

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 and 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.

(G.O. Ms. No. 383, Finance, dated 2nd May 1968.)

#### *Local Ruling under Article 236*

The procedure indicated in the second sentence of the Note under this Article is applicable to the "Schedule of Rents of Buildings and lands" also.

237.

[238. The Divisional Accountant should sign not only the Monthly Account, but also all the schedules, etc., accompany 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.

*Local Ruling under Article 238.*

The procedure prescribed in the above Article in regard to the Monthly Account and the List of Accounts should be followed also in regard to the Schedule of Monthly Settlement with Treasuries and the Schedule Docket relating to percentage recoveries (see Article 212).

239. In addition to the accounts prescribed above such other accounts (e.g., Subsidiary accounts of revenue Stores, Stock and Tools and Plant, 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.

*Local Ruling under Article 239.*

The Divisional Officer should submit the following accounts to the Accountant-General in the manner noted against each.

*A. Monthly Returns to be submitted along with the Monthly Account  
(See Article 230.)*

- (i) Extract from Account of Receipts of Tools and Plant, Form P.W.A. I.
  - (ii) Extract from Account of Issues of Tools and Plant, Form P.W.A. II (with supporting survey Report of Stores, Form P.W.A. VI, sale Accounts, Form P.W.A. VII and acknowledgments of officers concerned, in the case of stores transferred to other officers not being Divisional Officers of the State.)
- In the same form as the Accounts.

NOTE.—In the Electricity Department, the extracts from the Account of Receipts and Issues of Tools and Plant are not submitted to the Accountant General's Office, as these accounts are audited locally.

(iii) Schedule of Rents of Boats, Form  
P.W.A. XLI.

NOTE—The expenditure on the maintenance of each staff boat should be separately shown in the schedule so as to make it possible to check the annual statement showing the working of the staff boats.

(iv) Certificate regarding correction to the  
register of rents of buildings and  
revision of rents in New Form P.W.A.  
XLI.

(Memo. 129244/Codes/65-3, dated 4th March 1966.)

NOTE—In the Electricity Department, the Schedule of Rents of buildings and lands is sent to Audit once in six months ending with September and March.

## B. MISCELLANEOUS RETURNS.

(i) Half-yearly Register of Stock Form P.W.A. XII on the  
following days :—

Return from division	For half-year ending.	To reach the Accountant General on or before.
Coimbatore Circle	1st March 30th September	1st May 1st November
Madras Circle	30th April 31st October	15th June 1st December
Thanjavur Circle	31st May 30th November	1st July 15th January
Tiruchirappalli Circle.	31st May 30th November	1st July 15th January

(ii) Annual Register of Tools and Plant, Form P.W.A. III  
for the year ending 30th September on or before 15th December.

NOTE. 1.—The documents should be submitted in original after transferring the closing balances to the corresponding register or return for the subsequent period.

NOTE 2.—[Deleted.]

(iii) Certificate of monthly reconciliation of the ledger and the book balances in respect of each sub-head of stock in the Public Works Stores, Madras and the Transport and Machinery Division, Madras of the Highways and Rural Works Department by the 10th of the second month succeeding the month to which the accounts relate.

(Memo. No. 68904/Codes/63-1, dated 17th July 1963.)

NOTE 1.—This account has to be submitted with the Monthly Account.

(iv) Account of Interest-bearing Securities Form P.W.A. XLII prepared at the close of the year from the Register of Interest bearing Securities (see Chapter XII of the Tamil Nadu Financial Code).

This account has to be submitted with the monthly account for March only. It should be supported by (1) the acknowledgments (in original) of the deposit for securities returned or transferred to them during the year, and (2) the certificate of the Divisional Officer that all securities shown as outstanding in this account, or acknowledgments for them by the authorised custodians, are in his possession.

NOTE 2.—If a security recovered in instalments is being deposited in the Post Office Savings Bank, no entries should be made in respect of it in the Register of Interest-bearing Securities, until the security has been fully paid up. The annual Account should, however, be completed in respect of the securities in course of recovery, by taking the recoveries of the period covered by the Account from the Deposit Register, verifying them at the same time with the actual recoveries as shown in the Register of Recoveries.

NOTE 3.—If any Post Office Savings Bank deposits have been hypothecated to a Subdivisional Officer, the register for such securities should be kept by him and he should sign the annual certificate in respect of them.

NOTE 4.—In the Electricity Department, this account is not submitted to the Accountant-General's Office along with the Monthly Account for March. During local inspection, the entries in this register are verified with the securities held.

### *Miscellaneous Local Rulings.*

#### *Cheque Books and Receipt Books.*

1. (a) A Register of Cheque (and Receipt) Books should be maintained in Form P.W.A. XLIII, separate pages being reserved for cheque books, permanent and temporary receipt books.

(b) Whenever, on examining a Cash Book, it is noticed that a cheque book or receipt book has been brought into use of the first time, the Divisional Accountant should enter it at once in the register as a new item. At the same time, the date on which the corresponding book previously in use was completely written up should be ascertained from the cash book and noted in column 4 of the register against the original entry relating to that book.

(c) The submission of the counterfoils of used cheque and receipt books for check in the Divisional Office should be watched through this register and as soon as the counterfoils are received they should be examined, and it should be seen in particular (i) that all items for which receipts were issued were duly brought to account in the cash book, and (ii) that the writings do not indicate any irregularity or disregard of rules requiring action on the part of the Divisional Officer.

NOTE. The term "Receipt book" used in the above paragraph applies both to permanent and temporary receipt books. The blank space provided in the counter-foils of the temporary receipt books for filling in the number and date of the corresponding permanent receipt should invariably be filled before the submission of the counterfoils of for check in the Divisional Office.

(2) The Register of Cheque (and Receipt) Books should be reviewed periodically and enquiries should be made of the disbursing officer concerned if there is any unusual delay on his part in bringing a book into use. Even if the cause of the delay be known it will be found advisable to obtain an assurance from the disbursing officer that the book is in his personal custody and contains the full number of forms intact.

#### *Miscellaneous Matters.*

(3) When a Divisional Accountant is about to be relieved of his duties in a Divisional Office, either permanently or temporarily he should prepare a memorandum reviewing the accounts of the Division. The state of the stock and other suspense accounts and of outstanding in the accounts of works, should be reviewed in particular all important liabilities, as also recoveries to be made from the staff or from contractors and others which should receive special attention, should be mentioned. Any arrears or defects in the working of the Divisional Office or subordinate officers rendering accounts to it should be specified, with a statement of the remedies applied or contemplated. Other points requiring the special attention of the relieving Accountant, whether in regard to the initial or compiled accounts or to Objection Statements and Audit Notes, received from the Audit office, should also be set forth in details (*See* paragraph 270 of the Comptroller and Auditor-General's Manual of Standing Orders).

The memorandum should be in tabular form with columns for (1) remarks by the relieving Accountant, (2) remarks by the Divisional Officer, and (3) orders of the Accountant-General. The relieving Accountant should examine it when taking over charge and promptly forward it, with his remarks, to the Accountant-General through the Divisional Officer, who will record such observations as he may consider necessary.

4. Divisional Officers should review from time to time the several registers, books and accounts maintained in the Divisional and Sub-divisional Offices even though under the rules in this Code they may have scrutinized and initialled the individual entries or sets of entries therein. To this end they may require these records to be laid before them through the Divisional Accountant, monthly or at such other intervals as may be fixed by them. The fact of in Form P.W.A. XLIV (Memo. of the Review) posted in a suitable position on the Account, etc., concerned.

5. On behalf of the Divisional Officer, the Divisional Accountant should examine the accounts of the disposal of money obtained on bills presented direct at treasuries.

## CHAPTER V.—CLASSIFICATION OF FOREST RECEIPTS AND EXPENDITURE.

### A. GENERAL

240. The major and minor heads prescribed for the classification of forest receipts and expenditure are set out in Appendix 2 to Volume 1\*. The sub-heads, detailed heads or units of grants and appropriation will be determined by Government according to local requirements. The authorized arrangement of heads should not, however, be altered except in consultation with the Accountant-General.

#### *B. Transactions with other Departments and Government*

241. Adjustments with other Departments and Government 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 debiting or crediting the amount involved to "Book Transfers" the entry in the accounts being supported by full particulars of the transactions 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.

#### *Local Ruling under Article 242.*

The head "Book transfers" is not operated on in Madras. Items relating to other departments should be credited or debited in the accounts rendered to the Accountant General under the head "Suspense Accounts—Departmental Adjusting Accounts" and the Accountant-General will make the necessary transfers to the heads concerned.

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\* The list of major and minor heads issued by the Comptroller and Auditor-General is printed separately as Appendix 2 to this Account Code, Volume I. The portions of this Appendix relating to State transactions are reproduced in Appendix A to the Tamil Nadu Budget Manual.

243. Transactions of the Central Government or of Railways or of another State Government originating in State Forest Division, in so far as such transactions are adjustable by book transfers, should be entered in the accounts as debits or credits to the head "Book Transfers—Central", "Book Transfers—Railway" or "Book Transfer—Government of the State of .....", as the case may be. Likewise the adjusting entries in respect of Railways or State transactions originating in a Forest Division of the Central Government should be taken to the head "Book Transfers—Railway concerned or the Railways Fund, as the case may be

*Local Ruling under Article 243.*

In Madras any original transactions under "Forest Remittances" which are adjustable in the Central Books of the Accountant-General of another accounting circle or of Coorg should be classified in the Forest Departmental Accounts directly under the head "Adjusting Account between Central and State Governments", those relating to Railways under the head "Adjusting Account with Railways", and those relating to other States under the head "Inter-State Suspense Account". The responding transactions under "Forest Remittances" should always be classified as "State".

**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 result 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 monthly or annually as may be found convenient.



*Local Ruling under Article 245.*

No inter-district adjustment should be made in regard to any item of Forest revenue. But for the purposes of the departmental or administrative accounts, revenue collected in one district on behalf of another should be shown against the district (or districts) to which it belongs and against the proper sub-head in the prescribed Forms.

When expenditure is incurred in one district on account of another, it should at once be recorded in the accounts of the District within which it was incurred; but such expenditure except in the case of seeds, stumps, etc., supplied for regeneration purposes) should be adjusted in due course by debit to the district on account of which it was incurred, with a corresponding credit to the district in which the expenditure was first incurred.

NOTE 1.—Advances of pay and travelling allowance granted to officers on transfer should be debited to "Objection Book Advances—Forest Officers" in the accounts of the division where the advances are made (*vide* also Local Ruling Article 274).

NOTE 2.—Pay due in respect of duty in one circle or division to officers on their transfer to another circle or division should be drawn in the latter circle or division and charged to the appropriate head of account, viz., "Pay of Officers" or "Pay of establishments" as the allotments for these heads of account are retained by the Chief Conservator of Forests with out distribution. The travelling allowance due to be drawn for them at the new station may, however, be charged to the appropriation of the circle or division to which the transfer has been made.

NOTE 3.—Any amount paid into the Reserve Bank of India, Madras, by a purchaser or lessee on account of Forest revenue should be credited to the district to which it relates—See Instruction 14 (b) under Treasury Rule 10

#### 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 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 debited 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 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.

#### *Local Ruling under Article 249.*

*Schedule of monthly settlement with treasuries.*—As soon after the expiry of the month as possible, the Forest Divisional Officer should effect a monthly settlement with all treasuries in respect of the transactions of the entire division. After the settlement of account has been effected with treasuries, a Schedule of Monthly Settlement with Treasuries should be prepared in Form F.A. XII.

\* See also Article 225 *infra*.

As this Form F.A. XII is required for submission to audit in original, the office copy of the details recorded in it should be original, the office copy of the details recorded in it should be signed by the Divisional Officer and carefully recorded for a period of twenty years.

## F.—FOREST ADVANCES.

### I.—Advances to Disbursers.

250. When a subordinate officer who is not authorized 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 advances (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 account 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 Transfers—Central" (See Article 243). In the same way, any recoveries creditable to another State Government should be taken to the head "Book Transfers—Government of

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**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 Forest Officer but remitted subsequently to the treasury as such should also be dealt with in the treasury accounts as Revenue Deposits.\*

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\*See Local Ruling 3 under Article 257 below and Instruction 14 under Treasury Rule 10 in the Tamil Nadu Treasury Code, Volume I.

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

### A.—CASH BOOK.

#### I.—General.

256. Every officer who is authorized 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.

NOTE.—Receipts on account of sales tax may be kept outside the regular accounts and they may be remitted every month into the treasury by chalan (in triplicate) under the head "XIII. Other Taxes and Duties".

#### *Local Ruling under Article 256.*

Officers in charge of ranges or depots who are authorized to receive and disburse money will keep their accounts in a bound Cash Book in Form F.A. 1.

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).

#### *Local Ruling under Article 257.*

1. It is a serious irregularity to draw cheques and deposit them in the cash chest at the close of the year for the purpose showing the full amount or grant as utilised or to keep the Cash Book open after the 31st of March and make disbursements in April entering them in the Cash Book as having been made in March.

2. Acknowledgments of payments should, as far as possible, be taken at the time of payment and on one of the printed forms prescribed for the purpose. They 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 therein.

3. An earnest money deposit received by a Forest Officer should be entered in the Cash Book on the debtor side as soon as it is received, and a corresponding entry should be made on the credit side when the amount is remitted to the treasury. In the classified abstract also (*see* Local Ruling 1 under Articles 282-297), it should appear on both sides of the account as "Miscellaneous Remittances".

NOTE.—As an exception to this rule, the District Forest Officers and the Range Officers are authorised not to pass through the Cash Book earnest money received from, and returned to, the intending bidders at an auction sale on the same day the auction is held, provided that the intending bidders concerned are required to give a stamped receipt for the money in a register to be maintained for the purpose in the District Forest Office and the range office and that the register is to that extent, treated as a Subsidiary Cash Book and consequently as an accounts form.

#### *Account of District Forest Officers.*

4. The Cash Book of District Forest Officers, Form F.A. 1, shall contain—

- (a) a detailed record of the daily transactions of the District Forest Officer himself;
- (b) the classified expenditure incurred by Range Officers or other disbursing subordinates in totals only, the details of those totals being shown in the original accounts, which will be filed for record in the District Forest Office;
- (c) recoveries of service payments—*See* Article 253 and
- (d) the advances made to contractors and disbursers (and the recoveries of such advances), other than advances by subordinates made and recovered during the month.

NOTE.—The opening and closing cash balances in the account of each subordinate should agree with the balances shown as outstanding against him in the district ledger (*see* Articles 272 to 276) at the commencement and close of each month.

5. The entry of a payment into the treasury should record the number and date of the receipt and the name of the treasury into which the money was paid. The Conservator may order the submission of vouchers—such as auctioneers account sales, passes, permits or licences—in support of the items of revenue.

The first monthly entry in the cash column on the receipt side will be the cash balance in hand at the beginning of the month. The accounts will close with the closing balance at the end of the month—see Article 265.

6. All entries in the Cash Book of "Remittances of revenue to treasuries" should be supported by vouchers in the treasury receipt form (chalan). When remittances to the treasury are made by means of postal money orders, the chalan may be replaced by the Treasury Officer's advice list. The name of the treasury and the treasury number and date of each receipt should invariably be entered in the Cash Book in the column "To whom paid, etc."

7. The procedure to be followed in regard to the repayment or adjustment of a revenue deposit is indicated in Instructions 19 and 23 under Treasury Rule 16. Immediately on receipt of an intimation from the treasury of the adjustment of an earnest money deposit against revenue due, the District Forest Officer should enter the amount in his Cash Book on the debtor side as "Revenue" and on the creditor side as "Forest Remittance", taking care to see that the entries are made in the Cash Book for the month in which the adjustment is reported to have been made in the accounts of the treasury.

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 receipt. This entry must not be delayed until the money has been received after the cheque has been cashed at the treasury.



*Local Ruling under Article 258.*

1. The amount of the cheque should also be entered on the payment side of the Cash Book in the column "Bank or Treasury".

2. Cheques accepted in payment of Government dues should be entered in the cash account as "Receipts" as and when received and as "Disbursement" when remitted into the treasury for encashment just like moneys received by a Government servant. If a large number of cheques is received daily, they should be initially entered in a subsidiary register in T.N.T.C. Form 14-A for watching the encashment of the cheques and only the daily total of receipts and remittances accounted for in the **Cash Book**. Cheques drawn by the District Forest Officer or by some other Government servant in favour of the District Forest Officer may, however, be treated as "cash" while the cheques are in transit to the treasury for realization.

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.

*Local Ruling under Article 260.*

The head "Book Transfers" is not operated on in Madras, see the Local Ruling under Article 242.

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.

*Local Ruling under Article 261.*

The exhibition in the Cash Book of the deductions made from pay bills on account of Income-tax and Postal Life Insurance should follow the procedure indicated in the Local Ruling under Article 243. Credits on account of General Provident Fund or any other account pertaining to a State head of account should be shown under the relevant head or the departmental adjusting account concerned with reference to the Local Ruling under Article 242.

*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.

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\* See also Subsidiary Rules 49 to 51 under Treasury Rule 16.

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.

#### *Local Ruling under Article 266.*

The date on which the Cash Books of Range Officers should be closed each month will usually be fixed by the District Forest Officer with reference to the date on which the Taluk Treasury accounts are closed, in order to preserve agreement between the departmental and the treasury figures.

### 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.

\* See also Instruction I under Treasury Rule 11.

*Local Ruling under Article 267.*

A copy of the monthly register of cheques drawn in Form F.A. 2 will be sent to the Treasury Officer for verification and counter-signature at the close of each month—*See* Article 58 and Local Ruling 2 under it in the Tamil Nadu Account Code, Volume II.

## 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.

*Local Ruling under Article 268.*

The muster roll should be kept in Form F.A. XI in accordance with the instructions in Chapter VIII of the Tamil Nadu Financial Code and the notes printed on the form.

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.

*Local Ruling under Article 269.*

## Measurement Books.

1. The instructions for the maintenance of measurement books are laid down in Chapter VIII of the Tamil Nadu Financial Code. Measurement books are not to be used in the case of existing buildings where the only purpose aimed at is the preparation of estimates for periodical repairs and of contractors' bill for such repairs, in such cases all that need be used is a standard measurement book which should be maintained in Divisional Forest and Range Office.

When standard measurement books of buildings are maintained the following rules prescribed by the Government in consultation with the Accountant-General should be followed carefully :—

- (i) The entries of measurements and abstracts thereof should be recorded legibly in ink and certified by the Range Officer concerned, in his own handwriting to the effect that they are correct for the purpose of preparing both the periodical repair estimates and the contractor's bills. Any corrections should be attested by a District Forest Officer.
- (ii) All the standard measurement books maintained in a Forest Division should be entered in an alphabetical series so as to be readily distinguished from ordinary measurement books and the entries relating to them should be noted on separate pages of the register of measurement books maintained in the Divisional Forest Office. The original standard measurement books should be kept in the personal custody of the head clerk of the Divisional Forest Office.
- (iii) Certified copies of measurement books relating to works in charge of a Range Officer should be sent to him to be kept in his personal custody and the entries relating to them should be made on separate pages of the Range Register of measurement books.

NOTE.—This need not be done when the Divisional Forest office and the Range Officer are at the same station.

- (iv) For the use of the Forester, standard measurements of each work in his charge copied on loose sheets and signed by the District Forest Officer should be sent to the Range Officer for issue to the Forester concerned.

NOTE.—This need not be when the Range Officer and the Forester are in the same section.

- (v) When corrections have to be made owing to additions or alterations in a building, the Range Officer concerned should make the corrections in his copy of the measurement book. At the same time, he should intimate them to the District Forest Officer who will have the book in his office corrected under his initials. The copies with the Foresters in which corrections have to be made should be called for by the Range Officer, corrected under his initials and return.
- (vi) On the 30th April each year, the District Forest Officer should send a certificate to the Conservator to the effect that all the standard measurement books in his division have been inspected by him that the entries therein have not been tampered with, that all corrections due to additions or alterations in the buildings have been made in the books and that the latter are reliable and up to-date records.
- (vii) When a payment has to be based on standard measurements, the subordinate preparing the bill for payment should certify in the ordinary measurement book and the bill that the whole of the work (or the work since the previous running bill, as the case may be) as per standard measurements in a book, the number of which should be quoted has been done and that it has not previously been billed for in any form.
- (viii) Separate measurement books should be set apart for noting the details of such bills so as to facilitate the review of payments based on standard measurements.
- (ix) All bills so paid should be specially checked in the Divisional Forest Office with reference to the standard measurements contained in the records of that office.

*Bills and Vouchers.*

2. For payments other than those made on muster rolls, the authorized forms of bills and vouchers are the following:—

- (a) **First and Final Bill, Form F.A. II.**

(b) Running Account Bill, Form F.A. III.

(c) Hand Receipt, Form F.A. IV.

The use of these forms is explained in the following subsections :--

*First and Final Bill, Form F.A. II.*—This form should be used for making payments both to contractors and suppliers when a single payment is made for a job or contract, i.e., on its completion. A single form may be used for making payments to several payees, if they relate to the same work (or to the same head of account in the case of supplies) and are billed for at the same time.

*Running Account Bill, Form F.A. III.*—This form is intended both for contractors for work done and for suppliers. It should be used when payments are made on running accounts to contractors and suppliers. This form will contain one man's account only; full details of quantities of the different classes of work or supplies must also be set forth.

*Hand Receipt, Form F.A. IV.*—This is a simple form of voucher intended to be used for all miscellaneous payments and advances for which none of the special Forms F.A. II and F.A. III is suitable.

3. Before the bill of a contractor is prepared, the entries in the measurement book relating to the description and quantities of work or supplies should be scrutinised by the subordinate and the calculations of "contents or area" checked arithmetically by him. The rates allowed should be entered by him in the abstract of measurements. The bill should then be prepared from the measurement entries in one of the forms prescribed in Local Ruling 2 above applicable to the case.

Full rates in accordance with the agreement, catalogue, indent or other orders should be allowed only if the quality of work done or supplies made is up to the stipulated specification. When the work or supplies fall short of that standard, and under the agreement, it is permissible to make a final payment if the contract is determined or an on-account payment

if the contract is to run on, only such a fraction of the full rate should be allowed as is considered reasonable, with due regard to the work remaining to be done and the general terms of the agreement.

4. Before signing the bill, the subordinate should compare the quantities in the bill with those recorded in the measurement book and see that all the rates are correctly entered and that all calculations have been checked arithmetically. When the bill is on a running account, it should be compared with the previous bill. The memorandum of payments should then be made up, any recoveries which should be made on account of the work or supply or on other accounts being shown therein. If the subordinate is empowered to pay the bill, he should then record a formal pay order specifying, both in words and figures, only the net amount payable, though the payee should be required to acknowledge in his acquittance the gross amount payable inclusive of the recoveries made from the bill.

The total charge for each item of work and the grand total of a contractor's bill should be rounded in accordance with the instructions in Chapter XIV of the Tamil Nadu Financial Code, but paise should not be omitted from the rates for the various items of work.

If the subordinate who prepares the bill has authority to make payment, only one signature at the foot of the bill is necessary.

(Memo. No. 79271-A/VSI/63-29, dated 16th August 1966.)

5. If the subordinate is not empowered to make the payment, the bill should be submitted with the measurement book to the next higher authority, who will pass and return the bill for payment, if after the necessary scrutiny it is found to be in order.

6. From the measurement books, all quantities should be clearly traceable into the documents on which payments are made. When a bill is prepared for work or supplies measured, a remark to the effect "Bill submitted to the  
on " should be endorsed on the abstract of



measurements. The officer who signs the pay order should, immediately on signing it, cross out every page containing the detailed measurements of the work or supplies paid for by a diagonal red ink line. The officer who actually disburses the amount should enter the number and date of the voucher of payment with the remark "Paid on \_\_\_\_\_ by voucher No. \_\_\_\_\_" on the abstract of measurements.

**NOTE.**—The document on which payment is made should invariably be shown in the space provided for the purpose the number and page of the measurement book in which the detailed measurements are recorded, and the date on which the measurement was made, or the date on which the articles were brought to account in the Register of receipt of timber, etc.

7.(a) Payments for work done or supplies made in a running account should ordinarily be made monthly. Both the "quantities" and "amount" of each distinct item of work or supply should be shown separately in the bill. It will be observed that the form provides for recording the total quantity and value of work done up-to-date, the work done to the end of the last bill and since then.

(b) Such payments should be treated as payments on account, subject to adjustment in the final bill, which should be drawn in Form F.A. III, but printed on yellow paper, when the work or supply is completed or the running account is to be closed for other reasons. When a final payment is made on a running account, the payee, if he is able to write, should add in his own handwriting that the payment is "in full settlement of all demands". If the payee is illiterate or is unable to write beyond signing his name, these words should be filled in by the officer making the payment.

**NOTE.**—If the Contractor refuses to give an acknowledgment to the effect that the payment made to him was in full settlement of all demands, it is not necessary to insist on obtaining a qualified acknowledgment.

**NOTE 2.**—A form printed on yellow paper is never to be used except for final payments.

(c) A separate running account is maintained in respect of each contract. Transactions relating to two or more separate

working estimates should not be brought on to the same running account; they should not, therefore, be covered by a single contract.

#### *Charges on account of materials.*

8. In the case of works executed departmentally, the required materials may be obtained from stores or by purchase or transfer from other works at which there may be a surplus and so on. The materials brought on to the site of a work will be in the custody of the officer in-charge of the work and will be issued for use on the work as required. In order to watch the proper receipt, issue and balance of materials in the interests of Government, it is important that a simple and concurrent account should be kept of each item of material as it is received and issued for the work. For this purpose an account in Form F.A.V. is prescribed.

9. Form F.A.V. will, however, be maintained only in the case of such works where its maintenance has been specially ordered by the sanctioning authority. All materials brought on to the site of such works for the thereon, whether by purchase or from stock or by transfer from another work, etc., should immediately be entered in the receipt column with a brief reference to the measurement book or other record, a separate page being used for each material. As the materials are issued for use on the work, they should be duly entered on the day of issue in the issue column, the balance being immediately posted.

10. Immediately after the completion of the work, the Range Officer will verify the unused balance of materials, submitting along with the completion report for the work a report of the verification containing the actual verified balances and a certificate that he has brought them to account in Form No. 6 of the Tamil Nadu Forest Code. The report should also indicate the action taken or proposed to be taken (1) to adjust the discrepancies, if any, and (2) to dispose of the surplus balances.

Discrepancies may be due to differences between the actual receipts or issues with those entered in the accounts, arising from errors in measurements, or in posting the accounts or from losses of materials due to carelessness, neglect or fraud on the part of the subordinate. They should be carefully investigated into and adjusted as follows:—

(1) Shortages and losses for which any subordinate is held responsible should be adjusted by prompt recovery under the orders of the District Forest Officer, the amount being credited to the work. Pending recovery, such amounts should be debited to Advances recoverable by credit to the work. The question of other disciplinary action should be separately examined.

(2) Other actual losses which are irrecoverable should be written on the account in Form No. 6 of the Tamil Nadu Forest Code under the sanction of the competent authority, no further adjustment in accounts being required.

(3) Materials found in excess should be brought on to the account in Form No. 6 of the Tamil Nadu Forest Code separately with the remarks "Materials found in excess on verification".

11. Steps should be taken expeditiously to dispose of all surplus materials either by transfer to other works in progress or by sale. The value of such materials should be credited to the work concerned and debited to the work to which they are transferred and, if sold, the value realized should be credited to the work.

NOTE.—Completion report for the works should contain a reference as to the manner in which deficit or excess materials have been adjusted.

The unused materials at the site of the work should also be verified whenever the officer or subordinate in direct charge of the work is transferred before its accounts are closed, by the relieving officer in company with the relieved officer and a report on the verification should be submitted to the District Forest Officer through the Range Officer only in cases where the verified balances do not agree with the book balances. If the ver-

fication does not disclose any discrepancies, a certificate to the effect that the book balances have been verified and found correct, will be signed and submitted by the relieving officer to the District Forest Officer through the Range Officer.

12. The accounts of "Materials-at-site" prescribed in the above Local Rulings are not intended to include office stores, tools and plant and other equipment—*See* also Article 271 and the Local Ruling under it.

### 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.

#### *Local Ruling under Article 270.*

1. The expenditure incurred on works sanctioned either by the Government, the Chief Conservator or Conservator should be entered in detail in the register Form F.A. 3, to be kept in the District Forest Office, one or more pages being devoted to each work. A separate register should also be maintained for recording the expenditure on works sanctioned by the District Forest Officer. The register should be posted monthly from the duplicate copy of the Range cash book. For works costing Rs. 100 or less, it is not necessary to classify expenditure under the various estimate sub-heads in the register, the column "Total expenditure" only being posted.

The first volume of the registers in use should have an index under the various budget heads for all works sanctioned in the division.

2. For the procedure to be followed in regard to the submission the completion report for a work—*See* Article 181 in Chapter VIII of the Tamil Nadu Financial Code, Volume I and the instructions in the Departmental Code.

### 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.

#### *Local Ruling under Article 271.*

The Government have directed that the account of stores referred to in this Article need not be kept in Tamil Nadu.

### E.—CONTRACTOR'S AND DISBURSER'S 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 disbursers 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 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 of 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.

#### *Local Ruling under Article 274.*

When an advance is outstanding against an officer on transfer, the amount shall be shown as "transferred to the accounts

of district" in the accounts of the district he is leaving, on receipt of intimation from the District Forest Officer of his new district that the outstanding has been brought to account in his ledger.

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

#### *Local Ruling under Article 275.*

In Tanjil Nadu, the account of each contractor and disburser for any month in which any transaction has taken place should be balanced and initialled by the District Forest Officer as soon as possible after the date of the despatch of the monthly accounts to the Accountant-General, and, in any case, not later than the 12th day of the month.

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 outstanding 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 outstanding. These accounts should be closed on the 20th of May or on such date as may be prescribed by the Accountant-General ( \* \* ),

## 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 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 correct 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 or the proposed adjustment.	Debits		Credits	
	Head of account	Amount	Head of account	Amount
		Rs. P.		Rs. 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, 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.

*Local Ruling under Article 278.*

In Tamil Nadu, the March supplementary accounts are not prepared by Forest Officers but they should intimate to the Accountant-General any corrections to be made in the accounts so as to reach him not later than the 20th of May in each year.

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.

*Local Ruling under Article 279.*

There are no commercial undertakings in the Forest Department in Tamil Nadu.

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\* Volume IV of the Comptroller and Auditor-General's Account Code.

## 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 ( \* \* ). 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).

#### *Local Ruling under Article 281:*

The duplicate copy of the Cash Book prepared by carbon paper be sent by Range Officer to the District Forest Officer should be accompanied by all the necessary vouchers as prescribed for District Forest Offices and should show the cash balance in hand at the end of the month, which should be personally counted by the officer closing the Cash Book and compared by him with the entries in the Cash Book and the duplicate copy of the Cash Book. The fact should be certified at the foot of the latter return in the following form:—

"I hereby certify that I have personally counted my cash balance on this day and found it to agree with the balance as shown in the Cash Book and in this return. The entries in the Cash Book and in this return have also been compared by me throughout and found to agree".

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 DEPARTMENT OFFICERS.

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The accounts and returns of Depot Keepers and other subordinates should be incorporated in the duplicate copy of the Cash Book and the timber and stock returns.

C.--COMPILATION OF MONTHLY ACCOUNTS.

282-287.      \*                                      \*                                      \*                                      \*

D.—SUBMISSION TO ACCOUNTANT-GENERAL.

288-297.      \*                                      \*                                      \*                                      \*

*Local Rulings under Articles 282-297.*

District Forest Officers should render the following accounts to the Accountant-General. They should be despatched as a rule by registered post so as to reach his office on or before the 10th of the month except in the months in which they may be specially required to be despatched earlier and special steps should be taken, if necessary, so as to ensure that they are despatched promptly. If the due date happens to be a postal holiday, the accounts may be sent one day (but not more than one day) later. With a view to avoid delay, the accounts (but not the vouchers) may, in the absence of the Divisional Forest Officer, be signed by his Head Clerk or by a gazetted Government Servant on his behalf. The District Forest Officer should, however, check the accounts on his return and forward with the vouchers a certificate of his responsibility as to the correctness of the accounts submitted to the Audit Office, giving the totals under each head of revenue and expenditure.

NOTE.—Consolidated Treasury receipts from the Treasury Officers for the remittances into the treasury may however be sent to audit duly reconciled on or before the 25th of the month.

(Memo. No. 1395/Codes I/71-14, dated 21st September 1971.)

*Accounts to be rendered.*

A classified abstract of the cash accounts (Form F.A. VII) showing for the month—

(a) the total revenue and expenditure under each of the prescribed heads of account ;

(b) the total amount of all cheques drawn ;

(c) all remittances to treasuries ;

(d) all advances paid and recovered ;

(e) all other cash recoveries ;

(f) inter-departmental transfers ;

(g) forest refunds ; and

(h) receipts and payments on account of other Governments and Railways.

This account should be accompanied by the following documents and appendices :—

**DOCUMENTS.**

(i) Schedule of Monthly Settlements with Treasuries in Form F.A. XII (*see* Local Ruling under Article 249).

(ii) Return of cheques drawn duly certified by the Treasury Officer (*see* Article 267).

(iii) Consolidated Treasury Receipt from the Treasury Officer for remittances into the treasury.

(iv) Schedule of receipts and payments on behalf of other Governments and Railways.

(v) Return of rents (Form F.A. VIII).

(vi) Schedule of Forest Remittances to Treasuries in Form F.A. VI-A.

## APPENDICES.

I. Account particulars of the amounts debited and credited to "Advances Recoverable" and "10. Forest—Conservancy and Works—Suspense—Works Advances".

NOTE.—Each item outstanding for more than six months should be entered in red ink in this Appendix. The return for March in each year should be accompanied by a brief statement explaining the circumstances in which each such item remains unadjusted and the steps which have been taken with a view to its early clearance.

Certificate of cash balance in the hands of Range Officers and other disbursers who have received advances directly from the District Forest Officer, together with explanations of any differences between the amount of such certificates and those shown in this Appendix should also accompany the March return.

II. Account particulars of cash recoveries made on account of overpayments, retrenchments, etc.

III. Account particulars of items credited to the detailed head "Other Sources" under the head "X—Forest—Miscellaneous".

NOTE.—The Posting or 'Averse' Register (Form F.A.X.) prepared by the Accountant of the Divisional Forest Office should be attested monthly by the District Forest Officer when he approves of the accounts and filed with the office copy of the accounts.

2. The submission of the monthly accounts should on no account be delayed. If, however, they cannot reach the office of the Accountant-General before the due date prescribed in Local Ruling 1 above, a separate statement (and if necessary, a telegram) should be despatched so as to reach his office on the above due date, giving the figures under the following heads of account in the order noted below. The special reasons necessitating delay in despatch of the accounts should also be furnished along with the accounts.

## I.—RECEIPTS AND CHARGES BY MAJOR HEADS OF ACCOUNTS.

*Receipts.*

A. LI. Forest (Gross).

B. Refunds under "LI Forest."

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- C. State Provident Funds.
  - D. Civil Deposits.
  - E. Other Deposits and Advances (i.e., Advances Repayable—Special Advances and Forest Advances; Suspense Accounts—Departmental Adjusting Accounts).
  - F. Loans and advances by State Governments.
  - G. Adjusting account between Central (Non-Railways) and State Governments.
  - H. Cash Remittances.
  - I. Inter-State Suspense Account.
  - X. Account with Railways (Southern Railway, Eastern Railway—each Railway separately).
  - J. Opening balance.
  - K. Total receipts.

*Charges.*

- L. 70. Forest.
- M. State Provident Funds.
- N. Civil Deposits.
- O. Other Deposits and Advances (i.e., Advances Repayable—Special Advances and Forest Advances; Suspense Accounts—Departmental Adjusting Accounts).
- P. Loans and advances by State Governments.
- Q. Adjusting accounts between Central (Non-Railways) State Governments.
- R. Cash Remittances.
- S Inter-State Suspense Account.

Y. Account with Railways (Southern Railway, Eastern Railway—each Railway separately).

T. Closing balance.

U. Total charges.

II. DETAILS FOR THE AMOUNT SHOWN UNDER THE HEAD "ADJUSTING ACCOUNT BETWEEN CENTRAL AND STATE GOVERNMENTS";

*Receipts.*

(a) Taxes on Income.

(b) Coorg Suspense.

(c) Account between Central Revenues and Tamil Nadu.

(d) Account between Civil and Posts and Telegraphs.

(e) General Family Pension Fund, West Bengal.

(f) Total receipts—Adjusting account between Central and State Governments.

*Charges.*

(g) Accounts with Governments of other Countries.

(h) Coorg Suspense.

(i) Account between Central Revenues and Tamil Nadu.

(j) Account between Tamil Nadu and Military.

(k) Total charges—Adjusting account between Central and State Governments.

3. Two schedule dockets of works vouchers should be submitted for each range in Form F.A. IX, one for works sanctioned by the Conservator or higher authority, and the other for works sanctioned by the District Forest Officer and all other charge under "Conservancy and Works" including commission Payments.

A contingent bill for the whole district should also be submitted for contingent charges under the minor head "Establishments", *except* when separate bills are required under any rule or order to be sent for particular items. Contingent bills

should be prepared in the forms prescribed and in accordance with the Subsidiary Rules and Instructions under the Treasury Rule 16 except for the fact that bills are not presented at the treasury. Particular attention should be paid to the rules regarding the submission of sub-vouchers, their cancellation, etc.

As regards travelling allowances, the original bills countersigned by the controlling officer should be submitted with the accounts as vouchers, the payee's receipts being filed in the District Forest Office.

Vouchers should also be submitted for advances to contractors and disbursers, transfers to other departments and the like.

Vouchers and sub vouchers pertaining to each range should have a distinguishing letter attached to their numbers.

4. The vouchers should be despatched in two instalments by registered post, accompanied by a covering list showing the number and amount of each voucher in the prescribed form. The first instalment of vouchers should relate to payments made on or before the 20th of each month and should be despatched by the 25th of that month; the second should relate to payments made after the 20th and should accompany the monthly accounts, except when the accounts are signed by some other gazetted Government servant on behalf of the District Forest Officer.

5. All accounts in an Indian language should be accompanied by abstracts in English. The necessary particulars should be entered in English on all vouchers in an Indian Language and signed by the District Forest Officer, when they are forwarded for audit in support of the charges entered in the district monthly accounts.

6. In addition to this monthly accounts prescribed above, capital and Revenue accounts of all Government owned and leased residences should be prepared annually and submitted to the Accountant-General in the form and manner prescribed by him.



## APPENDICES.

## APPENDIX 1.

[See Chapter II, Local Ruling under Article 11 and 26.]

**RULES GOVERNING THE ALLOCATION OF EXPENDITURE BETWEEN CAPITAL AND REVENUE AND THE FINANCING AND ACCOUNTING OF CAPITAL EXPENDITURE.**

Expenditure on public services may be classified into "Expenditure on Revenue Account" and "Expenditure on Capital Account" or "Capital Expenditure". The Comptroller and Auditor-General has broadly defined capital expenditure as expenditure incurred with the object of either increasing concrete assets of a material and permanent character, or of reducing recurring liabilities, such as those for future pensions by payment of commuted value. Capital expenditure may be met from non-revenue resources, such as capital receipts, accumulated revenue surplus of previous years or the proceeds of loans. It is not, however, necessary that all capital expenditure should be met from non-revenue resources. Prudent financial administration requires that capital expenditure should not be met from such sources, unless it is remunerative or is so large that it cannot be met from current revenues. Expenditure on a temporary asset cannot, ordinarily, be considered as expenditure of a capital nature.

2. For the purpose of laying down rules to determine what is capital expenditure and how such expenditure should be financed, i.e., whether from the revenue account or from non-revenue resources, the public services on which the Government incur capital expenditure may be divided into the following categories:—

- A. Irrigation works and electric schemes for which regular Capital and revenue accounts are kept.
- B. Government commercial undertakings.

C. Other departments and services for which no separate capital and revenue accounts are kept (e.g., civil works).

**A.—IRRIGATION WORKS AND ELECTRIC SCHEMES FOR WHICH  
REGULAR AND REVENUE ACCOUNTS ARE KEPT.**

*I.—Allocation of expenditure between capital and revenue.*

3. Irrigation and Navigation works and electric schemes are generally of a revenue producing character, and a number of them have been financed from non-revenue resources. It is essential to make clear the financial effect of their working and for this purpose separate capital and revenue accounts have to be maintained for them, showing the total cost of construction, the cost of extensions and improvements, the gross revenue and the cost of working and maintenance.

It is not, however necessary, to maintain separate capital and revenue accounts for small works, viz., works estimated to cost not more than Rs. 50,000 each, nor if the work is of such a character as not to permit of clear capital and revenue accounts being kept

4. The following rules should be observed in deciding whether an item of expenditure relating to an irrigation or navigation work should be debited to capital or to revenue :—

(1) Capital bears all charges for the first construction of a project as well as charges for intermediate maintenance of the work while not yet opened for service and bears also charges for further additions and improvements in accordance with rule (3) below.

(2) Revenue bears all subsequent charges for maintenance and all working expenses. These embrace all expenditure on the working and upkeep of the project and also on such renewals and replacements and such additions, improvements, or extensions as are chargeable to the revenue account under rules (3) and (4).

(3) When the construction estimate of a project is closed, the expenditure on works of extensions will be charged thus :—

(a) Estimates exceeding Rs. 1,000 for (i) works which are in themselves directly remunerative, such as new distributaries, mills or works for increasing the canal discharge, and (ii) works which are necessary for the full development of a project, but are not in themselves directly remunerative, shall be charged to the capital account.

(b) Estimates amounting to Rs 1,000 or under shall be charged to the revenue account under extensions and improvements.

(c) All estimates for works which are neither remunerative in themselves nor considered necessary for the development of the project shall be charged to the revenue account under Extensions and Improvements.

(4) In the case of renewals and replacements of existing works if the cost really represents an increase in the capital value of the system and exceeds the cost of the original work by Rs. 1,000, the cost of the new work should be divided between capital and revenue; the cost of the original work, which should be estimated if the actual cost is not known, should be charged to revenue and the balance to capital. In other cases, the whole cost of the new work should be charged to revenue. Thus, a renewal which does not represent a substantial improvement of the original work and is in all material essentials the same as the original work should not be charged to capital but to revenue, even when the cost exceeds Rs. 1,000.

5. In theory, it is legitimate to make capital bear the charges for interest on money borrowed to finance the construction of a new project before this project becomes revenue earning. In

fact, however, a Government project is only part of the operations of Government and it may be sound financial administration to meet interest charges from other revenue during the process of construction. The charge of interest to capital in Government accounts is justified only when there be undue disturbance in the Government's budgetary position by taking interest to revenue. The writing back of capitalised interest should be the first charge on any capital receipts or surplus revenues derived from a project when opened for working.

8. The foregoing rules are generally applicable to electric schemes also, except that extensions to electric schemes which are directly remunerative and which cost Rs. 1,000 and under may also be debited to capital.

#### *II.—Classification of works into productive and unproductive.*

7. Although most of the works included in the category of works having capital and revenue accounts produce some revenue, not all of them produce revenue sufficient to meet the cost of working and maintenance and the interest charges on the capital. Works are accordingly classified into "productive" and "unproductive".

8. A new work can be classed as "productive" if, at the time of according sanction to it, there is good reason to believe that the net revenue derived from it will, within ten years after the probable date of its completion, repay the annual interest on the capital invested at such rate as may be fixed by the Government from time to time. The capital invested in a work will include direct and indirect charges and arrears of simple interest, if any, i.e., balance of total interest over total revenue during the ten years period; but no reduction should be made from the total capital outlay on account of anticipated excess of revenue over simple interest.

A new work which does not satisfy the criterion laid down above will be treated as "unproductive."

NOTE.—In the case of works sanctioned before 1st April 1937 the rate of interest will be calculated at 4-1/2 per cent, irrespective of whether they were completed before or after that date, at 5 per cent in the case of those sanctioned between 1st April 1941 and 1st April 1946 and at 4 per cent in the case of those sanctioned on or after 1st April 1946.

9. A productive work may be changed into an unproductive work and *vice versa* in the following circumstances:—

- (a) If, at any time during the period of construction, or within ten years of the date of the closure of its construction estimate, it becomes apparent that a work originally classed as productive will not actually be remunerative according to the criterion prescribed in paragraph 8 above, it should be transferred from the productive to the unproductive class; and similarly, if it becomes obvious, during the same period that a work sanctioned as unproductive will actually prove remunerative, the transfer of the work from the unproductive to the productive class may be effected.
- (b) If a work which is classed as productive fails, at any time after the expiry of ten years from the date of the closure of its construction estimate, in three successive years to yield the relevant return prescribed in paragraph 8 above, it should be transferred to the unproductive class. A work classed as unproductive which succeeds in yielding in three successive years, the relevant return prescribed for a productive work may, on the same principle, be transferred to the productive class. The Government may, however, postpone the transfer of a work from one class to the other, if they are satisfied that its success or failure is due to purely transient causes.

Thus every work classified under paragraph 8 or clause (a) of this paragraph will retain the classification in the 11th, 12th and 13th years after the closure of its construction estimate.

10. If an existing irrigation, navigation, embankment or drainage work be extended or improved, the criterion of productivity prescribed in paragraphs 8 and 9 above shall be applied

to the whole system or scheme including such extension or improvement, as if the extension or improvement had been executed simultaneously with the original work, and the date of sanction referred to in paragraph 8 for the purpose of determining the percentage to be returned by the system as a whole shall be that on which sanction was accorded to the original project or scheme. As an exception to this rule if any extension be, owing either to its nature or its magnitude, such as may reasonably be considered to be a separate project and if it be susceptible of having clear capital and revenue accounts kept of it, distinct from those of the project or scheme as a whole, it should be treated as a separate project or scheme. In that case the conditions relating to original projects or schemes, and not those relating to extensions and improvements, shall be applicable. In all such cases, separate capital and revenue accounts should be maintained for the extension in order to enable the productivity test to be periodically applied.

11. For the purpose of determining the productivity of an old work which has been developed by the British Government, only the capital expenditure expended by that Government should be regarded as the capital at charge on which interest is chargeable.

### *III.—Financing of expenditure.*

12. *Productive works.*—A new work, or a work of extension or improvement connected with an existing project or scheme which is treated as a separate work, may be financed from non-revenue resources, including borrowed money, if the work satisfies the test of productivity laid down in paragraph 8.

A work of extension or improvement, which is treated as part of an existing project or scheme, may also be met from non-revenue resources, if the work is expected to be remunerative by itself and the estimated cost is not less than Rs. 10,000. If such a work is unproductive, it should be financed from current revenues, unless the estimated cost of the work exceeds Rs. 5 lakhs, when the work may, if necessary, be met from non-revenue resources.

13. *Unproductive works.*—Capital expenditure on new unproductive projects, and extensions and improvements to existing unproductive projects should, ordinarily, be met from current revenues.

If however the estimated cost of the work is more than Rs. 5 lakhs, it may be financed from non-revenue resources. If a work falls within the scope of the proviso to section 5 of the Tamil Nadu Famine Relief Fund Act, 1936, it may be financed from the Famine Relief Fund.

#### B.—GOVERNMENT COMMERCIAL UNDERTAKINGS.

14. In the case of Government commercial undertakings the expenditure incurred on the construction or acquisition of fixed assets of a material character, such as land, buildings, machinery, etc., is treated as capital, while expenditure on floating assets like raw materials consumed, wages, supervision charges, and other running expenses of the undertaking depreciation on the value of fixed assets, and losses written off are chargeable to revenue.

Capital expenditure on Government commercial undertakings may be met from non-revenue sources, if the undertaking is working at a profit after providing for interest on the capital invested by the Government at the rates which the Government fix every year.

#### C.—OTHER DEPARTMENTS AND SERVICES FOR WHICH NO SEPARATE CAPITAL AND REVENUE ACCOUNTS ARE KEPT (e.g., CIVIL WORKS).

15. *Works for which no separate capital and revenue accounts are kept.*—Irrigation and navigation works which do not satisfy the criterion of the maintenance of separate capital and revenue accounts (see paragraph 3. above), and all other works which do not relate to commercial undertakings fall under this category. The expenditure on such works should subject to the exceptions specified below, be met from current revenues :—

(a) If a work is expected to be remunerative, i.e., is expected to produce a net revenue after allowing for the cost of maintenance and repairs and interest on the estimated cost of

the work it may be financed from non-revenue resources, if the estimated cost of the work exceeds Rs. 50,000.

(b) If the work is unremunerative, i.e., does not satisfy the criterion laid down above for a remunerative work it may be financed from non-revenue resources, provided that the cost of the work or group of work exceeds Rs. 5 lakhs.

For the purpose of the limit of Rs. 5 lakhs, works may be grouped together if they satisfy the following general principles:—

- (i) the works should be interdependent; or
- (ii) the works should be essential for the purpose of a single scheme or project;
- (iii) all expenditure incurred at or about the same time on objects arising directly from the central idea underlying a scheme may be treated as having been incurred on that scheme.

Examples of works which form a group of work or the construction of quarters for Government servants generally in the agency tracts (scheduled areas) or for the Government servants of a particular department, such as the Police Department, in pursuance of a definite policy of the Government and works included in a building programme for the establishment of a new State or district headquarters.

16. *Commutation of pensions.*—This is generally recognized as a legitimate item of capital expenditure, since it reduces recurring liabilities in respect of pensions. The expenditure annually on the commutation of pensions does not, however, vary to any appreciable extent from year to year, and since it is practically a recurring expenditure, it can more properly be met from current revenues.

17. *Loans and advances to Local Bodies, Cultivators, etc.*—These may be met from loans or from other non-revenue sources, such as accumulated balances and recoveries of loans.

18. *Grants-in-aid to local bodies for any scheme.*—Grants-in-aid do not go to build tangible assets for the Government, as distinguished from those of local bodies, and they should accordingly be met from current revenues.



## APPENDIX 2.

[See Chapter II, Local Ruling 1 under Article 29.]

DETAILED HEADS PRESCRIBED BY THE GOVERNMENT IN REGARD  
TO IRRIGATION ETC., WORKS WITH INSTRUCTIONS AS TO THE  
CHARGES TO BE CLASSIFIED UNDER THEM.

*General remarks.*—(1) The detailed heads in this list may be varied under the orders of the Government, to suit the circumstances of each project. (2) Combined works falling under two or more heads—e.g., combined bridges and falls, or combined falls and regulators—should be classified according to that aspect of the work which predominates.

### A. PRELIMINARY EXPENSES.

Surveys and preliminary investigations. This head does not appear under "Extensions and Improvements" nor under "Maintenance and Repairs".

### B. LAND.

Compensation for taking permanent or temporary possession of land required for the purposes of the work.

The term "Compensation" includes the following besides the payment for the land itself:—(1) payments for buildings, trees, crops, etc., and (2) cost of special land acquisition establishment when it is chargeable to the Public Works Department. Sale-proceeds of wood, building materials etc., obtained in clearing land taken up should be taken in reduction of the charge, if realized before the accounts, of the estimate for the acquisition of the land have been closed—see Article 68. If any buildings acquired with the land are used as residences or otherwise let, they should be brought on the Register of Rents, Form P.W. A. XIII and rents realized should be treated as ordinary rent receipts.

### C. WORKS.

All construction works, whether of earthwork or of masonry, etc., excluding work falling under the heads I—Navigation and K.—Buildings in all cases and under L.—Earthwork where this is maintained as a separate detailed head. Ordinarily the grouped head C.—Works takes the place of such of the heads D, E, F, F(I), G, H, J and L as are not separately provided for.

### D. REGULATIONS.

Works (other than escapes and escaped heads) for the regulation of supply.

### E. FALLS.

Falls and rapids other than those required to maintain the depth of water for navigation purposes.

### F. RIVER AND HILL TORRENT WORKS.

Aqueducts, superpassages, culverts, syphons, inlets, and outlets and cross drainage works generally, when such works are in connection with river and hill torrent.

#### F. (I) OTHER CROSS DRAINAGE WORKS.

Cross drainage works of the classes referred to under the head "F.—River and Hill Torrent Works" when such works are in connection with drainage other than that from river and hill torrents.

### G. BRIDGES.

Bridges, both road and railway, for crossing a canal, including subsidiary works, e.g., approach roads, fencing gates, *ghats*, *steps*, etc.

### H. ESCAPES.

Masonry and earthwork connected with escapes (including escape heads).

## I.—NAVIGATION.

Locks at head-works and on a canal, separate navigation channels and weirs designed for maintaining the requisite depth of water for navigation purposes.

## J.—MILLS.

Water power plant (if a permanent fixture) and buildings in connection with such plant, also sluices channels conducting water to and from the same.

## K.—BUILDINGS.

Permanent and temporary buildings (including staff quarters offices, workshops, stations, etc., but excluding buildings for water power) and station drainages, roads, gardens, enclosure walls, conservancy works, etc., pertaining to buildings individually or collectively. In the case of maintenance and repairs this head includes also taxes payable by the Government and rents of buildings hired by the Government.

## L.—EARTHWORK.

Excavation and embankments for the channel, protective works for the bed and sides; trimming, turfing or rivetting slopes; retaining walls for embankments.

## L. (I).—BOUNDARY AND SERVICE ROADS.

(Subordinate to the detailed head "L.—Earthwork"—  
Roads and Communications.)

This head may be opened to record the expenditure on side roads and service roads separately, if it is not proposed to classify it under "L.—Earthwork."

## M.—PLANTATIONS.

All regular plantations, including the cost of clearing land, transplanting soil and planting trees. Gardening charges in connection with buildings do not fall under this head.

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#### N.—TANKS AND RESERVOIRS.

Earthwork, masonry, etc., on tanks and reservoirs (e.g., tail tanks) in connection with canals other than tanks chargeable to "Head Works" in the case of storage projects.

#### O—MISCELLANEOUS.

Works and services not falling under any other detailed head Includes (1) experiments; (2) works in connection with irrigation outlets not debitable to the head "Water-courses"; (3) distance marks; (4) boundary pillars. Includes also minor works constructed in the banks of canals or distributaries for the direct delivery of water. Includes also, in the case of original works and of extensions and improvements, charges for compensation not debitable to any other detailed head.

#### P.—MAINTENANCE.

All repairs work prior to the opening of the revenue account for the project or the section concerned. This head appears only under "Works".

## APPENDIX 3.

[See Chapter II, Local Ruling under Article 42.]

### RULES FOR THE ACCOUNTING AND DISTRIBUTION OF ESTABLISHMENT AND TOOLS AND PLANT CHARGES.

1. The accounts of Establishment and Tools and Plant charges are kept on the following principles:—

(i) The charges of division or special office are as a rule, met out of the single major head "50, Public Works" in the first instance.

(ii) Before closing the accounts of the year, the Accountant-General apportions the charges of the whole State amongst the major heads to which the cost of the works was charged.

(iii) In certain cases where this annual adjustment is unsuitable, as for example in the case of non-Government works, or for works done only occasionally for other departments, the recovery of cost is effected in the accounts of the divisions concerned, from time to time by the levy of a percentage charge.

(iv) Otherwise, the shares pertaining to individual works are not determined except for the purposes of certain *pro forma* accounts, as in the case of Irrigation and Navigation Works.

2. Subject to the exceptions mentioned in Article 39 of this Code and in Rule 3 below, the establishment charges of a division or of a special office should in the first instance, be classified under the minor head "Establishment" of the major head "50. Public Works". The same major head should bear, in the first place, the charges for the ordinary tools and plant of the division under the minor head "Tools and Plant".

NOTE.—For the classification of the charges for (1) the special tools and plant of a division and (2) the tools and plant of a special office, see Rule 4 below and the Tamil Nadu Public Works Department Code, respectively.

3. The undermentioned special establishments should be charged as indicated below:—

(i) Establishment employed on works in the Scheduled Areas; To the head "50" "Public Works—Scheduled Areas", See Act, 39.

(ii) Pay of the driver in charge of the lifting machine for the falling shutters over the Krishna Anicut : To the minor head "Establishment" under the head "XXXVI. Irrigation, Navigation, etc., Works".

(ii) Establishment employed for the execution of irrigation projects such as the Cauvery-Mettur Project : To the head "90. Capital Outlay on Irrigation Navigation, Embankment and Drainage Works".

4. The cost of special tools and plant, including those required for use on Famine Relief, should be classified in accordance with Articles 37 and 41. Tools, plant and machinery required for a workshop of a quasi commercial character should be charged direct to the accounts of it.

5. Recovery of the cost of establishment and tools and plant should be made in the following cases :—

(a) Work done for other States.

(b) Work done for Railways the Archaeological Department or other departments of the Central Government.

(c) Work done for other departments, when the cost is chargeable to those departments.

(d) Non-Government works.

(e) For all work done in the Public Works Workshops at Madras even though the work is for a Public Works Division within the State.

(f) For work done in the Physics and Soil Mechanics Office and Irrigation Research Station, Poondi, on behalf of departments of the State Government, other Governments, Railways, private persons or bodies.

6. In the cases referred to in Rule 5 above, recoveries will be made at percentage rates on the value of work done. The percentage for Archaeological works and for such other works of the Central Government which may have to be executed in special cases will be 19 per cent for establishment pensionary and tools and plant charges. The percentages for items (a) (c), (d) and (e) and for Railways in item (b) are fixed separately

for establishment and tools and plant charges, and readjusted if necessary at quinquennial intervals, by the Government in consultation with the Accountant-General, the rates being based on the actual average cost (per 100 rupees of outlay on works) in the State during the previous five years. The actual average cost should be taken to mean, in the case of establishment, that portion of the average expenditure on the whole establishment which may be considered to have been incurred in the actual execution of works and then connected preliminaries. The object of the latter rule is to exclude from the ratio of the cost of establishment to the outlay on works, the share of the cost of establishment employed on other miscellaneous duties of the Public Works Department, such as the annual inspection of Railway affecting tanks, preparation of date statements for buildings, inspection of buildings annually and the scrutiny of place on behalf of local bodies, without actually executing any work in order that in the aggregate the recoveries made on the work done may represent fairly the actual cost of the services for which the percentages are charged.

The percentages applicable are:—

(i) for work done for other States—Same as sub-clause (iv) (a) below, except 1 per cent for audit and accounts;

(ii) for work done occasionally for Railways—Same as sub-clause (iv) (a) below;

(iii) for work done for all other departments and charged to the departments concerned—Same as sub-clause (iv) (c) below, except the percentages for audit and accounts and for pensionary charges; Provided that if the work done is for a commercial department, the percentage for pensionary charges should be levied.

NOTE.—If the establishment employed on a project of the kind referred to in sub-clause (iii) of Rule 3 above (which should be treated as a commercial department with reference to the rules in Chapter 4 of this Code, Volume I), executes work on behalf of Public Works Department divisions charged to "50. Civil Works" or for other departments, the percentages applicable are those in sub-clause (iv) (c) below, but excluding one per cent for audit and accounts.

(iv) for non-Government works (including local fund works, municipal works, and other contribution works) as below :—

(a) For works other than water-supply and drainage schemes :—

13 per cent on the amount of works outlay for establishment.

1½ per cent on the amount of works outlay for pensionary charges.

1 per cent on the amount of works outlay for tools and plant.

1 per cent on the amount of works outlay for audit and accounts.

16½ per cent.

Those rates will apply to works which were started on or after 1st April 1937.

NOTE 1.—When lump-sum contributions are received towards Government works from local bodies or private persons or bodies, they should invariably be distributed, for accounts purposes, in two parts, the one representing a share of works expenditure and the other the amount chargeable on that share as Establishment and Tools and Plant and pensionary charges calculated according to the percentage fixed in sub-clause (iv) (a) above. No charge for audit and accounts should be levied in such cases.

In the case of contribution works, where the local bodies or private honours are permitted to carry out the works themselves under the Supervision of and in accordance with the plans and estimates approved by the Public Works Department and where no centage charges are to be recovered for supervision and scrutiny of plans and estimates, centage charges at rates detailed below should be credited to the Public Works Department in the manner laid down in rule 5 (1) of Statement E of Appendix 4, Tamil Nadu Public Works Account Code, and the same amount debited to the concerned department which is benefited by the work. The rates of centage charges to be adopted in such cases will be 1 per cent of the estimated cost for scrutiny and sanction of estimate and 2 per cent of the sanctioned estimated cost of work for supervision and direction including test check.

NOTE 2.—If, in the case of any local fund or municipal work executed by the Public Works Department, the local fund or municipal staff are employed on investigation and preparation of plans and estimates before they are sanctioned and such plans and estimates are worked to, without revision, the rate for establishment will be reduced to 10½ per cent.



NOTE 3.—If the Public Works Department prepares the plans and estimates for any works to be executed by the Central Government, other departments of the State Government, local bodies including municipalities, and private persons, a charge of 2½ per cent on the estimated cost exclusive of the cost of land will be levied subject to a minimum of Rs. 10. In case where the Public Works Department merely scrutinizes the estimates and plans prepared by the Central Government, other departments of the State Government, local bodies including municipalities and private persons the charge should be 1 per cent on the estimated cost, exclusive of the cost of land, subject to a minimum of Rs. 5. This rule does not apply (i) to the scrutiny of trunk road maintenance estimates undertaken with reference to rule 3 of the rules in both sections A and B of Appendix IX to the Tamil Nadu Public Works Department Code and (ii) to the preparation or scrutiny of the plans and estimates for works financed entirely from the Road Fund. In the case of works executed by local bodies and financed partly from the Road and partly from other funds, the centage charges leviable should be based on the proportion of the estimated cost of the work to be met from funds other than the Road Fund. Such charges may be debited to the estimates for the works, provided that no grant may be claimed from the Road Fund in respect thereof.

NOTE 4.—(1) Under the reciprocal arrangement entered into with the Railway in this State, centage charges at the above rates will be payable to the Railway for work done by them for the Government.

(2) When plans and estimates are prepared by the Public Works Department for Railway works or *vice versa* and if the works are not subsequently carried out by the Public Works Department or by the Railway centage charges will be payable on the sliding scale fixed by the Railway from time to time.

The above arrangements will also apply to works undertaken by the Railway for the Police Department.

NOTE 5.—In cases where Public Works Department officers are required to issue certificates of reasonableness of rent for private buildings occupied by educational institutions aided from State funds, fees shall be collected at the following rates:—

(a) Ten per cent of the monthly rental recommended by the Public Works Department as reasonable, subject to a minimum of Rs. 20 in each case, where the building concerned is situated within five miles from the headquarters of the inspecting officers ;

(b) Ten per cent of the monthly rental recommended subject to a minimum of Rs. 20 in each case, plus the travelling allowance involved, where the building concerned is situated beyond five miles from the headquarters of the inspecting officers.

(c) For renewal of the certificates, a fee of Rs. 10 only shall be collected in each case.

(b) I. For water-supply and drainage schemes executed by the Public Works Department with its own staff.

	<i>For a scheme the cost of which exceeds Rs. 1 lakh percentage of works outlay.</i>	<i>For a scheme the cost of which does not exceed Rs. 1 lakh percentage of works outlay.</i>
(a) For establishment employed on execution, supervision and direction.	10	10
(b) For pensionary Charges .. .. .	1½	1½
(c) For preparation of plans and estimates by the Sanitary Engineer.	2½	2½
(d) For Scrutiny by the Chief Engineer ..	½	..
For audit and accounts .. .. .	1	1
Total ..	15½	15

NOTE.—No centage charges will be levied on account of "Tools and Plant".

II. For water-supply and drainage schemes in direct charge of Municipal Engineer, supervised by and certified to by the Public Works Department Executive Engineer.

	<i>For a scheme the cost of which exceeds Rs. 1 lakh. Percentage of works outlay.</i>	<i>For a schemes the cost of which does not exceed Rs. 1 lakh. percentage of works outlay.</i>
(a) For Supervision and direction by the Public Works Department.	4	4
(b) For pensionary charges .. .. .	½	½
(c) For preparation of plans and estimates by the Sanitary Engineer.	2½	2½
(d) For Scrutiny by the Chief Engineer ..	a	..
Total ..	7½	7

NOTE.—If in any of these cases, the plans and estimates are prepared by the Municipal Engineer and they are worked up to in execution, the above rates of centage charges will be reduced by 2 per cent of works outlay.

III. For water-supply and drainage schemes taken up by the Public Works Department for execution, retaining the Municipal Supervisors to work under one of the Public Works Department subdivisions, centage charges should be levied at the rate specified in sub-clause (I) less the cost of the actual municipal establishment employed on the work.

IV. In the case of panchayat water-supply and drainage schemes executed under the control of District Board Engineers but supervised by the Public Works Department Superintending Engineers, the charges for supervision and direction should be recovered at the rate of 2 per cent of works outlay.

NOTE.—(i) The rates specified in sub-clause I above shall apply only to those works the execution of which was actually started on and after the 15th June 1938.

(ii) The rates specified in sub-clauses II, III and IV shall apply to schemes taken over under the supervision of the Public Works Department after the 15th June 1938 and will be levied on the expenditure incurred thereon from and after the dates on which they were taken over.

(iii) If the Electricity Department is entrusted with the work of preparation of tender notice contract, drawings and specification and also with scrutiny and advice on tenders for electrification works connected with the water-supply and drainage schemes a consolidated fee of 1½ per cent on the estimated cost of the electrical part of the work should be paid to that department and it should be allocated and adjusted as shown below :—

(A) *One per cent for the preparation of tender notice, plans and specifications.*—To be adjusted from the centage charges of 2½ per cent leviable for the preparation of plans and estimates by the Sanitary Engineer.

(B) *Quarter per cent for scrutiny and advice on tenders* :—To be adjusted (i) in the case of schemes taken up for execution by the Public Works Department, from the centage charges of 10 per cent mentioned in item (a) sub-clause I above.

(ii) In the case of schemes taken up for execution by the Municipal Engineers under the supervision of the Public Works Department from the centage charges for 'direction' included in the rate of 4 per cent mentioned in item (a), sub-clause II above, and

(iii) in the case of panchayat schemes executed by the District Board Engineers under the supervision of the Public Works Department, from the centage charges of 2 per cent for supervision and direction referred to in sub-clause IV above.

(c) A charge of 2½ per cent on the estimated amount, if it does not exceed rupees one lakh and 3 per cent if it exceeds rupees one lakh, will be levied on plans and estimates for water-supply and drainage schemes which are not executed but are finally recorded or revised.

(v) for works done in the Public Works Workshops at Madras.

The percentages are fixed separately for establishment including accounts and audit, tools and plant, repairs and carriage and depreciation, interest on capital and depreciation of buildings and pension and are revised periodically by the Government in consultation with the Accountant-General the rates being based on the proportion which the actual charges under the above heads bear to the value of work done in the Workshops.

(vi) for Archaeological and other works of the central Government

	PER CENT
on the works outlay, for establishment	15
—do— for pensionary charges	2½
—do— for tools and plant, ordinary	1½

NOTE 1.—In the case of work done in special cases for Military Engineer Services and Posts and Telegraphs, an additional charge of 1 per cent on the works outlay should be levied for accounts and audit.

NOTE 2.—As regards charges for the preparation of plans and estimates by the State Government in these cases, see Note 3 under Rule 6 (iv) (a) above.

(vii) for work done by the Physics and Soil Mechanics Office and the Irrigation Research Station, Poondi, on behalf of departments of the State Government, other Governments Railways, private persons or bodies, actual proportionate cost of the establishment and tools and plant employed on the work and 5 per cent of the cost of establishment to cover supervision charges will be recovered.

7. As an exception to Rule 6 (vi), the establishment charges on new supplies and repairs of barrack furniture of the Military Engineer Services is fixed at 10 per cent on the outlay.

8. The prescribed percentages can be remitted, with the sanction of the Government in the case of non-Government works costing less than Rs. 1,000. The remission of charge is not permissible in other cases, as such aid as it may be desired to give to a local body in the construction of a work in which it is interested, is usually given separately in the form of cash grant-in-aid.

9. The percentages referred to in Rules 6 and 7 are leviable on the actual outlay booked in the accounts, i.e., on the net outlay in case there are any refunds or writes-back except in the cases mentioned in Note 3 under Rule 6 (iv) (a). No item of expenditure should be excluded from the levy on the plea that it involved little or no departmental supervisions, etc., but the prescribed percentage charges for tools and plant should not be levied in the case of non-Government works on which tools and plant of the department are not used.

*NOTE*—Under this rule, even the cost of land acquired through the Revenue Department is not exempt when it is adjusted in the divisional accounts as part of the cost of non-Government work; but if the estimate for the work does not include the cost of the acquisition of the land and this cost is not passed through the Public Works accounts, on percentage charge is leviable on account of it.

*Exception.*—In the case of works done by the Southern Railway on behalf of the Public Works Department and vice versa, the percentages should be levied on the *gross* and not the *net* outlay on the works.

10. Recoveries made in accordance with Rules 5 to 9 should be classified as indicated in Articles 66 to 72 of this Code, the adjustments being made in the accounts of the Divisional Officer, whenever the cost of work done is adjusted by charge to the deposit, remittance or other account concerned.

*NOTE 1.*—The additional charge of 1 per cent recovered in respect of works referred to in item (5) excluding the works of the Archaeological Department and in item (d) of Rule 5 should be adjusted as follows:—

The recoveries will be adjusted in the divisional accounts, those relating to work executed on behalf of (1) private parties and (2) local bodies.

as revenue receipts under the minor head "Fees for Government audit" subordinate to the major head "LII. Miscellaneous—Central" and those relating to Railways and works executed for Military Engineer Services and the Post and Telegraphs Department as reduction of expenditure under "20. Audit—Central".

NOTE 2.—In the case of work done in workshops of a quasi-commercial character the percentage charges include that 1 per cent even in the case of Jobs executed for other divisions or departments both of the same State and of other States, but such recoveries should not be credited to "20. Audit" or "LII. Miscellaneous—Fees for Government audit" except in the cases referred to in Note 1 above.

11. Recoveries on account of services rendered by the Special Officers other than Chief and Superintending Engineers, do not appear in the accounts of the Divisional Officer in cases in which there is no work; expenditure, e.g., fees for advisory work. Such fees should be paid direct into the treasury to be credited to the head of account which bears the cost of the establishment of the Special Officer concerned when the fees have been recovered from outside bodies or departments of the same Government and to the corresponding Receipt or Capital head of expenditure in other cases—*vide* Articles 66 to 72 of this Code.

12. In the case of large surveys for new projects of Irrigation, Navigation, Embankment and Drainage works for which special establishment is entertained, an addition of 5 per cent to the cost of this establishment should be made by the Accountant-General to cover the supervision charges thereon.

In the case of (1) Irrigation works for which special establishment chargeable to the concerned Irrigation head of account is employed, and (2) Famine Relief works for which special establishment chargeable to "64-A. Famine Relief" is employed, the Accountant-General should add to the cost of such establishment employed on these works, 2 per cent on the works outlay to cover the "Direction" charges.

In the case of works in the Scheduled Areas erected by the establishment chargeable to "50. Public Works—Scheduled Areas", the Accountant-General should add to the cost of establishment employed on these works, 2 per cent of the works outlay to cover "Direction charges" on account of the Chief

and Superintending Engineers and an additional 8 per cent of the works outlay for the services rendered by the Executive Engineers and Sub-Divisional Officers in supervising the works.

NOTE.—The percentage levied on workshop jobs on account of establishment [*Vide* Rule 6 (v)], includes a provision of 1 per cent for "Audit". The recovery made on account of such portion of "Audit" as is not credited to "20. Audit" or "LII. Miscellaneous—Fees for Government audit" under Note 1 under Rule 10 above is deducted from the establishment charges before the *pro rata* distribution is made.

13. Thus, when the accounts of the year are about to be closed, the charges detailed below will represent the residual charges to be apportioned to the several classes of workers executed in the year other than those for which either percentage charges were levied under Rules 5 to 8 and 12 or special establishment was employed (Rules 2 and 3). This apportionment will then be made by the Accountant General as indicated in Rules 14 to 16.

- |  |                                   |
|--|-----------------------------------|
| <ul style="list-style-type: none"> <li>(i) Net charges booked under the minor head "Establishment".</li> <li>(ii) Net charges booked under the minor head "Tools and Plant".</li> <li>(iii) Minus the recoveries (on account of establishment and tools and plant charges) referred to in Rule 9, whether credited to "recoveries of expenditure", or "receipts and recoveries on capital account."</li> </ul> | }<br>under several major<br>heads |
|--|-----------------------------------|

14. (a) The establishment charges to be distributed *pro rata* will be—

The sum of the residual establishment charges (*vide* Rule 13 above) in each circle of superintendence (excluding in the case of the Madras Circle, the cost of the establishment of the Public Works Workshops and Stores Divisions, Madras, which will be distributed over all circles).

*Plus*, a share of the additional charges mentioned in the next sub-paragraph.

*Minus* the special charges mentioned in the last subparagraph to this clause.

NOTE.—The Electrical Engineer's division shall be treated as the "Circle" for purposes of this rule.

The additional charges, a share of which will be debited to each circle, are—

(1) the cost of the Chief Engineers and the Consulting Architect and their establishments.

(2) the cost of other special officers, if any, whose jurisdiction extends beyond a single circle of superintendence and their establishments.

(3) the cost of the establishment (including the General Superintendent and his staff) in the Public Works Department and Stores Divisions, Madras.

*Minus* the percentage recoveries made under Rule 6 above.

NOTE.—The expenditure on establishment included in the direct charges on works does not come under the above Rule.

(4) leave salaries, sterling overseas pay, etc., paid in England as booked under the minor head "Charges in England" subordinate to the major head "50. Civil Works—State".

The Electrical Engineer's Division should be debited with a portion of the establishment charges detailed in (1) and (3) above only. The debit on account of (1) will be calculated at 4 per cent of the gross establishment charges of the Electrical Engineer's Division. The debit on account of (3) will be in the proportion which the works outlay of that division bears to the works outlay of the whole State. The balance of charges on (1) and (3) and the charges on (2) and (4) will be distributed equally among the regular circles.

The Electrical Division will also be debited with a charge of 4 per cent on the gross establishment charges of the division on account of the technical supervision of the Chief Engineer (Electrical).



The special charges that are to be deducted from the circle charges are—

The special charges or establishments adjusted separately under Rules 2 and 3 in each circle;

(2) the amount (on account of establishment charges) calculated at 15 Paise per acre irrigated in the case of all irrigation works for which capital and revenue accounts are kept and at  $\frac{1}{2}$  per cent of the capital value of all State buildings, the mean of the figures at the beginning and end of each year being taken.

NOTE.—(1) The calculation of the ratio of "Establishment" and "Tools and Plant" charges to the works outlay may be done according to the existing methods only quinquennially instead of annually and the resultant ratio adopted in the course of next four years. The existing procedure in regard to the adjustment of Direction and Supervision charges. [Vide rule 12, Appendix 3 of Tamil Nadu Account Code Volume III], Water regulation establishment charge [Vide last sub-paragraph under Rule 14 (1) (*ibid*)] each year will, however, be continued.

In case a new circle is formed during the course of the succeeding four years, the ratio of the Establishment charges and Tools and Plant charges to works outlay for the new circle will be worked out and adopted for the rest of the quinquennium till a revision is made for the entire state.

NOTE (2)—In respect of the Highways and Rural Works Department the transactions are kept separate from those of the Public Works Department and no capital and Revenue Accounts are maintained for the Road works in the Highways and Rural Works Department. As such the net Establishment Tools and Plant Charges (that is gross establishment charges minus recoveries), Classified under "50 Public Works—Establishment or 50 Public Works—Tools and Plant" will be allocated *pro rata* between the two major heads of account "50 Public Works" and "103 Capital Outlay" on Public Works in proportion to the works outlay under these two heads. The adjustment will be made by the Accountant-General, Madras annually.

(Memo. 123309-A/Codes/63, dated 24th March 1966.)

(b) The tools and plant charges to be distributed *pro rata* will be the sum of the residual charges (*vide* Rule 13 above) in each circle (excluding the charges booked under the major head "54. A. Famine Relief" and excluding also in the case of the Madras Circle, the cost of the tools and plant in the Public Works Workshops and Stores Divisions, Madras).

*Plus* a share of the following additional charges—

- (1) the cost of the tools and plant in the Public Works Workshops Division, Madras, *minus* the percentage recoveries made under Rule 6 above.
- (2) the cost of the tools and plant in the Public Works Stores Division, Madras, other than the tools and plant held in stock for distribution to other divisions (*see* Article 37 of this Code).

NOTE.—The expenditure on the cost of special tools and plant charged direct to works does not come under the above rule.

The Electrical Division shall be treated as a circle for purposes of this rule. In distributing the additional charges mentioned above among the several circles, the Electrical Engineer's Division should be debited only with a proportion which the works outlay of that division bears to the works outlay of the whole State and the balance distributed equally among the regular circles.

15. The *pro rata* distribution of the establishment or tools and plant charges, determined under Rule 14 above should be made thus:—

I. *For purely Irrigation or mixed Irrigation and Civil Works Circles of superintendence—*

- (a) The divisible establishment or tools and plant charges of each circle should be divided among the several major heads operated on (Rule 13) in proportion to the works expenditure, each head.
- (b) No items of works expenditure recorded finally under the major head concerned should be **excluded**.

II. *For circles of superintendence in which the only work executed falls under the Civil Works branch of the department—*

## APPENDICES

No. 3

(a) The divisible establishment or tools and plant charges in all the circles combined should be distributed *pro rata* over the various major heads concerned (Rule 13) on the basis of the works expenditure in all the circles combined.

(b) No items of works expenditure recorded finally under the major head concerned should be excluded.

III. The amount calculated at 15 Paise per acre [*Vide* clause (2) in the last sub-paragraph of Rule 14 (a)] should be debited to "XVII. Working Expenses", and the amount calculated at  $\frac{1}{3}$  per cent of the capital value of State buildings should be debited to "50. Civil Works—State".

IV. (a) If a purely Irrigation or mixed Irrigation and civil works circle of Superintendence consists of division with largely varying conditions of work, and the Government are satisfied that the adoption of the circle as the unit of distribution will, in a series of years, result ultimately in a disproportionate charge to the administrative accounts of one or more important Irrigation, Navigation Embankment or Drainage projects under construction in one or more divisions of the circle, they may order those divisions, collectively or severally, to be treated as a separate unit or units of distribution and the remaining divisions of the circle as another unit.

(b) If this course is adopted the annual *pro rata* distribution of the establishment and tools and plant charges relating to each unit should be made as in clause I above with the exception that the establishment charges to be distributed should be determined as follows :—

(i) Take the total establishment charges in each unit.

(ii) Add to this a share of the establishments of the Chief Engineers and Special Officers, and of leave salaries paid in England, calculated thus :—

First determine the share chargeable to the entire circle of superintendence under Rule 14 (a) with

out making the deductions mentioned therein. Divide this among the units making up the circle, in proportion to the works expenditure under each head, as in clause I of this Rule.

(iii) Then deduct the special and percentage charges for establishments adjusted separately under Rules 2, 3 and 5 to 11 in each unit.

(c) Orders passed by the Government under sub-clause (a) above will ordinarily cease to be operative on the expiry of the third year subsequent to that in which the construction estimates of the projects, whose interests it was sought to protect, were closed, unless an earlier date has been fixed by the Government.

16. The apportionment should not be carried further in the regular accounts, but in the *pro forma* (Administrative) accounts of individual productive or unproductive projects of Irrigation, Navigation, Embankment and Drainage Works, prepared annually by the Accountant-General, suitable additions to the outlay on the projects should be made to cover the cost of establishment and ordinary tools and plant. On the basis of the figure of the establishment (or tools and plant) charges in each circle, or other unit of distribution as finally booked under the major head concerned, should be determined the percentage (to 4 places of decimals) which that figure bears to the total works outlay finally booked under that head in the unit concerned. The establishment (or tools and plant) charge on account of each project under that head should then be calculated by multiplying the works outlay on the project by this percentage.

NOTE.—In Administrative Accounts of Irrigation, Navigation, Embankment and Drainage works, an indirect charge of 1 per cent on account of audit and accounts establishment should be levied on the works expenditure of the year

17. For purposes of audit, or of allotment of funds, it is not necessary to include in the estimates for individual works any provision on account of establishment and tools and plant charges, unless percentage charges are leviable, under the rules, on actual works expenditure and are adjusted monthly. For administrative purposes such provision is, however made in the project estimates of irrigation works for which Capital and Revenue Accounts are kept and of any other of which it is desirable to forecast the ultimate financial results.

## LIST OF FORMS.

Serial number of  
forms.  
(1)

Description of form.  
(2)

## P.W.A. Forms.

Forms prescribed by the Comptroller and Auditor-General.

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	} (Omitted.)
"	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 Debit to Stock.
"	29	Stock Account.
"	30	(Deleted).
"	31	Abstract of account of credits, debits and balances of the Purchase Account.
"	32	Schedule of Miscellaneous P.W. Advances.
"	32A	(Deleted.)
"	33	Schedule of Deposit Works.
"	34	Deleted
"	35	Schedule of deposits (Alternative Forms)

## FORMS

Serial number of  
forms.  
(1)

Description of forms.

(2)

## P.W.A. Forms - cont.

Forms prescribed by the Comptroller and Auditor-General—cont.

P.W.A.	36	(Omitted.)
Do.	37	Schedule of Debits/Credits to "Adjusting Account between Central and State Governments"/"Adjusting Account with Railways. Adjusting Account with Posts and Telegraphs/Adjusting Account with Detente."
Do.	38	Schedule of Debits/Credits to "Inter-State suspense Account".
Do.	39	Schedule of Debits/Credits to Remittances.
Do.	40	Schedule of Debits/Credits to Miscellaneous Head of Account.
Do.	41	Classified Abstract of Expenditure.
Do.	42	Monthly Accounts.
Do.	43	(Deleted.)
Do.	44	List of Accounts submitted to Accountant-General
Do.	45	Divisional Officer's Report of Scrutiny of Accounts.
	46	Annual Certificates of Balances.
Do.	47	(Omitted.)

Forms prescribed by the Government.

P.W.A.	I	Account of Receipts of Tools and Plant.
Do.	II	Account of Issues of Tools and Plant.
Do.	III	Register of Tools and Plants.
Do.	IV	Statement of Receipts, Issues and Balances of Road Met
Do.	V	Road Metal Rate Book.
Do.	VI	Report of Survey of Stores.
Do.	VII	Sale Account.
Do.	VIII	Stores Receipt Book.
Do.	IX	Daily Report of Receipts.
Do.	X	Indent for Stores.
Do.	XI	Half-yearly Balance Return of Stock.
Do.	XII	Half-yearly Register of Stock.
Do.	XIII	Register of Rents of Buildings and Lands.
Do.	XIV	Register of Miscellaneous Recoveries
Do.	XV	Daily Report of Work Done.
Do.	XV-A	Muster Roll.
Do.	XV-B	Muster Roll (Alternative Form).
Do.	XVI	Casual Labour Roll

## FORMS

<i>Serial number of forms.</i>	<i>Description of forms.</i>
(1)	(2)
<i>Forms prescribed by the Government—cont.</i>	
P.W.A. XVII	Register of Measurement Books.
Do. XVIII	First and Final Bill.
Do. XIX	Running Account Bill—A.
Do. XX	Running Account Bill—C.
Do. XXI	Lump-sum Contract—Running Account Bill.
Do. XXII	Lump-sum Contract Final Bill.
Do. XXIII	Register of Indents for Stores ordered from Firms and Bills.
Do. XXIV	Pay Bill of Work-charged Establishment.
Do. XXV	Account of Receipts, Issues and Balances of Materials compared with estimated requirements.
Do. XXVI	Monthly Account of Receipts Issues and Balances of Materials-at-site of work.
Do. XXVII	Register of Receipts, Issues and Balance of Materials-at-site compared with estimate requirement.
Do. XXVIII	Annual Register of Receipts Issues and Balance of Materials-at-site of minor and repair work.
Do. XXIX	Return showing the Receipts, Issues and Balances of Material at-site of minor and repair works.
Do. XXX	Register showing the clearance of the suspense head "Materials at-site in the accounts of works.
Do. XXXI	Statement showing the quantities and values of materials used in construction. •
Do. XXXII	Work slip.
Do. XXXIII	Detailed Completion Report.
Do. XXXIV	Completion Statement of Works and Reports.
Do. XXXV	Scheduled of Work shops Manufacture Suspense.
Do. XXXVI	List of Monthly Subdivisional Accounts.
A.—For Major Works.	
Works Abstracts—	
B.—For Minor Works.	
Do. XXXVII	Detailed List of Petty Works Requisition and Accounts.
Do. XXXVIII	Register of Sanctions to Fixed Charges.
Do. XXXIX	Register of Miscellaneous Sanctions.
Do. XL	Statement showing the expending incurred by the Public Works Department in the case of Deposit Works.
Do. XLI	Schedule of Rents of Boats.
Do. XLI-A	Schedule of Rents of Buildings and Lands.
Do. XLII	Account of Interest bearing Securities.
Do. XLIII	Register of <u>Cheque</u> Books.
Do. XLIV	<u>Receipt.</u> Memo of the Review.



## FORMS

## F. A. FORMS.

*Serial number of form.*

*Description of forms.*

*Forms prescribed by the Comptroller and Auditor General,*

F.A.	1	Cash Book.
„	2	Register of Cheque drawn.
„	3	Register of Works.
„	4	Contractor's and Disbursers ledger.

*Forms prescribed by the Government.*

F.A.	I	Cash Book of Subordinate Officers
„	II.	First and Final Bill.
„	III	Running Account Bill.
„	IV	Hand Receipts.
„	V	Accounts of Materials at site.
„	VI	(Deleted)
„	VI-A	Schedule of Forests Remittances to Treasuries.
„	VII	Classified Abstract of the Cash Accounts.
„	VIII	Register showing Recoveries of Rent.
„	IX	Schedule Docket of Works vouchers.
„	X	Posting Aversa Register.
„	XI	Muster Roll.
„	XXI	Schedule of Monthly Settlement with Treasuries

### Form P.W.A. 1\*

(See Chapter III, Article 80.)

#### CASH BOOK.

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" column 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 such item. The amount debitable or creditable to each separate work, head of account, or contractor or other person should be entered separately, and the amount 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 column 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 debitable 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

\* This form may be modified to suit the requirements of the Electricity Department in consultation with the Accountant-General.

## FORMS

## P.W.A. 1

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observed when the double transaction relating to the realization 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 receipted chalan of the treasury from the subordinate.

4. It is a serious irregularity to draw cheques and deposit them in the cash chest at the close of the year for the purpose of showing the full amount of grant as utilised or to keep the Cash Book open after the 31st of March and make disbursements in April entering them in the Cash Book as having been made in March.

5. Acknowledgements of payments should, as far as possible, be taken at the time of payment and on one of the printed forms prescribed for the purpose. They should be numbered in a separate series for each month and the serial number of the cash voucher should be entered in the Cash Book as soon as the payment transaction is entered in it.

6. 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 I. 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.

7. 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.

8. 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 then 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 service 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.

9. 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.

10. The cash balances at the 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 X .. ..	100	0	0
Imprest with Y .. ..	50	0	0
Total cash balance as above	157	9	5

(Rupees one hundred and fifty seven, nine anas and five paise.)

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

12. Cash Book 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 (a)  
**REGISTER OF CHEQUES RECEIVED AND ADJUSTED.**  
 (See Chapter III, Article 80.)<sup>†</sup>

1. Cheques of private individuals received in payment of Government dues should initially be entered in this Register in accordance with the instructions in Article 80.
2. The Register is to be treated as a subsidiary Cash Book and for this reason the page of the Register should be machine numbered.
3. Only daily totals of receipts and remittances should be entered in the Cash Book.

Serial No. (1)	Date of receipt. (2)	From whom received. (3)	Name of the Bank, cheque No. and date. (4)	Amount. (5)	On what account to be credited. (6)	Date of despatch to the bank. (7)	Date of Adjustments. (8)	Divisional officers initials (9)	Remarks. (10)

## CASH BOOK

Division, Cash Book of

for the month of

198

Receipt side.						Payment side.							
(1) Date of receipt.	(2) Number of temporary receipt, if any, with date.	(3) Number of voucher or receipt.	(4) From whom received, etc.	(5) Amount (Cash).	(6) Classification of receipts.	(7) Date of payment.	(8) Number of voucher.	(9) To whom paid, etc.	Payments.		(12) Classification of charges.		
									Cash.	Bank or Treasury.			
				RS.	P.			(9)		(10)	(11)		
									RS.	P.	RS.	P.	

Form P.W.A. 2.

No. P.W.A. 2.

[See Chapter III, Article 82.]

## CASH BALANCE REPORT.

*Part I.—Statement of the actual balance of Cash in the hands of*  
*on the* \_\_\_\_\_ *day of* \_\_\_\_\_ *198* , *and of*  
*standing imprests and temporary advances with subordinates.*

Description. (1)	Num- ber. (2)	Amount. (3)		Remarks and explanation of large balances, etc. (4)
		RS.	P.	
Cheques drawn or received in favour of self, but not cashed .. .. .				* As detailed below—  † (In words) _____
Bank drafts not cashed .. .. .				
Notes * .. .. .				
Rupees .. .. .				
Half-rupees .. .. .				
Quarter-rupees (silver) .. .. .				
Four-anna pieces (nickel) .. .. .				
Two-anna pieces (nickel) .. .. .				
One-anna pieces (nickel) .. .. .				
Half-anna pieces .. .. .				
Single pice (3 pies) .. .. .				
Half-pice (1½ pies) .. .. .				
Pie pieces .. .. .				
One-anna Revenue Stamps † Total Cash in chest .. .. .				
Add— Amount of Imprests and Advances shown below .. .. .				
Grand total as per Cash Book .. .. .				

## Form P.W.A. 2—cont.

(See Chapter III, Article 82)—cont.

## CASH BALANCE REPORT—cont.

† Part II.—Statement of standing imprests and temporary advances ‡  
with subordinates on the                      day of                      198 .

Name and designation of subordinate.  (1)	Amount of imprest or temporary advance.  (2)	Explanation when an imprest exceeds the prescribed maximum of Rs. 1,000 or any other limit prescribed by the Government and authority for raising or reducing the imprest  (3)
	RS.    P.	
Total		

† This may be modified to suit the requirements of the Electricity Department in consultation with the Accountant-General.

‡ Standing imprests and temporary advances should be detailed separately.

Dated the

198 .

(Signature)

(Designation)



## Form P.W.A. 3.

See Chapter III, Articles 86 and 88.

## IMPREST CASH ACCOUNT.

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. The forms are bound in registers with one fast and one detachable leaf. Any Government servant who receives revenue frequently should use a Cash Book in Form P.W.A. 1.

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 utilized 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 detachable copy being cut off and sent to the disbursing officer from whom the imprest is held and 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 red ink in column 5 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 entries 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 the 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 invariably enter in column 3, along with other particulars of payment, the name of

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\* This form may be modified to suit the requirements of the electricity department in consultation with the Accountant-General.

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—cont.**  
**ABSTRACT OF CHARGES.**

P.W.A. 3J

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Names of works.												
	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. R.
Period												
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.

113-6-18

## Form P.W.A. 4.

[See Chapter III, Article 96.]

## REGISTER OF STOCK RECEIPTS / ISSUES.

P.W.A. 4]

 Division  
 Sub-division  
 Section

Month

19

Date.	Reference to recorded measurements (for receipts only) and to indent or order.	*Source from which received. †To whom issued (with name of work and of contractor to whom debit-able).	‡Head of Account, etc.	§Names of Articles.																	

\* Score out the upper or lower entry as required.

† In this column, the name of account head to which the issue of stores is debit-able should be entered and full names of divisions and offices to which stock is to be issued and of contractors, employees, other persons or local bodies to whom sales are authorized should be added in all cases in which orders exist for stores to be issued otherwise than for the requirements of works with in the division.

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## FORMS P.W.A. 5 and 6.

(See Chapter III, Article 97)

INSTRUCTIONS FOR FILLING IN FORMS P.W.A. 5  
AND P.W.A. 6.*1. 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 Stocks 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. It is left to the Sub-Divisional Officer to make the most suitable arrangements for collecting the information required to complete these Abstracts. The Registers of Stock Receipt and Stock Issues of subordinates stationed at the sub-divisional headquarters may be obtained in original, and store-keepers and sectional officers at out stations may be required to furnish copies of their Registers. 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.

4. The Registers of Stock Receipts and Stock Issues maintained by sectional officers may, if necessary, be closed a little earlier than the date fixed for the closing of the sub-divisional accounts.

P.W.A. 5-6]

5. When abstracting the transactions recorded in the Registers of Stock Receipts and Stock Issues, care should be taken to observe strictly the prescribed accounts classification. It is not sufficient to enter the name of the major head affected, but the minor and detailed heads should also be stated, as well as the additional particulars required to be mentioned in the column "Head of account" in Form P.W.A. 4.

Note:—Although "manufacture" is a sub-head of the stock account issues of stock to manufacture operations and receipts of output from manufacture, should be accounted for in the same way as issues to or from any other distinct head of account and each manufacture operation should be treated as a separate work. See also definition of "Work" in Article 9.

6. The quantity accounts of a particulars month show all quantities received or issued in that month; but the corresponding cash payment, cash recovery, or other adjustment may not always appear in the divisional accounts of the same month. To secure agreement between the quantity and value accounts, receipts and issues, the value of which cannot be adjusted in the accounts of the month in which the actual transactions take place, should be accounted for in the Abstracts under the suspense heads "Purchase" and "Miscellaneous Public Works Advances" respectively. See also instruction 2 above.

## II. For Divisional Offices.

7. The lower part of each Abstract should be taken up first. In this part; quantities of the several articles received or issued in connected 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 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-head of Stock and for the whole

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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.

8. 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 valued at the Issue Rates fixed for the purpose by competent authority.

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



D. vis on  
Sub-division

**Form P.W.A. 5**  
[See Chapter III, Article 97.]  
**ABSTRACT OF STOCK RECEIPTS.**

Month

19 .

*Sources from which received.				Authority.				Total (separately for each sub-head).			
				Value of each receipt of materials.		Amount (separately for each article).		Rs.	P.	Rs.	P.
Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.		
Total.				Names of articles (grouped by sub-head).				Total (separately for each sub-head).		Total (separately for each sub-head).	
GRAND TOTAL †								GRAND TOTAL †		GRAND TOTAL †	

\*Quoting reference to number of Cash Book voucher or 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

Dated the

19

Dated Initials of Divisional Accountant.

Sub-divisional Officer.





**Form P.W.A. 7**  
 [See Chapter III, Article 106.]  
**TRANSFER ENTRY ORDER.**

No. \_\_\_\_\_ Dated \_\_\_\_\_ 19 .

Adjusted in the accounts for \_\_\_\_\_.

Vide Transfer Entry Book, Item No. \_\_\_\_\_

*Particulars of the trans- action with reasons for the proposed adjustment.	DBBITS.		CREDITS.		REMARKS.
	Name of work or head of account.	Amount.	Name of work or head of account.	Amount.	
		RS. P.		RS. P.	

Countersigned.

*Divisional Accountant.*      *Divisional Officer.*

*Date*

*Date*

Officer initiating the Transfer Entry.

\*A 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 wrongly allocated under the estimate for the work should be set forth clearly. It is not sufficient to state that the charges were previously classified erroneously.

**Form P.W.A. 8**  
 [See Chapter III, Article 110.]  
**TRANSFER ENTRY BOOK.**

*For the month of*

198 .

P.W.A. 8]

(1) Date.	(2) Item number.	Particulars of each transaction (Authority should be quoted in all cases, e.g., number and date of transfer entry order, or of advice and acceptance of transfer). (3)	Debits.		Credits.		Dated initials of Divisional accountant. (8)
			Head of account (with name of work). (4)	Amount. (5)	Head of account (with name of work). (6)	Amount. (7)	
				RS. P.		RS. P.	

*Dated initials of Divisional Accountant.*

*Dated initials of Divisional Officers.*

FORMS

**\*Form P.W.A. 9.**  
 [See Chapter III, Articles 113 to 116.]  
**REGISTER OF REVENUE REALISED.**

†Major Head

Reference to vou- cher number.	Item number	Particulars	‡ Water rates.		‡ Owners' rates.		‡ Water supply of towns.		‡ Sales of water.		‡ Plantation.		‡ Other canal produce.	
			(1)	(2)	(3)	(4)	(5)	(6)						
			RS.	P.	RS.	P.	RS.	P.	RS.	P.	RS.	P.	RS.	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) Railway Works, (c) Posts and Telegraphs Works and (d) Archaeological Works of the Central Government mentioned in Article 215 should be posted in separate registers for each, and in States a register should also be maintained for receipts from other works of the Central Government.

‡These columns are intended for the minor heads (and detailed heads, if any) subordinate to the major head concerned. The examples given are those relating to the major head XVIII.

Form P.W.A. 9—cont.

[See Chapter III, Articles 113 to 116]—cont.

REGISTER OF REVENUE REALISED—cont.

\* Name of system.

† Water power.	† Navigation.	† Rents.	† Fines.	‡ Recoveries of expenditure.						† Miscel- laneous.	Total.		Deducts Refunds.	Net.	
				Establish- ment recoveries.	Tools and Plant recoveries.	Other recoveries.		RS.	P.		RS.	P.			
(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)			(15)					
RS.	P.	RS.	P.	RS.	P.	RS.	P.	RS.	P.	RS.	P.	RS.	P.		
												RS.	P.	RS.	P.

\* To be used only in respect of projects for which a separate revenue account is kept.

‡ These columns are intended for the minor heads (and detailed heads, if any) subordinate to the major head concerned. The examples given are those relating to the major head XVIII.

P.W.A. 9.]

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**Form P.W.A. 10***(See Chapter III, Article 133.)***WORKS ABSTRACT—A.***(To be used when outlay is recorded by sub-heads.)***DIVISION—****SUB-DIVISION—****MONTH—****NAME OF WORK—****AUTHORITY—****Folio in register of works.****Item in schedule of expenditure.****Schedule docket No.**



P.W.A. 10]

FORMS

**Form P.W.A. 10—cont.**  
*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.				
Total ..						

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

		Form							
From what source posted.	Cash Book Voucher or Adjustment Book item number.	SUB-							
Brief particulars.									
Estimate No.		RS.	P.	RS.	P.	RS.	P.	RS.	P.
Expenditure to end of 19 . . . . .									
Month's transactions.									
Total cash and adjustments Stock									
Issues from Materials at site to final sub-heads . . . . .									
Total of month . . . . .									
Total to end of month . . . . .									
Progress (up-to-date) . . . . .									
Rate of cost . . . . .									

NOTE.—Postings made in the Subdivisional Office should be in black ink and all \*Entries in this column should be made from Account 1 [Total (D) of column 2] of † If any sub-head costing less than Rs.1,000 is not lumped together with other similar ‡ This column is intended for all miscellaneous debits and credits to contractors awaiting (1) payments made (under proper authority) to labourers and others on behalf of contractors. These should be posted as *plus* entries from the vouchers or account as for future payment, from Running Account Bills for work done. Such credits as well as running Account Bills as entry (G) of Memorandum of Payments which should be posted.

§ Unpaid amounts of muster rolls should be posted in this column as *minus* entries. ¶ In the case of Running Account Bills for work done the figure in this column in arriving at the total of each horizontal line, *deduct* "issues" in the "Materials" at



