td>Rs. <td>P. <td>If debited to sub-head of this work II <td>Amount <td></td> <td></td> </td></td></td></td></td></td></td></td>	Rs. <td>P. <td>Rs. <td>P. <td>Rs. <td>P. <td>If debited to sub-head of this work II <td>Amount <td></td> <td></td> </td></td></td></td></td></td></td>	P. <td>Rs. <td>P. <td>Rs. <td>P. <td>If debited to sub-head of this work II <td>Amount <td></td> <td></td> </td></td></td></td></td></td>	Rs. <td>P. <td>Rs. <td>P. <td>If debited to sub-head of this work II <td>Amount <td></td> <td></td> </td></td></td></td></td>	P. <td>Rs. <td>P. <td>If debited to sub-head of this work II <td>Amount <td></td> <td></td> </td></td></td></td>	Rs. <td>P. <td>If debited to sub-head of this work II <td>Amount <td></td> <td></td> </td></td></td>	P. <td>If debited to sub-head of this work II <td>Amount <td></td> <td></td> </td></td>	If debited to sub-head of this work II <td>Amount <td></td> <td></td> </td>	Amount <td></td> <td></td>		
TOTAL												

*Value to be posted in red ink above the corresponding entries of quantities.

†To be posted on the completion of the work from the Final Report of Verification in Form D.F.R. (P.W.) 31.

FORM D. F. R. (P. W.) 32—CONCLD
PART IV—Summary of Form D.F.R. (P.W.) 31 and Parts II and III of this register for making closing entries in the Register of Work

1	FINAL SUB-HEAD										*TOTAL					
	2	3	4	5	6	7	8	9	10	11		12	13			
1. Calculated cost of materials used in construction as per line B of Form D. F. R. (P.W.) 31 (Final Report of Verification) 2. Adjustment of depreciation on surplus materials as per column G of Part II (to be posted in detail) Adjustment of other losses as per column H of Part III (to be posted in detail) Total debits to final sub-heads	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.

*This total should agree with the outstanding balances of the suspense head "Materials" in the Register of Works
 Approved
 Divisional Accountant
 Dated the

Approved
 Divisional Officer
 Dated the

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FORM D.F.R. (P.W.) 33

[See rule 7-63 (b)]

PETTY WORKS REQUISITION AND ACCOUNT

(To be used for works and repairs not likely to cost more than Rs. 5,000)
 Requisition on the Divisional Officer, _____ Division.
 for _____ to be incorporated

PART I—Requisition

The undersigned wishes to have the following petty ^{works} ~~carried~~
~~repairs~~
 out with a little delay as possible;—

Dated the

(Signature and designation of the officer by
 whom the requisition is made).

FORM D. F. R. (P. W.) 33—CONTD.

PART II—Report of P. W. Subordinate and estimated cost.

(REPORT)

(Rough estimate of probable cost)

Description of work	Quantity	Rate	Unit	Amount		REMARKS
				Rs.	P.	
				Rs.	P.	
Total						

Major and Minor Heads—

(Signature of P. W. Subordinate)

Date

Divisional Officer.

Sanctioned

Date—

No.

Accepted

Signature of P.W. Subordinate

(Civil or Military Officer)

Date—

PART III—Completion on certificate.

The work was completed on

(Signature of P.W. Subordinate)

Date—

(Signature of Sub-Divisional Officer)

Dated _____

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FORM D.F.R. (P.W.) 33—CONCLD.

PART IV—Summary of Charges

Date of payment	Voucher No.	Amount	Total of the month	Divisional Accountant's initials against the monthly totals	Sub-Divisional Officer's initials against the monthly totals
		Rs. P.	Rs. P.		
GRAND TOTAL					

Checked and found correct.

Passed.

(Signature of Sub-Divisional Officer) Divisional Accountant Divisional Officer.

Date _____

Date _____

Date _____

FORM D.F.R. (P.W.) 34

(See Rule 7.83)

WORKS SLIP

Name of work _____

Division _____

Month _____

Sub-Division _____

Sub-heads	Unit	As per 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		
1	2	3	4	5	6	7	8	9	10	11	12	
			Rs. P.	Rs.		Rs. P.	Rs.		Rs. P.	Rs.		
Total of estimate					Total charges against the final head				Probable further expenditure—A			
Add—Suspense Account— "Materials" .. "Contractors—Advance payments" .. "Contractors—Secured Advance" .. "Contractors—Other transactions" .. "Labourers" ..								REMARKS				
Total booked outlay to date ..												
Probable further expenditure as per entry A above ..												
Total ..												
Deduct—Suspense Accounts recoverable ..												
Ultimate anticipated expenditure on the work ..												

Work commenced in—

19 ..

Present state of progress in general terms—

Divisional Accountant

Divisional Officer

Dated— .. 19 ..

Dated— .. 19 ..

FORM D.F.R. (P.W.) 35

(See Rule 7.86)

DETAILED COMPLETION REPORT

DIVISION-----

NAME OF WORK-----

Amount of Estimate	...	...	...	Rs.
Expenditure	...	...	...	Rs.
Excess	...	...	...	Rs.
Percentage of excess	...	...	...	Rs.
Date of commencement—				
Date of completion—				

FORM D.F.R. (P. W.) 35—CONCLD.

Explanation of Excesses

Name of work _____

Major head _____

Minor head _____

Detailed head of classification _____

REFERENCE LAST SCHEDULE DOCKET SUBMITTED No. _____ FOR
THE MONTH OF _____ 19 .

Authority—

Sub-heads of estimate	AS ESTIMATED			AS EXECUTED			DIFFERENCES*			Reference of paragraph overleaf explaining excesses
	Quantity	Rate	Amount	Quantity	Rate	Amount	Quantity	Rate	Amount	
1	2	3	4	5	6	7	8	9	10	11
			Rs.			Rs.			Rs.	

Total

*Excesses to be entered in *red ink* ; Savings in *black ink*.

Dated the _____

Divisional Officer.

N.B.—In the case of original works and special repairs, if any considerable deviations from the sanctioned design have occurred the report, specification, drawings and details of measurement of the work actually done in the same form as the estimate should accompany the Completion Report,—*vide* paragraphs 2.121 and 2.122 of the Public Works Department Code.

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FORM D. F. R. (P.W.) 36

see Rule 7-86 and paragraphs 2-121 and 2-122 of the Punjab Public Works Department Code).

Consolidated Completion Statement of

Works and Repairs completed during the

month of _____

Forward to the Accountant-General,

Punjab, as this office No. _____, dated _____

19.

Divisional Officer

Transmitted to the Superintending Engineers

_____ Circle, after verification as this
office No. _____, dated _____ 19 .

Accountant-General, Punjab.

Transmitted to _____

for record as this office No. _____, dated

_____ 19.

*Superintending Engineer,
Circle.*

FORM D. F. R. (P.W.)36—CONCLD

CONSOLIDATED COMPLETION STATEMENT OF WORKS AND REPAIRS

Division _____

Completion Statement of works and Repairs completed during the month of _____, 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 Divisional Officer is empowered to pass.

Item No.	Name of works (grouped under major, minor and detailed heads of classification)	SANCTION		Amount of estimate	Expended	Excess	Percentage of Excess*	REMARKS
		No.	Date					

* In cases in which the Completion Statement is utilised instead of a Revised Estimate under paragraph 2.121 of the Public Works Department Code, sufficient details must be given if the excess is more than 5 per cent.

Divisional Officer.

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FORMS

Davinder Bajaj

FORM D.F.R. (P.W.) 37

(See Rule 7.106)

RUNNING ACCOUNT BILL IN RESPECT OF LUMP SUM
CONTRACTS

(To be used for "intermediate payments" to contractors.)

Department of Public Works, Punjab.

Branch _____ Division _____

Cash Book Voucher No. _____, dated _____ Sub-Division.

Name of Contractor _____

Name of work _____

Serial No. of the Bill _____

No. and date of his previous bill for this work.

Reference to Agreement _____

Date of written order to commence work _____

L—ACCOUNT OF WORK

	Rs.	P.
1. Approximate value of work done up to date excluding the measured up additions and alterations		
2. Value of measured up additions and alterations		
3. Deduct amount to be withheld, per cent on Rs.		
4. Balance i.e., "up-to date" intermediate payments (Items 1+2-3) K		
5. Deduct intermediate payment already made as per entry K of the last Running Account Bill		
6. Intermediate payment now to be made (Items 4-5) —D		
7. Account of 'Secured advances as per entry, 'E' of Account II		
8. Total payments now to be made as detailed below*—		
(a) By recovery of amounts creditable to this—G— work		

(b) By recovery of amounts creditable to other works or heads of account		

H		
(c) By cheque		

*The total figure against item 8 should be tested to see that it agrees with the total of items 6 and 7.

FORM D.F.R. (P.W.) 37—CONTD

II.—Account of "Secured" advances allowed on the security of materials brought to site.

Quantity outstanding from previous bill	* Deduct quantity utilised in work measured since previous bill	Quantity outstanding (including quantity brought to site since previous bill)	Full recovery utilised by the Divisional Officer	Description of materials	Units	Reduced rate on which advance is made	† Up-to date amount of advance	Reference to Divisional Officer's written orders authorising the advance	Reasons for non-clearance of advance when outstanding more than three months
1	2	3	4	5	6	7	8	9	10
Total amount outstanding as per this amount							(C)		
Deduct amount outstanding as per entry (C) of previous bill									
Net amount since previous bill (in words) Rupees..							(E)		

*Entries relating to each description of materials should be posted thus in Column 3. First enter the difference between the quantities in columns 1 and 2. Then show below this entry, the quantities, if any, brought to site against which a further advance has been authorised, this entry being prefixed by the plus sign. Finally strike the total of the two entries which will represent the total quantity outstanding.

†Entries in column 8 show the money values of the total quantities out-

FORM D.F.R. (P.W.) 37--CONOLD

III --CERTIFICATES AND SIGNATURES.

I have satisfied myself by* that the value of work done up to date excluding the measured-up additions and alterations is not less than Rs. _____ conformably with the contractor's agreement and that with the exception of authorised additions and alterations the work has been done according to the prescribed drawings and specification.

2. The detailed measurements of authorised additions and alterations up to date are recorded at page _____ of Measurement Book No. _____

3. Certified (1) that the, plus quantities of materials shown in column 3 of Account II above have actually been brought by the contractor to the site of the work and the contractor has not previously received any advance on their security, (2) that those materials are of imperishable nature and are all required for use on the work for which a lump sum for finished work has been agreed upon, and (3) that a formal agreement signed and executed by the contractor in accordance with paragraph 2.105 of the Public Works Department Code is recorded in the Divisional Office.
Signature of Contractor. _____

Dated signature of officer preparing the bill	{	_____
		Rank _____
Pay† (Rs.)	{	_____
Dated signature of the officer authorising the payment	{	Rank _____
	{	_____

IV--ACQUITTANCE

Received‡ (Rs.). Rupees _____ as an intermediate payment in connection with the contract referred to above.

Stamp

Witness _____ Full Signature of Contractor _____
 paid by me by _____ Cash _____
 _____ Cheque No. { _____, dated _____
 _____ Rank _____
 Dated _____ Signature of the person actually making the payment _____

V--REMARKS

(This space is reserved for any remarks which the Disbursing Officer or the Divisional Officer may wish to record in respect of the execution of the work, check of measurement or the state of contractor's account).

*Here specify the method employed for estimating the value of work.
 †Here specify the net amount payable,--vide Item 8(c) of Account I.

‡The payee's acknowledgement should be for the gross amount paid as per item 8(a+b+c) of Account I.

§Payment should be attested by some known person when the payee's acknowledgement is given by a mark, seal or thumb impression.

(TO BE PRINTED ON YELLOW PAPER ONLY)

FORM D.F.R. (P.W.) 38

(See Rule 7.106)

FINAL BILL IN RESPECT OF LUMP SUM CONTRACTS

(To be used for final payment's to contractors)

Department of Public Works, Punjab _____ Division
 Branch _____ Sub-Division

Cash Book Voucher No. _____, dated _____
 Name of Contractor _____
 Name of Work _____
 Serial No. of this bill _____
 No. and date of his previous bill for this work _____
 Reference to Agreement _____
 Date of actual completion of work _____

1—ACCOUNT OF WORK EXECUTED

Sub-work, sub head or items of work	Rate	Unit	UP-TO-DATE		Remarks
			Quantity	Amount	
	Rs.	Lump sum for each			
Total carried over					

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FORM D. F. R. (P. W.) 38—CONTD

Sub work, sub-head or item of work	Rate	Unit	UP-TO-DATE		REMARKS
			Quantity	Amount	
	Rs.	Lump sum for each		Rs.	
Total brought forward					
Additional work					
Deduct Omissions					
Total value of work done to-date					

FORM D. F. R.(P.W.) 38—CONTD.

III—MEMORANDUM OF PAYMENTS

I certify that the work has been completed in accordance with the prescribed drawings and specification and after taking into account all the authorised 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 measurements of the authorised additions and alterations mentioned above 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 _____

	Rs.	P.
1. Total value of work done up-to date as per "F" of Account I of this Bill		
2. Deduct—		
(i) Up-to-date intermediate payment already made as per entry 'K' of Account I of last Bill No. dated _____		D
(ii) Total Secured Advance outstanding as per entry 'C' of Account II of last Bill No. dated _____		E
3. Payments now to be made:—		
(a) By recovery of amounts creditable to this work		G
(b) By recovery of amounts creditable to other works heads of accounts		} H
(c) By cheque		

† Pay (Rs. _____)

Dated signature of officer authorising payment { _____

{ Rank _____

*This certificate must be signed by the Executive Engineer or any officer empowered by the Government to sign it.

†Here specify the net amount payable,—vide item 3(c) of account III.

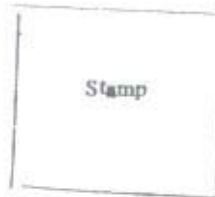
FORMS

FORM D.F.R. (P.W.) 38—CONTD.

IV—ACQUITTANCE

*Received (Rs.) as above in full settlement of all demands on account of the contract

Amount in words



†Witness

Full Signature of Contractor,

Paid by me by cash / cheque No. , dated

Dated Signature of person actually making payment.

} Rank

*The payee's acknowledgement should be for the gross amount as per item 3 (a+b+c) of Account III.

†The Payment should be attested by some known person when the payee's acknowledgement is given by mark, seal or thumb-impression.

V—REMARKS

(This space is reserved for the remarks which the Disbursing Officer or the Divisional Officer may wish to record in respect of the execution of the work, check of measurements the state of contractor's account.)

FORM D.F.R. (P.W.) 39

(See Rule 8.3.)

LIST OF MONTHLY SUB-DIVISIONAL ACCOUNTS

*Form No.	*Name of document	No. of docu- ment	REMARKS
P.W.A. 5 ..	Abstract of Stock Receipts, with—		
P.W.A. 4 ..	Extracts from Register of Stock Receipts		
P.W.A. 6 ..	Abstract of Stock Issue with—		
P.W.A. 4 ..	Extracts from Register of Stock Issues ..		
P.F.R. 26 ..	Receipted Invoices and other vouchers ..		
D.F.R. (P.W.) 15	Survey Reports ..		
D.F.R. (P.W.) 12	Account of Receipts of Tools and Plant		
D.F.R. (P.W.) 13	Account of Issues of Tools and Plant, with—		
P.F.R. 26 ..	Receipted invoices and other acknowle- gement in support of above		
D.F.R. (P.W.) 15	Survey Reports relating to above ..		
D.F.R. (P.W.) 40	Detailed list of Works Abstracts A, with—		
P.W.A. 10 ..	Works Abstracts A. For Major Works, etc.		
D.F.R. (P.W.) 30	Detailed statement of materials ..		
P.W.A. 15 ..	Outturn statement of manufacture ..		
P.W.A. 7 ..	Transfer entry Orders ..		
D.F.R. (P.W.) 40	Detailed list of Works Abstracts B, with—		
P.W.A. 11 ..	Works Abstracts B, for Minor Works ..		
P.W.A. 7 ..	Transfer Entry Orders ..		
D.F.R. (P.W.) 40	Detailed list of "Petty Works Requisition and Account" with—		
D.F.R. (P.W.) 83	Petty Works Requisitions and Accounts ..		
P.W.A. 7 ..	Transfer Entry Orders ..		
P.W.A. 7 ..	Other Transfer Entry Orders ..		

*Strike out the Form of No. of any document not forwarded, submission being necessary. If any document due is not ready a suitable note of explanation for delay and the probable date of its submission should be recorded against it in the column for "Remarks."

Forwarded to Divisional Office
Dated 19 .

Sub-Divisional Officers

FORM D. F. R. (P.W.) 41
 (See Rule 8.8)
REGISTER OF SANCTIONS TO FIXED CHARGES
Name of Work or Account

Reference to sanction, with particulars for which the sanction has been accorded	SANCTIONED SCALE*	AMOUNTS PAID FOR EACH MONTH							
		† Month	† April, 19		† May, 19		† June, 19		
Name of appointee	Rate	No.	Amount per mensem	Reference to Voucher	Amount	Reference to Voucher	Amount	Reference to Voucher	Amount
			Rs. P.		Rs. P.		Rs. P.		Rs. P.

* Each entry of sanction should be initialled and dated by the Divisional Accountant.
 † 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 distinguished by the letter F. subsequent Payments of unpaid amounts should be entered underneath in black ink, it being seen that they do not exceed the amount available, as entered in red ink. Claims for arrears not included in the Original claims for the month concerned should ordinarily not be admitted without full explanation of the circumstances under which they were omitted.
 One or more pages should be set apart for each work or account.

FORM D.F.R. (P.W.) 42

(See Rule 8.8)

REGISTER OF MISCELLANEOUS SANCTIONS

Item No.	No. 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
					No. of Voucher	Month	Amount		
			Rs. P.						
			Rs. P.						

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FORM D.F.R. (P.W.) 44

(See Rule 8.13.)

CONSOLIDATION TREASURY RECEIPT

_____ Treasury
 RECEIVED from the Officer-in-charge of _____ Division
 the sum of Rupees* _____

for credit to the Department of Public Works during 19 .

Rs. † _____.

Dated the _____ 19 .

Treasury Officer.

*(In words)

†(in figures)

FORM D.F.R. (P.W.) 45
 (See Rule 8.22)
SCHEDULE OF RENTS OF BUILDINGS AND LANDS
 Month 19

Registered No. of Buildings or land	*Particulars of property (including class and name in case of building)	STANDARD RENT (IN RED INK)		BY WHOM OCCUPIED		Arrears from last month's schedule	†Assessment for the month		Realised during the month	Realised during the year	Balance	REMARKS
		Autho- rity	Rate	Name, rank and office	Emolu- ment		Rs.	P.					Rs.	P.
1	2	3	4	5	6	7	8	9	10	11		
		Rs.	P.			Rs.	P.	Rs.	P.			

*If any buildings are provided with special services for which rent is charged separately the amount 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 realisations on account of each of these services should be shown separately.

†Column 6 need only be filled in if the emoluments affect the assessment in column 8.

‡When rent is assessed for more than one month at a time, the whole amount assessed should be entered in column 8, a suitable remark being recorded in the column for Remarks which should be repeated month after month until the next assessment falls due.

§When the rate of assessment for a month is neither the standard rate nor the ten per cent of the occupants' emoluments for the month the authority for short assessment should be quoted in this column. Authority should also be quoted for the application of the 10 per cent concession when that concession is not admissible under the ordinary rule.

ABSTRACT OF TOTAL REALISATIONS

Recoveries how effected	Distinguishing letter	Rents of Buildings	Other rents	Total
Cash realised in the Division	C			
Recoveries of other disbursing officers adjusted in the Divisional accounts	A			
Recoveries at treasuries of the State adjusted in the Audit Office	T			
Total				

FORM D. F. R. (P. W.) 46

(See Rule 8.31 and paragraph 1.160 of Public Works Department Code).

REGISTER OF DESCRIPTION OF RECORDS

Item No.	DESCRIPTION OF RECORDS TO BE DESTROYED			SANCTION TO DESTRUCTION		Date of destruction	Dated signature of the officer witnessing destruction	REMARKS
	Nature of document	Volumes or size	Period to which the records relate	Reference to rule or correspondence	Dated initials of the Divisional Officer			

Division

FORM D. F. R.(F) 1

(See Rule 13.6)

FOREST DEPARTMENT, PUNJAB

BILL FOR CLAIMS TO BE SETTLED TO BY BOOK ADJUSTMENT—

BILL No. _____ OF _____, Head of service _____ VOUCHER No. _____ OF _____ 19 ..

_____ Dr

To the Divisional Officer of Forests: _____ Division

Date	Item	Amount		Total	
		Rs.	P.	Rs.	P.
1	2	3		4	

Dated _____ Divisional Officer—

The _____ 19 .. _____ Division.

Accepted for Rupees _____ (Rs. _____). Credit for this amount will be given in the account for the month of _____.

No. _____

Dated _____

The _____ 19 ..

Signature and designation of the
accepting officer.

FORM D.F.R. (F) 2

FORM D.F.R. (F) 2.

(See Rule 14.1)

MUSTER ROLL

DAILY LABOURS EMPLOYED ON _____ DURING _____ 19__

प्रा. शास्त्री कुलियां रोडमारा बावत काम

१६

प्रा. शास्त्री कुलियां रोडमारा बावत काम

१८

Name of Coolie	Parent- age	Regi- degree	Dates	Total No. of days	Rate	Amount due	Net amount paid	REMARKS
नाम	वय	वर्ग	तारीखें	कुल दिन	दर	कुल मजदूरी	कुल मजदूरी	टिप्पणी
नाम	वय	वर्ग	तारीखें	कुल दिन	दर	कुल मजदूरी	कुल मजदूरी	टिप्पणी
			1					
			2					
			3					
			4					
			5					
			6					
			7					
			8					
			9					
			10					
			11					
			12					
			13					
			14					
			15					
			16					
			17					
			18					
			19					
			20					
			21					
			22					
			23					
			24					
			25					
			26					
			27					
			28					
			29					
			30					
			31					
Carried forward								

P.T.O.

FORM D.F.R. (F) 3

(See Rule 14.3)

ABSTRACT OF PAYMENT FOR DAILY LABOUR

VOUCHER No. 19 OF 19

Range from

in

HEAD OF SERVICE
Daily labour on the work

Particulars of work	PROGRESS		Description of labour and materials	No.	RATE		AMOUNT		SIGNATURE OR REMARKS	
	Previous	Now exhibited			At	Per	Per item	Per work		
1	2	3	5	6	7	8	9	10	11	
								Rs. P.	Rs. P.	
Total										

*Certified that the measurements on which the entries in this bill are based were made by _____ (name) _____ (rank)
 on _____ (date) and are recorded at page _____ of Measurement Book No. _____
 The amount of Rupees _____ has been disbursed by me. _____ Forest Ranger
 Dated _____ (Rs.) only. _____ Divisional Officer

The _____ 19 _____ Division

*If it is impracticable to make measurements a remark to this effect specifying the reason should be recorded.

Instructions for posting of Measurement Books

1. The measurement book is a most important record being the basic of all accounts of quantities, whether of work done by daily labour or by piece or by contract or of materials received, which have to be counted or measured. The description of the work must be lucid so as to admit of easy identification and check.

2. For large works a separate measurement book may be set apart, or, if found convenient, two or more books may be set apart for different classes of works.

3. Detailed measurements should be recorded only by the Forest Range Officers, Range Assistants, or others in charge of works, to whom measurement books have been supplied for the purpose.

4. Each set of measurements should commence with entries stating:—

(i) In the case of bills for work done—

- (a) Full name of work, as given in the estimate ;
- (b) name of contractors ;
- (c) situation of work, exact locality ;
- (d) number and date of his agreement or work order ;
- (e) date of written order to commence work ;
- (f) date of actual completion of work ; and
- (g) date of measurement.

(ii) In the case of bills for supply of materials—

- (a) Name of supplier ;
- (b) number and date of his agreement or order ;
- (c) purpose of supply in one of the following forms, applicable to the case :—
 - (i) "Stock" for all supplies for stock purposes ;
 - (ii) "Purchases" for (here enter full name of work as given in the estimate) _____ for issue to contractor _____ on _____) ;
- (d) date of written order to commence supplies ;
- (e) date of actual completion of supplies ;
- (f) date of measurement ;

and should end with the dated initials of the person making the measurements. See also Article 119 of Account Code, Vol. III.

A suitable abstract should then be prepared which should collect, in the case of measurements for work done, the total quantities of each distinct item of work relating to each sanctioned sub-head.

Note.—In regard to item 4(i) (e) and (4) (ii) (d), the date of the written order to commence work should only be given if a work order has been issued or a contract agreement has been executed. When no such order is issued to commence work or supplies the word 'nil' may be noted.

5. No page should, on any account, be torn out of a book nor should any entry be erased or disfigured so as to illegible if a mistake be made, it should be corrected by cancelling the incorrect words or figures with a single stroke of the pen or pencil and by writing the correct words or figures separately; and the corrections thus made should be initialled and dated by the responsible officer. All signatures and initials made in the Measurement Book should be dated.

6. All measurements must be neatly recorded in the authorised form of measurement book, and in no other. The entries should be made, if possible, in ink, but when this is not possible and entries have to be made in pencil, the pencil entries should not be inked over but left untouched. The entries in the "Contents or Area" column should, however, be made in ink in the first instance and not inked over.

7. As all payments for work or supplies are based on the quantities recorded in the Measurement Book, it is incumbent upon the person taking the measurements to record the quantities clearly and accurately. If the measurements are taken in connection with a running contract account on which work has been previously measured, he is further responsible (1) that reference to the last set of measurements is recorded, and (2) that if the entire job or contract has been completed, the date of completion should be duly noted in the prescribed place. If the measurements taken are the first set of measurements on a running account, or the first and final measurement, this fact should be suitably noted against the entries concerned and in the later case, the actual date of completion noted in the prescribed place.

8. Entries should be recorded continuously in the Measurement Book and no blank pages should be left. Any pages left blank inadvertently must be cancelled by diagonal lines, the cancellation being attested and dated.

9. When any measurements are cancelled, the cancellation must be supported by the dated initials of the officer ordering the cancellation, or by reference to his orders initialled by the officer who made

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the measurements. In either case the reason for cancellation should be recorded.

10. Each measurement Book should be provided with an index which should be kept up to date.

11. The clerk, or any other official, ordered by the disbursing officer, is responsible for the arithmetical check of all calculations entered in a Measurement Book, and he must initial (with date) each account in the book in token of having so checked it.

12. The officer making the measurements must calculate the "Contents or Area" of each measurement and enter it in ink and abstract the result himself. The Measurement Book should then be submitted to the paying officer for his orders. If he is satisfied that a bill should be prepared and that the name of the estimate has been correctly entered, he will check the rates, if entered, or fill in the correct rates and initial an order in the Measurement Book to the responsible clerk or any other official to check and prepare bill.

13. When an officer or subordinate is required to submit his measurement Book, with his accounts, to the Divisional Forest Officer he should be supplied, if necessary, with a second book for alternate use.

14. From the Measurement Book all quantities should be clearly traceable into the documents on which payments are made. When payment is made for the work measured, every page of the book recording the measurement must be invariably scored out by a diagonal red ink line, and an endorsement must be made in red ink on every abstract of measurement giving a reference to the number and date of the voucher of payment.

These diagonal lines and endorsements must be made by the Disbursing Officer himself at the time of payment or immediately after. For the purpose of making the endorsement a rubber stamp as below may be used, but care should be taken not to obliterate any figures when using it :—

Paid,—*vide* Voucher No. _____

Dated

Forest Range Officer's Initials

15. The voucher for payment must invariably bear a reference to the number and page of the Measurement Book in which the measurements are recorded, also to the number and date of work order or agreements.

16. All Measurement Books in use must be sent in, once a year, on the date fixed by the Government to the Divisional Forest Office, for the personal scrutiny of the Divisional Forest Officer, and should be returned to the Ranges within 15 days.

17. On the occasion of transfers, it will be the special duty of Forest Range Officers to see that the Measurement Books, with the relieved officer at the time, are recorded in the transfer papers by the numbers they bear and are acknowledged by the relieving officer and that necessary corrections are made in the name of officer on the fly-leaf of the Measurement Book.

18. In case a Measurement Book is lost, an immediate report should be made on the facts of the case; and this report must be promptly forwarded to the Government, together with the explanation of all parties concerned or responsible for the loss.

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FORM D.F.R. (F) 4
(See Rule 14.5)
MEASUREMENT BOOK

Particulars	DETAILS OF ACTUAL MEASUREMENT				Contents or Area
	No.	L.	B.	D.	

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FORM D.F.R. (F) 5

(See Rules 14.7 and 14.9)

FOREST DEPARTMENT, PUNJAB

BILL FOR PAYMENTS TO CONTRACTORS FOR SUPPLIES

HEAD OF SERVICE _____ DIVISION _____ VOUCHER No. _____ OF 19 _____

Particulars	Amount	
	Rs.	P.
1		2
Total		

*Certified that the measurements on which the entries in this bill are based were made by _____ (name) _____ (rank) on _____ of measurement Book No. _____ (dated and are recorded at page _____)

Received the above amount of Rs. _____ in part adjustment of advances outstanding against me. Contractor _____

(This amount of Rupees _____ (Rs. _____) has been disbursed by me).

Dated _____

The _____ 19 _____

Passed for Rupees _____ (Rs. _____) only. Divisional Officer _____ Division

*If it is impracticable to make to measurements, remark to this effect specifying the reason should be recorded.

