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ACCOUNT CODE

Volume III

Departmental Accounts

First Edition
Reprint

Provisional Issue

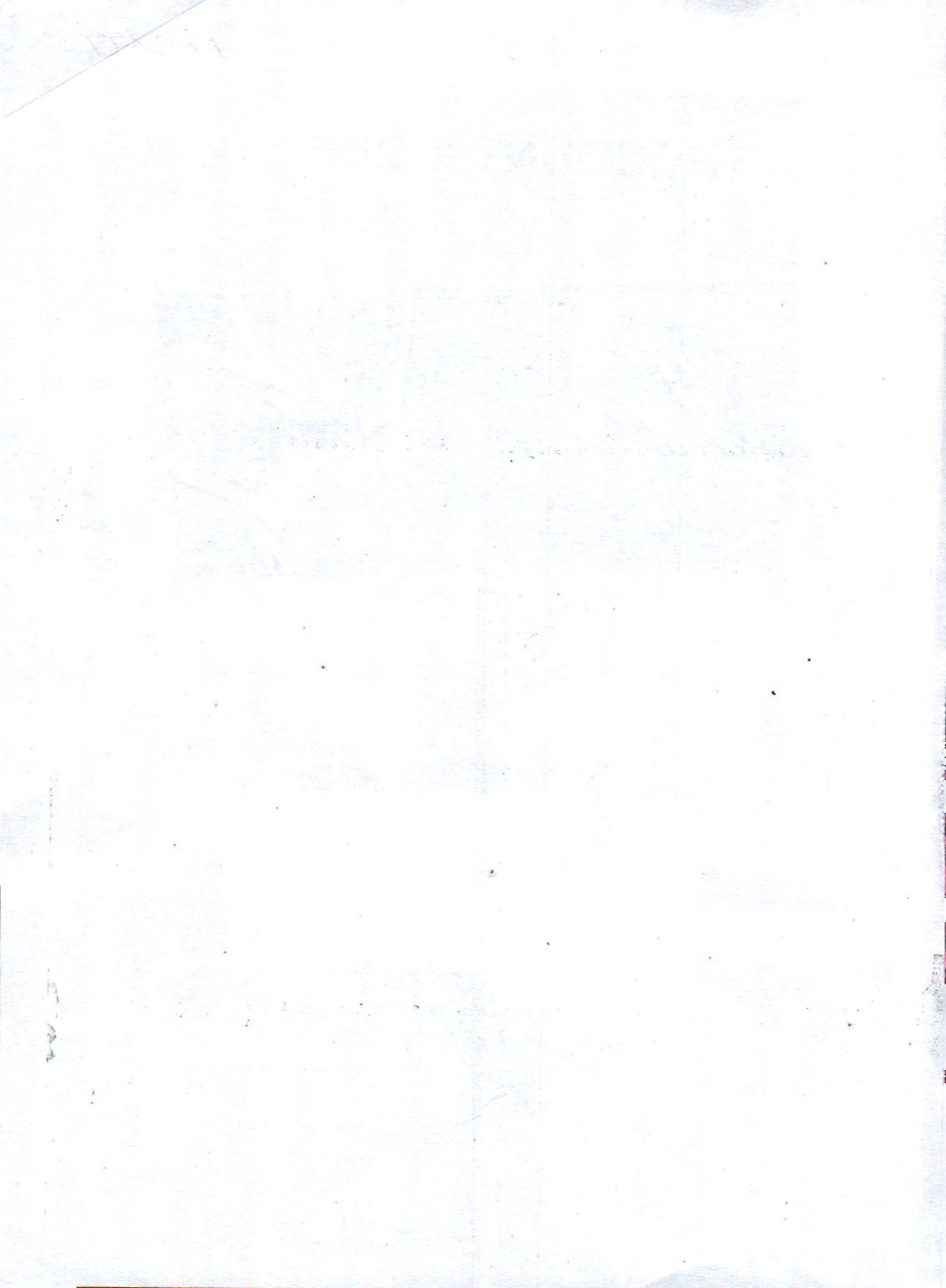
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Account Code: departmental accounts
[Volume III]



A03477

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with the Approval of the President.*



FOREWORD

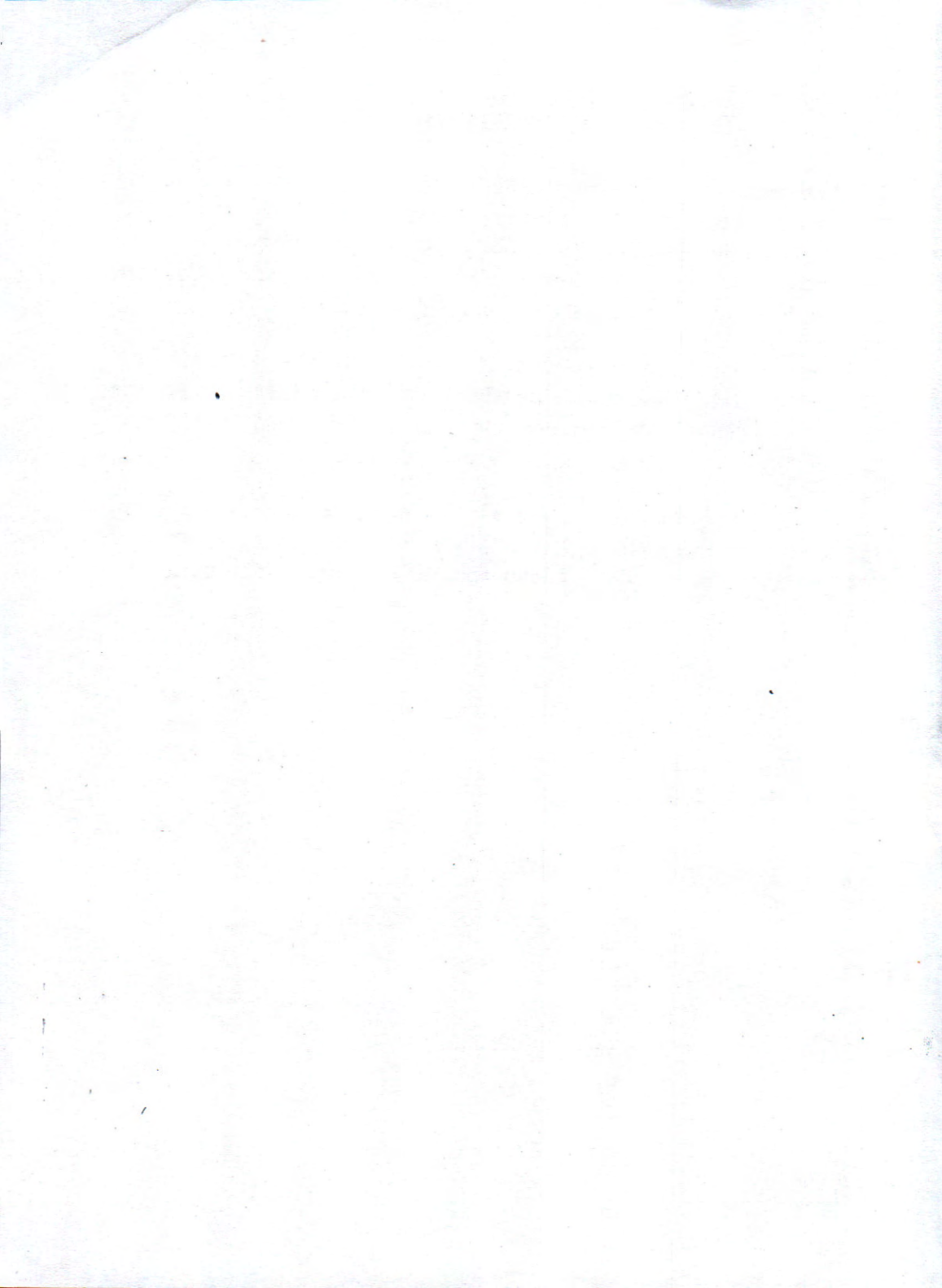
Arrangement has been made to reprint Account Code volume III to meet the requirement of new offices at District and Upazila level. Due to paucity of time this volume of Account Code, which is a reprint of the Second (Pakistan) Edition, had to be brought out without extensive revisions.

The readers are requested to substitute the words "East Pakistan" and "Pakistan" by the word "Bangladesh" and the terms "Governor", "Governor General", "Prime Minister" and "Chief Minister" by the term "President".

It will be appreciated if errors, omissions or mistakes coming to notice are reported to the office of the Comptroller and Auditor-General of Bangladesh for necessary corrections in the next edition.

Dated, DHAKA;
The 27th
February, 1986.

A. K. AZIZUL HUQ
Comptroller and Auditor-
General of Bangladesh.



PREFACE TO FIRST EDITION (Pakistan)

This edition is an adaptation of the 1940 edition of the Account Code, Vol. III published in undivided India. It includes all corrections issued up to the 14th August, 1947. Opportunity has been taken to carry out certain verbal changes due to the establishment of Pakistan from the 15th August, 1947.

Errors or omissions, that may come to light, or suggestions regarding amendments should be brought to the notice of Auditor General of Pakistan.

KARACHI,
The 31st March, 1951.

GHULAM ABBAS
Auditor General.

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ACCOUNT CODE

Volume III.

DEPARTMENTAL ACCOUNTS.

PART I.—GENERAL.

CHAPTER I.—GENERAL.

A.—INTRODUCTORY.

The directions given below shall apply to departments of Government whose initials and subsidiary accounts are compiled in whole or part departmentally, the accounts so compiled being rendered monthly or periodically to the Account and Audit offices.

B.—PUBLIC WORKS AND FOREST DEPARTMENTS.

2. The directions in accordance with which the initial and subsidiary accounts should be kept in the Public Works and the Forest Departments and the forms in which the compiled accounts of these departments should be rendered to the Accountant General, have been prescribed in detail in the following chapters of this volume. These directions are supplementary to the general directions contained in Volume I which are applicable to these departments unless there be something repugnant in the subject or context and except to the extent that they are modified by the directions in the following chapters.

3. The forms of initial and subsidiary accounts prescribed should be regarded as standard or model forms which may be modified by Government according to local requirements in consultation with the Accountant General concerned. Similarly, the Accountant General may introduce such changes in the detail of accounts returns as he may deem necessary.

C.—OTHER DEPARTMENTS.

4. Whenever an order is passed by competent authority, *vide* Article 33 of Volume I, transferring any Public Works to the administrative control of a department other than the Public Works Department and that department itself arranges for the execution of those works, the detailed classification of the transactions connected with the works so transferred should be such as the Accountant General may determine in consultation with the Auditor General. Subject to such exceptions as may be authorised by the Accountant General with the previous concurrence of the Auditor General, the transactions should be accounted for in the forms and in accordance with the directions prescribed in Chapters III and IV for similar transactions of the Public Works Department.

5. The forms of initial accounts relating to the Defence, Railway and other Departments whose accounts are not kept by the Auditor General under paragraph 11 (2) of the Audit and Accounts Order, 1936, shall be determined by the departmental accounting authority concerned subject to the provisions of Article 4 of Volume I.

6. In the case of all other departments of the Central and Provincial Governments whose initial and subsidiary accounts are compiled departmentally, the orders and instructions contained in the relevant departmental Code, Manual or Regulations in so far as they provide for the forms of initial and subsidiary accounts kept in any department, shall continue to be followed unless the Accountant General considers it necessary to replace the existing forms or any of them by some other forms or form. In the event of any difference of opinion between the Accountant General and the departmental authority concerned, the question should be referred by the Accountant General to the Auditor General for issue of necessary directions under paragraph 4(b) of the Initial and Subsidiary Accounts Rules (*vide* Appendix I to Volume I).

7. The directions regarding the accounts to be rendered to Audit by the departments mentioned in Articles 5 and 6 and the forms in which such accounts are to be rendered have been issued separately and incorporated in the Manuals of the Audit Officers concerned.

8. Whenever the activities of a Government department are such as to require the maintenance of initial and subsidiary accounts not covered by the directions contained in Articles 6 and 7, the forms of the accounts should be such as may be settled by Government after consultation with the Accountant General and subject to the previous concurrence of the auditor General.

D.—DEFINITIONS.

9. Unless there be something repugnant in the subject or context, the terms defined below should be interpreted in the following chapters and forms in the sense herein explained.

(1) **Advance Payment** means a payment made on a running account to a contractor for work done by him but not measured.

(2) **Assets**.—In the accounts of works this term indicates all outstanding or anticipated credits, which have to be taken in reduction of final charges. Examples :—recoveries of advances or recoverable payments, and sale-proceeds or transfer value of surplus materials.

(3) **Bank**.—The term "The Bank" means the State Bank of Pakistan or any office or agency of the State Bank of Pakistan and includes any branch of the Imperial Bank of India acting as the agent of the State Bank of Pakistan in accordance with the provisions of the State Bank of Pakistan Order, 1948.

(4) **Cash**.—The term "Cash" includes legal tender coin, notes,

cheques and drafts payable on demand. A small number of one-anna revenue stamps may be treated as part of the cash balance.

Note.—Government securities, deposit receipts of banks, debentures and bonds, accepted as security deposit under the rules of Government, do not fall under this term.

(5) **Competent Authority.**—The term “Competent Authority” means the Government or other authority to whom the relevant powers may be delegated by the Government.

(6) **Completion and Completed.**—The expression “completion of work” may be understood to include “abandonment of a work”, and “completed” to include “abandoned”.

(7) **Contingencies.**—When used in respect of the accounts of works, the term “Contingencies” indicates the incidental expenses of a miscellaneous character which cannot be classified appropriately under any distinct sub-head or sub-work, yet pertain to the work as a whole.

(8) **Contract and Contractor.**—The term “Contract” means any kind of undertaking, written or verbal, express or implied, by a person, not being a Government servant, or by a syndicate or firm, for the construction, maintenance or repairs of one or more works, for the supply of materials, or for the performance of any service in connection with the execution of works or the supply of materials. The term “Contractor” means a person, syndicate or firm that has made such an undertaking, but often its use is restricted to contractors for the execution of works or for services in connection therewith.

(9) **Deposit Works.**—This term is applied to works of construction or repair the cost of which is met, not out of Government funds, but out of funds from non-Government sources, which may either be deposited in cash or otherwise placed at the disposal of the Divisional Officer. Works executed for municipalities and other public bodies fall under this category when the cost is debitable either to cash deposits made for the purpose, or to their credit balances at treasuries.

(10) **Direct and Indirect Charges.**—“Direct Charges,” are those charges pertaining to a work, project or job, which are incurred directly for its execution and are included in the regular accounts of it. “Indirect Charges” are those charges which pertain, or are incidental to a work, project, workshop job or manufacture job, but which are not incurred directly and solely in connection therewith and thus cannot be taken directly into such detailed accounts of it as are incorporated in the regular accounts of the expenditure of the Department.

(11) **Direct and Indirect Receipts.**—“Direct Receipts” are those items of revenue receipts which are realised in connection with a work or project either by officers of the Public Works Department or other departments and are brought to account directly as appertaining to the work or project. “Indirect Receipts” are those receipts which pertain, or are incidental, to a scheme or work, but cannot be taken directly into such detailed accounts of it as are incorporated in the regular accounts of the receipts of the Department.

(12) Division and Divisional Office.—These terms are used to denote respectively the executive charge held by a Divisional Officer [clause (13) below] and the head office of such a charge. Thus, the office of an independent executive sub-division is a divisional office for the purposes of this volume, as also that of the Superintendent of a Workshop working independently of a Divisional Officer.

(13) Divisional Officer.—This term is applied to an executive officer of the Public Works or Forest Department who is not subordinate to another executive or disbursing officer of the Department, even though the executive charge held by him may not be recognised as a "division" by the Government concerned. Thus, the officer in charge of an independent sub-division is also treated as a Divisional Officer for the purposes of this volume.

Disbursing Officers of other departments, if they spend Public Works funds and are required to render their accounts direct to the Accountant General, are also included in the term Divisional Officer in this volume.

(14) Final Payment means the last payment on a running account made to a contractor on the completion or determination of his contract and in full settlement of the account.

(15) Government means the "Central Government" in respect of matters relating to Central divisions and sub-divisions and "Provincial Government" in respect of those relating to Provincial divisions and sub-divisions.

(16) Imprest.—This term represents the standing advance of a fixed sum of money given to an individual to enable him to make certain classes of disbursements which may be entrusted to his charge by the Divisional Officer or the Sub-divisional Officer.

(17) Intermediate Payment is a term applied to a disbursement of any kind on a running account, not being the final payment. It includes an "Advance payment", a "Secured advance" and an "On account payment (other than the final payment on a running account)", or a combination of these.

(18) Issue Rate.—This term denotes the cost per unit fixed, in respect of an article borne on the Stocks of the Department, at a valuation for the purpose of the calculation of the amount creditable to the sub-head concerned of the Stock account (*i.e.*, the sub-head under which the article is classified) by charge to the account or service concerned, when any quantity of that article is issued from Stock. This does not take into account the storage charges mentioned in clause (33).

(19) Labour.—When a separate materials account is kept for one or more sub-heads of an estimate and the term "Labour" is used in connection with such an account, it denotes all charges pertaining to each of those sub-heads, other than (1) the cost of materials issued direct and (2) carriage and incidental charges in connection with the materials.

(20) Liabilities.—When used in respect of accounts of works, this term includes all anticipated charges which are adjustable as final

charges, but have not been paid, regardless of whether or not they have fallen due for payment, or, having fallen due, have or have not been placed to the credit of the persons concerned in a suspense head subordinate to the accounts of the work concerned.

(21) **Local Loan Works.**—This expression indicates works executed by the Public Works Department on behalf of a Pakistan state, Municipality, Port Trust, or other corporation, when the cost of the works is to form part of a loan given to it by Government for the purpose.

(22) **Lump Sum Contract** is a contract for a complete work which a contractor agrees to execute with all its contingencies for a fixed sum subject to such conditions as the Government may lay down.

(23) **On Account Payment or Payment on Account** means a payment made on a running account to a contractor in respect of work done or supplies made by him and duly measured. Such a payment may or may not be for the full value of work or supplies; if it is an intermediate payment, it is subject to the final settlement of the running account on the completion of the contract for the work or supplies.

(24) **Operation.**—Used in respect of the accounts of manufacture and workshop transactions, this term indicates the charges incurred on the manufacture operations connected with specific jobs.

(25) **Outturn.**—Used in respect of the accounts of manufacture and workshop transactions, this term denotes the value of the finished products (or of the work done, in cases in which the articles wrought are not supplied departmentally) of manufacture operations connected with specific jobs.

(26) **Progress** means the up-to-date quantities of work done or supplies made.

(27) **Quantity.**—In the accounts of works this expression is used to describe the extent of work done, supplies made or services performed, when these can be measured, weighed or counted.

(28) **Rate.**—In estimates of cost, contracts, contractors' bills and vouchers generally, rate means the consideration allowed for each unit of work, supply or other service.

(29) **Rate of Cost and Inclusive Rate of Cost.**—*Rate of Cost* means generally the total cost of a work or supply divided by its quantity. In the accounts it represents the recorded cost per unit, as arrived at by dividing the up-to-date final charge on a sub-head, by the up-to-date progress thereof. *Inclusive Rate of Cost* means the rate of cost of the entire work relating to a sub-head, including the cost of materials if recorded separately in the accounts.

(30) **Recoverable Payment** means a payment to or on behalf of a contractor which does not represent value creditable or payable to him for work done or supplies made by him, and has therefore to be made good to Government by an equivalent cash recovery or short payment of dues.

(31) **Running Account** is a term applied to the account with a contractor when payment for work or supplies is made to him at

convenient intervals subject to final settlement of the account on the completion or determination of his contract.

(32) **Secured Advance** is a term applied specifically to an advance made, on the security of materials brought to site of work, to a contractor whose contract is for the completed items of work.

(33) **Storage Rate and Storage Charges.**—These expressions denote, respectively, the centage rate fixed for, and charges levied on, all issues of stock to cover such actual expenditure as is incurred, after the acquisition of the stores, on work-charged establishment employed on handling and keeping initial accounts, the custody of stock and the maintenance of the store godown or yards, etc.

(34) **Sub-divisional Officer.**—This designation is applied primarily to an official, whether a gazetted officer or not, who holds the charge of a recognised sub-division in subordination to a Divisional Officer, but when the immediate executive charge of any works or stores has not been constituted into a regular sub-divisional charge, but is held by the Divisional Officer himself, the latter is also treated as the Sub-divisional Officer in respect of such charge. When a Divisional Officer holds the immediate charge of a recognised sub-division in addition to his own duties as the executive head of the division, he is treated as the Sub-divisional Officer in respect of the charge of the sub-division.

(35) **Sub-head.**—In the accounts of works and in working estimates, this term is used to describe the sub-divisions into which the total cost of a work (or of its sub-works if it is a large work) is divided for purposes of financial control and statistical convenience. The several types of work that have to be executed in the course of construction or maintenance of a work or sub-work, e.g., excavation, brick-work concrete, woodwork, etc., are treated usually as the sub-heads of it.

(36) **Sub-work.**—In the case of a large work consisting of several buildings or smaller works, or groups thereof, the term sub-work is often, applied to a distinct unit of the work if that unit is sufficiently large or important to be kept distinct for the purposes of accounts. For example, the outer wall, the solitary cells, the cook-houses, the jailor's quarters, etc., in the case of a large central jail. In the case of Irrigation, Navigation, Embankment, Drainage and Water Storage projects, the Head Work, Main Line, each branch of a canal, each group of distributaries relating to each branch separately, the drainage and protective works, the Water-Course Scheme, and Special Tools and Plant, all form separate sub-works.

(37) **Supervision charges.**—This term in relation to stores, is applied ordinarily to the charges which are levied, in addition to book value and storage charges, in respect of stock materials sold or transferred, and are intended to cover such items of the expenditure incurred on the stores as do not enter their books value and are not included in the storage charges [see clause (33)].

(38) **Suspense Accounts.**—This term is applied primarily to certain heads of accounts, falling under the minor head "Suspense" of a major head of expenditure, which are reserved for the temporary passage of such transactions as must be taken at once to the account of the sanction or

grant concerned, but cannot be cleared finally either because the relevant payment, recovery or adjustment is awaited, or because it is necessary to keep an effective watch over the values of any stock materials, until their final disposal. The charges under a suspense account are taken in enhancement of the charges under the major head of expenditure concerned, and the receipts in reduction thereof. For suspense accounts within the accounts of works, see Article 136.

(39) **Takavi Works.**—This term denotes works of construction or maintenance relating to water-courses or any other works, expenditure on which is treated by Government as a *ta'avi* advance (i.e., an advance to cultivators) recoverable from the party or parties concerned.

(40) **Value.**—This term used in connection with the sale of stock materials (*vide* Article 55) or their issue to works (*vide* Articles 127 and 128) includes storage charges.

(41) **Work.**—The term "work" when by itself, is used in a comprehensive sense and applies not only to works of construction or repair, but also to other individual objects of expenditure connected with the supply, repair and carriage of tools and plant, the supply or manufacture of other stores, or the operations of a workshop.

(42) **Works Expenditure and Works Outlay.**—These terms are used to indicate respectively the expenditure, and the capital charges, on the special services connected with the construction, repair and maintenance of works. The charges falling under these categories may be net when, under rule, any receipts are taken in reduction of the charges, but they do not include the cost of the general services, Tools and Plant and Establishment, or any charges not taken to final heads of account but kept under one of the suspense accounts.

9A. Deleted.

PART II —PUBLIC WORKS ACCOUNTS.

CHAPTER II.—CLASSIFICATION OF PUBLIC WORKS RECEIPTS AND EXPENDITURE.

A.—GENERAL.

10. The major and minor heads prescribed for the classification of Public Works receipts and expenditure are set out in Appendix 2 to Volume I. Subject to any specific directions contained in this Code, the sub-heads, detailed heads or units of grants and appropriations will be determined by Government according to local requirements in consultation with the Accountant General.

NOTE 1.—For departmental purposes, Public Works Officers usually divide a detailed head into a number of "service heads" and the latter into a number of "departmental heads"; but, for purposes of account, the single term "detailed head" should be used for all divisions subordinate to a minor head.

NOTE 2.—In the case of Irrigation, Navigation, Embankment, Drainage and Water Storage Works, the sub-divisions into which the minor head "Works" is divided for departmental purposes are called "sub-works" and the further sub-divisions of the latter, "detailed heads".

11. In the case of Irrigation and other works for which separate capital and revenue accounts are kept, the allocation of expenditure between capital and revenue should be determined in accordance with such principles and methods as may be prescribed by Government in consultation with the Accountant General.

12. A transaction of receipt or expenditure should be classified 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, the transaction should be classified temporarily under "Public Works Deposits" if a receipt, or under "Miscellaneous P. W. Advances", if a charge.

13. Heads 17, 18 (1) and 19 are purely transfer heads normally operated upon by the Accountant General in which the executive officers of the department are not directly interested. At the discretion of the Government executive officers may operate upon the transfer head "19" monthly, provided that the expenditure recorded thereunder, at the end of the year, is combined with the expenditure brought to account directly under the head "68" to show the total Capital expenditure relating to each canal and arrangements satisfactory to the Accountant General are made for this purpose. When this procedure is adopted, the expenditure should be accounted for, separately for each irrigation project, in the same detail as regards minor and detailed heads as are prescribed for the major head "68".

NOTE.—A similar method of accounting may be adopted at the discretion of Government with regard to the transfer head 18 (1) where this head is used.

B.—TRANSACTIONS WITH OTHER GOVERNMENTS AND DEPARTMENTS.

14. The general directions under which one department of the public service may raise debits against another department under the

same Government or any department under another Government for services rendered or articles supplied to it are contained in Chapter 4 of Volume I.

15. In Provincial Divisions, all transactions including those of Railways, originating on behalf of the Central Government should be classified initially under the appropriate central head of account but in the compiled accounts they should be collected together under the head "Adjusting Account between the Central and Provincial Governments". Transactions originating in Provincial Divisions on behalf of other Provincial Governments and those originating in Central Divisions on behalf of all Provincial Governments, should be classified both initially and finally under the heads "Inter-Provincial Suspense Account—Government of _____" and "Adjusting Account between Central and Provincial Governments, Government of _____" respectively. The requisite adjustment against the balances of the Government concerned will be made by the Accountant General himself through the Central Accounts Section of the State Bank. In Central Divisions such central transactions as are adjustable in another accounting circle should be classified under the Exchange Account head concerned (*vide* Appendix 2 to Volume I).

16. All other remittance transactions, whether originating in the division or in another division or department of another Government, should be accounted for under the heads "Transfers between Public Works Officers" or "Public Works Remittances" as the case may be (*vide* foot-notes 399 to 402 in Appendix 2 to Volume I) unless the Accountant General directs otherwise.

NOTE.—Transactions on account of cheques drawn on, or remittances made to, treasuries should be treated as originating at "treasuries".

17. In the case of works done as a standing arrangement for other departments when the cost is debitable to those departments, the prescribed classification applicable to the connected transactions will be intimated by the Accountant General to the Divisional Officers concerned.

C.—INTER-DIVISIONAL TRANSFERS.

18. Services rendered or articles supplied by one division to another under the same Government will not be charged for except in the following cases :—

- (i) Stores—if they are issued from a Stock or Material Account or if their transfer affects a work for which a separate capital account is kept ;

- (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.

19. When the cost of a service undertaken on behalf of another division of the same Government is debitable to that division, the connected receipts and charges should be classified under the head "Transfers between Public Works Officers" and passed on for adjustment finally in the accounts of the latter division.

D.—REVENUE RECEIPTS.

20. Public Works revenue should be brought to account in accordance with the classification prescribed by the Auditor General, *vide* Article 10. Distinction should be made between receipts which are finally creditable to Government as revenue of the department and transactions which represent merely such cash or other value received as has either to be repaid eventually or to be utilised to meet the cost of some service to be rendered or already rendered or to be taken in reduction of expenditure previously incurred. Receipts of the latter class should be credited to the debt, deposit or expenditure head concerned.

NOTE 1.—Should Government deem any source of revenue not specifically mentioned in the minor heads provided, to be of sufficient importance to justify the keeping of a separate account of it, a detailed head for the purpose may be opened under the minor head "Miscellaneous".

21. Refunds of revenue actually collected and brought to account under "XXXIX.—Civil Works" or Irrigation heads, when made in cash, should be accounted for under the minor head "Deduct Refunds" of the Revenue major head concerned. All other refunds of revenue, such as refunds of rents adjusted by short assessment or short realisation in a subsequent month and repayments of receipts and recoveries on capital account, should be taken as reduction of revenue receipts or of "Receipts and Recoveries on Capital Account", as the case may be, under the heads concerned.

E.—WORKS EXPENDITURE.

I.—Original Works or Repairs.

22. Subject to any general or special orders issued by Government in this behalf in consultation with the Accountant General, the following principles should be observed in classifying the expenditure between "Original Works" and "Repairs":—

- (1) Original Works should comprise all new construction, whether of entirely new works or of additions and alterations to existing works, except as hereinafter provided; also all repairs to newly purchased or previously abandoned buildings required for bringing them into use.

- (2) Repairs should include primarily operations undertaken to maintain in proper condition buildings and works in ordinary use and also new works in circumstances indicated in clause (3)
- (3) When a portion of an existing structure or other work, not being a road, road surface, road bridge, causeway, embankment, ferry approach, protective or training work in connection with a road, is to be replaced or remodelled (whether or not the change involves any dismantlement) and the cost of the change represents a genuine increase in the value of the property, the work of replacement or remodelling, as the case may be, may be classed as "original works", the cost (which should be estimated if not known) of the portion replaced or remodelled being credited to the estimate for "original work" and debited to "repairs". In all other cases the whole cost of the new works should be debited to "repairs".
- (4) When an existing portion of a road, road bridge, causeway, embankment, ferry approach, protective or training work in connection with a road is to be replaced or remodelled (whether or not the change involves any dismantlement) and the change represents genuine increase in the value of the property, the whole cost of replacement or remodelling, as the case may be, should be classified as "new work" and the cost or value of the portion replaced or remodelled should not be debited to "repairs".
- (5) In addition to all repairs and renewals in material similar to that pre-existing, the following items of road work should be classed as "repairs":
- (i) ordinary repairs and maintenance including surface painting and the necessary addition of stone chips, gravel or sand, but not including asphaltic concrete, premix asphalt macadam, bitumen grout, bitumen semigrout, mix-in-place, cement concrete, or cement macadam;
 - (ii) special repairs and periodical renewals; and
 - (iii) petty and miscellaneous items of work in any material which are classed ordinarily as "new works", provided that the works in question do not, in the opinion of the competent authority form part of any comprehensive scheme or project covered by a works estimate.

II.—Civil Works

23. The general principles to be followed in the classification of Civil Works expenditure are laid down in Article 33 of Volume I.

24. In Provincial Public Works Divisions, transactions relating to Central Civil Works, which are to be accounted for finally in the books

of the Accountant General to whom the divisions render accounts, should be classified under the central final heads concerned, those relating to other works of the Central Government, under the remittance head concerned. For purposes of adjustment against the balance of the Central Government, the amounts involved should be included in the account of the head "Adjusting Account between Central and Provincial Governments" *vide* Article 15.

III.—Irrigation, Navigation, Embankment and Drainage Works.

25. All works of Irrigation, Navigation, Embankment, Drainage and Water Storage should be classified primarily into the following two sections :—

- (A) *Irrigation Works.*—This section should include Water Storage Works also.
- (B) *Navigation, Embankment and Drainage Works.*—This section should include receipts and charges relating to waterways, navigable canals, embankments and other agricultural and drainage works undertaken primarily not for irrigation purposes but for the general improvement of the country or for general administrative purposes.

26. Works for either of the two classes mentioned above, should be classified further into (1) Productive and (2) Unproductive in accordance with such general principles as may be determined by Government in consultation with the Accountant General.

Note.—When under the rules of Government a work is transferred from the productive to the unproductive category, or *vice versa*, no adjustment need be made in the general accounts in respect of past transactions but the necessary transfers may be made in the *pro forma* accounts of the work.

27. Works expenditure which under prescribed rules of allocation is debitable to the Capital account should be classified under the minor head "Works" of the major head "19 or 68" as the case may be. That which is debitable to the Revenue account should fall under the minor head "Extensions and Improvements" or "Maintenance and Repairs" of the division "Working Expenses" of the major head "XVII" according as the expenditure pertains to the category of "Original Works" or "Repairs;" *vide* Article 22.

28. The expenditure on a work or project which is classed as Productive by orders of Government, should be recorded in two sections separately for capital and revenue charges. For Unproductive works also, the arrangement should be similar where it is desirable or possible to maintain accounts on a *quasi-commercial* basis. When, however, a work of this class is too small to justify the maintenance of a separate account on such a basis, all expenditure upon it should be treated as a revenue charge, the work being classified as one for which no capital accounts are kept. In the category of Unproductive Works should also fall "Miscellaneous Expenditure", which is expenditure upon the preliminary survey of new project and also the cost of famine surveys required for the preparation of famine programme.

29. Each of the three minor heads mentioned in Article 27 should be divided ordinarily into the following sub-divisions :—

- (1) Head Works.
- (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).
- (7) Losses on stock.

Under the minor head " Maintenance and Repairs " an eighth head " Compensation ", may be opened. The detailed heads subordinate to these heads will be such as may be prescribed by Government after consultation with the Accountant General.

30. All works expenditure relating to Main Canal and Branches may be divided into (1) Main line of a canal, and (2) each of its branches separately : that relating to distributaries will also be grouped for the distributaries belonging to the main line of the canal and to each of its branches separately.

IV.—Non-Government Works.

31. Non-Government Works should for purposes of classification be divided into three broad classes :—(1) Deposit Works, (2) Local Loan Works and (3) Takavi Works.

32. Expenditure incurred on Deposit Works should be debited against the amount advanced by the party concerned to the extent of that amount. Any excess over that amount and also any expenditure on a deposit work which has been authorised by competent authority in anticipation of receipt of money, should be classified under " Miscellaneous P. W. Advances " pending recovery. Expenditure incurred on District, Municipal, Cantonment and Port Trust Fund Works may, if authorised by Government, be debited to the head " Deposits of Local Funds " in cases where the balances of the fund form part of the Public Account of the Government concerned.

33. Expenditure on a Local Loan Work including the portion of expenditure on a joint work, which is incurred against a sanctioned loan under orders of competent authority, should be classified under the head " Q.—Loans and Advances by the Central Government " or " R.—Loans and Advances by Provincial Governments " as the case may be.

34. The transactions relating to Takavi Works should be classified under the head " Takavi Works Advances ", the full name of which is " P.—Deposits and Advances not bearing interest—Advances Repayable—Civil Advances—Advances of the Public Works Department ". If the amount of the expenditure incurred by the Public Works Department is not recovered in cash by that Department but passed on to the Civil Department to effect the necessary recovery, the amounts may, on the

authority of the acceptance of that Department, be credited to the Takavi Works Advances by debit to the minor head "Advances to Cultivators" under the "Q.—Loans and Advances by the Central Government" or "R.—Loans and Advances by Provincial Governments", as the case may be.

V.—Famine Relief Works.

35. The directions regulating classification of expenditure of public works undertaken for the purpose of famine relief, are given in footnotes (271) to (273) of Appendix 2 to Volume I.

VI.—Road Development Works.

36. The expenditure on works or portion of works, the cost of which is met from Central Road Fund, should be classified in accordance with the directions contained in footnote (334) of Appendix 2 to Volume I.

F.—EXPENDITURE ON STORES.

37. (a) As a general rule the cost of the acquisition of stores should be debited to the final head of account concerned or the particular work for which they are required if either of these can be determined at once. Otherwise, it should be kept in a suspense account pending clearance as the materials are issued actually by debit to specific heads of account or works.

(b) In accordance with this general rule the cost of the supply of all stores required as tools and plant for the general use of the division should be debited at once to the minor head "Tools and Plant" subordinate to the major head under which such charges of the division are classified, and special items of tools and plant, which are required not for general purposes but for a specific work, should be debited to that work. The question whether a particular item of supply should be treated as ordinary tools and plant or special tools and plant should be decided by Government.

(c) Similarly, all road metal required for the maintenance of a road or section of a road should be debited at once to the minor head "Repairs (Communications)" under the major head concerned against the estimate sanctioned for the collection of it, and when road metal is required specially for use in the construction of a road or other work, its cost should be debited to the estimate for such construction.

(d) In the case of other materials when the purchases are made for the requirements of works generally, the cost should be accounted for under the suspense head "Stock." Materials purchased specially for a work should however be debited to that work.

G.—ESTABLISHMENT AND TOOLS AND PLANT CHARGES.

38. Charges on account of general services like Establishment and Tools and Plant should be classified in the accounts under the

appropriate sub-head under the minor heads "Establishment" and "Tools and Plant", as the case may be, of the major head under which the division is classified for the purpose and, save as provided hereafter, no attempt should be made ordinarily to include in the cost of an individual work or another major head of expenditure any portion of expenditure on account of those services. See also Article 118.

39. As an exception to the foregoing rule, the under-mentioned special establishments should be debited as indicated below :—

- (i) purely revenue establishment (Deputy Collectors, Zilladars, Amins, etc.), employed entirely on the management of Irrigation, Navigation, or Drainage Works, and on the assessment, etc., of connected revenue, to the sub-division "Working Expenses" of the major head "XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept" or to the major head "18.—Other Revenue Expenditure financed from Ordinary Revenues", as the case may be :

NOTE.—If in any division of a circle of superintendence, the charges of this special establishment cannot be allotted accurately to either of these two heads, the entire revenue establishment of the circle should be treated as "Joint revenue establishment—XVII and 18", though it will be classified, in the first instance, in accordance with the general rule in Article 38.

- (ii) establishment employed on large irrigation surveys for new projects, to the surveys concerned under the head "18.—Other Revenue Expenditure financed from Ordinary Revenues—Miscellaneous Expenditure" ;
- (iii) establishment employed on famine relief works, to the head "54-A.—Famine Relief" ;
- (iv) 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.

40. Subject to such general or special orders issued by Government in this behalf, pay and allowances of such temporary establishment as is employed upon the actual execution, as distinct from the general supervision, of a specific work or upon the subordinate supervision of departmental labour, stores, and machinery in connection with such a work may be debited to the account of that work.

41. 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 Province or Administration, should be treated as a direct charge to that work or project; *vide* Article 37.

42. When the charges on account of Establishment and Tools and Plant of a division are met out of a single major head in the first instance, a share of such charges may be debited, where necessary to other major heads or accounts concerned in accordance with such methods as may be prescribed by Government in consultation with

the Accountant General. Similarly, the cost of special tools and plant (such as dredgers, etc.), debited to a single head in the accounts, may be distributed over the several sub-heads of works, in accordance with such methods as the Government may determine in consultation with the Accountant General.

H.—GRANTS-IN-AID.

43. The general directions for the classification in the accounts of transactions relating to contributions by the Central or Provincial Government to Local Funds, and Public Bodies and *vice versa*, are given in Article 34 of Volume I.

44. In the Public Works accounts, contributions made to local bodies, whether in cash or in the shape of work done by the Public Works Department on their behalf, should be debited to the minor head "Grants-in-Aid" under the major head "50.—Civil Works" or "18.—Other Revenue Expenditure" according as the contribution is made by the Civil Works or Irrigation Branch of the Public Works Department.

45. When the Public Works Department 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 debited to the estimate of the maintenance of the work and not classified as "Grants-in-Aid".

46. When works already constructed or land already purchased are transferred, free of charge, to local bodies, no re-adjustment of the accounts of cost should be made unless Government otherwise directs.

NOTE.—This direction shall not apply to Irrigation, Navigation, Embankment and Drainage Works for which capital accounts are kept.

I.—SUSPENSE TRANSACTIONS.

I.—General.

47. Suspense transactions should be classified under the minor head "Suspense" of the major head of expenditure concerned, unless they are required to be taken to the accounts of works, *vide* Article 136. The sub-divisions into which this minor head should be divided and the nature of transactions to be classified under each, are described below.

II.—Purchases.

48. When materials are received from a supplier or from another division or department, their value should be credited to Purchases—

- (i) immediately on their receipt, if they have been received for a specific work, so that, *per contra*, the cost may be included at once in the accounts of the work and those accounts, as well as the connected subsidiary accounts, may take cognizance of the receipt of materials at the earliest opportunity (see Articles 127 and 128); and

- (ii) on closing the accounts of the month, if they have been received for stock and payment has not been made for them during the month, so as to secure agreement between the quantity and value accounts.

49. When the actual value of the materials is not known, an estimated figure should be adopted, any difference being adjusted, as soon as known, by a *plus* or a *minus* credit to Purchases, as the case may be.

50. When the price of the materials is paid or adjusted by transfer, the payment should be debited to Purchases, and the outstanding credit thus cleared.

NOTE.—If the amount admitted in payment exceeds the amount credited to Purchases, the difference should be debited direct to Stock or to the work concerned.

III.—*Stock.*

(a) *General.*

51. To the account head "Stock" should be debited all expenditure connected with the acquisition of stock materials and with all manufacture operations and the expenditure incurred on storage. To it should be credited the value of materials issued to works, sold, transferred, or otherwise disposed of, and the balance of the account will represent the book value of the materials in Stock *plus* the unadjusted charges, etc., connected with manufacture *plus* the unadjusted expenditure on storage.

(b) *Manufacture.*

52. The manufacture transactions (detailed in Section 6 of Chapter III) should be classified in accounts as follows :—

- (a) "Operation" charges should be shown as receipts of Stock under the sub-head "Manufacture", charges representing value of Stock materials issued to manufacture being treated simultaneously as issues of Stock under the sub-heads concerned.
- (b) All outturn should first be brought formally on the Stock account, by credit of its value to "Manufacture", and the simultaneous exhibition of the articles as receipts of Stock under the sub-heads concerned.

(c) *Land and Kilns.*

53. When land is acquired for extracting road metal primarily intended for—

- (i) the maintenance of an existing road, or
- (ii) the construction of a new road or the raising in class of an existing road,

the following principles of classification should be followed in adjusting the charges connected with the land and quarries :—

- (a) When the charges do not exceed Rs. 1,000, or such other limit as may be prescribed by Government in consultation with the Accountant General, the amount should be debited direct to "Repairs" or to "Original Works", according as the quarry is intended to serve the purposes specified in clause (i) or (ii) above.
- (b) When the charges exceed Rs. 1,000, or such other limit as may be prescribed by Government in consultation with the Accountant General, and the road metal is required for the maintenance of an existing road or roads for a series of years, the total initial outlay should be debited to the sub-head "Land, Kilns, etc.", of the Stock Account, and this sub-head should be relieved gradually, by debit to the collection estimates of each year, in the manner prescribed in Article 158 for similar charges connected with manufacture operations.
- (c) When the charges exceed Rs. 1,000, or such other limit as may be prescribed by Government in consultation with the Accountant General, and the road metal is required for the purpose specified in clause (ii) above, a proper portion of the cost should be debited direct to the original work concerned. Any balance should be debited to the sub-head "Land and Kilns, etc.", of the Stock Account, and this sub-head should be cleared eventually by debit to "Repairs" in the manner prescribed in Article 158 (b).

IV.—Miscellaneous P. W. Advances.

54. Transactions recorded under the head "Miscellaneous P. W. Advances" should be divided into the following classes :—

- (1) Sales on credit.
- (2) Expenditure incurred on Deposit Works in excess of deposits received or in anticipation of receipt of money (Article 32).
- (3) Losses, retrenchments, errors, etc.
- (4) Other items.

NOTE.—No charges should be debited to this head on the ground of absence or insufficiency of sanction or appropriation except as provided in item (2).

55. When stores of any kind are sold on credit, their value (*plus* if recoverable, the Supervision charges) should be debited to Miscellaneous P. W. Advances under the sub-head "Sales on credit", so that (1) the accounts of Stock or works from which the materials are issued may be kept correctly, and (2) the recovery of the value from the local body or individual concerned may be watched through the regular accounts.

56. Under the heading "Losses, retrenchement, errors, etc.", should appear the following :—

- (a) deficiencies in cash or stock,
- (b) actual losses of cash or stock,
- (c) errors in accounts awaiting adjustment, and
- (d) retrenchments and losses of other kinds recoverable from Government servants.

57. The head "Other items" should be used for all debits, the allocation of which is not known or which cannot be adjusted until recovery or settlement is effected or write-off ordered. The following are cited as examples:—(1) debits, the classification of which cannot be determined at once, (2) recoverable debits not pertaining to the accounts of a work, and (3) recoverable outstandings pertaining to works, the accounts of which are closed.

NOTE.—The share of municipal taxes paid by Government on behalf of tenants of Government buildings should be debited to this head pending recovery.

V.—London Stores.

58. The head "London Stores" is the suspense head through which should be passed all transactions connected with stores obtained through the High Commissioner for Pakistan, London. The objects of this account are (i) that the stores received from England may be brought on the accounts of Stock or works immediately on their receipt without waiting for the advice of the payments made in England by the High Commissioner, (ii) that when the advice precedes the stores the receipt of the latter may be watched, and (iii) that in all cases agreement may be secured between the charge to Stock or works, and the payments made in England.

59. When the stores arrive, to the head "London Stores" should be credited, and to the accounts of the works concerned or Stock should be debited, the cost of the quantities actually received, the amount being determined by the conversion of the invoiced sterling value into rupees at the average rate of exchange (which will be communicated by the Accountant General) for the month in which the payment was made in England.

NOTE.—If the month of payment is not known, the average rate of exchange for the month in which the stores were despatched from England should be adopted provisionally, subject to adjustment on receipt of the advice of payment.

60. When the debit for the payments made in England, which will be calculated in rupees at the average rate of exchange for the month of payments, is received from the Accountant General, the head "London Stores" should be debited and the minor head "Public Works Remittances" credited.

61. Charges in Pakistan (e.g., balance of sea-freight and carriage and incidental charges) should be debited direct to Stock or works concerned unless incurred prior to the arrival of the stores in the division, in which case they should be debited to "London Stores" and on receipt

of the stores the charge should be transferred to the relevant accounts of works or Stock, when the adjustment of cost is made as laid down in Article 59.

VI.—Workshop Suspense.

62. Save as provided in Articles 63 and 64 below, direct outlay on the jobs executed in a workshop should be passed through the suspense head "Workshop Suspense". On the completion of a job, all outstanding charges on it should be debited, as soon as possible, to the head concerned, but in cases where this cannot be done, as in the case of expenditure incurred in excess of the deposit received, the unadjusted amount should be transferred to the head "Miscellaneous P. W. Advances" pending settlement.

NOTE.—Incidental charges connected with the stock of materials should be dealt with under Article 64.

J.—WORKSHOP TRANSACTIONS.

63. Receipt and expenditure transactions in connection with workshops should be classified as follows :—

- (a) where capital accounts are kept of a workshop intended mainly for the needs of the Irrigation Branch (*i.e.*, if the workshop is to be regarded as being on a *quasi*-commercial basis), the capital expenditure should be classified under the relevant division and sub-division of the major head "68": receipts representing recoveries of capital expenditure should be taken in reduction of such expenditure, while revenue receipts and working expenses should be classified under the minor heads opened under the corresponding division and sub-division of the major head "XVII" divided so as to meet the requirements of the *pro forma* accounts of the shop;

NOTE.—The procedure described above will apply *mutatis mutandis* to the transactions of a workshop established on a *quasi*-commercial basis in connection with any other system or project for which regular capital accounts are kept.

- (b) where capital accounts are kept of a workshop intended mainly for the needs of the Civil Works Branch, all expenditure incurred upon it, whether of the nature of capital or of working expenses, should be classified under the major head "50": recoveries of capital expenditure should be taken in reduction of such expenditure; revenue receipts should be booked under the minor head, opened under the major head "XXXIX", entitled "Receipts from Workshops", divided so as to meet the requirements of the *pro forma* accounts of the shop; and
- (c) where no capital accounts are kept of a workshop, for whichever branch intended, all expenditure should be classified under the major head "18" or "50", as the case may be, and all receipts, whether "recoveries of expenditure" or "revenue receipts", under the minor head "Miscellaneous" of the corresponding revenue head "XVIII" or "XXXIX".

64. All Capital charges on buildings, plant and machinery and stock materials, and all Revenue charges incurred on their maintenance and on the upkeep of the necessary general establishment, should be classified as ordinary Public Works transactions under the major head concerned, in accordance with the preceding Article and under the general directions in this Code. These are charges which neither pertain to any individual job executed in the shop, nor are capable of direct apportionment amongst all the jobs, and their distribution over individual jobs should be made in accordance with the rule in Article 177.

K.—RECOVERIES OF EXPENDITURE.

65. The general directions to regulate the exhibition of recoveries of expenditure are given in Chapter 5 of Volume I. The following Articles indicate their application to Public Works transactions.

66. Subject to the provisions of Article 75 of Volume I all recoveries of expenditure appearing in the accounts of Public Works offices should be treated as revenue receipts and not as *minus* expenditure.

Recoveries in respect of over-payments made during the current year, however, should be adjusted ordinarily by deduction from the current year's charge under the detailed head previously over-charged.

67. Receipts and recoveries on Capital account, in so far as they represent recoveries of expenditure previously debited to a capital major head, should be taken in reduction of expenditure under the major head concerned. For convenience of accounting they should be treated as receipts in the first instance and classified as "Receipts and recoveries on Capital Account", the necessary transfer at the end of the month being made to the capital major head of expenditure in a lump sum.

68. Recoveries under stock and other suspense accounts and recoveries of expenditure upon works in progress should be treated as reduction of gross expenditure. The recoveries in the latter case should comprise 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 make allowance for such recoveries or not.

69. Recoveries on account of establishment and tools and plant charges should be treated as follows :—

- (i) *Recoveries of establishment charges at percentage rates :—*
These recoveries, in so far as they are effected from outside bodies and from other departments of the same Government, should be adjusted by deduction from expenditure under the minor head "Establishment". Recoveries for works carried out by one Government on behalf of another, however, should be treated as revenue receipts unless the recoveries relate to expenditure previously debited to a capital head in which case the credits should be adjusted in reduction of expenditure of the capital major head concerned; provided that if the works

are carried out as a standing arrangement the recoveries may be adjusted as reduction of expenditure.

- (ii) *Recoveries of tools and plant charges at percentage rates.*—Recoveries from other Departments of the same Government should be adjusted as reduction of expenditure under the minor head "Tools and Plant". In the same way recoveries relating to expenditure previously debited to a capital head of account should also be treated as reduction of expenditure. All other recoveries should be treated as revenue receipts under the major head concerned, provided that if the recoveries relate to works carried out by one Government on behalf of another as a standing arrangement, those recoveries may be adjusted as reduction of expenditure.
- (iii) *Pro rata share of the charges for establishment and tools and plant.*—The *pro rata* shares calculated at the end of the year should be treated as reduction of expenditure under the minor heads "Establishment" and "Tools and Plant", respectively, of the major head to which the total charges were debited in the first instance.
- (iv) *Recoveries of charges for leave and pensions.*—When the recoveries on account of establishment charges include, as a distinct and separate factor, an element of the charges for leave and pensions, the portion of the recoveries representing leave should be treated as revenue receipts under the Public Works Major head concerned. Recoveries of pensionary contributions should in the case of Civil Works be credited to "XLIV.—Receipts in aid of Superannuation", while such recoveries in the case of the Irrigation Department should be credited to the Irrigation Major heads concerned, as receipts or recoveries of expenditure according as they relate to Revenue or Capital Major heads. In cases, however, in which the rates for leave and pension contributions are combined, the recoveries in the case of Civil Works should be taken to "XLIV.—Receipts in aid of Superannuation", while such recoveries in the Irrigation Department should be credited to the Irrigation Major heads concerned as revenue receipts or recoveries of expenditure according as they relate to Revenue or Capital Major heads.

70. Recoveries of outlay on water-courses, other than those treated as *Takavi* works, which are made by a general levy whether for a specified or indefinite period should be treated as follows :—

- (a) *When the actual recoveries are to be set off against the outlay*—as receipts on capital account of the project, if the levy takes the form of a lump sum recovery of cost in one or more years.
- (b) *When the actual recoveries are not to be set off against the outlay*—as revenue receipts of the project, if the levy takes

the form of an enhancement of revenue, the exact classification being determined by the form in which the recoveries are made.

NOTE.—Recoveries of outlay on water-courses, where such recoveries have to be set off against the outlay, may at the discretion of Government be taken in reduction of expenditure under the sub-head "Water-courses".

71. The recoveries of expenditure which are finally creditable as revenue receipts should be recorded under the minor head "Recoveries of expenditure" of the major head XVII, XVIII or XXXIX as the case may be; while those which are adjustable in reduction of expenditure under the Capital major head should appear under the minor head "Receipts and Recoveries on Capital account" of the capital major head concerned.

NOTE.—Receipts on account of sale proceeds of land, building, special tools and plant or other assets purchased or constructed at the cost of a special project may at the discretion of Government be taken in reduction of expenditure under the appropriate sub-head subordinate to the capital major head concerned.

72. *Recoveries on account of the cost of audit and accounts.*—These recoveries when they are made in connection with works done for Railways, Defence, Posts and Telegraphs and other Departments of the Central Government should be treated as reduction of expenditure under 26—Audit. In all other cases, such recoveries should be adjusted as receipts under the minor head "Fees for Government Audit" subordinate to the major head "XLVI.—Miscellaneous".

L DEPOSITS.

73. The following transactions should be classified under the head "Public Works Deposits":—

- (a) cash deposits of subordinates as security;
- (b) cash deposits of contractors as security;
- (c) deposits for work (other than Takavi Work) to be done;
- (d) sums due to contractors on closed accounts; and
- (e) miscellaneous deposits.

NOTE 1.—Deposits for Takavi works should be classified under the head "Public Works Deposits and Advances.....Advances of the public Works Department", vide Article 34.

NOTE 2.—The head "Miscellaneous Deposits" should also accommodate, until clearance, all items of receipt, the classification of which cannot be determined at once, or which represent errors in accounting awaiting adjustment.

74. Percentage deductions for security deposit made from contractors' bills should be credited to the head "Public Works Deposits—Cash deposits of contractors".

NOTE.—As an exception to this rule, when the security is exacted by withholding from payment the required percentage of the value of work actually measured and passed the amount so withheld may appear in the suspense account "Contractors—Other Transactions" of the work concerned.

M.—MISCELLANEOUS TRANSACTIONS.

75. The expense attendant upon the necessary examination of the soil for the foundation of works ordered by competent authority should be treated as outlay on works and not as a contingent charge.

76. Municipal or other rates and taxes on public buildings, residential or non-residential, when debitable to the Public Works Department *vide* Article 40 of Volume I, should be treated as expenditure on repairs and debited to the maintenance estimates of the buildings concerned.

77. Every payment made to a member of the work-charged establishment, whether on account of his wages or in recoupment of actual travelling expenses, should be debited to the work on which he is employed. See Article 40 also.

78. The following transactions recorded in the initial cash and stock accounts, which are counterbalanced either at once or after an interval by a similar transaction of the reverse character, should be classified as indicated below, care being taken to see that all such transactions are cancelled by each other in due course.

- (i) *Cash from Treasury*.—A cheque drawn to replenish the cash chest should be debited to this head in the Cash Book, and *per contra* the amount of the cheque should be entered at once, as cash received, under the same head, a cheque drawn in favour of self being cash even though not cashed at once.
 - (ii) *Transfers within Division*.—Remittances of cash and stock by one accounting officer of the division to another, should be debited or credited to this head when the remittance is actually made or received.
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CHAPTER III.—ACCOUNTS TO BE KEPT IN PUBLIC WORKS OFFICES.

SECTION 1.—CASH ACCOUNTS.

A.—GENERAL

79.—The directions in this section shall apply to cash transactions other than those relating to cash obtained on bills presented at treasuries. The payments on such bills will be brought to account by the Accountant General himself from the data furnished to him direct by treasury officers.

B.—CASH BOOK

I.—*Upkeep*

80. An account of their cash transactions should be maintained in the Cash Book, Form P. W. A. 1, by all Government servants authorised, as a regular arrangement, to receive money on behalf of Government, as well as by those entrusted with disbursements out of cash received by them in transfer from the divisional cash chest or obtained by cheques drawn on the treasury.

NOTE.—As an exception to this rule Government may authorise Divisional Officers not to pass through the Cash Book earnest money received from, and returned to, contractors on the same day the tenders are opened, provided that the contractors, concerned are required to give a stamped receipt for the money in the Register of Tenders maintained in the divisional office and that the Register is to that extent treated as a subsidiary cash book and consequently as an accounts form.

81. The Cash Book should be treated as one of the most important accounts records of the department: the detailed instructions given in the notes on Form P. W. A. 1, should be observed strictly in practice by all concerned.

II.—*Balancing*

82. The Cash Book should be balanced on the date prescribed for closing the cash accounts of the month, but when the transactions are numerous, a weekly or daily balance is recommended, and it is advisable that the cash be counted whenever a balance is struck or at convenient intervals, as this affords an independent check on the accuracy of the postings. The results of such intermediate counting may be recorded in the form of a note (specifying the actual cash and also the outstanding balances of imprests and temporary advances) in the body of the Cash Book (column 8) so as not to interfere with the up-to-date totals; the actual balance of cash in the chest should be stated invariably in the note both in words and figures. The details of the actual cash found at the monthly counting should be recorded in Form P. W. A. 2 and a certificate of the reconciliation of the book balance with the actual one, recorded below the closing entries of the month.

83. Whenever, on the contents of the cash chest being counted, the balance as per Cash Book is found to be incorrect, it should, unless the error can be detected and set right at once, be rectified forthwith by making the necessary receipt or payment entry "To cash found surplus in chest" under Public Works Deposits or "By cash found deficit in chest" under Miscellaneous P. W. Advances, as the case may be.

III.—Rectification of Errors.

84. An entry once made in the Cash Book should in no circumstances be erased. If a mistake has been made and it is discovered before the copy of the Cash Book has been submitted to the divisional office, the mistake should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The disbursing officers should initial every such correction and invariably date his initials. When the mistake is discovered too late for correction in this way, an intimation of the necessary correction should be sent at once to the divisional office accompanied by a proposed transfer entry, if necessary. Except as indicated above, no correction of an entry once made in his Cash Book should be made by a Sub-divisional Officer unless authorised by the divisional office to do so.

85. The same principles should be observed in correcting errors noticed in the divisional Cash Book. If the accounts of the month have been closed, no corrections of errors in amount, classification, or name of work, should be made in that book, but a transfer entry should be prepared for the necessary correction, a suitable remark in red ink (quoting reference to the correction in accounts) being recorded against the original erroneous entry in the Cash Book.

C.—IMPREST ACCOUNT.

86. An account of imprest cash should be kept in duplicate by the imprest holder in Form P. W. A. 3, "Imprest Cash Account", in accordance with the directions given in that form. The counterfoil should be retained by the imprest holder and the original supported by the necessary vouchers should be forwarded to the officer from whom the imprest is held, whenever the imprest holder finds it necessary to have the account recouped, or when it is proposed to increase or decrease the amount of the imprest or to close the account altogether. The account should, in any case, be rendered to the officer from whom the imprest is held, in time to enable him to examine and incorporate the account in his Cash Book (*vide* notes on Forms P. W. A. 1 and P. W. A. 2) before it is closed for the month on the date fixed for the purpose.

87. If any item in an imprest account appears to the recouping officer to be open to objection, that item may be entered in his Cash Book as "item awaiting adjustment in the Imprest account of " under "Miscellaneous P. W. Advances" to be watched under that head until either the objection is removed or the amount is made good by the imprest holder.

D.—TEMPORARY ADVANCE ACCOUNT.

88. When a disbursing officer makes a remittance to a subordinate officer to enable him to make a number of specific petty payments on a muster roll or other voucher which has already been passed for payment, the amount remitted should be treated as a Temporary Advance and accounted for in Form P. W. A. 3 in the same way as an imprest. The account of a Temporary Advance should be closed as soon as possible.

NOTE.—This rule shall supply also to cash taken out of the chest by the disbursing officer himself to make payments at a distance.

E.—SETTLEMENT OF ACCOUNTS WITH TREASURIES.

89. As soon after the expiry of the month as possible, the divisional office should effect a monthly settlement with all treasuries in respect of the transactions of the entire division in accordance with such procedure as may be prescribed in the Treasury or Financial Rules of Government.

90. As sub-divisional cash books are closed on various dates before the last date of the calendar month (*vide* Article 195), and the accounts of sub-treasuries are similarly treated, transactions recorded in the cash books of the Public Works Department for a month may be reported sometimes by the treasury in an earlier or a subsequent month. This disturbing factor should be borne in mind. Differences which are neither due to this cause, nor represent amounts of uncashed cheques, should be settled expeditiously in consultation with the Treasury Officer concerned.

SECTION 2—STORES ACCOUNTS.

A.—GENERAL.

91. The four classes into which the Public Works Stores are classified *vide* Article 37, should be divided into two distinct categories as shown below :—

- (1) Stores debited to final heads—
 - (i) Tools and Plant.
 - (ii) Road metal.
 - (iii) Materials debited to works.
- (2) Stores debited to Suspense—
 - (iv) Stock.

92. Save as provided in this volume the initial records of the stores which fall under category (1) will be kept in such forms and such manner as may be prescribed by Government with the object of controlling their balances until the stores are disposed of finally either by consumption on works or otherwise. The accounts of the stores mentioned in category (2) should be kept in accordance with the directions in Articles 94 to 103.

93. In all cases, the initial record of the detailed count or measurement of all materials received, the cost of which has to be paid for or adjusted by book transfer in the accounts of the division, should be kept in the Measurement Book prescribed in Article 125.

B.—STOCK.

I.—General.

94. Unless Government directs otherwise, the records and returns of all stores kept or rendered by sub-divisions should take account of quantities only, the value accounts being maintained in the divisional office.

95. The stock account should be divided into the following sub-heads : (1) Small Stores, (2) Building Materials, (3) Timber, (4) Metals, (5) Fuel, (6) Painters' Stores, (7) House Fittings, (8) Miscellaneous Stores, (9) Land, Kilns, etc., (10) Manufacture and (11) Storage. Numbers (1) to (8) may be replaced locally by other suitable heads, if necessary.

II.—Initial Accounts.

96. All transactions of receipts and issues—in quantities only—should be recorded by each officer authorised to receive and issue stock on behalf of Government in "Registers of Stock Receipts/Issues", Form P. W. A. 4. in the order in which and as soon as they occur.

NOTE 1—These registers need not be kept in cases where a detailed account of any particular kind of stores is maintained in the form of card or leaf ledgers

provided that suitable arrangements are made for the completion of the Abstracts of Stock Receipts and Stock Issues (Article 97).

NOTE 2.—Where this course is authorised by Government the issues of petty stores by a sectional officer direct to works under his supervision may be shown in the accounts collectively once a month when the accounts of the month are closed.

97. The receipt and issue transactions of the entire sub-division, as entered in Form P. W. A. 4, should be abstracted monthly by the sub-divisional office in a single "Abstract of Stock Receipts" (Form P. W. A. 5) and in a single "Abstract of Stock Issues" (Form P. W. A. 6), in accordance with the instructions printed on these forms. No entries need be made in the sub-divisional office in any of the money columns in either part of the form, as these will be filled up in the divisional office, *vide* Article 94.

98. These abstracts should be completed in the divisional office in respect of (1) the values of quantities shown as received and issued (2) the calculation of the storage charges on the issues and (3) cash or adjustment charges on account of manufacture operations, storage and incidental charges, such as those for carriage, the loading and unloading of stock materials. The cash and transfer entry debits and credits to stock should be agreed with the transactions pertaining to Stock brought to account in the Cash Book and the Transfer Entry Book, *vide* Article 207. Carriage and other incidental charges should be debited to stock only when they are incurred in connection with the general stock requirements. These charges should be adjusted against the particular sub-head under which the item is classified or the sub-head "Storage" of the stock account according as the charges have been incurred before or after the acquisition and delivery of the stores at the godown.

99. The general account of receipts, issues and balances of the suspense head "Stock" for the entire division should be kept in the Suspense Register prescribed in Article 164.

III.—Subsidiary Accounts.

100. Sub-divisional and divisional offices will keep subsidiary Registers of Stock in such form as the Government may determine in consultation with the Accountant General, the objects being to effect a periodical reconciliation, after verification, of the quantity accounts with the general accounts (*vide* Article 99) and to revise the Issue and Storage rates fixed by competent authority.

IV.—Rectification of Errors.

101. (a) Any errors that may be discovered in the Registers of Receipts and Issues or in the Monthly Abstracts, before the accounts for the month are closed, should be set right by the Sub-divisional Officer. Such corrections should be made neatly by scoring out the incorrect figures or other entries and writing the correct ones above them and they should be attested by dated initials. Mistakes noticed subsequently should not be corrected except in accordance with a formal transfer entry or under instructions received from the divisional office.

(b) Clerical errors in value accounts should be dealt with generally in accordance with the directions in Article 84. Corrections of errors discovered after the accounts of the month are closed, should be made, when permissible, (i) by entries of value (without quantities) in the Stock accounts of the current month when no change is to be made in the head of account affected, and (ii) by transfer entries in other cases.

102. Other corrections which may be necessary as the result of stock-taking or periodical revision of rates or declaration of stores as unserviceable, should be effected in the following manner :—

- (a) Both in quantity and value accounts, all additions to quantities should be treated as Receipts, and reductions therein as Issues, a suitable remark being made in the entries in Forms P. W. A. 5 and P. W. A. 6. These entries must be made as soon as differences in quantities come to notice, but in the case of materials to be declared unserviceable, no adjustment should be made until receipt of orders of competent authority.
- (b) The net surplus or deficit resulting from the periodical revision of rates should be adjusted by making suitable value entries, without any correction in quantities, in the Abstracts of Receipts and Issues, Form P. W. A. 5 or P. W. A. 6, as the case may be, the values being classified in accordance with the principles enunciated below.
 - (c) (1) The value of stores found surplus should be credited at once as a revenue receipt or a receipt on capital account, as the case may be.
 - (2) The value of a deficit should, however, not be debited to final heads, but kept under "Miscellaneous P. W. Advances" pending recovery or adjustment under orders of competent authority. When the loss is declared to be irrecoverable and its write-off ordered, a transfer entry should be prepared to clear the head "Miscellaneous P. W. Advances" by debit to (i) the works for which the stores were collected specially, if the accounts thereof are still open, or (ii) the general head "Losses on Stock" under one or more major heads as may be decided by competent authority, on consideration of the objects for which the stores were stocked.

103. No correction should be made in the accounts in respect of stores declared to be in excess of requirements. Such stores should continue to be borne on the Stock account until transferred elsewhere or otherwise disposed of in the ordinary course.

C.—SPECIAL TOOLS AND PLANT.

104. If the cost or depreciated value of any Special Tools and Plant obtained for, or used on, a project is required to be distributed over different units of the project, the forms of subsidiary accounts to be kept to facilitate that distribution may be settled by Government after consultation with the Accountant General.

SECTION 3.—TRANSFER ENTRIES.

A.—GENERAL.

105. (1) Transfer entries, that is, entries intended to transfer an item of receipt or charge from the account of a work in progress or of a regular head of account to the account of another work or head, should be made:—

- (a) in order to correct an error of classification in the original accounts;
- (b) in order to adjust, by debit or credit to the proper head of account (or work), an item outstanding in a suspense account or under a debit head;
- (c) in order to bring to account certain classes of transactions which do not pass through the cash or stock account, *e.g.*—
 - (i) for credit to “Purchases” or “London Stores” as the case may be, on account of materials received for works from sources other than stock, *vide* Articles 127 and 128;
 - (ii) for credit to “Public Works Deposits” on account of balances due to contractors on closed accounts, *vide* Article 138;
 - (iii) for credit to Revenue heads on account of revenue not recovered in cash;
 - (iv) for original debits or credits to Remittance heads based on transactions not appearing in cash or stock accounts; *e.g.*, transfer of Tools and Plant to another division, department or Government when the value is recoverable from them;
 - (v) for credit to the heads concerned of the several percentages leviable under the rules; *e.g.*, those on account of supervision (when not recovered in cash) establishment, tools and plant and workshop charges, *vide* Article 177;
- (d) in order to respond to a remittance transaction advised by the Accountant General or direct by the division or department concerned, if the corresponding debit or credit to the remittance head has not appeared already in the accounts;
- (e) in order to relieve the account of a work in progress of—
 - (i) items which have ceased to be debitable to the estimate for the work, and
 - (ii) suspense charges which can no longer be kept within the accounts of the works (*vide* Article 136); such transfer entries are necessary either when the accounts of any contractor or of the work itself are to be closed, or when any recoveries to be made (otherwise than in cash) have become due, *e.g.*, by the transfer of stores to any other work or account.

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

B.—TRANSFER ENTRY ORDERS.

106. For every transfer entry either a Transfer Entry Order should be prepared in Form P. W. A. 7 or an order recorded on another document, e.g., Survey Report, and Final Bill of a contractor's closed account placed under "Public Works Deposits", which sets forth all the necessary particulars; see Article 212.

NOTE 1.—In cases in which submission to the Accountant General of the Transfer Entry Order with the Monthly Account, *vide* Article 232, is not required, the necessary order, if not initiated by a Sub-divisional Officer, may be signified by the Divisional Officer's initials against the entry in the Transfer Entry Book (Article 110).

NOTE 2.—A single transfer entry may cover a number of adjustments and corrections, provided that all the necessary particulars are set forth in respect of each.

107. A Transfer Entry Order may be initiated by the Sub-divisional Officer, and should be so initiated by him in all cases falling within clauses (a), (b), (c) and (e) of Article 105 (1) which come within his cognizance.

108. The Divisional Officer should see that no transfer entry is made in the accounts unless admissible under the rules, that a transfer entry is made as soon as it becomes necessary, and that Transfer Entry Orders in respect of transactions falling under clauses (a), (b) and (c) of Article 105 (1), proposed by Sub-divisional Officers, are countersigned by himself in token of acceptance.

NOTE.—Transfer entries should receive the special attention of Divisional Officers so that habitual errors and misclassifications in the accounts of subordinate officers may not remain unnoticed.

109. All Transfer Entry Orders should set forth such explanation of the correction or adjustment proposed as establishes clearly the correctness and necessity of the entry.

NOTE.—In cases of corrections involving a reduction in the charges against the estimate of a work, not only should full particulars of the vouchers and accounts in which the erroneous charges originally appeared be specified, but also the circumstances in which the charges were allocated wrongly under the estimate for the work should be set forth clearly. It is not sufficient to state that the charges were classified erroneously in the first instance.

C.—TRANSFER ENTRY BOOK.

110. All Transfer entries which have been approved for action should be registered in the Transfer Entry Book, Form P. W. A. 8,

maintained in the divisional office. Entries should be grouped separately for each month in the accounts of which they are to be incorporated. Before the book is closed monthly the divisional office should see that no adjustments which are required to be made under any rule or order are omitted.

111. Though no transfer should be made from one sub-head to another in the accounts of a work except on the authority of a formal Transfer Entry Order approved by the Divisional Officer, the order should not be entered in the Transfer Entry Book but filed with the Works Abstract for the month in which the transfer is effected.

SECTION 4. —REVENUE RECEIPTS

A.—GENERAL.

112. Except in the following cases, revenue should not be credited to the head concerned until it is realised :—

(a) supervision charges on sales of stock on credit.

(b) sale proceeds of such articles of tools and plant as are creditable under the rules of Government to the minor head "Recoveries of expenditure" by debit to Miscellaneous P. W. Advances.

B.—REGISTERS OF REVENUE.

113. Save as provided in Article 116 all revenue receipts of the division should be classified and abstracted in a Register of Revenue, Form P. W. A. 9, maintained in the divisional office. The receipts relating to each Irrigation, Navigation, Embankment or Drainage project for which a separate capital account is kept, should be registered separately, and all the other receipts pertaining to a major head should be booked collectively. In Governor's Provinces, the receipts relating to transactions of the Central Government should be recorded in a separate register.

NOTE 1.—Revenue receipts pertaining to (a) Military Engineer Services, (b) Royal Pakistan Air Force, (c) Railway Works, (d) Posts and Telegraphs Department works and (e) Archaeological works of the Central Government referred to in Article 215, should be posted in separate registers.

NOTE 2.—Revenue receipts from Irrigation, Navigation, etc., works realised in the Civil Department and paid direct into treasuries under the rules of Government will be brought to account to the credit of the revenue heads concerned direct on the books of the Accountant General without being passed on to the Divisional Officer for adjustment.

114. In this register a column should be opened for each minor head of revenue (and detailed heads subordinate to it, as required) other than "Deduct—Refunds" for which a single deduction is made from the total revenue of the month. The details of the amounts which make up the figure to be deducted should be recorded in a separate Register of Refunds of Revenue, which may also be in the same form as that of the Register of Revenue.

115. All receipts falling under the minor head "Receipts and Recoveries on Capital Account" should be abstracted also in the same form as that of the Register of Revenue, separately for each major head of expenditure, a separate account being kept for each project the expenditure on which is booked separately. Receipts falling under the minor head "Recoveries of expenditure" should appear in the Register of Revenue for the major head concerned under three distinct detailed heads, namely (1) Establishment recoveries, (2) Tools and Plant recoveries and (3) Other recoveries.

116. If in respect of rent receipts of the buildings, lands and special services, subsidiary accounts are kept in a separate Register of Rents

prescribed by Government, entries should not be made in detail in any of the registers mentioned in Articles 113 to 115. The monthly totals only (excluding the amounts realised by Treasury Officers under the same accounts circle) for each class of the rents for which separate detailed heads have been opened under the minor head " Rents " should be transferred from the Register of Rents to those Registers.

NOTE.—The amounts realised by deduction from pay bills cashed at treasuries subordinate to the same Accountant General as the Divisional Officer will be credited by the Accountant General direct in his books to the revenue heads concerned.



SECTION 5.—WORKS ACCOUNTS.

A.—GENERAL.

117. (a) Expenditure on the construction or maintenance of a work may be divided broadly into two main classes, *viz.*, (1) Cash and (2) Stock charges. As explained in Sections 1 and 2 of this Chapter, these charges should be recorded in the cash and stock accounts respectively.

(b) In addition to the charges falling under the main classes, there are other transactions affecting the cost of a work. For example, there may be charges incurred in other divisions, departments or Governments, materials received from them or services rendered by them, or there may be cash receipts such as are taken in reduction of expenditure in accordance with the directions in Articles 65 to 72.

(c) Furthermore, in the case of certain works, there are departmental charges, known as Establishment, Tools and Plant and Audit and Accounts Charges, which are levied on those works under the rules of Government and included in the cost of those works.

(d) All these transactions pass into the general accounts of the division in the manner described in Chapter IV and are thence incorporated in the accounts of the province. As, however, the units of classification adopted in the general accounts in respect of expenditure are the heads of account not designed to correspond with individual estimates for works, or contract accounts, separate accounts have to be maintained in sub-divisional and divisional offices for recording (1) the cost of individual works and (2) the transactions of individual contractors. These are known as Works Accounts.

118. In recording the cost of an individual work in the accounts no attempt should be made to include in the cost any charges for general services like Establishment and Tools and Plant, the entire cost of which should be adjusted in the general accounts under the prescribed heads of classification. But, if any service connected with the working estimate for a work is rendered by another division, department or Government and the claim made by it includes an authorised charge on account of such general services, such charge should be adjusted in the accounts of the work as part of the cost of the work in the same way as if the service had been rendered by a contractor.

NOTE.—The cost of special establishment employed on the acquisition of land taken up for a work when debitable to the Public Works Department should be treated as a part of works expenditure.

119. All initial accounts and vouchers connected with charges relating to works must specify invariably :—

- (1) the full name of the work as given in the estimate,
- (2) the name of the component part (or "sub-head") of it, if separate accounts are kept up for the several component parts, and

- (3) any charges which are of the nature of recoverable payments and the names of the contractors or others from whom recoverable.

B.—DETAILED RECORDS.

I.—Cash Charges.

(a) Introductory.

120. Cash charges on works consist of payments to (1) labourers and members of work-charged establishment of their wages, and (2) contractors and others for work done or other services rendered.

(b) Muster Rolls.

121. Save as provided below an account of labourers employed daily on each work, the amount of wages due to each and the amount paid and left undisbursed during the month, should be kept in a Muster Roll in such form and according to such methods as may be prescribed by Government in consultation with the Accountant General.

122. A Muster Roll need not be kept in exceptional and urgent cases, such as urgent silt clearance of canals or the closing of breaches, where labourers are employed casually for short periods. Nor need they be kept in the case of petty works and repairs done on Petty Works Requisition when the entries of daily labour are few and can be endorsed on the form of requisition itself.

(c) Measurement Books.

123. A detailed account of actual measurement in quantities of work done otherwise than by daily labour or on lump sum contracts, and all supplies, should be kept in a Measurement Book in such form and in accordance with such methods as may be prescribed by Government after consultation with the Accountant General.

124. Measurement Books may not be used in cases where, under the rules of Government, standard measurement books of buildings are maintained in order to facilitate the preparation of estimates for periodical repairs and are utilized for the purpose of preparing contractors' bills for such repairs.

(d) Bills and Vouchers.

125. (a) All payments to members of work-charged establishment and to contractors and suppliers will be detailed in bills and vouchers drawn up on such forms and according to such methods as the Government may prescribe in consultation with the Accountant General.

(b) An account of items remaining unpaid on the passed bill of members of work-charged establishment, on the day fixed for closing the accounts of the month, should be kept in a suitable register of items remaining unpaid.

(c) A separate running account should be maintained in respect of each contract. Transactions relating to two or more working estimates should not be brought on to the same running account. Transactions relating to two or more separate parts of the same working estimate for which separate works abstracts are prepared, *vide* Article 134, 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 may be consolidated to facilitate the maintenance of proper accounts in respect of that contract. If this procedure cannot be observed, some special accounts procedure may be devised on the merits of each case by the Accountant General concerned. No consolidation of estimates or special accounts procedure is necessary where separate estimates covered by the single contract relate to different accounts heads or where separate estimates whether relating to different accounts 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.

II.—Charges on Account of Materials.

(a) Introductory.

126. Issues of materials to works, whether from stock or by purchase, transfer or manufacture, shall be divided into two classes.

- (1) *Issues to Contractors*.—Issues of materials to contractors with whom agreements in respect of completed items of works, *i.e.*, for both labour and materials, have been executed.
- (2) *Issues Direct to Works*.—Issues of materials when work is done departmentally or by contractors whose agreements are for labour only.

(b) Issues to Contractors.

127. On the authority of the contractor's detailed acknowledgment of materials made over to him for use on works under the rules of Government, the cost recoverable from him should be debited at once to his personal account by charge to the suspense head "Contractors—Other transactions" (*vide* Article 136) in the accounts of the work concerned, the adjustment being made at such rates as may be determined by Government. This adjustment should be effected by affording credit to the head concerned, as indicated below :—

Source of receipt of materials.	Head of Account to be credited.
(1) Stock (including manufacture) ..	Stock.
(2) Transfer from another work ..	Work concerned.
(3) Transfer from another division, department or Government ..	Purchases.
(4) Suppliers	Purchases.
(5) Obtained through the High Commissioner for Pakistan, London ..	London Stores.
(6) Charges in Pakistan on (5) ..	Head concerned.

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If the amount thus credited differs from the charge made to the contractor's account, the excess of the former over the latter, should be treated as additional final outlay (*plus* or *minus* as the case may be) on the work, and a separate sub-head, entitled "Additional Charges for Materials issued to Contractors", opened for the purpose in the accounts of works of which accounts are kept by sub-heads, *vide* Article 135.

NOTE 1.—The object of these rules is to ensure that the full amount recoverable from the contractor is debited to his account as soon as the materials are delivered, so that (1) he may not receive payment, at full rates, for the completed items of work before the value of the Government materials used by him therein, has been charged to his account, or (2) his final bill for the work done may not be settled before the full value of materials recoverable from him has been debited to his account.

NOTE 2.—Issues from Stock (including Manufacture) should be accounted for through the Stock returns. For other issues, a transfer entry should be prepared by the Sub-divisional Officer in Form P. W. A. 7 as soon as each transaction takes place.

NOTE 3.—The provisions of this Article shall not apply to tools and plant which are borne on the Tools and Plant lists of the division and are, under the rules of Government, lent temporarily to contractors for use on Government works.

(c) Issues Direct to Works.

128. (a) In all cases materials issued direct to a work should, as soon as received, be brought to account as indicated below :—

Source of receipt of materials.	Head of Account to be credited.	Mode of effecting adjustment of cost.
(1) Stock (including Manufacture)	Stock	Through Stock accounts at the end of the month.
(2) Transfer from another work ..	Work concerned	By Special transfer entry in Form P. W. A. 7 prepared as soon as the materials are received.
(3) Transfer from another division, department or Government.	Purchases ..	Ditto.
(4) Suppliers	Ditto	Ditto.
(5) Obtained through the High Commissioner for Pakistan, London	London Stores ..	Ditto.
(6) Charges in Pakistan on (5) ..	Head concerned..	Through cash account or transfer entry, as the case may be.

The full value credited to the head concerned should be debited to the work (Article 129).

(b) In the case of materials received direct from suppliers full details of the articles received should at the same time be entered in a measurement book, with the full name of the work as entered in the estimate, *vide* Article 119.

129. (a) When materials are issued direct to a work their cost should either be treated as a final charge or debited to the suspense head "Materials" in the accounts of the work, as prescribed in Article 136.

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(b) When the suspense head "Materials" is used, a detailed account of materials issued to, or returned from, the work will be kept in such form as Government may prescribe in consultation with the Accountant General in order that the total issues of each kind of materials may be watched with reference to the estimated requirements.

(c) Government will also lay down rules for the periodical verification of unused balances of materials debited to works and for the disposal of the Verification Reports.

130. If any surplus materials at site of works are transferred to works in progress or brought on to stock account, their value should be credited to the work to which they were issued originally and debited to the work to which they are transferred or to the stock account, as the case may be.

(d) Carriage and Incidental Charges.

131. (a) The cost of carriage of stock materials to site of work, and of all carriage charges in connection with the movement, from place to place, of other materials issued to or provided specially for a work should be debited direct to the account of the work, the exact classification of charge being as indicated below:—

Nature of issue of materials.	Head to be debited in the account of the work.
I. Issues to Contractors allowed under the terms of their contracts.	
(a) To the promised place of delivery.	The sub-head "Additional Charges for Materials issued to Contractors" or "Final Charges", according as the accounts of the work are or are not kept by sub-heads.
(b) Beyond the place of delivery, if incurred.	The personal account of the contractor under the suspense head "Contractors—Other Transactions".
II. Issues to Contractors allowed otherwise than under the terms of contracts.	Ditto.
III. Issues Direct to Works ..	The sub-head to which the cost of the materials is debited.

(b) When surplus materials are returned from a work to stock, the cost of carriage should be borne by the work but if they are transferred to another work, the charge may be debited to either work as may be equitable.

(c) Incidental charges connected with the movement of materials issued to or provided specially for a work or returned from a work should be adjusted in the same way as the cost of carriage.

(d) In all cases the places from and to which materials are conveyed, the distance, the quantity and the approximate weight should be stated clearly in the payment vouchers.

III.—Book Adjustments.

132. The detailed rules governing these adjustments are given in Section 3 of this Chapter.

C.—CONSOLIDATED RECORDS.

I.—Works Abstracts.

(a) General.

133. 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 in Works Abstract Form P. W. A. 10 if the accounts of works are required under the rules of Government to be kept by sub-heads, or in Form P. W. A. 11 if they are not required under those rules to be so kept. In the case of petty works the accounts of which do not involve suspense transactions (*e.g.*, advance payments, secured advances or other transactions of contractors) and for which the estimate, account and completion reports are prepared on a single form prescribed by Government, no separate Works Abstract need be prepared.

NOTE.—Percentage charges on account of Establishment, Tools and Plant and Account and Audit, levied on works expenditure, should not be shown in Works Abstracts and Registers of Works, though they are included eventually in the cost of works, *vide* Note 2 on Form P. W. A. 27.

134. Ordinarily, there should be one Works Abstract for each working estimate. If, however, the estimate is for a large work which is divided into several sub-works, a separate Works Abstract may be prepared for each sub-work provided that no part of an estimate should be separated from the rest if any contract for the execution of work connected with it covers also work connected with the other parts.

(b) Sub-heads.

135. Subject to the following directions and subject also to such detailed rules as may be made by Government in this behalf, the various sub-heads into which the final charges of a work should be distributed will be determined by the classification sanctioned in the abstract of the estimate.

(a) Miscellaneous charges of a general nature which do not pertain to any sub-head in particular, should be treated as separate sub-heads, *e.g.*, work-charged establishment, contingencies, etc.

(b) If any part of a work is pulled down and rebuilt to any serious extent, the extra charges for construction should be debited ordinarily to the sub-head concerned unless they are recoverable from the contractor under the terms of his agreement. But if the amount involved be so large as to affect seriously the cost or rate of the sub-head, it should be debited to the sub-head "Contingencies" or, with the sanction of competent authority, to a new sub-head additional to the original sanctioned sub-heads of the estimate.

(c) If any receipts or recoveries are credited under the rules to the account of a work of which accounts are kept by sub-heads, a special sub-head should be opened in the Works Abstract for the reception of all such credits.

- (d) In the case of works carried out on lump sum contracts the expenditure need not be booked by sub-heads if all the charges represent nothing but payments on a lump sum contract.

136. In addition to the head "Final charges", or the final sub-heads in the case of works of which accounts are kept by sub-heads, the following suspense accounts should be opened in Works Abstracts to record transactions of a temporary character which are either not adjustable as final outlay in the accounts of the works concerned or of which the correct classification cannot be determined immediately :—

- (1) "Materials"—for the record of the cost of materials issued direct to work.

NOTE.—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 be kept under a single head, entitled "Materials" the sanctioned amount of which should be taken to be equivalent to the aggregate provision for "materials" in the estimate. The "labour" divisions only will thus appear in the Works Abstract as separate sub-heads of final outlay. The charges booked under the suspense head "materials" should be transferred to the final sub-heads of works by the divisional office at the time of closing the accounts of the works, *vide* Article 145.

- (2) "Contractors—Advance Payments" for the record of advance payments and of their recoveries.

NOTE.—In the case of lump sum contracts, 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, should be treated like advance payments and brought to account in the works accounts under the suspense head "Contractors—Advance Payments". If a percentage or any other portion of the value of work done is withheld as security for the due fulfilment of the terms of the contract, the *net* amount remaining after the deduction of the portion withheld, should be entered as the advance payment.

- (3) "Contractors—Secured Advances"—for the record of secured advances and of their recoveries.

- (4) "Contractors—Other Transactions"—for the record of all other debits or credits to contractors awaiting settlement.

NOTE.—If a Running Account Bill or Muster Roll is only partly paid, the total amount due thereon as value of work done or supplies made should be brought to account in the Works Abstract as final charges or as expenditure on the sub-heads concerned, and the amount remaining unpaid should be shown as a *minus* entry in the appropriate suspense column—"Contractors—Other Transactions" or "Labourers".

- (5) "Labourers"—for the record of unpaid wages of labourers and of their subsequent payment.

NOTE.—See Note under item (4) above.

(c) Record of Progress.

137. Entries of "Progress" in the Works Abstract will be made according to such instructions as the Government may lay down in this connection.

(d) Liabilities against the Work.

138. If a contractor delays receiving final payment for more than one month after his final bill has been passed, the account of the work as passed on the bill should be incorporated in the Works Abstract on the authority of the bill and the balance due to him should be removed from the accounts of the work by credit to the head "Public Works Deposits" to be dealt with thereafter under the rules of Government. If the final account of a contractor shows that he has already been overpaid or that the account closes with a balance due by him and if an immediate recovery is not practicable, the balance should be removed from the Works Abstract by debit to the head "Miscellaneous P. W. Advances".

139. If any wages of labourers remain unpaid after the completion of a work, the accounts of the work may be kept open for a period of one month, which may be extended to three months at the discretion of the Divisional Officer. Thereafter the accounts of the work should be closed, the balance under the suspense head "Labourers" being left unadjusted. If unpaid wages of labourers are claimed and paid subsequent to the closing of the accounts of a work, the accounts of the work may be re-opened at the discretion of the Divisional Officer.

(e) Preparation, Completion and Disposal.

140. The Works Abstract should be prepared in the sub-divisional office in the first instance. It should be posted day by day from the Cash Book and the connected bills of contractors and suppliers, cash refunds and readjustment of final charges being posted as *minus* entries. At the end of the month, stock and adjustment transactions should be added and, in the detailed statements provided for the purpose, quantities of work executed should be posted in accordance with the instructions mentioned in Article 137 and the closing balances of contractors' accounts should be detailed so that the correctness of the up-to-date totals under the suspense heads (1) Contractors—Advance Payments, (2) Contractors—Secured Advances and (3) Contractors—Other Transactions should be proved. The closing balances arrived at under the suspense head "Labourers" in each case, should be agreed with the connected record of unpaid wages and its correctness should be certified over the dated initials of the Sub-divisional Officer. The Works Abstract should then be forwarded in original to the divisional office, where all necessary completing entries will be made in respect of the direct charges and adjustments made by the Divisional Officer.

NOTE 1.—The posting of stock and adjustment transactions may, if preferred, be done entirely in the divisional office.

NOTE 2.—Postings made in the sub-divisional office should be in black ink and all postings and corrections made in the divisional office in red ink.

NOTE 3.—Office copies of Works Abstracts need not be kept, as the originals are returned by the divisional office after completion. Before the Works Abstracts are sent to the divisional office, the up-to-date totals should be entered in advance in the returns for the following month and these should be corrected, if necessary, on return of the Works Abstracts from the divisional office.

II.—Register of Works.

(a) Form and preparation

141. A permanent and collective record of the expenditure incurred on all works carried out during a year should be maintained in the divisional office in Registers of Works, Forms P. W. A. 12 and P. W. A. 13 (corresponding respectively to the two forms of Works Abstracts, Forms P. W. A. 10 and P. W. A. 11) in accordance with the instructions printed on these forms. These registers should be posted monthly from Works Abstracts. When Works Abstracts are prepared, under Article 134, for the sub-works or parts of an estimate, the transactions relating to each Works Abstract should be posted separately and an abstract for the entire work should be prepared on a separate folio or set of folios to compare the cost of the work and its sub-works with the provision in the estimate.

NOTE.—The maintenance of a register, in Form P. W. A. 13, for petty works for which the estimate, account and completion reports are prepared on a single form prescribed by Government (*vide* Article 133) is optional.

142. Before the date of submission of the monthly accounts to the Accountant General, the posting of the Registers of Works should be completed and the registers should then be laid before the Divisional Officer for review. The monthly account of each work on which there has been expenditure during the month should be initialled (and dated) by the Divisional Officer in the column set apart for the purpose, in token of his having examined the entries and found them correct.

NOTE.—If the transactions of a division are very large, the Divisional Officer may allow an extra period of a few days for the completion of the Registers of Works, but the submission of the monthly accounts to the Accountant General and the completion of the Works Abstracts should not be delayed on this account.

(b) Closing of Accounts on Completion of Works.

143. It is an object of great importance to close the accounts of works as soon as possible after the actual work of construction is completed. If there is necessarily any delay in closing the accounts, it should be seen in particular that further charges are not incurred without the permission of the Divisional Officer.

144. Before the accounts of a work can be closed on its completion, it should be seen that any adjustments of cost necessary under the rules, have been made in the accounts, that all liabilities not originally brought to account have either been liquidated or since brought to account and that the balances under the suspense accounts "Contractors" and "Labourers" have been cleared, *vide* Articles 138 and 139. If the whole or any part of the expenditure on the work is recoverable from another Government, department, local body or individual, action should be taken to effect or complete the necessary recovery before the accounts of the work are closed.

145. (a) The suspense account "Materials" should be cleared and the total cost of materials should be distributed over the final sub-heads

or other accounts concerned in accordance with such rules as the Government may lay down for the purpose.

(b) The sub-head "Additional Charges for Materials issued to Contractors" should receive the special attention of the Divisional Officer who should, if necessary, investigate large closing balances under this head before he permits the accounts of the work to be closed. It is not necessary to clear this head by transferring the charges booked under it to other final sub-heads, but profits or losses which are not clearly traceable to known differences between the rates chargeable to contractor and the actual cost to Government, should not be accepted as correct without closer examination.

146. The accounts of annual maintenance estimates should be closed in the month fixed by Government concerned, as the last month of the working year for the purpose. Ordinarily, it will be possible to complete all the repair work and to settle the accounts of contractors and other suspense accounts, before the expiry of the working year. If, in any exceptional case, any work remains to be done and, it is proposed to carry it on to completion, action should be taken as described below.

- (1) The expenditure incurred in the next working year should be treated as expenditure against the annual maintenance estimate for that year.
- (2) The suspense accounts of the work should be closed in the last month of the working year, by transferring the balances of all those accounts to the general suspense accounts "Public Works Deposits" or "Miscellaneous P. W. Advances", as the case may be, which should be relieved in the following month by re-transferring the balances to the suspense account concerned in the accounts of the maintenance estimate for the next working year. All unsettled liabilities and assets should then be treated as those pertaining to the next working year's estimate.

NOTE.—In the case of Takavi Works, ordinary maintenance and repair works should, however, be considered as completed on the 31st October of each year (or any other date that may be prescribed by Government as the last date of the Takavi year) and expenditure thereon incurred subsequently should be accounted for as pertaining to a new work of the following year, so that the transactions and balances relating to each Takavi year may be kept distinct and separate.

147. When the work is completed and the accounts of it have been settled and written up as indicated in Articles 144 and 145, a double red ink line should be ruled below the final entries and a note made in red ink "Work completed in.....19.....". This note should be signed by the Divisional Officer in token of his satisfying himself that all action has been taken under those Articles. It will be the authority for treating the accounts of the work as closed, and a work should not be reported as completed in the divisional accounts unless this authority has been placed on record.

148. If the total expenditure on the work is in excess of the sanctioned estimate and the excess is passed by the Divisional Officer under his powers,

the words "Excess passed by me" should be added to the completion note recorded under Article 147. If, however, the excess is such that the Divisional Officer cannot pass it within his powers the completion note in the Register of Works should be amplified thus :—

"Work completed in.....19.....Completion Report/Statement submitted with this office letter No.....dated....."

NOTE.—The completion Report/Statement will be submitted to competent authority in the form prescribed by Government.

(c) Correction of Errors after the Closing of Accounts.

149. Should an error or omission in the recorded expenditure of a work come to light after its accounts have been closed, the accounts may be reopened in order to rectify the error or omission unless the amount involved is not more than ten rupees (or any other limit prescribed by Government) in which case a note of the error or omission should be made in the relevant documents concerned.

III.—Contractors' Ledger.

(a) Form and Use.

150. The accounts relating to contracts should be kept in the Contractors' Ledger, Form P. W. A. 14, a separate folio or set of folios being reserved for all the transactions with each contractor for whom a personal account is maintained, *vide* Article 151.

151. Except in the following cases, a personal account should be opened in the ledger for every contractor, whether or not a formal contract has been executed :—

- (a) if the work or supply entrusted to him is not important and no payment is made to him except on a First and Final Bill on completion of the work : if any materials are issued to the contractor or any payments are made on his behalf, a ledger account should be opened;
- (b) if under the rules of Government, a consolidated monthly account for "on account" payments to petty contractors employed on the same work or section of a work is prepared in preference to a separate bill for each payee, a single ledger head, "Petty Contractors", should be opened for the running accounts of all such contractors.

(b) Posting.

152. Except when a contractor's account is to be closed and the procedure prescribed in Article 138 is observed in respect of unpaid bills, the value of work done or supplies made by a contractor should not be credited to his account until his bill has been passed and payment made thereon. Debit entries in the ledger should be made only on the basis of transactions recorded in the accounts and the postings should be made from the supporting cash, stock or adjustment vouchers; liabilities not

yet liquidated should be excluded altogether. The value of materials issued to a contractor should be debited to his account on the authority of his acknowledgment, *See* Article 127.

NOTE 1.—Security deposits of contractors should not be included in their personal accounts in the ledger, *vide* Article 74.

NOTE 2.—When a deduction made from a contractor's 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.

NOTE 3.—If there are several contracts in connection with a work or account, the transactions relating to each should be distinguished, preferably by quotation of the number and date of the agreement or work order.

NOTE 4.—If a petty contractor's account has to be removed from the combined ledger head "Petty contractors' account" [*vide* Article 151 (b)] to a separate personal account for him, the total value of work done up to date and the total payments up to date should be debited or credited respectively, to the "Petty contractors' account" and taken on to the personal account as credits and debits.

(c) Balancing and Reconciliation.

153. The ledger accounts should be closed and balanced monthly. The closing balance of each personal account should be in such detail as to show in respect of each separate work or account (Stock or Purchases), the amount outstanding under each of the three suspense accounts, (1) Advance Payments, (2) Secured Advances and (3) Other Transactions with a quotation, in each case, of the last Running Account Bill and of all the vouchers supporting unadjusted outstandings under "Other Transactions", not incorporated in the last Running Account Bill.

NOTE.—The Petty Contractors' Ledger account should also be closed and balanced in the same way, the balances being recorded as pertaining wholly to the suspense head "Other Transactions".

154. Periodically, all the personal accounts in the ledger should be examined and it should be seen (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.

SECTION 6.—MANUFACTURE ACCOUNTS.

A.—GENERAL.

155. When materials are manufactured departmentally, either for the general requirements of works or for a particular work, a separate account, called a Manufacture Account, should be kept of the transactions connected with each manufacture under a distinct sub-head "Manufacture" of the suspense head "Stock": *vide* Article 95.

NOTE.—The accounts of road metal digging are not treated as manufacture accounts, but the charges connected with land and quarries acquired for such operations should be dealt with in accordance with Article 53.

156. Save as provided in this section, the detailed accounts of the expenditure on a particular manufacture process should be maintained in the same way as the accounts of a work (*vide* Section 5) and, in addition, an account should be kept of the quantities and values of the products of the manufacture. The two sections of the accounts are known, respectively, as the "Operation" and the "Outturn" accounts.

B.—OPERATION ACCOUNTS.

157. To a manufacture account should be debited directly (1) the value of raw materials issued from stock or obtained otherwise, (2) the cost of the labour employed and (3) other incidental charges connected with the operations.

158. The following directions should apply to certain incidental charges.

- (a) Capital charges, such as the cost of land, kilns, special plant, etc., incurred in connection with a manufacture operation which does not extend beyond a single season, should be debited wholly to the account of the manufacture.
- (b) Capital charges in connection with a manufacture operation extending over more than one season should be debited, in the first instance, to a special account under the sub-head "Land, Kilns, etc.", of the stock account, *vide* Article 95. To this account should also be debited the cost of repairs and renewals of the kilns, etc. All these charges should be recovered in suitable instalments by debit to the "Operation" accounts of the several seasons, the number of instalments and the amount for each season being determined in each case under the orders of competent authority.

NOTE.—When the land, kilns, plant, etc., acquired for departmental manufacture operations are leased to a contractor of the division or other person, the rent recovered should be credited to this special account and not to Revenue

- (c) If the manufacture is undertaken on behalf of other divisions, departments or Governments, or local bodies or individuals, a charge should be made on account of establishment and

tools and plant, if leviabie under the rules of Government, for outlay on works undertaken on their behalf.

- (d) Save as provided in clause (c) above no charge should be made on account of general establishment and ordinary tools and plant charges or on account of interest on the capital cost of land, kilns, plant, etc., unless Government directs otherwise.

C.—OUTTURN ACCOUNTS.

159. To a manufacture account should be credited the values of the manufactured articles and of the surplus materials sold or otherwise disposed of.

NOTE 1.—The rates for valuing manufactured articles will be such as may be fixed by competent authority.

NOTE 2.—If the rate, at which any article of outturn manufactured for a particular work is valued, turns out to be different from the issue rate of a similar article already in stock, the value of the two articles may be averaged for the purpose of stock accounts unless Government decides otherwise, allowance being made necessarily for the different quantities at the different values.

160. A detailed outturn account for each month should be prepared in Form P. W. A. 15, Outturn Statement of Manufacture, and should be attached to the Works Abstract for the operation. The account should show, month by month, the quantities and values of each class of articles manufactured and also the corresponding figures shown in the estimate (if any).

D.—CONSOLIDATED ACCOUNTS.

161. The record of the monthly transactions connected with manufacture operations should be kept in the divisional office in a separate Register of Manufacture, Form P. W. A. 16, instead of the ordinary forms of the Registers of Works (*vide* Article 141).

E.—CLOSING OF ACCOUNTS.

162. The accounts of manufacture operations should not remain open indefinitely. If the operations are seasonal, the accounts of each season should be kept separate and closed as soon as the operations are closed. In cases in which operations are continuous, the accounts should be closed periodically or at least once a year.

163. Before the accounts are closed, the difference between the "operation" and "outturn" should be adjusted under the orders of competent authority. If the orders issued have the effect of enhancing or lowering the value of the outturn already brought to account, the adjustment should be made by a suitable entry (without any fresh quantities) in the Outturn Statement, Form P. W. A. 15; in other cases, the loss or gain, as the case may be, should be taken to the expenditure or revenue head concerned by a regular transfer entry, which will affect the "Operation" account only. In all cases, the total "operation" and "outturn" should equal each other when the Manufacture Account is closed.

SECTION 7.—ACCOUNTS OF DEPOSITS AND SUSPENSE TRANSACTIONS.

A.—ACCOUNTS OF HEADS OTHER THAN “LONDON STORES” AND “WORKSHOP SUSPENSE”

164. Subject to the provisions of Articles 165 and 166 below, a detailed account of the transactions relating to the suspense heads “Purchases”, “Stock” and “Miscellaneous P. W. Advances” should be maintained in the divisional office in a Register called the Suspense Register, Form P. W. A. 17, separate sets of folios being reserved for each of the several classes of items under the heads concerned (*vide* Articles 48 and 54). The account of the debt head “Public Works Deposits” should also be kept in the same form.

165. In respect of items relating to deposit works (including items falling under the class “Expenditure incurred on Deposit works in excess of deposits received”) which are accounted for in detail in the schedule of Deposit Works, (*vide* Article 219), a single entry for the monthly transactions relating to all such works should be made both in the Deposit and the Suspense (Miscellaneous P. W. Advances) Registers, as the case may be.

166. As the detailed accounts for individual transactions relating to Stock are kept in Forms P. W. A. 4 to P. W. A. 6 prescribed in Section 2 of this Chapter, the monthly totals only in respect of each sub-head of stock should be posted in the Suspense Register, the transactions of the several sub-divisions being detailed as separate items and the totals of all sub-divisions as another. Transfers within the division should be accounted for against a single item “Deduct—Transfers within Division” before the total for the entire head “Stock” is struck.

B.—ACCOUNTS OF SUSPENSE HEAD “LONDON STORES”

167. The transactions under this head should be recorded in detail in a monthly schedule Form P. W. A. 18.

C.—ACCOUNTS OF WORKSHOP SUSPENSE.

168. The detailed account of the transactions under this head will be kept in a suitable form to be settled by Government in consultation with the Accountant General so as to show the cost of each job or operation and its adjustment from time to time.

169. The recorded expenditure on a job should be removed from the suspense head only when, and to the extent that, an adjustment is effected against the deposit received or against the service or other head concerned; *vide* Article 176. This removal should be effected by a credit to the account of the job. But when any charges are transferred from one job or operation to another, the transfer should be made by *plus* and *minus* debit entries.

D.—UNADJUSTED BALANCES.

170. In the accounts for March each year, the outstanding items in the Deposit Register and the Suspense head "Purchases", which under the rules of Government are to be treated as lapsed, should be credited to the Revenue head concerned. Any subsequent repayment of such an item should be treated as refund of receipts under the head to which the item was credited and the repayment should be noted in the Deposit or Suspense Register against the entry for its credit to Government.

171. The balance under the sub-head "Storage" of the Suspense head "Stock" outstanding at the end of the year should also be adjusted finally as a surplus or deficit, *vide* Article 102, *i.e.*, as profit or loss on stock, according as it is a *minus* or *plus* balance, and should not be carried forward to the following year.

172. Items or balances under the suspense head "Miscellaneous P. W. Advances" which become irrecoverable, or any balances under the head "London Stores" due to short deliveries, which cannot be cleared by recovery of cost, should not be removed from the accounts until a competent authority has sanctioned their being written off. For balances under the head "Workshop Suspense" see Article 62.

SECTION 8.—WORKSHOP ACCOUNTS.

A.—GENERAL.

173. The directions in this Section shall not apply to the accounts of small shops kept in divisions for the execution of repairs to tools and plant or of small manufacture jobs. The accounts of works executed in such shops should be kept in the forms prescribed for repair works or manufacture operations, as the case may be; *vide* Sections 5 and 6.

174. Larger workshops, with special plant or machinery should be treated as separate sub-divisions, or divisions, for account purposes. When such workshops are of the character of quasi-commercial undertakings, the system of accounts shall be that prescribed locally for similar undertakings. When they are run mainly for departmental purposes, the accounts should be kept in accordance with the general directions laid down in this Section. In either case, the exact forms to be used and the procedure to be observed will be settled by Government in respect of each workshop in consultation with the Accountant General.

B.—DETAILED ACCOUNTS OF JOBS.

175. Subject to the provisions of Articles 53 and 64, all direct charges pertaining exclusively to any job should be debited at once to the accounts of that job under the suspense head "Workshop Suspense" and those of a general nature should be treated, in the first instance, as general charges (under one or more suitable headings) and apportioned subsequently amongst the jobs concerned in accordance with a definite procedure.

NOTE.—All liabilities should be taken into account, even though undisbursed, so that the general charges may be allocated correctly month by month, and the recorded expenditure on each job may represent, as far as possible, the actual cost up to date.

176. In the case of jobs of all classes, the cost of operations should be cleared or adjusted in transfer (*vide* Article 169), as the case may be, month by month, but in the following cases the accounts of a job may be settled once a year in March, or in an earlier month if the job is completed earlier (*vide* Article 62) :—

- (a) when the total cost during the year is not larger than Rs. 500 or any other limit that may be fixed by Government in consultation with the Accountant General;
- (b) when the monthly settlement of account is inconvenient to the indenting division or department.

NOTE.—When the estimated cost of a job is recovered in advance, it should be kept in deposit in the first instance, and the adjustments of actual cost made under this Article should be effected against the deposit, the unexpended balance being refunded under the rules of Government only when the job is completed and the account of it settled.

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177. In addition to the direct charges mentioned in Article 175, to the account of each job may be debited, not through the Workshop Suspense account but directly under the head of account concerned, suitable percentages to cover the indirect charges determined by Government. The following are the examples of the charges usually levied.

- (a) Supervision charges.
- (b) Interest on the capital cost of buildings, plant and machinery.
- (c) Maintenance charges of buildings, plant and machinery.
- (d) Depreciation of buildings, plant and machinery.
- (e) Establishment charges (including the percentage fixed by the Central Government for Audit and Accounts Establishment).
- (f) Profit.

See also Article 64.

NOTE.—The percentage realised on account of establishment charges should be treated as a reduction of expenditure or as revenue receipts, as the case may be, in accordance with the directions in Article 69. All other percentages should be treated as revenue receipts.

178. The indirect charges mentioned in Article 177 should be brought to account whenever the settlement of the account of direct charges is effected under Article 176.

C.—ANNUAL ACCOUNT.

179. *Pro forma* accounts of each workshop will be prepared annually in such form and in such detail as may be prescribed by Government in consultation with the Accountant General.

SECTION 9.—TRANSACTIONS WITH OTHER DIVISIONS, DEPARTMENTS AND GOVERNMENTS

A.—GENERAL.

180. When a transaction has to be cleared by a book transfer, the transfer should be effected by debiting or crediting it to the remittance or other head concerned in the Cash or Stock Accounts if it appears therein, or by an entry in the Transfer Entry Book; see Articles 14 to 19 also.

NOTE 1.—Such percentage charges on account of supervision and establishment and tools and plant as may be leviable under the rules, should also be included, by a transfer entry, in the amount transferred.

NOTE 2.—The cost of workshop jobs need not be adjusted monthly, *vide* Article 176.

B.—TRANSACTIONS ORIGINATING IN THE DIVISION.

181. When a transaction originates in a Public Works division, the necessary transfer should appear ordinarily in the accounts of the division for the month in which the transaction occurred, but in the case of work done in workshops the cost should be adjusted in accordance with the directions in Articles 175 to 177.

182. In respect of work done in a division for other divisions, departments or Governments, the intimation of the transfer will be given after audit (see Notes below), by the Accountant General to the Accounts Officer concerned, or to the division or department for which the work is done, if in the same province. The division undertaking the work should bring the transactions to account under the remittance or other head concerned, and submit vouchers to the Accountant General in the same way as for works of the division itself.

NOTE 1.—For the purpose of this Article work done should include jobs executed in workshops.

NOTE 2.—The provision regarding audit before intimation of transfer may be relaxed in the case of any item appearing in the accounts for March and requiring adjustment with another Government, *vide* Article 234.

183. For other transfer transactions between Public Works divisions subordinate to the same or different Governments, the originating division should send an Advice of Transfer Debit (or Credit), Form P. W. A. 19, accompanied by necessary vouchers in the case of debits, to the division concerned as soon as the transaction occurs. The division required to adjust the amount should, if it accepts the transfer, acknowledge it on the prescribed form of Acceptance of Transfer, Form P. W. A. 20. The entry in the accounts of the debiting division should be supported by the Acceptance of Debit, or Advice of Credit, as the case may be.

NOTE.—In cases of transfer debit transactions, all relevant vouchers, including such as do not pass ordinarily beyond the divisional office, should accompany the Advice. If this requirement cannot be complied with in any case in respect of a cash voucher

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which cannot be replaced by a certificate of payment, an advice should be attached to the Monthly Account for transmission by the Accountant General, after the audit of accounts to the division concerned.

C.—TRANSACTIONS ORIGINATING IN ANOTHER DIVISION, DEPARTMENT OR GOVERNMENT.

184. Transactions originating in another division, department or Government should as a rule be adjusted in divisional accounts only on receipt of intimation of the debit or credit through the Accountant General. The following are, however, exceptions in which the adjustment may be made without receipt of intimation from the Accountant General :—

- (1) recoveries of rent realised on behalf of the Public Works Department by disbursing or Accounts Officers of other accounts circles, provided these entries are supported by certificates (signed by the disbursing or the accounts officer, as the case may be) to show that the amounts adjusted in the accounts have been realised from the parties concerned;
- (2) transactions for which advices and acceptances of transfers are exchanged direct between one division and another *vid: Article 183*;
- (3) any other transactions authorised by the Accountant General.

185. The Divisional Officer should examine every transfer advised to his division for adjustment, but should not reject a transfer because the voucher is not in order, or is wanting. Nor should a transfer sent for adjustment be partly accepted and partly rejected; it may be rejected altogether if it does not pertain clearly to the division; otherwise it should be accepted provisionally in full and the dispute, whether as to the amount or as to other particulars of the transaction, should be settled separately in communication with the officer who advised the transfer.

NOTE.—Railway debits for amounts due on Warrants and credit notes passed on by the Accountant General for adjustment in the divisional accounts, should be accepted in full, subject only to readjustment later on, of under or over charges. The adjusting officer is not responsible for the correctness of the charges with reference to the railway tariffs but only for proper scrutiny with reference to the propriety of the charges as against the head of the service concerned; the calculations made by the Railway Accounts Department, which are test checked by the Railway Audit Department, should be accepted as correct.

186. When a charge is transferred to another division, department or Government for adjustment, the transfer must be supported either by the necessary vouchers, complete in all respects, or by a certificate (signed by the Accounts Officer of the department originating the transfer) to the effect that the payment vouchers have been audited and passed in accordance with the rules. Divisional Officers are, therefore, responsible for obtaining proper vouchers in support of all charges to remittance heads in their accounts.

D.—SETTLEMENT OF ACCOUNTS.

187. In cases in which Advices and Acceptances of Transfer are exchanged direct by Divisional Officers of two accounts circles, those officers shall be jointly responsible for clearing remittance transactions expeditiously in direct communication with each other. If an item cannot be accepted, and the intimation of its rejection issues too late to reach the originating officer within the month in which he has brought it to account, the officer who is called upon to adjust it, should also inform his own Accounts Officer, of the number and date of the originating officer's Advice of Transfer and of his own intimation of objection, giving him also brief particulars of the debit or credit, and the grounds of objection.

188. In cases in which no Advices and Acceptances of Transfer are exchanged, the Divisional Officer should examine, as expeditiously as possible, the transfers which his Accountant General intimates to him for adjustment in the divisional accounts, and report all his objections to the Accountant General, whether the transfer is brought to account provisionally or rejected.

189. The directions given in Articles 187 and 188 shall apply also to transfer transactions, not relating to the execution of works, with (1) Railways, (2) Military Engineer Services, and (3) Posts and Telegraphs Department (Telegraph Section).

SECTION 10.—ACCOUNTS OF CEMETERY
ENDOWMENTS.

190.—*Deleted.*

191.—*Deleted.*

193.—*Deleted.*

194.—*Deleted.*

SECTION 11.—OTHER DIRECTIONS.

A.—MONTHLY CLOSING OF THE ACCOUNTS.

195. The initial accounts of cash and stores which are maintained in sub-divisional offices under the directions contained in Sections 1 and 2, should be closed on the 25th or such earlier date between the 19th and the 25th as may be fixed by the Accountant General for the purpose, in order that the accounts returns of the sub-divisions may reach the divisional office in sufficient time for the compilation of the monthly account of the division and its submission to the Accountant General by the prescribed date.

NOTE.—In cases where sectional officers are authorised to maintain separate initial accounts of stock in their charge, which have to be incorporated in those of the sub-divisions, they may be permitted, except in March, to close their monthly accounts three days before the date of closing fixed for the sub-division. This limit of three days may be relaxed by the Accountant General in exceptional cases.

196. The cash and stock accounts of the divisional office should be closed on the last working day of the calendar month. The Transfer Entry Book of the month should be closed as soon as possible after the expiry of the month, but before this is done, all necessary transfers, e.g., those relating to the levy of the prescribed percentages for establishment, tools and plant, supervision charges, etc., should be made.

B.—REVIEW OF UNSETTLED ACCOUNTS.

197. The several registers and schedules relating to the suspense and deposit heads of account, the Contractors' Ledger, Works Abstracts and Registers of Works, should be reviewed monthly so that the action necessary to effect the expeditious clearance of outstanding balances, whether by actual recovery or by adjustment in the accounts, may be taken regularly throughout the year. In February or early in March, special steps should be taken to bring about all possible reduction in the number and amounts of outstanding items at the close of the year.

198. Similarly, special action should be taken early in March to bring to account all remittance transactions and other liabilities and assets awaiting settlement, and to effect clearance, in the accounts of March of as many outstanding items as possible. Liabilities, as well as outstanding debits and credits remaining unadjusted at the end of March should be watched individually to secure their clearance before the accounts of the year are closed finally. It is not sufficient that the divisional office should bring to account all the transactions the responsibility for which devolves on itself. It is equally important that necessary action be taken to move the other parties concerned to bring

to account or settle the outstanding items; the intervention of the Accountant General may be sought where necessary.

NOTE.—In connection with transactions with other Governments it should be borne in mind that the Central Accounts Section of the State Bank close their books for the year on the 15th April; *vide* Article 234.

C.—CLOSING OF THE ACCOUNTS OF THE YEAR.

199. The financial year terminates on the 31st March and actual transactions taking place after that date should on no account be treated as pertaining to that year. In order, however, that as many of the unadjusted outstandings of the year as possible should be cleared and the errors in accounts coming to notice after the 31st March should be rectified, if possible, within the accounts of the year, the Transfer Entry Book and the Stock Accounts should be kept open for inclusion of transfer entries relating to rectification of errors and for settlement of outstandings, but not (in the case of stock accounts) for actual transactions. These accounts should be closed on the 20th May or on such date as may be prescribed by the Accountant General (see Article 236).

NOTE.—Accounts of transactions with other Governments must be settled completely and communicated to the Accountant General by the 12th April at the latest *vide* Article 234.

D.—CORRECTIONS IN ACCOUNTS.

200. (a) If an item in the accounts which properly belongs to a revenue or expenditure head is classified wrongly under another revenue or expenditure head, the error may be corrected at any time before the accounts of the year are closed, but, after the accounts are closed, no correction is admissible except as permitted in Article 251 of Volume IV and except in cases affecting the accounts of works including those falling under Article 149.

NOTE 1.—Errors in suspense accounts are governed by the rule in clause (b).

NOTE 2.—If an error is detected after submission to the Accountant General of the Divisional Officer's Supplementary Account of the year (*vide* Article 236), it should be reported to the Accountant General for his instructions unless the amount is not more than ten rupees.

(b) All errors affecting debt (including suspense) and remittance heads must be corrected, however old they may be.

(c) When a correction is permissible, it should be made by a formal transfer entry, but when it is not permissible, a suitable note of it should be made in the account concerned.

201. All corrections in accounts which may be advised by the Accountant General on his auditing the documents should, after verification, be carried out in all relevant records in red ink and attested by the dated initials of the Divisional Accountant. A reference to the audit note or other advice should also be noted against the correction.

E.—*Pro forma* ACCOUNTS.

202. If for the purposes of any *pro forma* account which the Accountant General is required to prepare or check, it is necessary to determine

the charges incurred on a particular work or service or a group of works or services, the expenditure on it should be booked separately in the general accounts, even though, under rule, it may not be customary to estimate or account for such expenditure separately. Detailed instructions in this connection will be issued by the Accountant General in consultation with the Government concerned, where necessary.

F.—ACCOUNTS IN OFFICES TO BE RECONSTITUTED.

203. 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.

CHAPTER IV.—ACCOUNTS RETURNS RENDERED BY PUBLIC
WORKS OFFICERS.

A.—GENERAL.

204. The directions contained in this Chapter shall regulate the procedure relating to the compilation of divisional accounts and to their submission to the Accountant General. In their application to the accounts of Divisional Officers in East Bengal they are subject to such modification as may be authorised by the Accountant General, East Bengal.

B.—SUB-DIVISIONAL ACCOUNTS.

205. Arrangements should be made, under the orders of the Divisional Officer, for the despatch of the sub-divisional returns mentioned below, to the divisional office on such dates as may render possible the compilation of the monthly or other periodical accounts of the division on the due dates :—

- | | |
|---|---|
| <p>(a) Copies of the Cash Book (supported by vouchers).</p> | <p>Twice a month or oftener as may be directed by the Divisional Officer, the copy for the last period of each month together with the Cash Balance Report being sent on the date fixed for closing the Cash Book. <i>vide</i> Article 195.</p> |
| <p>(b) Abstracts of Stock Receipts and Issues, Forms P. W. A. 5 and P. W. A. 6 supported by receipted invoices or other vouchers, and extracts from Registers of Stock Receipts and Issues. (Copies.)</p> | |
| <p>(c) Works Abstracts (accompanied, where necessary, by Statements of Outturn from Manufacture and Transfer Entry Orders) for each work in progress in connection with which there was any transaction during the month.</p> | <p>Within three days of the date on which the accounts of a month are closed.</p> |

- (d) Petty Works Requisitions and Accounts for each petty work in progress in connection with which there was any transaction during the month (in original).
- (e) Transfer Entry Orders, Form P. W. A. 7, relating to the accounts of the month, other than those proposed from time to time and transmitted separately; *vide* Article 108.
- (f) Such other returns as may be necessary for the compilation of the accounts required to be submitted to the Accountant General under orders of Government, *vide* Article 239.
- } Within three days of the date on which the accounts of a month are closed.

NOTE 1.—The totals of the "Cash" columns on both sides of the copy of the sub-divisional cash book should be expressed in words in the Sub-divisional Officer's own hand in token of his having satisfied himself that it is a true copy and correct in all respects.

NOTE 2.—The Accountant General to eliminate the work of preparing copies, may permit sub-divisions at the headquarters of a divisional office to maintain two alternative Cash Books—one being submitted in original to the divisional office at the end of the month and the other being used in the month following.

NOTE 3.—The Accounts Returns received from sub-divisions should be further checked in accordance with the rules prescribed in this behalf in the Audit and Departmental Codes.

C.—COMPILATION OF MONTHLY ACCOUNTS.

I.—Introductory.

206. Save as provided in Article 207, all the transactions of the division, as recorded in the initial accounts of cash and stock and in the Transfer Entry Book, should be posted direct from those sources in one or other of the schedules prescribed in this section, the details being in some cases recorded in supporting schedule docketts (*vide* Article 209).

207. The cash and stock transactions booked under the head "Transfers within Division" should not be included in any of the schedules leading to the monthly accounts. Nor should the following transactions be posted in the schedules from the initial accounts specified against each :—

- (i) transactions recorded in the Cash Book under the head "Cash from Treasury" (These are brought to account as a part of the entry "Total amount of cheques drawn");

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WORKS OFFICERS.**

- (ii) transactions brought to account in the initial accounts of stock (Forms P. W. A. 5 and P. W. A. 6) through the Cash Book or the Transfer Entry Book; e.g.; stock purchased in cash, stock sold for cash and stock received from works.

208. Before the actual compilation of the various schedules and schedule docketts, etc., is undertaken, the Abstract Book, Form P. W. A. 23 may be written up from the original Cash Books, Abstracts of Receipts and Issues of Stock, and the Transfer Entry Book in accordance with the instructions printed on the standard form. The book will consolidate all the transactions of the division and will thereby facilitate the location of errors and omissions made in the compilation of the Monthly Account from the schedules and also serve as an independent check over the compiled accounts.

II.—Schedule Docketts.

209. As cash vouchers and transfer entry orders, relating to (i) charges on works, other than percentages charged for establishment, tools and plant, etc., and (ii) other items of expenditure or disbursement for which a contingent bill is not required (*see* Article 226), are received and are scrutinised, they should be posted into Schedule Docketts in Form P. W. A. 24, a separate form being used for—

- (a) each work to be accounted for in a Schedule of Works Expenditure, Form P. W. A. 27 or in the Schedules of Deposit Works and Takavi Works; Forms P. W. A. 33 and P. W. A. 36, *vide* Articles 219 and 221;
- (b) each manufacture or other item of expenditure debitable to Stock and to be accounted for in the Schedule of Debits to Stock, Form P. W. A. 28, *vide* Article 216; and
- (c) each separate class of charges (including refunds of revenue) for which a schedule in any other form has to be prepared under the rules in this Chapter.

Cash receipts which have to be taken in reduction of expenditure (*vide* Article 20) should be posted as refunds, with brief particulars of the transactions.

210. At the end of the month, the schedule docketts should be completed in respect of the Stock transactions. All the Stock debits and credits of the month as recorded in the lower part of Forms P. W. A. 5 and P. W. A. 6, Abstracts of Stock Receipts and Stock Issues, respectively, other than those brought to account through the Cash Book and the Transfer Entry Book, *vide* Article 98, should be posted in the schedule docketts. The total of the month's Stock transactions relating to each schedule docket should be entered therein as a single figure, *plus* or *minus* according as it is a debit or a credit, and if there are both debits and credits to be entered, the net result only should be posted.

211. The schedule dockets should then be totalled and reconciled with the works abstracts in the case of works, and with the schedules concerned in the case of dockets of class (c) of Article 209. All the vouchers (including acknowledgments for stock supplied to contractors), transfer entry orders, survey reports, and sale accounts which are required to be submitted to the Accountant General (*vide* Article 232) should then be attached to the respective schedule dockets which should be numbered in a separate series for each month.

NOTE 1.—Accountants General may at their discretion, permit Divisional Officers to post the Schedule Dockets at the end of the month from the Works Abstracts as soon as the latter are completed and checked. Accountants General may also at their discretion dispense with the preparation and submission of a Schedule Docket for a work when the outlay on that work consists entirely of payments on muster rolls or other vouchers not required to be submitted to the Accountant General. In that case, the Divisional Accountant should record a certificate in the last column of the Schedule of Works Expenditure against the relevant item that the vouchers in support of the item are such as are not required to be submitted to the Accountant General under the rules.

NOTE 2.—Some of the schedules mentioned in clause (c) of Article 209 include charges for works supported by a Schedule of Works Expenditure. Such charges and other transactions relating to the works expenditure should be posted in the schedule dockets for the works concerned.

212. For percentage recoveries made on account of establishment, tools and plant, and accounts and audit charges, a single schedule docket should be prepared in Form P. W. A. 25 which should embrace all Government as well as non-Government works on which these percentages may be leviable under rule.

NOTE.—This form serves as the transfer entry order relating to these recoveries (*vide* Article 196) and should, therefore, be signed by the Divisional Officer.

III.—Schedules.

(a) Schedule of Monthly Settlement with Treasuries.

213. After the settlement of account mentioned in Article 89 has been effected with treasuries, a Schedule of Monthly Settlement with Treasuries should be prepared in Form P. W. A. 26 separately in respect of the treasuries of each accounts circle.

(b) Schedule of Revenue Receipts.

214. The following schedules, which are only extracts of the Registers prescribed in Articles 113 to 115, should be prepared in the same form as that of the corresponding registers :—

- (i) Schedule of Revenue Realized.
- (ii) Schedule of Refunds of Revenue.
- (iii) Schedule of Receipts and Recoveries on Capital Account.

NOTE.—A separate schedule should be prepared for each class of receipt for which a separate register is maintained under Article 113.

(c) Schedules of Works Expenditure.

215. (a) After a reconciliation has been effected between the totals of works abstracts and relevant schedule dockets, a Schedule of Works

Expenditure should be prepared in Form P. W. A. 27, separately for expenditure relating to each of the following classes :—

- (i) each major head (or a division thereof shown separately in Appendix 2 to Volume I) under which expenditure is recorded, a separate schedule should be prepared for "Central" and "Provincial", in the case of "50—Civil Works" in Governors' Provinces;

NOTE.—This form is not used for manufacture transactions, *vide* Article 216.

- (ii) Military Engineer Services ;
 (iii) Royal Pakistan Air Force ;
 (iv) Railway Works ;
 (v) Posts and Telegraphs Department Works ;
 (vi) Archaeological Works of the Central Government connected with the conservation of ancient monuments which are debitable to the Archaeological Department ;
 (vii) all other Government works including occasional works of classes (ii) to (vi) and
 (viii) all non-Government works other than Deposit Works and Takavi Works for which separate schedules are prepared, *vide* Articles 219 and 221.

(b) Only those works on which expenditure has been incurred during the month should be included in the schedule. The entries should be detailed in the order of the prescribed heads of the accounts-classification in the case of works of classes (i) to (vi) and grouped separately for each Government, department, division, local body or other party concerned, in the case of works of classes (vii) and (viii). All works which form part of a single project or system should, in all cases, be grouped together.

(d) Schedules of Suspense Transactions.

216. (a) All debits to stock should be collected in Form P. W. A. 28, Schedule of Debits to Stock. The entries in this schedule should be arranged in four groups—(1) "Manufacture", (2) "Land, kilns, etc.", (3) "Storage" and (4) "Other sub-heads". Under (1), should be detailed all manufacture operations in progress and under (2), all works in progress in connection with the acquisition of land, construction and repairs of kilns, etc. Under (3), should be shown, the expenditure which is incurred, after the acquisition of the stores, on work-charged establishment employed on handling and keeping initial accounts, the custody of stock and the maintenance of the store godown or yards, etc. Under (4), should be shown (a) individually, all items of expenditure on the carriage, handling, etc., of stock materials when the cost of such processes is debitable to the sub-head of stock under which the materials are classified (*vide* Articles 98 and 131), (b) individually, all items of acquisition of stock materials for which an estimate is required, and (c) collectively, all other items of acquisition of stock materials. In respect of each manufacture operation, the outturn of the month (*vide* Article 156) should also be shown in the schedule. The operation and outturn should be entered in two separate lines.

(b) An account of suspense head "Stock" should next be prepared in Form P. W. A. 29, Stock Account. Part I of this form is the main account which should show the receipts, issues and balances, classified by sub-heads. Separate figures should be given in respect of the sub-heads "Manufacture", "Land, Kilns, etc.", and "Storage", and all other sub-heads (*vide* Article 95) should be lumped up. Part II, the Detailed Account of Issues, should be written up first, and from this part and the Schedule of Debits to Stock, Form P. W. A. 28, should be prepared Part I.

217. The schedules relating to Purchases and Miscellaneous P. W. Advances should be prepared in Form P. W. A. 30 (or Form P. W. A. 31, *vide* Note 1 below) and Form P. W. A. 32, respectively, on the basis of the entries made in the Suspense Register, Form P. W. A. 17 *vide* Article 164.

NOTE 1.—In respect of Purchases the Accountant General may authorise the use of Form P. W. A. 31 in the case of divisions where the number of outstanding items is very large but the number usually affected by the monthly transactions is small.

NOTE 2.—In the schedule of Miscellaneous P. W. Advances for the months other than March, items which do not exceed Rs. 5 each may be shown in a lump sum if the Accountant General so authorises.

218. The schedule for the Suspense head "London Stores" has already been described in Article 167. The schedule for "Workshop Suspense" should be prepared in such form as may be prescribed by Government in consultation with the Accountant General.

(e) Schedules of Deposit Transactions.

219. After the reconciliation mentioned in Article 211 has been effected, a consolidated record of the transactions of a month relating to all Deposit Works of the division should be prepared in Form P. W. A. 33, Schedule of Deposit Works. This schedule should show in respect of each work, the amount of deposit received and the expenditure incurred, both during the month and up to date. The amount of deposit received for each work should be numbered as a single item, but the transactions which relate to (1) the share available for works expenditure and (2) the total amount recoverable as establishment, tools and plant and audit and accounts charges, if any, should be shown separately, thus—

For Works Expenditure.

For Percentage charges.

NOTE.—Refunds of unexpended balances of completed works should be taken in reduction of the deposits and, therefore, shown in the Schedule as *minus* realizations and not as expenditure.

220. After the transactions relating to Deposit Works have been posted in the Deposit Register, Form P. W. A. 17, a schedule of complete transactions, as accounted for in that Register, should be prepared in Form

P. W. A. 34. It should show for each item the opening balance, the receipts and adjustments of the month, and the closing balance.

NOTE.—The Accountant General may authorise the use of alternative Form P. W. A. 35 under the conditions prescribed in Note 1 to Article 217. This form is in two parts—Part I, Abstract Account, which should show the totals for each class of deposits, and Part II, Detailed Extract from the Deposit Register. In Part II, only such items should be extracted from the Deposit Register as are affected by the month's transactions, but in the schedules for the months of June, September, December and March all current items should be shown, those not affected by the month's transactions should also be included.

(f) Schedule of Takavi Works.

221. After the necessary reconciliation between the totals of works abstracts and relevant schedule dockets (*vide* Article 211), the transactions relating to Takavi Works should be consolidated in the Schedule of Takavi Works Form P. W. A. 36, which should show the expenditure incurred on each work, the amount realised on account of it and the outstanding balance of the account.

(a) Schedules of Debits/Credits to "Adjusting Account between Central and Provincial Governments".

222. (a) In Forms P. W. A. 37, separately for debits and credits under each major head, should be brought together all transactions which originate in the division and have to be adjusted by the Accountant General through the major heads "Adjusting Account between Central and Provincial Governments".
vide Article 15.

(b) In provincial divisions the transactions included in the schedules of Debits/Credits to "Adjusting Account between Central and Provincial Governments" should be grouped according to the prescribed heads of classification, while in the Central divisions the transactions included in them should be detailed by each Government.

(c) Deleted.

NOTE.—Percentage recoveries for audit and accounts should appear in these schedules in the case of Provincial divisions only.

(d) Items or groups of items for which details are given in the separate schedules, *e.g.*, Schedules of Receipts (Form P. W. A. 9) and Works expenditure (Form P. W. A. 27 or P. W. A. 41), should be shown a single item.

(h) Schedule of Debits/Credits to "Inter Provincial Suspense Account".

223. In divisions under the administrative control of a Provincial Government, any transactions which originate in the division on behalf of any other Provincial Government should be collected in Form

P. W. A. 38, separately for debit and credit transactions. The items in the schedule should be detailed by each Government.

(i) Schedules of Debits/Credits to Remittances.

224. All remittance transactions other than those mentioned in Articles 222 and 223 should be collected in Form P. W. A. 39, separately for debits and credits and the entries grouped under the headings given in the sample entries in the form.

(j) Schedule of Debits/Credits to Miscellaneous Heads of Account.

225. Subject to such instructions as may be issued in this behalf by the Accountant General, all disbursements and receipts, which cannot be accounted for in any of the other schedules prescribed in Articles 213 to 224 should be collected in Form P. W. A. 40. The transactions to be accounted for in this schedule must be such as are adjustable finally in the books of the Accountant General under one of the non-Public Works major heads of revenue and expenditure or a debt head appertaining to the accounts of the Government to which the division is subordinate.

NOTE 1.—In Central divisions income-tax recoveries from work-charged establishments should appear in the Schedule of Credits to Miscellaneous Heads of Account. Similarly, in these divisions, percentage recoveries for accounts and audit should appear as credits or *minus* debits in the Schedule of Credits or Debits to Miscellaneous Heads of Account, according as the amounts are creditable to "XLVI—Miscellaneous—Fees for Government Audit" or "26—Audit"; *vide* Article 72.

NOTE 2.—Save as provided above, no transactions should be accounted for under the final or debt head concerned and shown in the Schedules of Credits or Debits to Miscellaneous Heads of Account except under the authorisation of the Accountant General. Ordinarily, they should be shown under the remittance head "Public Works Remittances—III Other Remittances" and included in the Debit or Credit Schedule (Form P. W. A. 39) as the case may be.

IV.—Consolidated Account of Contingent Expenditure.

226. When cash required to meet contingent charges is drawn from treasuries by cheques, all contingent charges (including stock and adjustment charges) should be consolidated in the form prescribed in Treasury Rules of the Government concerned for the monthly detailed bill of contingent charges countersigned after payment (headed "Not Payable at the Treasury"). Particulars of charges need not be entered in this account except in the case of miscellaneous items which do not fall under one of the classified sub-heads for specific charges.

V.—Classified Abstract of Expenditure.

227. A 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. The figures relating to the several major

heads (or divisions thereof shown separately in column 1 of the Classification table in Appendix 2 to Volume I) should be entered in separate sections, arranged in the order indicated in the Appendix, and in the case of the major head "50—Civil Works" in Governors' Provinces the "Central" and "Provincial" transactions should be shown in two different sections.

NOTE 1.—When works for Military Engineer Services, Royal Pakistan Air Force, Railways, Posts and Telegraphs Department and archaeological Department are undertaken as a standing arrangement, *vide* Article 215, and funds for the purpose are allotted to the division, the expenditure transactions connected therewith should also be abstracted in Form P. W. A. 41, in accordance with the classification prescribed in respect of the works concerned, *vide* Article 17.

NOTE 2.—Refunds of Revenue should be excluded from this Abstract, as they are treated as *minus* Revenue, *vide* Article 21. On the other hand, "Receipts and Recoveries on Capital Account" should be included in this Abstract as *minus* expenditure, as they are taken in reduction of the charges under the major head concerned.

VI.—Monthly Account.

228. Finally, the Monthly Account should be prepared in Form P. W. A. 42. This account is an abstract of the entire receipts and disbursements of the month, as detailed in the various schedules and registers, and shows also the opening and closing cash balances. On the back of the form are recorded (1) a memorandum of miscellaneous cash receipts paid into treasuries and (2) a certificate in respect of the closing cash balances of the subordinate disbursing officers.

229. The entries in the Account should be divided into three groups: (1) Revenue entries, which are totals of receipts of the Government concerned under the several major heads, as taken from the Registers of Revenue Realised, Form P. W. A. 9, (2) Expenditure entries, which are the totals of expenditure of the Government concerned for the several divisions of major heads and are posted from the Classified Abstracts of Expenditure, Form P. W. A. 41, and (3) Other Heads, under which both receipts and disbursements are posted from the Schedules of Deposits. Takavi Works. "Adjusting Account between Central and Provincial Governments", "Inter-Provincial Suspense Account", "Remittances" and Miscellaneous Heads of Account, Forms P. W. A. 34 to P. W. A. 40.

NOTE 1.—The entries posted under the several heads in the monthly account should be checked with corresponding entries in the Abstract Book (Form P. W. A. 23).

NOTE 2.—The totals of the columns for receipts and disbursements must agree and, if there is any difference due to cash being in transit between two disbursing officers, its amount should be included in the closing balance and the certificate of cash balance should be amplified to explain the amount and the steps taken to adjust the difference.

D.—SUBMISSION TO ACCOUNTANT GENERAL,

230. The Monthly Account should be submitted so as to reach the Accountant General's office by such date between the 7th and 10th of the month following that to which it relates, as may be fixed by the

Accountant General in consultation with the Divisional Officer. It should be supported by the following documents :—

- | | | |
|---|---|---|
| (1) Schedule of Revenue Realised, Form P. W. A. 9, and | } | Extracts from the registers, <i>vide</i> Article 214. |
| (2) Schedule of Refunds of Revenue, Form P. W. A. 9. | | |
| (3) Classified Abstracts of Expenditure, Form P. W. A. 41. | | <i>Vide</i> Article 227. |
| (4) Schedules of Works Expenditure, Form P. W. A. 27. | | <i>Vide</i> Article 215. |
| (5) Consolidated account of contingent expenditure (with necessary vouchers). | | <i>Vide</i> Article 226. |
| (6) Schedule Docket of Percentage Recoveries, Form P. W. A. 25. | | <i>Vide</i> Article 212. |
| (7) Stock Account, Form P. W. A. 29 (with Sale Accounts in support of the Cash Credits to Stock). | } | <i>Vide</i> Article 216. |
| (8) Schedule of Debits to Stock, Form P. W. A. 28. | | |
| (9) Schedule of Purchases, Form P. W. A. 30 or P. W. A. 31, and | } | Extracts from the relevant sections of the Suspense Registers, <i>vide</i> Article 217. |
| (10) Schedule of Miscellaneous P. W. Advances, Form P. W. A. 32. | | |
| (11) Schedule of London Stores, Form P. W. A. 18. | } | <i>Vide</i> Article 218. |
| (12) Schedule of Workshop Suspense (in the form prescribed by Government). | | |
| (13) Schedule of Receipts and Recoveries on Capital Account, in the same form as that of the registers. | | <i>Vide</i> Article 214. |
| (14) Schedule Dockets, Form P. W. A. 24 (with necessary vouchers, transfer entry orders, survey reports and sale accounts attached to each). | | <i>Vide</i> Articles 209 to 211 |
| (15) Schedules of Credits and Debits to "Adjusting Account between Central and Provincial Governments", Form P. W. A. 37. | | <i>Vide</i> Article 222 |
| (16) Schedules of Credits and Debits to "Inter-Provincial Suspense Account", Form P. W. A. 38. | | <i>Vide</i> Article 223. |
| (17) Schedules of Credits and Debits to Remittances, Form P. W. A. 39. | | <i>Vide</i> Article 224. |
| (18) Schedules of Credits and Debits to Miscellaneous Heads of Account, Form P.W.A. 40. | | <i>Vide</i> Article 225. |
| (19) Schedule of Monthly Settlement with Treasuries, Form P. W. A. 26 (with supporting Consolidated Treasury Receipts and Certificates of Issues, signed by Treasury Officers). | | <i>Vide</i> Article 213. |
| (20) Schedule of Deposits, Form P. W. A. 34 or P. W. A. 35, Extract from the Deposit Register, Form P. W. A. 17. | | <i>Vide</i> Article 225. |

**231-232] ACCOUNTS RETURNS RENDERED BY PUBLIC [CHAP. IV
WORKS OFFICERS.**

- (21) Schedule of Deposit Works, Form P. W. A. 33 (with Reports of Progress of Expenditure). *Vide Article 219.*
- (22) Schedule of Takavi Works, Form P. W. A. 36, with acceptance of the Civil Department mentioned in Article 34. *Vide Article 221.*
- (23) List of Accounts submitted to Audit, Form P. W. A. 44.

NOTE 1.—The consolidated account of Contingent Expenditure is not required to accompany the Monthly Account if contingent charges are drawn by bills presented direct at treasuries.

NOTE 2.—If the Divisional Officer is required by any rule to make a formal report, periodically, of the progress of expenditure on a Deposit Works, to the administrator or depositor concerned, a report setting forth the amount of the estimate, the total deposits received, and the progressive expenditure, should accompany the Schedule of Deposit Works, so that the Accountant General may after audit of the schedule verify the report and forward it to the local body or persons concerned.

NOTE 3.—If the Divisional Officer is authorised to refund, without reference to higher authority, fines which have been remitted by a court of law, the original orders of the court should accompany the Schedule of Refunds of Revenue, as the audit of the refunds made in such cases is conducted by the Accountant General on the authority of the orders of the court.

231. The schedules relating to the suspense and deposit accounts, should be submitted to the Accountant General month after month, so long as there are balances outstanding under the account concerned whether there have been any transactions during the month or not. In respect of the Schedule of Deposit Works, Form P. W. A. 33, the Accountant General may dispense with the submission, every month, of Part II of the schedule, provided (1) that this part is submitted invariably with the accounts for March and (2) that, if Part II for any month contains works any expenditure on which has been debited to Miscellaneous P. W. Advances, an extract from Part II relating to such works only is submitted to him. Subject to these exceptions, the remaining schedules are necessary only if there have been any transactions during the month.

232. (a) With the exceptions noted below (as to which, however, see clause (b) below), all vouchers and transfer entry orders in support of cash payments and other charges in the accounts should accompany the Monthly Account :—

- (i) muster rolls or other vouchers in support of payments to labourers, irrespective of amount;
- (ii) vouchers in support of payments of wages to members of the work-charged establishment, when the Divisional Officer is authorised to sanction the posts held by them;
- (iii) other vouchers, whether relating to works or contingencies, the amounts of which do not exceed Rs. 25;

NOTE.—Vouchers not submitted to the Accountant General should be "cancelled" by means of a perforating or endorsing stamp and kept carefully to be made available for test audit whenever demanded by him.

- (iv) invoices or other vouchers in acknowledgment of issues of stock materials, including issues of outturn from manufacture to Stock;
- (v) vouchers in support of payments made for the conversion of cash deposits into interest-bearing securities, in cases in which no voucher other than the security itself or a safe custody certificate of the security exists; and

NOTE.—When a voucher of this class is not submitted to the Accountant General, the reasons should be noted against the entry of its amount in the schedule docket, or in the Schedule of Works Expenditure, *vide* Article 211.

- (vi) transfer entry orders of the classes enumerated below :—
 - (a) those involving debits to Remittance heads otherwise than in respect of expenditure on works ;
 - (b) those relating to charges which are supported by vouchers received in transfer ;
 - (c) those involving a debit or credit to London Stores, or a credit to a Revenue head (Gross Receipts), or to any Miscellaneous Head of Account otherwise than in respect of expenditure on works.

(b) All vouchers (other than Muster Rolls) in support of debits to contractors should be submitted to the Accountant General even though falling under any of the exceptions to clause (a).

NOTE 1.—The provisions in clauses (a) and (b) of this Article apply also to vouchers received from other divisions, departments or Governments, in support of transfer debits raised by them.

NOTE 2.—The term "Vouchers" used in clause (a) includes Advices of Transfer Credit and Acceptances of Transfer Debit received from other divisions, departments, etc., in the case of the docket for Schedule of Debits to Remittances.

(c) All vouchers in support of payments for land acquired should be submitted to the Accountant General.

(d) All survey reports of stores and sale accounts should also accompany the Monthly Account. Sale accounts in support of cash credits to stock should be attached to the Stock Account, Form P. W. A. 29; survey reports and sale accounts in support of other credits to stock should be attached to the schedule dockets pertaining to the works or accounts debited and the remaining survey reports and sale accounts should be attached to the schedule dockets relating to the works or accounts credited.

233. An extract from the Contractors' Ledger should also be prepared in Form P. W. A. 43 and submitted to the Accountant General with the Monthly Account, unless Government has prescribed in consultation with the Accountant General that the transactions covered thereby should be audited by the latter locally at the periodical inspections of divisional and other offices.

234. In connection with the accounts for March, the following points should receive special attention :—

- (a) the entry of the closing cash balance should be supported by
 - (1) the original Cash Balance Reports of all disbursing

officers including the Divisional Officer, and (2) a certificate of the Divisional Officer to the effect that he has obtained, on or after 31st March, and retained in his office, an acknowledgment from the officer or subordinate concerned, in respect of each item of imprest or temporary advance shown in the Cash Balance Reports of the division for 31st March;

NOTE.—The original Cash Balance Reports of subordinate disbursing officers should be initialled by the Divisional Officer before transmission to the Accountant General.

(b) to Part II of the Schedule of Monthly Settlement with Treasuries, Form P. W. A. 26, should be subjoined a statement in the form given below, in respect of the cheques drawn to meet payments of works;

Particulars.	No. of cheques issued.	Amount.
1. For the whole month
2. During the last five working days of the month	—	

(c) the Schedules of Credits/Debits to the heads "Adjusting Account between Central and Provincial Governments", and "Inter-Provincial Suspense Account" should invariably be despatched so as to reach the Accountant General not later than the 7th of April of the succeeding year and all correcting entries affecting those schedules should be intimated to the Accountant General so as to reach him by the 12th of April at the latest.

235. Within six weeks of the submission of the Monthly Account for March, a consolidated certificate in respect of balances, other than cash, should be forwarded to the Accountant General in Form P. W. A. 46, Annual Certificates of Balances.

NOTE.—If the closing balance under any head is *nil*, it does not follow necessarily that a certificate is not required in respect of it. In all cases in which there was a balance at the commencement of the year, or there were any transactions during the year, a certificate should be recorded but the wording of it may be amended suitably if the closing balance is *nil*.

236. In addition to the ordinary accounts for March, a Supplementary Account for that month, which shall comprise the transfer entries and corrections permitted in Article 199, should be submitted to the Accountant General with all the necessary accompaniments, so as to reach him by the 1st June or such other date as may be prescribed by him.

NOTE.—This account should be of the simplest character and should set forth only the transactions to be brought to account. It is not necessary, for instance, to

repeat in any of the Suspense or Deposit Schedules the items not affected, so long as in addition to the necessary details of the items affected the totals for the account concerned are also given. Similarly, in the Extract from the Contractors' Ledger, Form P. W. A. 43, only the accounts of those contractors whose accounts are affected in any way should be given.

237. Deleted.

238. The Divisional Accountant should sign not only the Monthly Account, but also all the schedules, etc., accompanying it. The Divisional Officer need not sign all these documents; he should, however, sign the Monthly Account and the List of Accounts, Form P. W. A. 44, unless he is absent from headquarters, in which case he should send to the Accountant General, as soon as he can examine his books and papers on return, a report in Form P. W. A. 45 (with a duplicate copy of the Monthly Account signed by himself), without which the Accountant General will not pass the Monthly Account finally. The consolidated Account of Contingent Expenditure, *vide* Article 226 should be signed invariably by the Divisional Officer.

NOTE.—It is desirable that the Divisional Officer should make arrangements for the review by himself of all the vouchers before they are submitted to the Accountant General and that, unless the circumstances are exceptional, the Divisional Officer should sign the accounts himself.

239. In addition to the accounts prescribed above, such other accounts (e.g., Subsidiary accounts of revenue, Stores, Stock and Tools and Plants, and interest bearing securities, or *pro forma* accounts) should be submitted to the Accountant General as Government may prescribe or the Accountant General may require.

PART III.—FOREST ACCOUNTS.

CHAPTER V.—CLASSIFICATION OF FOREST RECEIPTS AND
EXPENDITURE.

A.—GENERAL.

240. The major and minor heads prescribed by the Auditor General with the approval of the Governor General for the classification of forest receipts and expenditure are set out in Appendix 2 to Volume I. The sub-heads, detailed heads or units of grants and appropriation will be determined by Government according to local requirements. The authorised arrangement of heads should not, however, be altered except in consultation with the Accountant General.

B.—TRANSACTIONS WITH OTHER DEPARTMENTS AND GOVERNMENTS.

241. Adjustments with other Departments and Governments in respect of supplies made or services rendered by or to the Forest Department should be regulated by the directions contained in Chapter 4 of Volume I.

242. Recoveries or payments made in cash should be treated like other revenue receipts or service payments, as the case may be. But when a transaction has to be adjusted by book transfer, the transfer should be effected by debiting or crediting the amount involved to "Book Transfers", the entry in the accounts being supported by full particulars of the transaction and where necessary, by the bill or invoice duly accepted by the department debited or by the bill or invoice of the Supplying Department accepted by the Forest Officer.

243. Transactions of the Central Government including Railways or of another Provincial Government originating in a Provincial Forest Division, in so far as such transactions are adjustable by book transfer, should be entered in the accounts as debits or credits to the head "Book Transfers—Central", or Book Transfers—Government of the Province of", as the case may be. Likewise, Provincial transactions originating in a Forest Division of the Central Government should be taken to the head "Book Transfers—Government of the Province of". The necessary adjustment will be made by the Accountant General against the balances of the Government concerned.

C.—INTER-DIVISIONAL TRANSFERS.

244. All revenue and expenditure should be recorded in the accounts of the division within which it is collected or incurred without reference to its origin or object and save as provided in Article 245, no inter-divisional adjustments should be made except under special orders of Government.

245. In cases where Government in consultation with the Accountant General have declared a Division or a Circle as a unit for the purpose of ascertaining the financial results of the working of the forests, adjustments may be made between different units. Thus, in cases where the unit is the division, adjustments may be made between different divisions; where the unit is the circle, adjustments may be made between divisions in different circles. These adjustments may be made monthly or annually as may be found convenient.

D.—CHARGES FOR ESTABLISHMENT, TOOLS AND PLANT, ETC.

246. Charges on account of general services like Establishment, Live Stock, Stores and Tools and Plant should be classified under appropriate sub-heads under the minor head "Establishment" or "Conservancy and Works", as the case may be and, save as provided below, no attempt should be made ordinarily to include in the cost of an individual work any portion of expenditure on account of those services. The cost of materials purchased for a specific work should, however, be debited to the accounts of that work.

247. Pay and allowances of such temporary establishment as is employed upon the actual execution, as distinct from the general supervision, of a specific work or upon the subordinate supervision of departmental labour, stores and machinery in connection with such a work should be debited to the appropriate sub-head under "Conservancy and Works" and not under "Establishment"

248. Where such expendible stores, as building materials, small stores, house fittings, etc., taken to the general sub-head for Stores and Tools and Plant, are utilized subsequently on any specific work, the value thereof should be transferred to the accounts of the work concerned by write-back to the sub-head to which the stores were debitted originally. Similarly, the cost of carriage of these stores to the site of a work and carriage charges in connection with the movement from place to place of other materials and Tools and Plant issued to or provided specifically for a work may be debited direct to the accounts of that work.

E.—FOREST REMITTANCES.

249. All sums paid into the treasury by a departmental officer or on his account should be debited to "Forest Remittances" irrespective of whether a remittance is made in cash or by a cheque. Similarly, the value of all cheques drawn should be credited to "Forest Remittances" irrespective of whether or not they are cashed at once.

F.—FOREST ADVANCES.

I.—Advances to Disbursers.

250. When a subordinate officer who is not authorised to draw cheques against the drawing account of the Divisional Officer is given a cash advance of suitable amount to enable him to make the disbursements entrusted to his charge, the amount of the advance should be

debited in the accounts of the officer making the advance to "Forest Advances" as an advance to the disburser concerned. When an account of the advance is rendered by the disburser, the amount of the expenditure incurred should be credited to "Forest Advances" by a *per contra* debit to the appropriate sub-head of accounts classification.

II.—Advances to Contractors, etc.

251. Advances to contractors, suppliers and labourers made in connection with the execution of works under the orders of competent authority should be debited in the accounts of the officer making the advance to the head "Works Advances" subordinate to the minor head "Conservancy and Works", the entry being supported by an acknowledgment by the payee. When recovered (wholly or partially) from the contractor, etc., either by work done or in cash the amount recovered should be credited under "Works Advances". If the recovery is the value of work done, such value should simultaneously be debited *per contra* to the appropriate sub-head of accounts classification.

252. Petty advances to labourers which are made by a subordinate out of his own imprest or advance (see Article 250) and allowed to be treated as part of the cash balance with him, should not, however, be accounted for as "Works Advances".

G.—RECOVERIES OF SERVICE PAYMENTS.

253. Recoveries of service payments should be dealt with as follows:—

- (a) *If made before the close of the year in the accounts of which the payment was included.*
 - (1) When the recovery is in adjustment of an overcharge on account of pay or travelling allowance and is made by deduction from a bill debitable to the same detailed head, the net amount only should be debited to that head.
 - (2) In all other cases, the amount recovered should be entered initially in the accounts as an item of receipt under "Recoveries of Service Payments" but in the accounts rendered to the Accountant General the amount should appear as a *minus* entry under the sub-head to which it was debited originally.
- (b) *If made after the close of the year in the accounts of which the payment was included.*—The amount should be credited in the accounts as miscellaneous revenue.

H.—OTHER RECOVERIES.

254. Other recoveries from pay bills, etc., should be recorded as pertaining to "Provident Funds, Income-tax, etc.", as the case may be, but such recoveries as are creditable to the Central Government (e.g., deduction on account of income-tax, Postal Life Insurance Fund, etc.)

should be classified under the head "Book Transfer—Central" (see Article 243). In the same way, any recoveries creditable to another Provincial Government should be taken to the head "Book Transfers—Government of".

I.—FOREST DEPOSITS.

255. Earnest money deposits which are paid under the rules of Government by contractors or purchasers of forest produce direct into a treasury or sub-treasury, should be treated as Revenue Deposits and not as Forest Remittances. Such deposits should not appear in the accounts of the officers of the Forest Department. Similarly, earnest money deposits which are received initially by a Forest Officer but remitted subsequently to the treasury as such should also be dealt with in the treasury accounts as Revenue Deposits.

NOTE.—Earnest money deposits which are tendered at auctions held at outlying stations and received by Forest Officers under the rules of Government may be accounted for in the Forest Departmental accounts as "Revenue Deposits" if this course is considered more convenient by Government. Under this arrangement such deposits, whenever remitted to the treasury should be treated in the treasury accounts as Forest Remittances while the Forest Departmental Officer concerned should keep the detailed accounts of these deposits and submit the necessary returns to the Accountant General in accordance with the directions contained in Volume II.

CHAPTER VI.—ACCOUNTS TO BE KEPT IN FOREST OFFICES.

A.—CASH BOOK.

I.—General.

256. Every officer who is authorised to receive or disburse Government money should keep an account in Cash Book, Form F. A. 1 in which he should enter not only all money transactions as they occur but also book transfers permissible under Article 260.

257. Only transactions connected with the public service and no other should be shown in the Cash Book. Sufficient details should be given in the column "Particulars" to admit of the main points of each transaction being ascertained readily without reference to the detailed vouchers. All items of revenue must be detailed fully; the forest from which the revenue is received, the person who pays it, and the articles and quantities removed should be stated in that column whenever the information is available. The classification of receipts and charges should be given in the column "Head of Service" in accordance with the prescribed accounts classification (*See Chapter V*).

258. When a cheque is drawn in favour of self or order to replenish the cash chest the amount of it should be entered at once as a receipt. This entry must not be delayed until the money has been received after the cheque has been cashed at the treasury.

259. A cheque drawn in order to be paid away should be entered simultaneously on both sides of the Cash Book, once as a receipt of money from the treasury and again as a payment to the payee concerned, the number and distinguishing letter of the cheque being specified in both the entries.

260. Similarly, all book transfers, *i.e.*, transactions in which no actual payment or receipt of cash is involved, should be entered simultaneously on both sides of the Cash Book, the credit or debit to "Book Transfers" appearing on one side and an equivalent debit to an expenditure head or credit to a revenue head, on the other.

261. Pay and allowances of Forest Officers and their establishments which are paid by cheques or out of cash obtained from the treasury should be entered in the Cash Book under the head "Establishment" without further details, the entries being supported by bills as vouchers.

II.—Cancelled Lost or Lapsed Cheques.

262. If a cheque which has been drawn and entered in the Cash Book has to be cancelled subsequently, the amount of it should be

accounted for on the creditor side as a "cancelled cheque", the cancelled cheque being treated as a voucher. Simultaneously, an entry should be made on the debtor side, as indicated below.

- (a) *If the cancelled cheque is replaced immediately by a fresh cheque.*—The fresh cheque should be shown as a "Forest Remittance", the number and date of the cheque in lieu of which it is drawn being quoted in the entry.
- (b) *If the cancelled cheque is not replaced immediately.*—The expenditure in payment of which it was drawn should be written-back by making an entry of the cancelled cheque on the debtor side as for a cash recovery of a service payment (Article 253).

263. A lost cheque should be treated in all respects like a cancelled cheque (Article 262), the treasury certificate of non-payment being regarded as a voucher in support of the entry of cancellation on the creditor side of the Cash Book.

264. A lapsed or time-expired cheque, if renewed, should be treated as a cancelled cheque and the fresh cheque issued in its place entered in the Cash Book in the manner indicated in clause (a) of Article 262.

III.—Closing and Balancing.

265. The Cash Book should be closed and balanced monthly. The account balance at the close of the month should be checked with the actual cash balance on hand verified by actual count. If any excess or deficiency is found, it should be entered at once as such in the Cash Book on the debtor or creditor side, as the case may be.

266. Divisional Officers and others who render accounts to the Accountant General (Chapter VII) should close their books on the last working day of each month, but subordinate officers should do so on the 27th or such earlier date as may be necessary in order to ensure that their accounts reach the officers in whose accounts they are to be included, by the last day of the month. For the month of March, the Divisional Officer should keep open his own accounts until the receipt of such accounts of the subordinate officers as will be closed on the 31st of the month.

B.—REGISTER OF CHEQUES DRAWN.

267. A monthly register of cheques drawn on all treasuries with which the drawing officer is placed in account should be kept in Form F. A. 2.

C.—WORKS ACCOUNTS.

I.—Muster Rolls.

268. For work executed by labourers, whether paid by the day or otherwise, a Muster Roll should be kept in such form and in accordance

with such methods as may be prescribed by Government after consultation with the Accountant General.

II.—*Measurement Books.*

269. For work done otherwise than on a lump sum contract, and for supplies made by a contractor, a Measurement Book should be kept in such form and in accordance with such methods as may be prescribed by Government after consultation with the Accountant General.

III.—*Register of Works.*

270. A detailed record of the expenditure relating to each sanctioned work should be kept in a register in Form F. A. 3.

D.—STORES ACCOUNTS.

271. An account of stores such as building materials, small stores, house fittings, etc., which may be held in stock for general purposes, as distinct from materials purchased for specific works, should be kept in such form as the Government may determine in consultation with the Accountant General.

E.—CONTRACTORS' AND DISBURSERS' LEDGERS.

272. A ledger should be maintained by the Divisional Officer in Form F. A. 4 for all accounts with disbursers and contractors. On the debtor side should be entered all payments made to them and on the creditor side the amounts of all bills passed to their credit and all sums repaid by them in cash.

273. Only one account should be opened with each disburser, but in the case of contractors a separate account should be kept with each person in respect of each work.

274. Each item entered in the Cash Book under "Forest Advances" or "Works Advances" should be posted at once in the ledger, and when any work is accepted as having been done by a contractor, or any account supported by the necessary vouchers is accepted from a disburser, the amount covered by work done or expenditure incurred, should be set off against the amount due from the contractor or disburser, as shown in his account in the ledger. The ledger account should thus be a running account with each contractor and disburser from which the amount due by him or from him can always be ascertained easily.

275. The account with each contractor and disburser should be balanced on the last day of each month in which any transaction take place.

276. The pages in the ledger should be numbered consecutively, and there should be an index to the accounts it contains. Each new account

opened should be assigned a number which will be appropriate to that particular account until it is closed finally. The numbers should be given to the accounts in the ledger in consecutive order as they are opened and should run in a consecutive sequence until a new ledger volume is opened.

F.—CLOSING OF THE ACCOUNTS OF THE YEAR.

277. The financial year terminates on 31st March and actual transactions taking place after that date should on no account be treated as pertaining to that year. In order, however, that as many of the unadjusted outstandings of the year as possible should be cleared, and that errors in accounts coming to notice after the 31st of March should be rectified, if possible, within the accounts of the year, the account books prescribed above should be kept open, after the closing of the accounts for March, for the inclusion of transfer entries relating to rectification of errors and for settlement of outstandings. These accounts should be closed on the 20th of May or on such date as may be prescribed by the Accountant General. (See Article 294.)

G.—CORRECTION OF ERRORS.

278. If an item in the Forest accounts which properly belongs to one head is classified wrongly under another head, the error, should be corrected in the following manner :—

- (a) If the error is discovered *before* the close of the month's accounts, the necessary correction should be made in the original entries before the accounts are closed. The mistake should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The disbursing officer should initial every such correction and invariably date his initials.
- (b) If the error is discovered after the close of the month's accounts, but before the accounts for March supplementary are closed, the correction should take the form of a fresh entry in the current Cash Book. (Article 277).

NOTE 1.—Errors affecting only revenue or expenditure (service) heads, where the amounts involved do not exceed Rs. 10, need no formal correction.

NOTE 2.—If the error affects one or more heads on each side of the Cash Book, the correcting entry should be made on both sides in the manner indicated in Article 260 but if it affects only receipt or expenditure heads on one side of the Cash Book, the entry should be made on the one side affected, the amount (*Plus or minus*) pertaining to each head being specified in the column headed "Particulars", and the column "Receipts" or "Disbursements" as the case may be, being left blank. At the same time, a suitable remark should be made in red ink against the original incorrect entries in all accounts, the reference to the correcting entry being quoted.

NOTE 3.—No correcting entry should be made unless supported by the orders of the Divisional Forest Officer obtained on a Transfer Entry Memorandum in the form below :—

Particulars of the original transaction, with reasons for the proposed adjustment.	Debits.			Credits.				
	Head of Account.	Amount.			Head of Account.	Amount.		
		Rs.	a.	p.		Rs.	a.	p.

Passed.

Divisional Forest Officer.

(c) If the error is discovered after the accounts for March supplementary have been closed and despatched to the Accountant General (Article 294), it should be reported by letter to the Accountant General who will deal with it in accordance with the rules in Volume IV and advise to the Forest Officer the corrections (if any) which he should make in his accounts.

(d) In all cases in which a formal correction is not permissible, a suitable note (in red ink) should be made in all the accounts concerned.

H.—SUBSIDIARY ACCOUNTS OF COMMERCIAL UNDERTAKINGS.

279. If the activities of any individual Forest Unit or of any self-contained exploitation scheme like a Saw-mill or a Forest Railway, are such as to require the maintenance of subsidiary accounts on a commercial basis, the form of accounts to be kept may be settled by Government after consultation with the Accountant General.

CHAPTER VII.—ACCOUNTS RETURNS RENDERED BY FOREST
DEPARTMENT OFFICERS.

A.—GENERAL.

280. The directions contained in this Chapter shall apply primarily to accounts of Divisional Officers. They shall also apply *mutatis mutandis* to accounts of Conservators and other Forest Officers who draw funds against their own drawing accounts and render separate accounts to the Accountant General in respect of transactions passing through them.

B.—INCORPORATION OF SUBORDINATES' ACCOUNTS.

281. Before closing the accounts of a month the Divisional Officer should satisfy himself that the accounts of his subordinate officers for the month have been examined and incorporated truly and accurately in his own accounts. For this purpose, the accounts of the latter should reach the office of compilation in time for the preparation and submission of the accounts returns on the due date (see Article 288). If they do not arrive in time to be so incorporated, they should be taken in the following month's accounts but such an occurrence should be avoided as far as possible. In the case of accounts for March, however, the Divisional Officer must keep open his accounts until receipt of all the subordinates' accounts in order that all receipts and payments of the official year may, as far as possible, be brought into the accounts of the year (see also Article 277).

C.—COMPILATION OF MONTHLY ACCOUNTS.

I.—Cash Account.

282. The Monthly Cash Account should be prepared in Form F. A. 1. It should show in respect of the following items merely the totals for the month and all other items of receipt or charge should be entered in detail :—

- (a) *Debtor side*.—(1) Cheques drawn; (2) Recoveries of advances from contractors and disbursers; (3) Revenue received and credited in the Cash Book under X.—Forest; (4) Recoveries made by deduction from pay bills on account of service and other Funds, provided the bills are accompanied by schedules showing the full particulars of each recovery; (5) Refund of Forest Revenue taken by deduction from Revenue; (6) Receipts and recoveries creditable to the Central Government; (7) Receipts and recoveries creditable to other Provinces.

- (b) *Creditor side*.—(1) Remittances to treasuries; (2) Advances made to contractors and disbursers; (3) Expenditure debited

in the Cash Book to 10.—Forest; (4) Expenditure debited in the Cash Book to 65.—Capital Outlay on Forests; (5) Receipts and Recoveries to be deducted from capital outlay; (6) Payments debitable to the Central Government; and (7) Payments debitable to other Provinces.

II.—*Classified Abstracts of Revenue and Expenditure.*

283. A classified abstract of revenue and expenditure should be prepared in Form F. A. 5, the expenditure debited to the head "65.—Capital Outlay on Forests" being shown separately from that debited to 10.—Forests. All items of revenue and expenditure recorded in the Cash Book for the month should be classified and arranged in this return in accordance with the prescribed classification—the entries being made in such detail as may be required by the Accountant General.

III.—*Schedules of Remittances to Treasuries.*

284. A schedule of remittances to treasuries should be prepared in Form F. A. 6. The entries in this schedule should show each item of remittance separately and a reference to these items should be made invariably against the corresponding entries in the last column of the Consolidated Treasury Receipt received from the treasury concerned.

IV.—*Schedules of Transactions with other Governments.*

285. A schedule should be prepared in Form F. A. 7 separately for receipts and payments in which all items of receipts and payments originating in the division on behalf of other Governments (*vide* Article 243) should be detailed by each Government.

V.—*Abstracts of Contractors' and Disbursers' Ledgers.*

286. An abstract of the Contractors' and Disbursers' Ledger should be prepared monthly in Form F. A. 8. In this Abstract should be shown in consecutive order first, the contractors' accounts and then the disbursers' accounts. The columns should be totalled separately for contractors' and disbursers' accounts and grand totals of all accounts should be given at the foot of the Abstract.

287. The Abstract for March in each year should be accompanied by a brief statement explaining the circumstances in which each item outstanding for more than twelve months remains unadjusted, and the steps which have been taken with a view to its early clearance.

D.—SUBMISSION TO ACCOUNTANT GENERAL.

288. A copy of the Monthly Register of Cheques Drawn (Article 267) should be submitted to the Accountant General on the last day of each

DEPARTMENT OFFICERS.

month, and the other accounts mentioned below should be submitted on or before the 5th of the month following that to which they relate :—

(1) Monthly Cash Account	.. . . .	..	Vide Article 282
(2) Classified Abstract of Revenue and Expenditure	.. . . .	..	283
(3) Schedule of Remittances to Treasuries	.. . . .	..	284
(4) Schedules of Transactions with other Governments	.. . . .	..	285
(5) Abstract of Contractors' and Disbursers' Ledgers (in original)	.. . . .	..	286

These should be accompanied by all vouchers other than those which may be destroyed after payment (Article 290) and by the Consolidated Treasury Receipts. The entry in the accounts in respect of the payment made on Muster Rolls should be supported by a voucher setting forth the brief particulars of work done by the labourers and containing a certificate of the disbursing officer to the effect that the labourers were employed actually on the work and paid on Muster Rolls.

289. A certificate signed by the Divisional Officer should be attached to the Monthly Cash Account to the following effect :—

- (1) that the lump sums shown agree with the details in the Cash Book and also with the subsidiary returns after making allowance for :—
 - (i) cash recoveries of service payments noted in the Cash Book but not shown in the Cash Account as separate items,
 - (ii) refunds of forest revenue noted in the Cash Book but taken by deduction from revenue in the Cash Account, and
 - (iii) receipts and recoveries on Capital Account noted in the Cash Book but deducted from expenditure under the head "65.—Capital Outlay on Forests" in the Cash Account, and
- (2) that the account balance agrees with the actual cash balance.

290. A certificate in the following form signed by the Divisional Officer, should be attached to each Classified Abstract of Expenditure :—

"I certify that (so far as I have been able to ascertain by an examination of the accounts and vouchers and by personal inspection of the works carried out which I have been able to visit) the expenditure entered in this account could not, with due regard to the interests of the Government service, be avoided. I certify that, to the best of my knowledge and belief, the payments included in this account have been duly made to the parties entitled to receive them. All vouchers for payments of salaries and travelling allowances and of refunds and advances, vouchers for all other payments above Rs. 25 in amount, and vouchers for all items adjusted by book transfer with other Governments, departments, etc., are attached to the account. I have, so far as possible, obtained vouchers for other sums, and am personally responsible that they have been so destroyed that they cannot be used again".

- 291.** When stores are purchased it should also be certified that :—
- (i) all the articles detailed in the vouchers attached to the account and in those retained by the Drawing Officer have been duly received in good order and accounted for in the Stock Register; and
 - (ii) the quantities noted in the vouchers are correct, the quality is good, the rates paid are not in excess of the accepted and the market rates and that suitable notes of payment have been recorded against the indents and invoices concerned to prevent double payment.
- 292.** For special reasons the Divisional Officer may authorise a few days' delay in the submission of the accounts, but if they are not despatched on or before the 10th of the following month the reason for delay must be intimated invariably on that date.
- 293.** As regards the accounts for March the schedules of transactions with other Governments (Article 285) should invariably be despatched so as to reach the Accountant General not later than the 7th of April of the succeeding year and all correcting entries affecting those schedules should be intimated to the Accountant General so as to reach him by the 12th April at the latest.
- 294.** In addition to the ordinary accounts for March, a supplementary account for that month, in the form of the Cash Account (Form F. A. 1) with the necessary accompaniments, comprising the transactions included in the supplementary account books (Article 277) should be submitted to the Accountant General so as to reach him by the 1st June, or such other date as may be prescribed by him.
- 295.** When the Divisional Officer signs the accounts while on tour and cannot give the required certificates (Articles 289 to 291) these should be furnished separately when he returns to headquarters. Similarly when owing to the absence of the Divisional Officer the monthly accounts have been signed and despatched by his Head Clerk or other official authorised by Government in this behalf, the Divisional Officer should on his return to headquarters, examine the accounts and submit to the Accountant General a report of such examination in such form as may be prescribed by him.
- 296.** In addition to the accounts prescribed above, such other accounts of revenue due and outstanding and of timber and other transaction should be submitted to the Accountant General as he may from time to time require.
- 297.** The monthly Abstracts of the Contractors' and Disbursers' Ledger may be submitted to the Accountant General through the Conservator or other superior officer, if so desired by Government, to ensure the control of the latter over the adjustment of the outstanding balances, but that officer should, within ten days of receipt of the Abstracts in his office, pass them on to the Accountant General.

LIST OF FORMS.

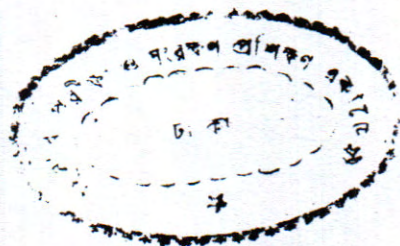
LIST OF FORMS

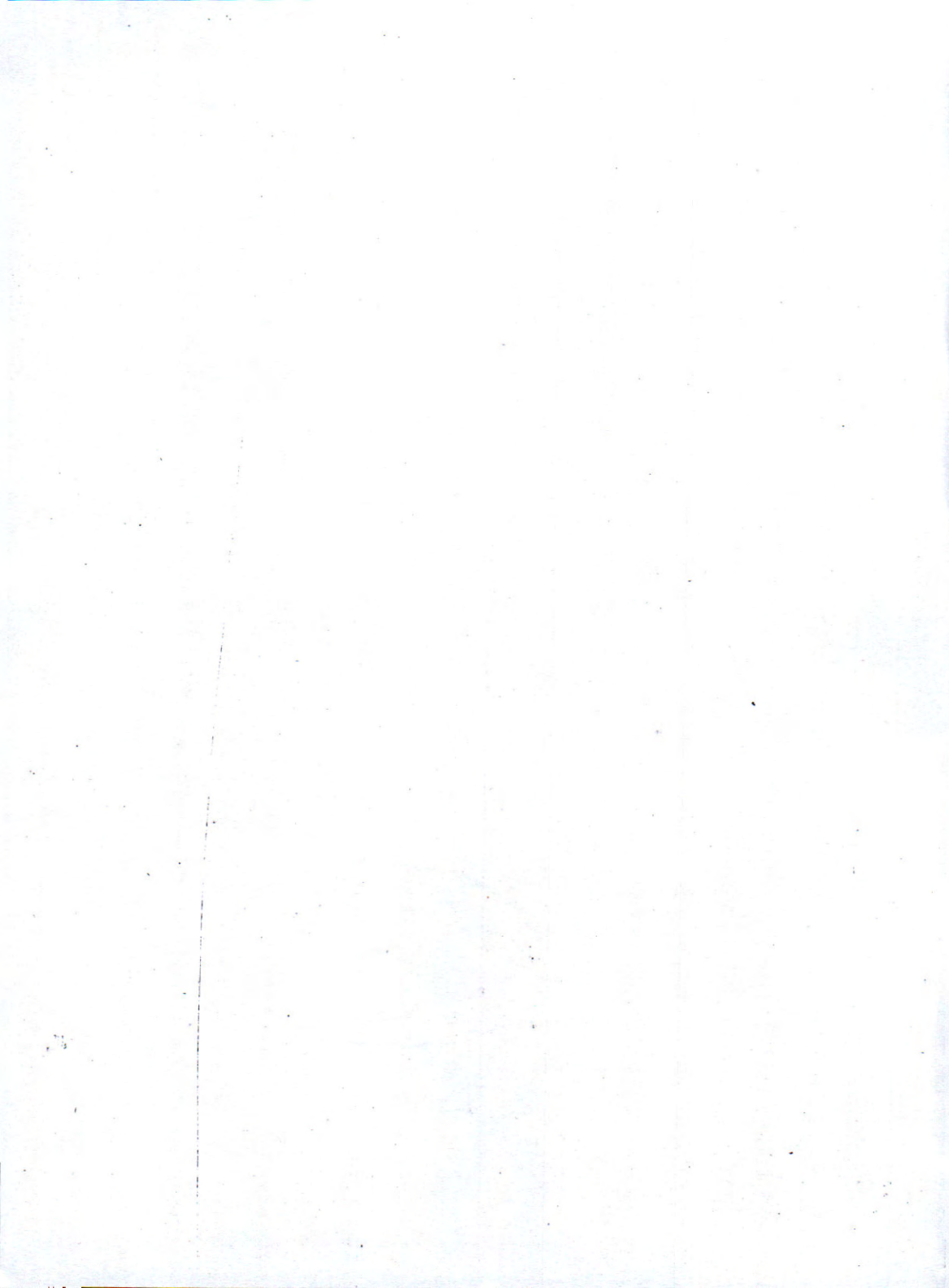
Serial Nos. of Form	Description of Forms.
<i>P. W. A. Forms.</i>	
P. W. A.	1 Cash Book.
"	2 Cash Balance Report.
"	3 Imprest Cash Account.
"	4 Register of Stock Receipts/Issues.
"	5 Abstract of Stock Receipts.
"	6 Abstract of Stock Issues.
"	7 Transfer Entry Order.
"	8 Transfer Entry Book.
"	9 Register of Revenue Realised.
"	10 Works Abstract—A.
"	11 Works Abstract—B.
"	12 Register of Works—A.
"	13 Register of Works—B.
"	14 Contractors' Ledger.
"	15 Outturn Statement of Manufacture.
"	16 Register of Manufacture.
"	17 Suspense/Deposit Register.
"	18 Schedule of London Stores.
"	19 Advice of Transfer Debit/Credit.
"	20 Acceptance of Transfer Debit/Credit.
"	21
"	22
"	23 Abstract Book.
"	24 Schedule Docket.
"	25 Schedule Docket for Percentage Recoveries.
"	26 Schedule of Monthly Settlement with Treasuries.
"	27 Schedule of Works Expenditure.
"	28 Schedule of Debits to Stock.
"	29 Stock Account.
"	30 Schedule of Purchases.
"	31 Schedule of Purchases (Alternative Form).
"	32 Schedule of Miscellaneous P. W. Advances.
"	33 Schedule of Deposit Works.
"	34 Schedule of Deposits.
"	35 Schedule of Deposits (Alternative Form).
"	36 Schedule of Takavi Works.

LIST OF FORMS.

Serial Nos. of Forms.	Description of Forms.
<i>P. W. A. Forms.</i>	
P. W. A.	37 Schedule of Debits/Credits to " Adjusting Account between Central and Provincial Governments.
,,	38 Schedule of Debits/Credits to " Inter-Provincial Suspense Account "
,,	39 Schedule of Debits/Credits to Remittances.
,,	40 Schedule of Debits/Credits to Miscellaneous Heads of Account.
,,	41 Classified Abstract of Expenditure.
,,	42 Monthly Account.
,,	43 Extract from Contractors' Ledger.
,,	44 List of Accounts Submitted to Accountant General.
,,	45 Divisional Officer's Report of Scrutiny of Accounts.
,,	46 Annual Certificates of Balances.
,,	47
<i>F. A. Forms.</i>	
F. A.	1 Cash Book/Cash Account.
,,	2 Register of Cheques Drawn.
,,	3 Register of Works.
,,	4 Contractors, and Disbursers' Ledger.
,,	5 Classified Abstract of Revenue and Expenditure.
,,	6 Schedule of Remittances to Treasuries.
,,	7 Schedule of Receipts/Payments on behalf of other Governments.
,,	8 Abstract of Entries in the Contractors' and Disbursers' Ledger.

FORMS





FORM P. W. A. 1.

(See Chap. III, Article 80.)

CASH BOOK.

Notes to be printed on the fly-leaf of the Cash Book.

1. The Cash Book contains two money columns, headed (1) "Cash" and (2) "Bank or Treasury", on the payment side to distinguish payments made by cheques from those made out of the cash in chest. When, however, a cheque is drawn to replenish the chest, its number and amount should be entered on the payment side in the "Bank or Treasury" columns Nos. 10 and 11, and the amount only on the receipt side as "Cash from Treasury" in the single "Cash" column No. 4. The amount of a cancelled cheque should be shown by a special write-back entry, as a *minus* figure on the payment side in the "Bank or Treasury" column, but the fact of a new cheque having been issued in lieu of a time-expired or lost cheque should be entered on the date of issue in red ink in column No. 8, only and not in the columns for "Payments", a counter reference being given in both cases against the original entry in the Cash Book.

2. Every entry should be concise. The date, the number of voucher if any, the name of the work, and such a brief narration as will indicate unmistakably the nature of the transaction must be entered against each item. The amount debitible or creditable to each separate work, head of account, or contractor or other person should be entered separately, and the amounts to be posted by the divisional office into the Abstract Book or Schedules of account under each prescribed head of account should be brought out distinctly opposite the entries in columns 5 and 12, headed "Classification of Receipts" and "Classification of Charges". No receipt or payment other than that of "Cash" as defined in Article 9 (4) should be entered in the Cash Book. A deduction made at the time of payment, creditable to a work or head of account other than that to which the payment itself is debitible, should, however, be entered on the receipt side of the Cash Book.

3. Transactions should be recorded at the time and on the date on which they actually occur and strictly in the order of occurrence. If, however, owing to the absence of the disbursing officer on tour a cheque issued by him, whilst in camp, is entered in the Cash Book maintained at his headquarters on a subsequent date, the actual date of issue of the cheque should be noted in the Cash Book as the denominator of a fraction the numerator of which should be the date on which the transaction is incorporated in the book. A similar procedure should be observed when the double transaction relating to the realisation of miscellaneous cash receipts by a subordinate and their payment directly into treasury is incorporated in the Cash Book of the superior disbursing officer on receipt of the received chalan of the treasury from the subordinate.

4. Acknowledgments of payments should be numbered in a separate series for each month and the serial number of each voucher should be entered in the Cash Book as soon as the payment transaction is entered in it.

5. When an imprest is first given the fact should be noted in red ink, in the Cash Book of the disbursing officer giving it, in the column "To whom paid"; but the amount should not be entered as an actual payment, as it will still form a portion of the cash book balance of the disbursing officer making the advance. If, however, a cheque is drawn, its amount should be shown on both sides of the Cash Book, *vide* note 1. Any subsequent increases or decreases in the amount should be noted similarly, the increases on the payment side and the decreases on the receipt side.

6. In posting transactions from imprest accounts the recouping disbursing officer should enter in his Cash Book only the total for each work or head of account as brought out in the abstract, which should be prepared in his own office, on the reverse of the imprest account.

7. All payments should be debited at once to the work or service on account of which they are made. Money advanced to a subordinate for disbursement to labourers, etc., at a distance should be noted in the Cash Book in red ink as a temporary advance, in the manner followed when regular imprests are first made; and when the subordinate returns the duly certified muster rolls, etc., with the unpaid wages, if any, the amounts actually paid should be debited to the works or services concerned, the amount unpaid being returned into the cash balance. A similar procedure should be observed when the disbursing officer removes cash from his chest and takes it with him on tour for disbursement.

8. When an advance on transfer is made to a Government servant from the cash in the hands of the disbursing officer pending recoupment when the bill is encashed subsequently, the amount thus advanced should not be entered as a final transaction in the Cash Book 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.

9. The cash balances at end of the month should be detailed thus in a note at foot of the Cash Book :—

	Rs.	A.	P.
Cash in chest	7	9 5
Imprest with Mr. R. Johnson	100	0 0
Imprest with Mr. Abdul Raheem	50	0 0
Total cash balance as above	157	9 5

Rupees one hundred and fifty-seven nine annas and five pies.

10. If the disbursing officer draws on more than one district or sub-treasury, the total amount of cheques drawn during the month on each (excluding the amount of cancelled cheques), should be recorded in another note at foot of the Cash Book.

11. Cash Books should have their pages machine-numbered. As far as possible, no lines should be left blank, but if any space on a page of the Cash Book has to be left blank owing to the whole of the other page of the same folio being written up completely, a diagonal line should be drawn to cancel the blank space, so that it may not be possible to make any subsequent entries therein. Interpolation of entries should be avoided as far as possible, but when it becomes necessary to make any entries between two ruled lines or to make any additions to, or interpolations between, entries already made, such additions should be attested invariably by the dated initials of the disbursing officer.

FORM P. W. A. 1.

(See Chap. III, Article 80.)

CASH BOOK.

19 .

for the month of

Division, Cash Book of

RECEIPT SIDE.		PAYMENT SIDE.									
Date of Receipt.	No. of Voucher or Receipt.	From whom received, etc.	Amount (Cash).	Classification of Receipts.	Date of Payment.	No. of Voucher.	To whom paid, etc.	Cash.	o. of Cheque (with No. of Cheque Book).	Amount.	Classification of Charges.
1	2	3	4	5	6	7	8	9	10	11	12
			Rs. a. p.					Rs. a. p.		Rs. a. p.	

FORM P. W. A. 2.

(See Chap. III, Article 82)

CASH BALANCE REPORT

Part I.—State tent of the actual balance of Cash in the hands of
on the _____ day of _____ 19____, and of
standing imprests and temporary advances with subordinates.

Description. 1	No. 2	Amount. 3			Remarks and explanation of large balances, etc. 4
		Rs.	a.	P.	
Cheques received in favour of self, but not cashed					*As detailed below :—
Bank drafts not cashed					
Notes*					
Sovereigns					
Rupees					
Half-rupees					
Quarter-rupees					
Two-anna pieces					
One-anna pieces					
Double pice					
Single pice					
Pie pieces					
Revenue Stamps					
**Total Cash in chest					** <i>(In words)</i> _____
Add—amount of Imprests and Advances shown below					
Grand total balance as per Cash Book					

Part II.—Statement* of standing imprests and temporary advances with subordi-
nates on the _____ day of _____ 19____.

Name and designation of subordinate. 1	Amount of Imprest or Tem- porary Advance. 2			Explanation when an imprest ex- ceeds the prescribed maximum of Rs. 1,000 or any other limit prescribed by Government and authority for raising or reducing the imprest. 3
	Rs.	a.	p.	
Total				

*Standing imprests and temporary advances should be detailed separately.

Dated the _____

19____

(Signature)

(Rank)

FORM P. W. A. 3.

(See Chap. III, Articles 86 and 88.)

IMPREST CASH ACCOUNT.

N.B.—This form should be printed in two foils and bound in book form.

Notes to be printed on the fly-leaf.

1. Government servants entrusted with fixed imprests or temporary advances should maintain and render accounts of their disbursements therefrom in this form.
2. The round sum with which an Imprest cash account is opened, should be entered at once in red ink in column 5, "Total". The date and manner of the remittance, and, if recouped by cheque, the cheque and cheque book number should also be entered, column 3 being utilised for the latter purpose. The disbursements from this imprest should be entered daily as they are made, clearly and in full detail; and from time to time as the imprest-holder finds it necessary, as also a few days before the due date for the monthly closing of the Cash Book of the disbursing officer from whom the imprest is held, the account should be closed and balanced, the right-hand half-page being cut off and sent to the disbursing officer, the counterfoil being retained by the imprest-holder. The account should be supported by a voucher in proper form, for each payment, numbered and attached to the account so as to correspond with the order of the entries in column 2, "Voucher No.". The sums received, from time to time, in recoupment of the imprest should be entered in column 5 in red ink in the same way as the fixed amount with which the account was first opened.
3. The account should contain no entries of receipts other than the opening entry of the fixed imprest and the subsequent recoupments of expenditure, nor any entries of expenditure other than those paid directly by the imprest-holder himself from the amount of his imprest.
4. Money received by imprest-holders on behalf of Government is not to be mixed up with their imprest cash, or brought into the imprest cash book, but should be disposed of in the manner prescribed in the relevant treasury rules.
5. To facilitate the abstracting of charges by the recouping disbursing officer, the imprest-holder must enter invariably in column 3, along with other particulars of payment, the name of the work, etc., to which each payment is debitable and also the name of the contractor or other person, if any, from whom the amount paid is recoverable. Column 6 is intended for the head of account to which each payment relates and should be left blank by the imprest-holder. The date and manner of recoupment, and, if recouped by cheque, the cheque and cheque book number should be entered by the recouping disbursing officer on every imprest account disposed of by him, also a note of increase, reduction, or withdrawal when such occur. When the account is incorporated in his own Cash Book, it should be numbered to correspond with the voucher number quoted in the Cash Book, so as to be readily traceable from it.
6. Temporary advances should also be accounted for in this form, but the accounts of these advances should be quite distinct from those for Permanent advances.

FORM P. W. A. 3,
(See Chap. III, Articles 86 and 88.)

IMPREST CASH ACCOUNT

Imprest Cash Account of

Month and date.	Voucher No.	Transactions.	Amount of each payment.		Total.		Head of account.
			Taka.	Paisa.	Taka.	Paisa.	
1	2	3	4		5		6

Abstract of Charges.

Names of works.	Tk.		Ps.		Tk.		Ps.		Tk.		Ps.		Tk.		Ps.	
Period 10																
TOTAL																

N.B.—This abstract should be printed at the back of each form and filled in by the Sub divisional Officer when the imprest-holder receives funds from him and in other cases by the divisional office.

INSTRUCTIONS FOR FILLINGS IN FORM P. W. A. 5 AND P. W. A. 6.

I.—For Sub-divisional Offices.

1. The several transactions of the month need not be entered severally in the Abstracts. It is 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 Abstracts, against the entry of the transaction, in separate columns for each distinct article of Stock, these columns being so written up as the articles by the prescribed heads of Stock are grouped together. 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 forms.

2. In 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 transactions not so brought to account within the month. See Article 207.

3. Care should be taken to reconcile all transfers of stock between subordinates of the same sub-division, and reconciled transactions connected with such transfers within the sub-division should not appear in the Abstracts of the sub-division.

II.—For Divisional Offices.

4. The lower part of each Abstract should be taken up first. In this part quantities of the several articles received or issued in connection with each transaction have already been entered separately in the columns provided for this purpose (*vide* Instruction No. 1). These quantities should now be valued by recording the amount of each just below it, and the total value of each transaction should be shown in the first money column (third column of Form P. W. A. 5 or sub-column 1 of the second column of Form P. W. A. 6, as the case may be). In Form P. W. A. 6, storage charges should be calculated on the book values entered in sub-column 1 and shown in sub-column 2 and a total of these should be entered in the last sub-column of the second column against each transaction. Total should then be struck in the next money column, "Total", separately for each head of account. The upper part of the form should be valued next. The total of the values entered against each article in the lower part should be shown in the column headed "Amount (separately for each article)" against that article, it being seen further, in the case of issues, that this total is equal to the rate for the article multiplied by the total quantity. Finally, the entries in the last money column should be totalled up, both for each sub-headed of Stock and for the whole Abstract. In Form P. W. A. 6, the total of the sub-column 2 of the second column in the lower part should be shown against the line "Total—Storage" in the upper part and grand total struck in that part. The grand total should agree with the total of the second money column "Total" in the lower part of the form.

5. Receipts should be valued on the basis of the prices paid or payable as per bills or other claims: extra charges, when paid or adjusted, should be posted as separate items without quantities. Issues should be valued at the Issue Rates fixed for the purpose by competent authority.

6. All entries made in the divisional office should be in red ink to distinguish them from those made in the sub-divisional office.

Division		Sub-Division		Month		19		FORM		See Chap. III'		ABSTRACT OF		
*On what account issued.	Total (Separately for each Sub-head.)						Ps.							
	Amount (Separately for each article.)						Ps.							
	Rate						Ps.							
	Value of materials expended upon each item.						Taka.							
	Book value.		Storage charges.		Total		Total.	Names of articles (grouped by sub-heads).						
							Quantities.							
Taka.	Ps.	Taka.	Ps.	Taka.	Ps.	Taka.	Ps.							
GRAND TOTAL† .														

*Quoting date of receipt of cash or No. of transfer entry, in respect of items brought to account through the Cash Book or the Transfer Entry Book. *vide* Instruction No. 2.

†These totals should agree.

FORM P. W. A. 7.
 See Chap. III, Articles 106 to 109)
TRANSFER ENTRY ORDER.

No. _____, dated _____
 particulars of the transaction :-

Reason for Transfer.

to be credited to

to be debited to

Initials of the Officer
 initiating the Transfer Entry.

Date

FORM P. W. A. 7.
 (See Chap. III, Articles 106 to 109.)
TRANSFER ENTRY ORDER.

No. _____, dated _____
 Adjusted in the accounts for
 Vide Transfer Entry Book item No. _____

Particulars of the transaction with reasons for the proposed adjustment.	DEBITS		CREDITS	
	Name of work or head of account.	Amount	Name of work or head of account.	Amount.
		Taka. Paisa.		Taka. Paisa.

Countersigned.

Divisional Accountant. Divisional Officer. Officer initiating the Transfer Entry.
 Date Date

TA transfer entry should set forth such explanation of the correction or adjustment proposed to be made as would establish clearly the correctness and necessity of the entry. In cases of corrections involving a reduction in the charges against the estimate of a work not only should full particulars of the vouchers and accounts in which the erroneous charges originally appeared be specified but also the circumstances in which the charges were allocated wrongly under the estimate for the work should be set forth clearly. It is not sufficient to state that the charges were previously classified erroneously.

Taka.	Paisa.

FORM P. W. A. 8.

(See Chap. III, Articles 110 and 111.)

TRANSFER ENTRY BOOK.

For the month of 19 .

Date.	Item No.	*Particulars of each transaction.	†Debits.		†Credits.		Dated initials of Divisional Accountant.
			Head of Account (with name of work).	Amount.	Head of Account (with name of work).	Amount.	
1	2	3	4	5	6	7	8
				Taka Paisa		Taka Paisa	
			Total			Total	

* Authority should be quoted in all cases, e.g., No. and date of Transfer Entry Order, or of Advice and Acceptance of Transfer. In cases falling under Note 1 to Article 106, it will suffice if the Divisional Officer initials the entry in this column.

The totals of the debits and credits against each entry should agree with each other.

Dated initials of Divisional Accountant.

Dated initials of Divisional Officer.

FORM P. W. A. 9.

(See Chap. III, Articles 113 to 116.)

REGISTER OF REVENUE REALISED.

†Major Head

Reference to voucher No.	Item No.	Particulars.	REGISTER OF REVENUE REALISED.					
			† Water Rates.	† Owners Rates.	† Water supply of Towns.	† Sales of Water.	† Plantations.	† Other canal produce.
			1	2	3	4	5	6
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
		Amount brought forward from last month						
		Transactions of the month						
		Total for the month						
		Total up to date carried over to the following month						

*This form is also used for the detailed accounts of (1) Refunds of Revenue and (2) Receipts and Recoveries on Capital Account.

†When a major head is divided into parts, e.g., the head XVII, a separate Register of Revenue should be kept for each part. Receipts pertaining to (a) Military Engineer Services, (b) Royal Pakistan Air Force, (c) Railway Works, (d) Posts and Telegraphs Works and (e) Archaeological Works of the Central Government mentioned in Article 215 should be posted in separate registers for each, and in Governors' provinces a register should also be maintained for receipts from other works of the Central Government.

FORM P. W. A. 10.

WORKS ABSTRACT A.

Name of Work—Constructing Canal Officers' Quarters at Bahaudin.
Detail of Up-to-date Progress.*

Source from which progress is taken (quoting page and book No. of Measurement Book).	Reference to last Running Account Bill or other voucher.		SUB-HEADS.		
	No.	Date.	(1) Pucca Masonry.	(2) Arch Masonry.	(3) Doors and Windows.
M. B. No. 84, page 71 ..	42	11th March, 1949	12,000	4,500	300
M. B. No. 123, page 19 ..	27	18th April, 1949	48,000	..	1,150
Total			60,000	4,500	1,450

*Only quantities which have been actually measured and paid for on bills included in the accounts should be taken into this statement.

FORM P. W. A. 10—*contd.*

(To be used, when outlay is recorded by sub-heads.)

Month—April, 1949

SUSPENSE ACCOUNTS.

HEADS. Number of Item	Contingen- cies. (5)		Rs.		a. p.		Materials.		Advance payments.		Secured Advances.		Other transactions.		Labourers.		Total cost.	
	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.

1	2,360	0 0	..	..	34,586	0 0	..	..	..	..	..	..	..	..	49,560	0 0	..	..
2	480	0 0	..	..	28,935	0 0	1,200	..	-1,223	0 0	..	..	..	..	36,397	0 0	..	..
3	..	..	..	..	1,340	0 0	400	..	-148	0 0	..	..	..	..	1,340	0 0	..	..
4	..	..	..	..	806	0 0	..	..	..	..	..	..	..	..	934	8 0	..	..
5	5	0 0	..	..	1,000	0 0	..	..	..	..	..	..	..	..	5	0 0	..	..
	..	..	..	..	2,000	0 0	..	..	..	..	..	..	..	..	2,000	0 0	..	..
	5	0 0	..	..	5,146	0 0	400	..	-148	0 0	..	..	..	..	6,085	8 0	..	..
	485	0 0	..	..	34,081	0 0	800	..	-1,371	0 0	..	..	..	..	42,482	8 0	..	..

(a) Under Divisional Officer's orders this sub-head was not lumped with other sub-heads costing less than Rs. 1,000.

FORM P. W. A. 10—concl'd.

Detail of Contractors' Closing Balances.

Name of Contractor.	REFERENCE TO LAST RUNNING ACCOUNT BILL.		CLOSING BALANCE.					*Explanation of non-adjustment.
	Voucher No.	Date	Advance payments.	Secured advances.	Other transactions.			
			Rs.	Rs.	Rs.	a.	p.	
ina	42	11-3-49	500	..	—480	0	0	
Abdul Ghani ..	27	18-4-49	300	..	—891	0	0	
Total ..			800	..	—1,371	0	0	

The closing balance under the Suspense head "Labourers" as arrived at within has been compared with the connected record of unpaid wages for this work and found correct. The work is still in progress.†

D. S.,—28-4-49.

(Dated initials of Sub-divisional Officer.)

*As a rule, reasons for delay should be recorded if an item is not cleared within three months.

† If the work was completed during the month, the fact should be stated with an explanation of the steps taken to close the accounts of the work.

Certificate by Divisional Accountant.

This Abstract and the Statement of Progress have been checked under my supervision. I have compared personally all the items in the "Detail of Contractors' Closing Balances" with the Contractors' Ledger and found them correct.

H. R.,—5-5-49.

(Dated initials of Divisional Accountant.)

Remarks by Divisional Officer.

(The Divisional Officer should note here whether he has examined the work, counted materials or checked measurements and make any other remarks in respect of the execution of the work or of the state of account as he may consider necessary.)

(Dated initials of Divisional Officer.)

(To be used when outlay is not recorded by sub-heads.)

FORM P. W. A. 11.
(See Chap. III, Article 133.)
WORKS AESTRACT B.

Name of work—Additions and Alterations to General Post Office, Lahore.
Authority—S. E. No. 2341, dated 14th June 1948 Month—March, 1949.

FROM WHAT SOURCE POSTED.		SURPENSE ACCOUNTS,										Total cost.				
Brief Particulars.	Cash Book Voucher or Transfer Entry Book Item No.	Final charges,		Contractors,						Labourers.						
				Advance pay-ment..	Secured Ad- vances.	Other transac- tions.		Rs.	a	p						
Rs.	a	p	Rs.	Rs.	Rs.	a	p				Rs.	a	p	Rs.	a	p
Estimate No. 155 of 1948-49,	...	...	...	...	...	...	...	...	...	...	...	...	...	4,950	0	0
Expenditure to end of February, 1949.	...	1,521	14	0	...	...	983	8	0	...	...	...	...	2,500	6	0
Month's transac- tions																
Joti, contractor .	4	1,625	4	0	...	...	1,255	7	0	...	...	...	...	369	13	0
Joti, contractor .	52	232	0	0	150	100	23	0	0	...	...	...	...	459	0	0
Umra, coolie .	54	...	...	...	...	...	...	...	...	4	0	0	...	4	0	0
Stores transferred to "Constructing Clerk Quarters at Dhar".	T. E. No. 24	150	0	0	...	...	...	...	...	...	...	...	...	150	0	0
Stock . . .	...	(a)	4	0	0	...	...	100	0	0	...	...	...	104	0	0
Total of Month .	...	1,711	4	0	150	100	1,175	7	0	4	0	0	...	786	13	0
Total to end of March, 1939.	...	3,233	2	0	150	100	1,194	15	0	1	0	0	...	3,287	3	0

Note.—Postings made in the sub-divisional office should be in black ink and all postings and corrections made in the divisional office in red ink.

(a) Additional charges for materials issued to contractors.

FORM P. W. A. 11—contd.

Reference to Measurements.

(A reference to any recorded measurements should be entered here.)

DETAIL OF CONTRACTORS' CLOSING BALANCES.

Name of Contractor.	REFERENCE TO LAST RUNNING ACCOUNT BILL.		CLOSING BALANCE.					Explanation of non-adjustment.*
	Voucher No.	Date.	Advance Payments.	Secured Advances.	Other transactions.			
			Rs.	Rs.	Rs.	a.	p.	
Joti	52	25th March 1949.	150	100	-194	15	0	
	TOTAL		150	100	-194	15	0	

The closing balance under the suspense head 'labourers' as arrived at within has been compared with the connected record of unpaid wages of this work and found correct.†
The work is still in progress.†

K. S.,—5-4-49.

(Dated initials of Sub-Divisional Officer.)

*As a rule, reasons for delay should be recorded if an item is not cleared within three months.

† If the work was completed during the month, the fact should be stated with an explanation of the steps taken to close the accounts of the work.

Certificate by Divisional Accountant.

This abstract has been checked under my supervision. I have compared personally all the items in the "Detail of Contractors' Closing Balances" with the Contractors' Ledger and found them correct.

G. L.,—9-4-49.

(Dated initials of Divisional Accountant.)

Remarks by Divisional Officer.

(The Divisional Officer should note here whether he has examined the work, counted materials or checked measurements and make any other remarks in respect of the execution of the work or the state of accounts as he may consider necessary.)

(Dated initials of Divisional Officer.)

INSTRUCTIONS FOR FILLING IN FORMS P. W. A. 12 AND P. W. A. 13.

1. The Register of Works is not a classified account of works; for facility of reference it should be supplied with an index which should be sub-divided under the prescribed heads of account classification.

2. The sanctioned amount of estimate should be entered in respect of each work. When supplementary estimates are sanctioned, the additional amounts sanctioned should be entered below the corresponding amounts of the original estimate and both totalled. But when a revised estimate is sanctioned, the folio of the original estimate should be closed and the revised estimate should be entered on a fresh folio, prominently marked "Revised Estimate" in red ink, and a reference to the folio on which the original estimate is to be found should be entered thereon.

NOTE.—In the case of Works which are assessable to percentage recoveries on account of establishment, tools and plant, etc., the amount of the estimate and allotment for the work should be divided rateably into two parts, one representing the share available for works expenditure and the other, the total amount for establishment, tools and plant and audit and accounts charges, if any, recoverable under the rules of Government.

3. In the case of works for which specific allotments are sanctioned individually, the amount of allotment for the year should be noted in the register at the top of the page, any additions or deductions made during the year being noted in the same place.

NOTE.—In the case of Local Loan Works the limit of funds set aside by Government (to be ascertained from the Accountant General) for expenditure on a work during the year should be treated as the allotment for the work.

4. The blank vertical columns in Form P. W. A. 12 should be utilised for the final sub-heads of the estimate and for as many of the suspense heads as may be operated upon, but the sub-columns for "quantity" and the horizontal columns for "rate of cost" should be left blank in respect of sub-heads for which there are no quantities in Works Abstracts.

5. In Form P. W. A. 13, the final charges on works should be posted in the column "Total value of work done" and the single column "Suspense Account" should embrace the transactions under all the suspense accounts.

FORM
See Chap. III,
REGISTER OF

Name of work—Constructing Clerks' Quarters at Jhelum. Authority—
Folio No. 25.

MONTHS, ETC.	PACCA MASONRY.		ARCH MASONRY. (a)		DOORS AND WINDOWS.	
	(1)		(2)		(3)	
	Quantity.	Amount.	Quantity.	Amount.	Quantity.	Amount.
		Rs. a. p.		Rs. a. p.		Rs. a. p.
Estimate No. 40 of 1947-1948	81,150	6,492 0 0	9,100	819 0 0	1,690	2,113 0 0
Rate of cost . . . . .	...	8 0 0	...	9 0 0	...	1 4 0
Expenditure of previous year	50,000	3,750 0 0	4,500	405 0 0	1,200	1,500 0 0
brought forward (if any). . . . .	...	...	...	...	...	...
April, 1948	10,000	750 0 0	...	...	250	312 8 0
Total	60,000	4,500 0 0	4,500	405 0 0	1,450	1,812 8 0
Rate of cost . . . . .	...	7 8 0	...	9 0 0	...	1 4 0
May	15,000	1,125 0 0	4,200	378 0 0	250	312 8 0
Total	75,000	5,625 0 0	8,700	783 0 0	1,700	2,125 0 0
Rate of cost . . . . .	...	7 8 0	...	9 0 0	...	1 4 0
June	6,150	461 4 0	400	36 0 0	...	...
Total	81,150	6,086 4 0	9,100	819 0 0	1,700	2,125 0 0
Rate of cost . . . . .	...	7 8 0	...	9 0 0	...	1 4 0
July . . . . .	...	...	...	...	...	...
Total	81,150	6,086 4 0	9,100	819 0 0	1,700	2,125 0 0
Rate of cost . . . . .	...	7 8 0	...	9 0 0	...	1 4 0
August . . . . .	...	...	...	...	...	...
Total	81,150	6,086 4 0	9,100	819 0 0	1,700	2,125 0 0
Rate of cost . . . . .	...	7 8 0	...	9 0 0	...	1 4 0
September (Transfer entry of cost of materials as per Part IV of form 38). . . . .	...	19,812 0 0	...	2,548 0 0	...	...
Total Inclusive cost	81,150	25,898 4 0	9,100	3,367 0 0	1,700	2,125 0 0
Inclusive Rate of cost . . . . .	...	31 15 0	...	37 0 0	...	1 4 0
October			Work completed in September 1948			
Total						W. T. JOHN.— 9-10.
Rate of cost						Divisional Officer.
November						H. R.,—8-10.
Total						
Rate of cost						
December						
Total						
Rate of cost						
January, 1939						
Total						
Rate of cost						
February						
Total						
Rate of cost						
March						
Total						
Rate of cost						
Supplementary Account						
Total						
Rate of cost						

(a) Under Divisional Officer's orders this sub-head was not.

P. W. A. 12.

Article 141)

WORKS A.

Secretary's No. 1447-W., dated 16-8-47 Allotment for the year—Rs.

SUB-HEAD COSTING LESS THAN— Rs. 1,000 EX- CLUDING (2). (4)		CONTINGENCIES (5)		SUSPENSE.			Total cost	Dated initials of Divisional Officer against transactions of the month.
Quantity	Amount	Quantity.	Amount	MATE- RIALS Amount	ADVANCE PAYMENTS Amount	OTHER TRANSACTIONS. Amount		
	Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
	3,190 0 0		2,360 0 0	386 0 0	...	...	49,560 0 0	
	1,350 0 0.		480 0 0	28,935 0 0	1,200 0 0	-1,223 0 0	36,397 0 0	
	420 0 0		5 0 0	5,146 0 0	-400 0 0	-148 0 0	6,085 8 0	W. T. J.,—10-5.
	1,770 0 0		485 0 0	34,081 0 0	800 0 0	-1,371 0 0	42,482 8 0	
	522 8 0		12 0 0	1,764 8 0	-200 0 0	-234 0 0	3,680 8 0	W. T. J.,—9-6.
	2,292 8 0		497 0 0	35,845 8 0	600 0 0	-1,605 0 0	46,163 0 0	
	465 4 0		20 0 0	237 8 0	-600 0 0	1,605 0 0	2,225 0 0	W. T. J.,—11-7.
	2,757 12 0		517 0 0	36,083 0 0	...	...	48,388 0 0	
	...		...	-399 8 0	...	...	-399 8 0	W. T. J.,—9-8.
	2,757 12 0		517 0 0	35,683 8 0	...	...	47,988 8 0	
	...		...	-390 0 0	...	...	-390 0 0	W. T. J.,—12-9.
	2,757 12 0		517 0 0	35,293 8 0	...	...	47,598 8 0	
	12,701 0 0		232 8 0	-35,293 8 0	...	...	...	W. T. J.,—9-10.
	15,458 12 0		749 8 0	...	...	...	47,598 8 0	
	

lumped with other sub-heads costing less than Rs. 1,000,

FORM P. W. A. 13.

(See Chap. III, Article 141.)

REGISTER OF WORKS B.

Page No. 18.

Name of work and authority		Additions and alterations to General Post Office, Lahore. S. E. No. 2341, dated 14-9-47									
Estimate ..		Rs. 4,950									
Allotment for the year		Rs. 3,500.									
Months, etc.	Total value of work done.	Suspense accounts.			Total charges.			Dated initials of Divisional Officer against transactions of the month.			
		Rs.	a.	p.	Rs.	a.	p.		Rs.	a.	p.
Expenditure of previous years brought forward (if any)											
April, 1948											
Total											
May											
Total											
June											
Total											
July											
Total											
August											
Total											
September											
Total											
October		1,093	14	0	-109	6	0	984	8	0	D. R. K.,—8-11.
Total		1,093	14	0	-109	6	0	984	8	0	
November		10	0	0	256	12	0	266	12	0	D. R. K.,—7-12.
Total		1,103	14	0	147	6	0	1,251	4	0	
December		18	0	0	-5	0	0	13	0	0	D. R. K.,—9-1.
Total		1,121	14	0	142	6	0	1,264	4	0	
January, 1939		390	0	0	679	2	0	1,069	2	0	D. R. K.,—10-2.
Total		1,511	14	0	821	8	0	2,333	6	0	
February		10	0	0	157	0	0	167	0	0	D. R. K.,—8-3.
Total		1,521	14	0	978	8	0	2,500	6	0	
March		1,711	4	0	-924	7	0	786	13	0	D. R. K.,—10-4.
Total		3,233	2	0	54	1	0	3,287	3	0	
Supplementary Account	
Total		3,233	2	0	54	1	0	3,287	3	0	

Carried over to page 26 of next year's Register.

G. L.,—20-4-42.

FORM P. W. A. 14.

FORM P. W. A. 14
(See Chapter III, Article 150.)
CONTRACTORS' LEDGER.

Name of Contractor—Kirpa Ram.

1 Date	2 No.	3 Serial number of Running Account Bill.	NET TRANSACTIONS DETAILED BY SUSPENSE HEADS.			7 Name of Work or Account (in red ink) and particulars of transaction.	GROSS TRANSACTIONS.				11 REMARKS.	
			4 "Advance Payments" + Debits - Credits.	5 "Secured Advances" + Debits - Credits.	6 "Other Transactions" + Debits - Credits.		8 Rs.	9 Rs.	10 Rs.			
13-3-49	45	VIII	Rs. 3,850	Rs. 22,166	Rs. -918	March, 1949 Balance brought over	Rs. 25,098	a. p. 0 0	Rs. 0 0	a. 0 0		
			Rs. 4,100	Rs. -606	Rs. -513	Constructing Residential Quarters at Hazurpur—Bill for—	Rs. 8,107	a. p. 9 0	Rs. 5,126	a. p. 9 0	Rs. 18,559	9
19-3-49	51		Rs. ..	Rs. ..	Rs. -425	Constructing Menials' Quarters at Lyallpur, 1st and final bill for—	Rs. 1,520	a. p. 0 0	Rs. 1,520	a. p. 0 0	G. Lal— 4-6-39	
			Rs. ..	Rs. ..	Rs. -425	Constructing Telegraph Office at Lahore.	Rs. 425	a. p. 0 0	Rs. 425	a. p. 0 0		
20-3-49	25 Adj.		Rs. ..	Rs. ..	Rs. 940	Constructing Clerks' Quarters at Dhar—Value of bricks supplied by purchase from Kaloo Ram.	Rs. 940	a. p. 0 0	Rs. 940	a. p. 0 0		

FORMS

27-3-49 24 Stock.	..	..	625	0 0	Value of cement supplied from Stock.	625	0 0	625	0 0	29,219	0 0	36,290	9 0	36,290	9 0	Divisional Officer. G.L.,-7-4.
	7,950	21,560	-291	0 0	Balance c. f. ..											
					Total ..											
	7,950	21,560	-1,856	0 0	<i>Detail of balance.</i> Constructing Residential Quarters at Hazurpur—Bill VIII.											
			940	0 0	Constructing Clerks' Quarters at Dhar-25 Adj. for Stock for 3-49.											
			625	0 0	Ditto											
					<i>Lump sum Contracts, January, 1949.</i>											
	..	..	700	0 0	Constructing University Hall—Value of cement supplied from stock.			700	0 0	..	..	..	..	..	..	..
					<i>February, 1949.</i>											
I.C.C.	11,700	4,000	-700	0 0	Constructing University Hall.			15,000	0 0	..	..	..	..	..	..	..
..	..	..	2,200	0 0	Value of bricks supplied from stock.			2,200	0 0	..	..	..	..	..	..	..
					<i>March, 1949.</i>											
II.C.C.	30,100	2,000	-1,000	0 0	Constructing University Hall.			31,100	0 0	..	..	..	..	..	..	..
					<i>April, 1949.</i>											
III.C.C. and final.	-41,800	-6,000	-1,200	0 0	Constructing University Hall.			21,000	0 0	70,000	..	..	..	..	..	..
								70,000	0 0	70,000	..	..	..	..	..	..

If there are several contracts in connection with a work or account the transactions relating to each should be distinguished preferably by quoting the number and date of agreement or work order.

FORM P. W. A. 16.
(See Chap. III, Article 161.)
REGISTER OF MANUFACTURE.

Name of manufacture _____, Site _____, Season _____
Authority _____

Months, etc.		OPERATION.							
		Quantity		Amount		Quantity		Amount	
		Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.
Estimate No. 40 of 1948-1949									
Brought forward from previous year.									
April, 1948	Total ..								
	Rate ..								
May ..	Total ..								
	Rate ..								
June ..	Total ..								
	Rate ..								
July ..	Total ..								
	Rate ..								
August ..	Total ..								
	Rate ..								
September ..	Total ..								
	Rate ..								
October ..	Total ..								
	Rate ..								
November ..	Total ..								
	Rate ..								
December ..	Total ..								
	Rate ..								
January 1948	Total ..								
	Rate ..								
February ..	Total ..								
	Rate ..								
March ..	Total ..								
	Rate ..								
Supplementary Account	Total ..								
	Rate ..								

Suspense Head
Deposit

FORM P. W. A. 17.

(See Chap. III, Article 164.)

SUSPENSE/DEPOSIT REGISTER.

Mass.

Jan to	*Month from which transac- tion dates.	Particulars of items (with authority where necessary).	Opening balance of the year.		APRIL 19			Closing balance.	and so on for the other months of the year.	How adjusted (and other remarks where necessary).
			Credits.	Debits.	Debits.	Credits.				
1	2	3	4	5	6	7	8	9		
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.			
		Total								

*To be indicated thus:—1) for December 1948 7/49 for January 1949 ; and so on.

† Score out "Credits" in the case of Miscellaneous P. W. Advances and Stock, and "Debits" in the case of Purchases and P. W. Deposits.

‡ Score out "Debits" in the case of

|| To be indicated thus :— "A" Paid in cash
"B" Adjusted by transfer entry, "C" Converted into interest-bearing security,
and so on, additional letters being entered with explanation at foot.

FORM P. W. A. 19.

(See Chap. III, Article 183).

ADVICE OF TRANSFER DEBIT/CREDIT.

No. *dated* 19
 The undersigned has the honour to advise that a sum of Rs. , as detailed below, has been debited/credited in transfer to him, in the accounts for 19 , and to request that an acceptance may please be furnished as early as possible.

Authority _____

No. and date of voucher, if any.	Particulars of transactions.	Amount.	
		Rs.	a. p.
Total			

Total number of vouchers sent.

Divisional Accountant.

FORM P. W. A. 19

(See Chap. III, Article 183.)

ADVICE OF TRANSFER DEBIT/CREDIT.

No. *dated* 19
 The undersigned has the honour to advise that a sum of Rupees , as detailed below, has been debited/credited in transfer to him, in the accounts for 19 , and to request that an Acceptance may please be furnished as early as possible.

Authority _____

No. and date of voucher, if any.	Particulars of transactions.	Amount.	
		Rs.	a. p.
Total			

Total number of vouchers sent.

Divisional Accountant.

Divisional Officer.

For use in adjusting office.

Amount adjusted in the accounts for , vide Transfer Entry Book, item No. , and Acceptance No. , dated .

Dated initials of Divisional Accountant.

FORM P. W. A. 20.

(See Chap. III, Article 183.)

ACCEPTANCE OF TRANSFER DEBIT/CREDIT.

No. , dated 19

To

The undersigned has the honour to inform that the amount advised in his Advice of Transfer Debit/Credit No. , dated , for Rupees has been adjusted in the accounts of this Division for (*and that the supporting vouchers have been received).

Particulars of transactions.	Amount.		
	Rs.	a.	p.
Total ..			

*Intended only for cases of Acceptances of Transfer Debits.

Divisional Accountant.

Divisional Officer.

FORM P. W. A. 21.—*Deleted.*

FORM P. W. A. 22.—*Deleted.*

Notes to be printed on the fly-leaf of the Abstract Book, Form P. W. A. 23.

1. The standard form is only a *model*. The number of vertical columns may be varied according to requirements, the examples given being those suitable for an ordinary division of the Civil Works branch in a Governor's province.

2. The book should be posted from the several Cash Books in respect of cash transactions, from the Transfer Entry Book in respect of transfer entries, and from the Abstracts of Stock Receipts and Issues in respect of stock transactions.

3. The amount of each cheque entered in a Cash Book should be shown on the charges side under the head to which the payment relates, and the total amount of cheques drawn should be shown as a single entry on the receipts side in the column for "P. W. Cheques" or "Other Remittances", according as the treasuries on which the cheques are drawn are within or outside the account circle in which the division itself is.

4. When the stock transactions are posted from the Abstracts of Stock Receipts and Issues, debits (and credits) to Stock which represent credits (and debits) posted in the Abstracts from the Cash Book and the Transfer Entry Book, and which are separately shown in the Abstracts, *vide* Instruction No. 2 on Forms 5 and 6, should be excluded, as these are posted in the Abstract Book direct from the Cash Books and the Transfer Entry Book. In the vertical columns, headed "Stock", should be entered, on the receipts side, the total of the stock issues (corrected as above) and on the charges side, the total of the stock receipt (also corrected as above).

5. As the postings from each Cash Book or other document are completed, it should be seen that the total postings on the receipts side agree with those on the charges side, and that, further, the totals of the columns headed "Cash from Treasury", agree in respect of Cash Book, and those of the columns, headed "Transfers within Division", in respect of whole division, separately for Cash and Stock, unless any Cash or Stock be in transit, *see* Articles 166 and 229.

6. Refunds of Revenue appear as charges in the initial accounts, and should therefore be posted on the charges side of the Abstract Book. As they are to be taken ultimately in reduction of revenue receipts, the totals for the month should be transferred to the receipts side as *minus* entries in the columns for the revenue heads concerned.

7. Similarly, receipts which are to be taken in reduction of expenditure on individual works in progress or on establishment and tools and plant, *vide* Articles 65 to 72, should be posted as receipts in the first instance under appropriate headings, and ultimately transferred to the charges side as *minus* entries in the columns for the heads under which the charges to be reduced are classified.

8. Finally, it should be seen that the totals of the vertical columns agree with the totals of the relevant schedules, registers, etc., or of the corresponding figures therein. Differences should be traced and set right.

FORM
(See Chap. IV,
ABSTRACT

Receipts

Month

Sub-division, etc.	XXXXX	SUSPENSE ACCOUNTS.				Establishment— “Deduct— percentage re- coveries”.	Tools and Plant— Deduct— Recoveries.
	CIVIL WORKS.	Pur- chases.	Stock.	Miscel- laneous P. W. Advances.	London Stores.		
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Cash.							
Divisional Office .							
Total .							
'A' sub-division							
Total .							
'B' sub-division .							
Total .							
'C' sub-division .							
Total .							
Transfer Entries .							
Total .							
Stock.							
'A' sub-division .							
Total .							
'B' sub-division .							
Total .							
'C' sub-division .							
Total .							
Total Cash, Transfer En- tries and Stock.							
Deduct—Refunds of Revenue transferred from Charges side.							
Nef							
Reference to Schedule, Register, etc., Form No.	9	17 (Pur- chases.)	17 and 29	17 (Miscel. P. W. Advances)	18	41	41

FORM
(See Chap. IV,
ABSTRACT
Month

Receipts

Sub-division, etc.	S. REMITTANCES.			REFUNDS TO BE DEDUCTED			
	P. W. Cheques.	Transfers between P. W. officers.	Other items.				
	<i>Rs. a.p.</i>	<i>Rs. a. p.</i>	<i>Rs. a.p.</i>	<i>Rs. a.p.</i>	<i>Rs. a.p.</i>	<i>Rs. a.p.</i>	<i>Rs. a.p.</i>
<i>Cash.</i>							
Divisional office ..							
Total ..							
'A' sub-division ..							
Total ..							
'B' sub-division ..							
Total ..							
'C' sub-division ..							
Total ..							
<i>Transfer Entries</i>							
Total ..							
<i>Stock.</i>							
'A' sub-division ..							
Total ..							
'B' sub-division ..							
Total ..							
'C' sub-division ..							
Total ..							
Total Cash, Transfer En- tries and Stock.							
<i>Deduct—Refunds of Revenue transferred from Charges side.</i>							
Net ..							
Reference to Schedule Regis- ter, etc., Form No.	39			Transferred to			

FORM

(See Chap. IV

ABSTRACT

Month

Charges

Sub-division, etc.	50.—CIVIL				
	Original Works—Buildings.	Original Works—Communications.	Repairs.	Establishment, contingencies, supplies and services, grants-in-aid.	Tools and Plant.
<i>Cash</i>	<i>Rs. a. p.</i>	<i>Rs. a. p.</i>	<i>Rs. a. p.</i>	<i>Rs. a. p.</i>	<i>Rs. a. p.</i>
Divisional Office ..					
Total ..					
A' sub-division ..					
Total ..					
'B sub-division ..					
Total ..					
'C' sub-division ..					
Total ..					
<i>Transfer Entries.</i>					
Total ..					
<i>Stock.</i>					
'A' sub-division ..					
Total ..					
B' sub-division ..					
Total ..					
'C' sub-division ..					
Total ..					
Total Cash, Transfer Entries and Stock.					
<i>Deduct—Refunds transferred from Receipts side</i> ..					
Net ..					
Reference to Schedule					

FORM

(See Chap. IV.

ABSTRACT

*Charges**Month*

Sub-division etc.	INTER-PROVISIONAL SUSPENSE ACCOUNT.		S.—REMIT	
	Government of—		Remittances into Treasury.	Transfers between P. W. officers.
	<i>Rs. a. p.</i>		<i>Rs. a. p.</i>	<i>Rs. a. p.</i>
Divisional Office <i>cash.</i>				
Total				
' A ' sub-division				
Total				
B ' sub-division				
Total				
C ' sub-division				
Total				
<i>Transfer Entries.</i>				
Total				
<i>Stock.</i>				
' A ' sub-division				
Total				
' B ' sub-division				
Total				
' C ' sub-division				
Total				
Total Cash, Transfer Entries and Stock				
<i>Deduct—Refunds transferred from Receipts side</i>				No.
Net				
Reference to Schedule, Register, etc., Form No.	38		39	

No.

FORM P. W. A. 24.

(See Chap. IV, Article 209.)

SCHEDULE DOCKET.

Name of Work* or Schedule

† Classification of Charge

, Month

19

No. of cash voucher	Amount.		REMARKS.	No. of cash voucher.	Amount.		REMARKS.	Particulars.	Amount.		REMARKS.
	Rs.	a. p.			Rs.	a. p.			Rs.	a. p.	
								Brought forward			
								Cash charges for which vouchers are not required in audit :—			
								Stock			
								‡ Transfer Entry			
								Debits :—			
								T. E. No. ..			
								T. E. No. ..			
								T. E. No. ..			
								TOTAL ..			
								Deduct Refunds—			
								Cash re- ceipts :—			
								‡ Transfer Entry Credits :—			
								T. E. No.			
								T. E. No.			
								T. E. No.			
								Total refunds ..			
								Net charges of the month.			
								Total Carried forward.			

* Full name of work as given in the estimate should be entered here in the case of each work included in a Schedule of Works Expenditure, Form P. W. A. 27, or in the Schedule of Deposit Works, Takavi Works, or Debits to Stock, Forms P. W. A. 33, P. W. A. 36 and P. W. A. 28. In all other cases, the name of the Schedule should be given.

† Only such particulars need be entered as are necessary to avoid errors in the posting of charges in Schedule Dockets.

‡ In the case of Transfer Entry debits the supporting vouchers, if exceeding Tk. 25 each, should also be attached, their particulars being quoted below each entry, and the amount of the petty vouchers being specified in the column for remarks. In the case of Transfer Entry credits a reference to the Schedule Docket in which the corresponding debit is shown should be given in the same column.

FORMS.

[Nos. 25-26

FORM P. W. A. 25.

(See Chap. IV, Article 212.)

SCHEDULE DOCKET FOR PERCENTAGE RECOVERIES.

Month

19

Item No.	*Name of work (i.e., full name as given in the estimate).	Works Expenditure.	PERCENTAGE RECOVERIES.									REMARKS			
			Establishment.			Tools and Plant.			Accounts and Audit.				TOTAL.		
			Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.		Rs.	a.	p.
		TOTAL.													

*Non-Government Works should be shown in three separate groups (1) Deposit Works, (2) Local Loan Works and (3) Takavi Works. Government Works should be grouped by Governments and departments, and the name of the division or office should be prefixed to that of the work in red ink.

Divisional Accountant.

Divisional Officer.

FORM P. W. A. 26.

(See Chap. IV, Article 213.)

SCHEDULE OF MONTHLY SETTLEMENT WITH TREASURIES.

Part I.—Cash Remitted and Acknowledged.

	Treasury.	Treasury.	Treasury.	Total.
1. Difference brought over, as per line 5 of last month's memo.				
2. Cash remitted during the month.				
3. TOTAL ..				
4. Amounts acknowledged by Treasuries as per Consolidated Receipts attached.				
5. Difference (line 3 minus 4) as explained below.				

Analysis of the differences as per line 5.

A.—Received by treasuries too late for incorporation in the accounts of the month.				
B.—Remitted after the closing of sub-divisional accounts of the month but received by treasuries in time for incorporation in the accounts of the month.				

FORM P. W. A. 26.—*contd.**Part II.—Cheques Issued and Paid.*

	Treasury.		Treasury.		Treasury.		Total.	
1. Difference as per line 5 of previous month's memo.								
2. Cheques issued during the month.								
3. TOTAL								
4. Cheques cashed as per pass books, <i>vide</i> , Treasury Officers' Certificates of Issues (attached).								
Difference (detailed below).								

†Details of Differences.

PARTICULARS OF CHEQUES.		Amount.		PARTICULARS OF CHEQUES.		Amount.		PARTICULARS OF CHEQUES.		Amount.	
No.	Date.			No.	Date.			No.	Date.		
		Rs.	a. p.			Rs.	a. p.			Rs.	a. p.
<i>Uncashed cheques.</i>								<i>Cheques cashed during the month, but taken to account in Sub-divisional Cash Books of the following month.</i>			
				Total uncashed cheques.							
				Deduct—Total of cashed cheques as per last column.							
				Net difference				TOTAL			

†The difference relating to each treasury should be detailed in the manner indicated.

FORM P. W. A. 27.
(See Chap. IV, Article 215.)
SCHEDULE OF WORKS EXPENDITURE.

Name of Month 19

(Major Head, Remittance or other Account)

Serial No.	Minor and detailed heads of classification.	Schedule Docket No.	Name of works (i.e., full names as given in the estimate). N.B.—Sanction to be noted in red ink when a work is entered for the first time.	EXPENDITURE OF THE YEAR COMPARED WITH ALLOTMENT.		EXPENDITURE UP TO DATE COMPARED WITH ESTIMATE.		REMARKS. 1. If the work is completed, say so. 2. If an excess over an estimate is sanctioned by the Divisional Officer and the work is still in progress, the orders may be recorded here.	
				Total charges of the year.	Allotment.	Total charges up to date.	Amount of Estimate.		
1	2	3	4	5	6	7	8	9	10
				Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.	

NOTE 1.—In the Schedules for works of classes (i) to (v) mentioned in Article 215, money column 5 for "Total charges of the month" should be totalled so as to bring out separately the totals for (1) each minor head, (2) each primary unit of appropriation (if any) subordinate to a minor head, and (3) each group of works for which a separate lump sum allotment has been placed at the disposal of the Divisional Officer or a controlling authority. Against each total of the last category should be given (a) in column 6, the total charges of the year which will be arrived at by adding the total of the month to the total of the year as given in column 6 of the previous month's schedule, and (b) in column 7, the lump sum allotment, if placed at the Divisional Officer's disposal.

NOTE 2.—In the schedules pertaining to works of classes (vi) and (vii), mentioned in Article 215, the entries relating to each work should be made separately for "works expenditure" and "percentage charges" (for establishment, tools and plant, accounts and audit charges, etc.); one line should be used for each of these two charges and a third for the total charges on the work.

NOTE 3.—Save as provided for in Note 1, it is optional with the Divisional Officer to make entries in columns 6, 7 and 9 in respect of individual works. Columns 7 and 9 need not be filled in the schedule required for submission to the Accountant General.

Divisional Accountant.

FORM P. W. A. 28.

(See Chap. IV, Article 216.)

SCHEDULE OF DEBITS TO STOCK.

Month

19

Item No.	Schedule Docket.	*Name of Manufacture or other item of expenditure (as given in the estimate). <i>N.B.</i> —Sanction to be noted in red ink when a work or item is entered for the first time.	Total transactions of the month.			Total up to date.			REMARKS. If the work is completed, say so. (Amount of estimate to be entered in office copy only.)
			Rs.	a.	p.	Rs.	a.	P.	
1	2	3	4			5			6
		<i>Manufacture.</i>							
		Manufacture of bricks at Lahore							
		Operation	3,300	0	0	6,000	0	0	
		Outturn	3,000	0	0	5,000	0	0	
					0				
		Lime making at Lahore							
		Operation	2,300		0	3,000	0	0	
		Outturn	2,000	0	0	2,500	0	0	
		Total Manufacture Operations	5,600						
		Total Manufacture Outturn	5,000						
		Total Manufacture	10,600						
		<i>Land, Kilns, etc.</i>							
		Total Land, Kilns, etc.							
		<i>Storage.</i>							
		Total Storage							
		<i>Other Sub-heads. ..</i>							
		Total other Sub-heads							
		GRAND TOTAL ...							

*Only those works or items should be entered on which there has been any transaction during the month, and the "operation" and "outturn" transactions of each manufacture should be shown in two separate lines. In March, all items under the groups "Manufacture" and "Land, Kilns, etc.," the accounts of which are still open, should be shown

FORMS.

[No. 29]

FORM P. W. A. 29.
(See Chap. IV, Article 216.)
STOCK ACCOUNT.

Month

19

Part I.—Classified Account of Receipts, Issues and Balances.

Item No.	Sub-heads.	Balance.			* Receipts			Total.			Issues.			Balance.			Sanctioned Reserve.	Remarks.
		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.		
1	Manufactures																	
2	Land, Kilns, etc.																	
3	Storage ..																	
4	Other sub-heads.																	
5	Total ..																	

†Certified that entries in lines 1, 2, 3 and 5 of this account agree with the corresponding entries in the Suspense Register (Stock).

Divisional Accountant.

Part II.—Detailed Account of Issues.

Schedule Docket No.	Amount.			Schedule Docket No.	Amount.			Particulars.	Reference to Schedule, etc.	Amount		
	Rs.	a.	p.		Rs.	a.	p.			Rs.	a.	p.
								Line 1 (Part I). —Manufacture. Credits for Out-turn.	72.			
								Line 2.—Land, Kilns, etc. T. E. No. ..	S. D. No.			
								T. E. No. ..	" "			
								Total ..				
								Lines 3 and 4. —Storage and other Sub-heads. Issues to works, etc. Issues to † Con- tingencies.	Previous column. Consolidated Account of Contingent expenditure. 19 19			
								Cash Credits to Stock. Sale Account				
								" " ..				
								Total ..				
								Line 4.—Total Issues.				
								Total issues to works, etc.				

*For details see Schedule of Debits to Stock, Form P. W. A. 28.

†To be used only when contingent charges are not drawn by bills presented direct at treasuries.

‡If the balance includes the value of any stores in transit within the division, the certificate should be amplified to state the value of such stores and the steps taken to adjust it.

§If the closing balance of "Manufacture" includes any items which are not chargeable against the Reserve limit, they should be detailed in the column for remarks.

FORM P. W. A. 30.
(See Chap. IV, Article 217.)
SCHEDULE OF PURCHASES.

19 Extract from Suspense Register, Form P. W. A. 17.

No.	Month from which transaction dates.*	Particulars of items to be grouped by classes For Stock, and (2) For Works, with name of supplier (and name of work in case of class 2), and quantity and description of materials supplied.**	4	5	6	7	8	9	10
			Opening balance.	Credits during the month.	Total credits (Cols. 4+5).	Debits during the month.	Closing balance. (Cols. 6-7).	How adjusted.†	Remarks with explanation when items remain unadjusted for more than three months. (In respect of credits during the month here enter reference to Schedule docket in which the corresponding debit appears.)
1	2		Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		
		I.—For Stock.							
		II.—For Specific Works.							

*To be indicated thus:—"New" for items appearing for the first time; "12/48" for December, 1948; "1/49" for January, 1949, and so on.

**In the case of purchases for a specific work, one or either of the following remarks applicable to the case should also be noted (i) For Direct issue, (ii) For Issue to.....contractor.

†Column 9 "A" Paid in cash; "B" Adjusted by transfer. The letters "A" and "B" should be entered in this column.

Divisional Accountant.

*FORM P. W. A. 31.

(See Chap. IV, Article 217.)

SCHEDULE OF PURCHASES.

19 Part I.—**Extract from Suspense Register, Form P. W. A. 17.

Month from which transaction dates. †	Reference to month in which last item was affected.	Particulars of items (to be grouped by classes of Purchases.) i.e. (1) For Stock, & (2) For Works, with name of supplier, and name of work in case of class (2), and quantity and description of materials supplied.	Opening balance. ‡	Credits during the month. ‡	Total credits Cols. 5+6. ‡	Debits during the month. ‡	Closing balance (Cols. 7-8). ‡	How adjusted	Remarks, with explanation when items remain unadjusted for more than three months. (In respect of credits during the month here enter reference to schedule docket in which the corresponding debit appears.)
2	3	4	5	6	7	8	9	10	11
			Rs. a. p.	Rs. a. p.	Rs. g. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
		I.—For Stock.							
		II.—For Specific Works.							

* This alternative form may be authorised by the Accountant General for use in the case of divisions where the number of items in the suspense Register is usually very large, but the number usually affected by the monthly transactions is small.

** For June, September, December and March, all current items should be extracted from the register including those not affected by the month's transactions. In the case of other months, only items affected by the month's transactions need be detailed.

† To be indicated thus:—'New' for items appearing for the first time "12/48" for December, 1948, "1/49" for January, 1949, and so on. In the case of Purchases for a specific work, one or other of the following remarks applicable to the case should also be noted.—(1) For Direct

purchase, (2) For Issue to.....contractor.

‡ Columns 5 to 9 should be totalled separately for each class in June, September, December, and March. In other months, columns 6 and 8 only should be totalled separately for each class of Purchases.

§ Column 10 "A" Paid in Cash; "B" Adjusted by book transfer. The letters "A" and "B" should be entered in this column.

Division

Month

Item No. as per Register.

FORMS.

FORM P. W. A. 32.
 (See Chap. IV, Article 217.)
 SCHEDULE OF MISCELLANEOUS P. W. ADVANCES.

Month	Authority.	Particulars of items. (Items to be grouped by classes of Miscellaneous P. W. Advances mentioned in Art.54.)	Opening balance.	Debits during the month.	Total (Cols. 5+6).	Credits during the month.	Closing balance (Cols. 7-8).	How adjusted.	Remarks, with explanation as to steps taken to effect adjustment of outstanding items. (In respect of each credit during the month here enter refer- ence to Schedule docket in which the correspon- ding debit appears, or if it was a cash receipt, say so.)
2	3	4	5	6	7	8	9	10	11
			Rs.	Rs. a.p.	Rs. a.p.	Rs. a.p.	Rs. a.p.		

* To be indicated thus :—"New" for items appearing for the first time ; "12/48" for December 1948, "1/49" for January 1949, and so on.

Divisional Accountant.

FORM P. W. A. 34.

(See Chap. IV. Article 220.)

SCHEDULE OF DEPOSITS.

19 Extract from Deposit Register, Form P. W. A. 17.

Division
Month

Item No. as per register	Month from which trans- action dates.*	Particulars of items (to be grouped by classes of deposits), with name of work in the case of contractors.	Opening Balance.	Credits during the month.	Total (4+5).	Debits during the month.	Closing Balance (6-7).	How adjusted.	REMARKS. (In respect of each month, here enter reference to schedule docket in which the corresponding debit appears or if it was a cash receipt, say so.) 10
1	2	3	4	5	6	7	8	9†	
			Rs.	a. p. Rs.	a. p. Rs.	a. p. Rs.	a. p.		

*To be indicated thus—"New" for items appearing for the first time, "12/48" for December 1948, "1/49" for January 1949, and so on.
†Column 9—"A" Repaid in cash, "B" Adjusted by transfer entry, "C" Converted into an interest-bearing security and entered in the Register of Securities.
The letters A, B, C, etc., should be entered in the column "How adjusted". If necessary, additional letters (D, E, etc.) should be entered with explanation at foot.

Certified that, with the exceptions noted below, all the interest-bearing securities as per items , or their acknowledgements by the authorised custodians, have been received and lodged in a chest in the custody of the Divisional Officer, and similar securities as per items , have been certified as received and kept in custody by the 6A Sub-divisional Officers concerned.

Exceptions (with reasons).

Divisional Accountant.



FORM P. W. A. 35.

(See Chap. IV, Article 220.)

SCHEDULE OF DEPOSITS.*

Month

19

Division.

Part I.—Abstract account of receipts, adjustments and balances of deposits.

Classes of Deposits. 1	Opening balance.		Credits during the month.		Total (2+3).		Debits during the month.		Closing balance (4-5).	
	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.
I.—Cash deposits of subordinates as security ..										
II.—Cash deposits of contractors as security ..										
III.—Deposits for work to be done ..										
V.—Sums due to contractors on closed accounts ..										
V.—Miscellaneous deposits ..										
TOTAL ..										

*This alternative form may be authorised by the Accountant-General for use in the case of divisions where the number of items in the Deposit Register usually very large, but the number affected by the monthly transactions is small.

FORMS

FORM P. W. A. 35.—*contd.*
Part II.—*Detailed Extract from Deposit Register, Form P. W. A. 17.

Month from which transaction dates.†	Reference to month in which item was last affected.	Particulars of items (to be grouped by classes of deposits) with name of work in the case of contractor.	Opening balance.	Credits during the month.	Total (5+6).	Debits during the month.	Closing balance (7-8).	How adjusted.	REMARKS. (In respect of each credit during the month, here enter reference to schedule docket in which the corresponding debit appears, or if it was a cash receipt, say so.)
1									
2	3‡	4	5§ Rs. a. p.	6§ Rs. a. p.	7§ Rs. a. p.	8§ Rs. a. p.	9§ Rs. a. p.	10||	11

* For June, September, December, and March all current items should be extracted from the register, including those not affected by the month's transactions. In the case of other months, only items affected by the month's transactions need be detailed.

† To be indicated thus:—"New" for items appearing for the first time, "12/48" for December 1948, "1/49" for January 1949, and so on.

‡ No entry need be made in column 3 in the first month of the quarter, nor in the second and third months in the case of items which were not affected by any transactions in the previous month or months of the quarter.

§ Columns 5 to 9 should be totalled separately for each class of deposits in June, September, December and March. In other months columns 5, 7 and 9 should not be totalled, but columns 6 and 8 should be totalled separately for each class.

|| Column 10.—"A" Repaid in cash, "B" Adjusted by transfer entry, "C" Converted into an interest-bearing security and entered in the Register of Securities. The letters A, B, C, etc., should be entered in the column "How adjusted". If necessary, additional letters (D, E, etc.) should be entered with explanation at foot.

Certified that, with the exceptions noted below, all the interest-bearing securities as per items , or their acknowledged agents by the authorised custodians, have been received and lodged in a chest in the custody of the Divisional Officer, and similar securities as per items , have been certified as received and kept in custody by the Sub-divisional Officers concerned.

Exceptions (with reasons).

Divisional Accountant.

FORM P. W. A. 36.

(See Chap. IV, Article 221.)

SCHEDULE OF TAKAVI WORKS.

Part I.—Account of works affected by the month's transactions.

month
vision

Serial No.	Name of work, with the name and address of the cultivator responsible for it.	Docket No. of Schedule	EXPENDITURE.			REALISATION.			REMARKS. If the work is completed, say so.
			Total charges of the month.	Total up to date.	To end of previous month.	** During the month.	Total up to date.		
1	2	3	4	5	6	7	8	9	
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		
			GRAND TOTAL						
			C			A†			D
						Deduct "Up to date" totals of accounts closing during the month as per items Net "Up to date" total of accounts remaining open at the close of the month			B
									Closing balance E (=C-D)

† Total for Accounts affected by the month's transactions.

‡ Total for Accounts not affected by the month's transactions, as per Part II.

ABSTRACT.	Rs.	a. p.
Opening balance		
Plus Expenditure during month.		
Minus Realisations		
Closing balance (vide entry E).		

* When a work is included for the first time in the schedule, the sanction should be entered in red ink in column 2.

** If the recovery is made otherwise than in cash, a suitable explanation should be recorded in the column for Remarks. Repayments of realisations should be entered in column 7 as minus figures.

†† Realisations to end of previous month as per entry A should agree with the entry B in column 8 of last month's schedule.

FORM P. W. A. 37.

(See Chap. IV, Article 222.)

Schedule of Debits/Credits to "Adjusting Account between Central and Provincial Government."

N.B.—Only the Central transactions originating in Provincial Divisions and Provincial transactions originating in the Central Divisions will appear in this schedule.

Item No.	Name of Government Head of account in the case of Central*/Provincial† Divisions.	Particulars of Debit/Credit.	Reference to authority or No. and date of Advices and Acceptances.	Amount.			‡Remarks.
				Rs.	a.	p.	
1	2	3	4	5		6	

*In the case of Central Divisions, the entries should be grouped by each Government.

†In the case of Provincial Divisions, items should be grouped in two classes, A—Items to be finally accounted for in the Accounts office (to whom the accounts are rendered) and B—Items to be passed on to other Accounts offices.

‡In the schedule of credits items representing cash receipts should be so described in this column and against all other items should be given a reference to the schedule docket in which the corresponding debit appears.

Divisional Accountant.

FORM P. W. A. 38

(See Chap. IV, Article 223.)

Schedule of Debits/Credits to "Inter-Provincial Suspense Account."

N.B.—Only the items originating in the Provincial Divisions on behalf of other Provincial Governments will appear in this schedule.

Item No.	Name of Government* (with name of Department).	Particulars of Debit/Credit.	Reference to authority or No. and date of Advices and Acceptances.	Amount.			‡Remarks.
				Rs.	a.	p.	
1	2	3	4	5		6	

*Entries in the schedules should be grouped by each Government.

‡In the schedule of credits, items representing cash receipts should be so described in this column and against all other items should be given a reference to the schedule docket in which the corresponding debit appears.

FORM P. W. A. 39.

FORM
(See Chap.
SCHEDULE OF DEBITS/
Month

Item No.	Name of Division or office (with name of Department and Government if necessary).	*Particulars.	†Whether an Original (O) or a Responding (R) item.	Autho	
				Responding items intimated by Accountant General for adjustment.	
				No. and date of intimation.	Month and item No. of settlement or Exchange Account.
1	2	3	4	5	6
		Transfers between P. W. Officers. (†To be detailed.) Public Works Remittances— I.—Remittances into Treasuries II.—Public Works Cheques .. (Total only) .. III.—Other Remittances— (a) Items adjustable by Civil Officers. (†To be detailed.) (b) Items adjustable by P. W. Officers. (†To be detailed.) ¶Exchange Accounts— (†To be detailed.)			

* Entries in this schedule should be grouped under the several headings as
 † Transactions representing the cost of work done should not be entered severally,
 ‡ Column 4 should be filled in only in respect of transactions falling under the
 § In the Schedule of credits, items representing cash receipts should be so described
 corresponding debit appears should be quoted.

¶ The entries under this head will appear in Central Divisions only—under the sub-

P. W. A. 39.

IV, Article 224.)

CREDITS TO REMITTANCES.

19 .

Other items.		Amount brought to account.			Amount			Nature of objection quoting reference to the advice thereof sent separately.	§ Remarks.
No. and date of authority or acceptance of Transfer (if any).	No. and date of Advice of Transfer (if any).	9			10					11	12
7	8	Rs.	a.	p.	Rs.	a.	p.		

indicated in the form.
 as the necessary details of works are given in the Schedule of Works Expenditure concerned.
 group "III.—Other Remittances".
 in this column, and against all other items a reference to the schedule docket in which the
 headings "Exchange Account between Civil and Civil", "Exchange Account between Civil
 Accounting Circle.

FORM P. W. A. 40.

(See Chap. IV, Article 225.)

SCHEDULE OF DEBITS/CREDITS TO MISCELLANEOUS HEADS OF ACCOUNT.

Month

19

Item No.	Head of Account.	Particulars	Authority	Amount	*Remarks
1	2	3	4	5	6
				Rs.	a. p.
			Total		

*In the Schedule of Credits, items representing cash receipts should be so described in this column ; and against all other items should be given a reference to the schedule docket in which the corresponding debit appears.

Divisional Accountant.

FORMS

[No. 41]

FORM P. W. A. 41.

(See Chap. IV, Article 227.)

CLASSIFIED ABSTRACT OF EXPENDITURE.

Reference to Schedule, Schedule Docket or Bill. 1	*Minor Heads and Primary Units of Appropriation (separately for each Major Head or distinct part thereof). 2	Total charges of the month. 3		
		Rs.	a.	p.
	†XVII.—A.—Irrigation Works for which Capital Accounts are kept.			
	I.—Productive Works— <i>Deduct</i> Working Expenses			
Form P. W. A. 27 ..	Extensions and Improvements ..	..	..	..
Form P. W. A. 27 ..	Maintenance and Repairs ..	..	..	..
		Rs.	a.	p.
	Establishment—			
	‡Contingencies ..			
Consolidated Account of Contingent Expen- diture. Form P. W. A. 25 ..	<i>Deduct</i> —Percentage recoveries Net Establishment			
Form P. W. A. 27 ..	Tools and Plant ..	..	..	..
	<i>Deduct</i> —Recoveries ..	..	..	..
	Net Tools and Plant ..	..	..	..
	Total Final Heads ..	..	..	..
	Suspense—			
Form P. W. A. 29 ..	Debits to—Stock ..	..	..	..
.. P. W. A. 30 ..	Purchases ..	..	..	..
.. P. W. A. 32 ..	Miscellaneous P. W. Advances.	..	..	..
.. P. W. A. 18 ..	London Stores ..	..	..	..
Workshop Suspense Schedule.	Workshop Suspense ..	..	..	..
	Total Debits ..			
Form P. W. A. 29 ..	Credits to—Stock ..	..	..	..
.. P. W. A. 30 ..	Purchases ..	..	..	..
.. P. W. A. 32 ..	Miscellaneous P. W... Advances.	..	..	..
.. P. W. A. 18 ..	London Stores ..	..	..	..
Workshop Suspense Schedule.	Workshop Suspense ..	..	..	..
	Total Credits ..			
	Net Debit to Suspense ..	..	..	..
	Total Charges ..	..	..	..

*When a minor head of account is split up into two or more primary units, the figures for each of these should be entered in the inner column, and the total for the minor head in the outer column. The minor head "Suspense" should be detailed as shown. "Refunds of Revenue" will not appear in this Abstract, but "Receipts and Recoveries on Capital Account" should be shown as deductions.

†These are only specimen entries.

‡To be used only if such charges are not drawn by bills presented direct at treasuries. Charges under the minor head "Grants-in-aid" in the case of "50—Civil Works" or "18—other Revenue Expenditure" are also supported by the Consolidated Account of Contingent Expenditure.

FORM P. W. A. 42.

(See Chap. IV, Article 228.)

MONTHLY ACCOUNT.

Month

19

Item No.	Names of Major Heads, Heads of Account, etc.	Schedule.	Receipts.			Disbursements.		
			Rs.	a.	p.	Rs.	a.	p.
REVENUE.								
1	XVII.—A.—Irrigation Works— Productive Works—Gross Re- ceipts—Direct Receipts ..	Form P. W. A. 9						
2	Unproductive Works—Gross Re- ceipts—Direct Receipts ..	"						
3	B.—Navigation, Embankment and Drainage Works— Productive Works—Gross Re- ceipts—Direct Receipts ..	"						
4	Unproductive Works—Gross Receipts—Direct Receipts ..	"						
5	XVIII.—A.—Irrigation Works ..	"						
6	B.—Navigation, Embankment and Drainage Works ..	"						
7	XXXIX.—Civil Works	"						
EXPENDITURE.								
8	XVII.—A.—Irrigation Works— Productive Works—Working Expenses ..	" 41						
9	Unproductive Works—Working Expenses ..	"						
10	B.—Navigation, Embankment and Drainage Works— Productive Works—Working Expenses ..	"						
11	Unproductive Works—Working Expenses ..	"						
12	18.—A.—Irrigation Works— Works for which no Capital Accounts are kept ..	"						
13	Miscellaneous Expenditure ..	"						
14	B.—Navigation, Embankment and Drainage Works— Works for which no Capital Ac- counts are kept ..	"						
15	Miscellaneous Expenditure ..	"						
16	18(1)*—Other Revenue Expenditure financed from Famine Relief Fund.	"						
17	19-A*—Financed from Famine Relief Fund	"						
18	19-B*—Financed from Ordinary Revenues	"						
19	50.—Civil Works	"						
20	68.—A.—Irrigation Works—Productive Works ..	"						
21	Irrigation Works—Unproductive Works ..	"						
22	B.—Navigation, Embankment and Drainage Works— Productive Works ..	"						
23	Unproductive Works	"						

FORM P. W. A. 42—Contd.

Item No.	Names of Major Heads, Heads of Account, etc.	Schedule.	Receipts.		Disbursements.	
			Rs.	a. p.	Rs.	a. p.
	OTHER HEADS.					
24	Miscellaneous heads of Account ..	Form P. W. A. 40				
	P.—Deposits and Advances—					
25	Civil Deposits—Public Works Deposits ..	„ 34/35				
26	Advances Repayable—Civil Advances—Public Works (Takavi Works) ..	„ 36				
	S.—Remittances—					
27	Adjusting Account between Central and Provincial Governments	„ 37				
28	Inter-Provincial Suspense Account ..	„ 38				
29	Remittances	„ 39				
30	*Cash Balance diminished/increased	Rs. a. p. Previous month's account.				
	Opening Balance ..					
	†Closing Balance ..					
	Total ..					

If the Closing Cash Balance is less than the opening balance, the difference will appear in the Receipts column; but if the balance has increased during the month, the difference will fall in the Disbursements column.

†The total of the columns for Receipts and Disbursements must agree, and if there is any difference due to cash being in transit between two disbursing officers, its amount should be included in the closing balance and the certificate of cash balance should be adjusted accordingly.

FORM P. W. A. 42—concl'd.

Memo. of Miscellaneous Cash receipts paid into treasuries.

						Rs.	a.	p.
Balance from last account	..	..	..	..	..
Receipts during the month	..	..	..	..	..
Total						..		
Paid into treasuries :—						Rs.	a.	p.
..... Treasury, vide Form P. W. A. 26 ..	..						
..... Ditto ditto ..	..						
..... Ditto ditto ..	..						
Balance remaining to be paid as explained below	..	..	..	..	..

†Certificate of Cash Balance.

Certified (i) that the closing cash balance in the account agrees with the total of the balances recorded in the several Cash Balance Reports in Form P. W. A. 2, (ii) that no single officer holds an imprest of more than Rs.* , (iii) that all imprest-holders who have to furnish security under the rules have either furnished the security or have been exempted by competent authority, and (iv) that with the exceptions noted below, all temporary advances outstanding in cash accounts of the second preceding month have since been cleared.

Name.	Particulars of Advance.	Amount.			Date on which the advance was first made.	Remarks explaining the delay in clearance.
		Rs.	a.	p.		

†See foot-note overleaf prefixed by a †.

*Here state the maximum limit fixed by Government.

Divisional Accountant.

Divisional Officer.

FORM P. W. A. 43.

(See Chap. IV, Article 233.)

EXTRACT FROM 'CONTRACTORS' LEDGER.

Part I—Accounts affected by the month's transactions.

(Same as Form P. W. A. 14)

Part II.—Accounts not affected by the month's transactions.

Item No.	Names of Contractors.	Month in which the account last appeared in Part I.	Balance outstanding.			*Remarks.	
			Debit (i.e., due from contractor).		Credit (i.e., due to contractor).		
			Rs.	a. p.	Rs.		a. p.
1	2	3	4	5	6		

*If any individual balance due from a contractor under the heads "Other Transactions" and "Advance payments" has been outstanding for more than three months, the No. and date of the last running account bill or other voucher relating to it should be quoted in the column for "Remarks" with an explanation of the delay in its adjustment.

Divisional Accountant.

FORM P. W. A. 44.

(See Chap. IV. Articles 230 and 238.)

LIST OF ACCOUNTS SUBMITTED TO ACCOUNTANT GENERAL.

Month

19

*Form No.	*Name of Document.	No. of Documents.	Remarks
P. W. A. 42	Monthly Account		
" 9	†Schedule of Revenue Realised		
" 9	Schedule of Refunds of Revenue (with—original orders of courts regarding remission of fines)		
" 41	Classified Abstract of Expenditure		
" 27	Schedules of Works Expenditure		
" 25	Consolidated Account of Contingent Expenditure (with necessary vouchers attached)		
" 29	Schedule Docket of Percentage Recoveries		
" 28	Stock Account (with—Sale Accounts)		
" 28	Schedule of Debits to Stock		
" 30			
" 31	Schedule of Purchases		
" 32	Schedule of Miscellaneous P. W. Advances		
" 18	Schedule of London Stocks		
Local Form	Schedule of Workshop Suspense		
P. W. A. 9	Schedule of Receipts and Recoveries on Capital Account		
" 24	Schedule Dockets (with necessary vouchers, Transfer Entry Orders, Survey Reports, and Sale Accounts attached to each)		
" 40	Schedule of Credits to Miscellaneous Heads of Account		
" 40	Schedule of Debits to Miscellaneous Heads of Account		
" 37	Schedule of Credits to Adjusting Account between Central and Provincial Government.		
" 37	Schedule of Debits to Adjusting Account between Central and Provincial Government		
" 38	Ways		
" 38	Schedule of Credits to Inter-Provincial Suspense Account		
" 38	Schedule of Debits to Inter-Provincial Suspense Account		
" 39	Schedule of Credits to Remittances		
" 26	Schedule of Settlement with Treasuries (with—Treasury Officers' Certificate of Issues and—Consolidated Treasury Receipts)		
" 39	Schedule of Debits to Remittances		
" 34			
" 35	Schedule of Deposits		
" 33	Schedule of Deposit Works (with—Reports of Progress of Expenditure)		
" 36	Schedule of Takavi Works (with—accepted certificates of Collectors)		
" 43	Extract from Contractors' Ledger		

*Strike out the Form numbers of any documents not forwarded, the submission of which is unnecessary. If any document required to be submitted is not ready, a suitable note should be recorded against it in the column for "Remarks" and the probable date of its submission should be stated.

†Including those in support of the Schedules of Adjusting Account between Central

FORM P. W. A. 44.—*contd.*

The vouchers enumerated below do not accompany for the reasons stated against each :—

Reference to Schedule Docket or Contingent Account.	Voucher No.	Amount.			Reason for non-sub- mission.	Probable date of submission.
		<i>Rs.</i>	<i>a.</i>	<i>p.</i>		

Divisional Accountant.

Forwarded to the Accountant General.

Dated

Divisional Officer.

FORM P. W. A. 45.

(See Chap. IV, Article 238.)

DIVISIONAL OFFICER'S REPORT OF SCRUTINY OF ACCOUNTS.

Month

After due examination of the office copies of the monthly Account, and supporting documents, for the month of _____ 19____, which were despatched over the signature of the Divisional Accountant during my absence from headquarters, I accept responsibility for the same.

2. I have initialled the office copies of the Monthly Account and the List of Accounts (Form P. W. A. 44), and a duplicate copy of the Monthly Account signed by me is attached to this report.

3. I have issued instructions for the adjustment, in the next month's account, of the errors and omissions detailed below, which my scrutiny of the accounts has disclosed :—

Divisional Officer.

No.

Dated

Division.

Enclosure : Monthly Account.

FORM P. W. A. 46.—*contd.*

C.—*Other Sub-heads.*—Certified (1) that the closing balance of Rupees _____, under the head "Other sub-heads" in the Stock Account for March 19____, represents the value of Stock Materials, detailed quantity accounts whereof have been maintained in accordance with the prescribed procedure, and (2) that, with the exceptions noted below, none of the materials stocked are in excess of the probable requirements of the works of the division for the subsequent *twelve months :—

Item No.	Particulars.	Value.	Remarks.
		†Rs.	
1	Unserviceable Stock (No details required.)		(State the steps taken to obtain the necessary sanction to write off the loss).
2	Serviceable Stock in excess of the requirements of the next *twelve months, but which in my opinion it is necessary to keep in reserve. (No details required.)		
3	Surplus Stock, <i>i.e.</i> , serviceable materials, which are available for sale or transfer. (No details required.)		(State the steps taken to dispose of the materials or to obtain the necessary orders for their disposal.)
	Total ..		

*Or any other period that the Government may have prescribed.
†In nearest rupees only.

CERTIFICATE NO. 2.—WORKSHOP SUSPENSE.

Certified (1) that the closing balance of Rupees _____, in the accounts of the head "Workshop Suspense" for March 19____, consists of the unadjusted charges for labour and materials on the undermentioned jobs in progress, which, for the reasons noted against each, it was not possible to adjust in the accounts for March 19____, and (2) that action has been taken to ensure their clearance in the Supplementary Account.

CERTIFICATE NO. 3.—OTHER SUSPENSE ACCOUNTS AND DEPOSITS.

Certified (1) that the closing balances of the accounts named in the margin (as specified against each) for March 19____, have been reviewed in detail, (2) that no items are included therein which under rule do not pertain to the account concerned, (3) that, with the exceptions, noted below, none of the items, in view of the period it has been outstanding or of any other circumstances which may diminish the chance of its recovery, calls for any special action to effect clearance, and (4) that in respect

Purchase—Credit balance of Rs. _____

Miscellaneous P. W. A. Advances—Debit balance of Rupees _____

London Stores—Credit/Debit Balance of Rupees _____

Deposit—Credit balance of Rupee _____

FORM P. W. A. 46.—*contd.*

CERTIFICATE No. 4—WORKS ACCOUNTS

A.—General.—Certified (1) that the accounts of all works, the actual construction of which is completed, have been closed as far as possible, and (2) that in cases in which the accounts of such works have still to be kept open, arrangements have been made to ensure that no further charges will be incurred without my permission as required by Article 143.

B.—Materials.—Certified (1) that in respect of each work in progress in the accounts of which the suspense head "Materials" is being operated upon, a report of valuation in the prescribed form has been prepared as for 31st March 19 , and reviewed by me, (2) that the statement below sets forth the calculated values of the unused materials at site of works and the results of the last verification of materials, and (3) that the unused balances represent, in all cases, the value of the materials intended for the actual requirements of the works concerned :—

Serial No.	Full name of work.	Paper balance of Materials Account on 31st March 19 .	Value of the difference between the paper balance and the actual balance, as at the time of the last verification.	Amount of that portion of the difference referred to in column 4 which has been adjusted.	† Date of last verification.	Remarks briefly explaining delays in adjustments, and steps taken to adjust the outstanding balances.
1	2	†3	†4	†5	6	7
		Rs.	Rs.	Rs.		

†In nearest rupees only.

††If the materials relating to a work were not verified during the previous twelve

FORM P. W. A.—46—concl'd.

C.—Contractors and Labourers.—Certified (1) that the closing balances of the accounts of "Contractors" and "Labourers," as maintained in Registers of Works in respect of works the accounts of which were open on the 31st March 19 , were as detailed below, (2) that the total of the Contractors' balances as shown in certificate (1) has been reconciled by the Divisional Accountant with the total of the balances in the Contractors' Ledger, (3) that the Labourers' balances have been similarly reconciled by the Sub-divisional Officers concerned with the relevant records of unpaid wages, (4) that there has been no abnormal delay in the closing or adjustment of the accounts of contracts which are no longer in operation, (5) that all "Secured Advances" are covered by duly executed indentures in the prescribed form which I have seen are in existence in the divisional office, and (6) finally, that none of the other outstanding debit balances represent any overpayments, or have become, or are likely to be, irrecoverable :—

Serial No.	Full Name of work.	Detail of balances.			Labourers.	Remarks.
		Contractors.				
		Advance payments (Debits).	Secured advances (Debits).	Other transactions Debits. Credits.		
1	2	3	4	5	6	7
		†Rs.	†Rs.	†Rs.		
	Total					

†In nearest rupees only.

CERTIFICATE NO. 5.—ARREARS OF REVENUE.

Certified (1) that the Register of Rents of Buildings and Lands, and other records of assessment and realisation of revenue for the year ending 31st March 19 , have been reviewed in detail and that all immoveable properties belonging to the division which are available for letting out, and other important sources of revenue, are entered in the relevant registers with full particulars, (2) that adequate action is being taking under my orders in respect of revenue which remains unrealised for more than one month by reason of delay on the part of the tenant or other person concerned, and (3) that there are no arrears which have become, or are likely to be, irrecoverable.

Divisional Accountant.

Divisional Officer.

Date

Date

FORM P. W. A. 47.—*Deleted.*

FORM F. A. 1.

(See Chap. VI, Article 256 and Chap. VII, Article 282.)

Cash Book/Cash Account of *Division, for the month of* 19

Dr.		Cr.								
Date.	No. of Item.	Particulars.	Receipts.	Head of classification.	Date.	No. of Item.	No. of Voucher.	Particulars.	Disbursements.	Head of classification.
1	2	3	4	5	6	7	8	9	10	11

NOTE.—Blank returns should not be submitted with the Cash Account, but a note should be made at the foot of the Account of the Forms that are blank.

Dated

19

Divisional Officer,

Division.

FORM F. A. 2.

(See Chap. VI, Article 267.)

DIVISION.
19

Register of Cheques drawn during

No. of Cheque (with No. of Cheque Book).	Date.	On what Treasury.	Amount.	For use in the Office of the Accountant General. Date of encashment at Treasury.	Remarks.
1	2	3	4	5	6

Dated

19

Divisional Officer,

Division.

FORM F. A. 3.
(See Chap. VI, Article 270.)

DIVISION.

Register of Works.

Forest Range—	
1	
Nature of work—	
2	
Number and Date of Sanction—	
3	
Amount sanctioned.	
4	

Month.	Particulars of Expenditure.	Total charges of the month.	Total charges up-to-date.	Dated initials of Divisional Officer against monthly entries.
1	2	3	4	5

Completion report sent to Conservator with letter No. dated

Dated

19 .

Divisional Officer,
Division.

FORM F. A. 4.

(See Chap. VI, Article 272.)

CONTRACTORS' AND DISBURSERS' LEDGER.

Account No.

Disburser/Contractor in account with

Forest Division.

Cr.

Dr.						Cr.	
date.	Cash Book Cr. item No.	Particulars of Advances made.	Amount.	Date.	Cash Book Dr. item No.	Particulars of Advances recovered.	Amount.
1	2	3	4	5	6	7	8

(Signed)

Divisional Officer,
Division.

FORM F. A. 5.

(See Chap. VII, Article 283.)

DIVISION.

Classified Abstract of Revenue and Expenditure during

19

N.B.—The items in this Abstract should be arranged in accordance with the prescribed detailed heads and sub-heads.

No. of Item in Cash Book.	Items.	Amount.	Total of sub- head of classi- fication.	Remarks.	No. in Cash Book of		Items.	Amount.	Total of sub- head of classi- fication.	Remarks.
					Item.	Voucher.				
1	2	3	4	5	6	7	8	9	10	11

Dated

19

Divisional Officer,
Division.

NOTE 1.—The certificates required by Articles 290 and 291 should invariably be attached to the Classified Abstract of Expenditure forwarded to the Accountant General.

NOTE 2.—Sufficient details should be given in column 8 to enable the charges at once to be understood and checked.

NOTE 3.—The authority for charges lying outside the powers of sanction of the officer submitting the accounts should be quoted invariably in the "Remarks" column.

NOTE 4.—Whenever expenditure on any work is spread over two or more months, the total previous expenditure on such work should be noted in the remarks column before the items expended during the month are entered.

FORMS

[Nos. F. A. 6-7]

FORM F. A. 6.

(See Chap. VII, Article 284.)

DIVISION.

Schedule of Remittances to Treasuries during

19 .

Date when remitted.	Number of item of challan.	Name of Treasury.	By whom remitted.	Amount.	Remarks.
1	2	3	4	5	6

Dated

19 .

Divisional Officer,
Division.

FORM F. A. 7.

(See Chap. VII, Articles 285 and 293.)

DIVISION.

Schedule of Receipts/Payments on behalf of other Governments

Item No.	Name of Government.	Particulars of Receipt/Payment.	Amount.	Remarks.
1	2	3	4	5

Dated

19 .

Divisional Officer,
Division.

NOTE 1.—There should be two separate schedules, one for Receipts and the other for Payments.

NOTE 2.—The items included in the schedule should be grouped by each Government of Railway as the case may be.

NOTE 3.—Transactions originating on behalf of Railways should be shown in the schedule relating to the Central Government but the Transactions should be grouped by

FORM F. A. 8.

(See Chap. VII, Article 286.)

Abstract of Entries in the Contractors' and Disbursers' Ledger during

19

No. of Accountant's Ledger.	Name and Rank.	Particulars of works.	Department Debtor.			Department Creditor.			Balance due.		Month from which outstanding	Remarks.		
			Balance due from last month.	Nos. of Dr. Items in Cash Book.	Recoveries in cash or value of supplies or work done during the month.	Total.	Balance outstanding from last month.	Nos. of Cr. Items in Cash Book.	Payments during month.	Total.			By Contractor/Disburser.	To Contractor/Disburser.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

N.B.—When the 'balance due' as exhibited in columns 12 and 13 is made up of more than one item the details of the items making up the balance should be shown in the column for 'Remarks'.

Dated

19

Divisional Officer,
Division.

INDEX.

(N.B.—This index has been compiled solely for the purpose of references and no expression used in it should be considered as in anyway interpreting the directions.)

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