CHAPTER IV—ACCOUNTS OF WORKS AND STORES

Section I—Initial Records of Accounts

4.001. The initial records upon which the accounts of works are based are:-

(i) the muster roll of casual labour gangs/register of work progress of regular gangs, and

(ii) the measurement book.

For work by daily labour, the muster roll of casual labour gangs/register of work progress of regular gangs shows the work done and the wages payable. For contract work, the measurement book forms the basis of the accounts.
Casual muster rolls will be used only after obtaining permission from the concerned department.

4.002. Departmental labour for execution of works shall be engaged only in the following cases:-

(a) Labourers in regular gangs for maintenance of works in connection with water supply, Sewage disposal, Minor/Medium/Major Irrigation Schemes, Roads and Buildings.

(b) Casual labourers for such items of building repairs which cannot be executed on Contract/Piece work.

(c) Casual labourers when suitable Contract/Piece work agreement cannot be fixed for any work.

(d) Casual labourers in emergency conditions when a work is to be taken up and completed within a short time.

(e) Casual labourers for items of work which are not susceptible to measurement.

Note:- S.E. will ensure that items not susceptible to measurement are kept to a minimum and he shall also identify such items. The S.O. shall confine himself to taking up only such items.

(f) Casual labourers for sanctioned works which are to be completed in very short period and there is no time for observing the procedural requirement of calling tenders.

Registration and Payment of daily Casual Labour /Regular Labour Gangs

4.003. (A) **Casual Labour gangs**—When work is to be done by daily casual labour gangs, the subordinate incharge shall prepare a muster roll, which will show the names of the work-people, their attendance, the work done and the amount payable on this account Monthly muster rolls if necessary, may be closed after seven days or as convenient.

(B) **Permanent Gangs**—(a) Attendance of permanent gangs shall be entered in an attendance register. Attendance will be recorded by Time Keeper daily in the morning. At headquarters, the attendance will be checked by Sub-Engineer atleast twice a week and atleast once a week outside headquarters. A cross mark X must be placed against each absent person so that no blank space is left.

(b) Acquittance roll will be based on the number of days a labourer has actually worked plus authorized holidays and leaves.

(c) A register of work progress will be maintained in which following information will be recorded in four columns:-

(i) Instructions for work to be done.

(ii) Compliance of instructions.

(iii) Quantities of measurable work/details of measurable work.

(iv) Details of materials consumed.

(v) Wages payable.

(d) The Sub-Engineer will review the register of work progress twice a week at headquarter and at least once a week in case of out station works. The Sub-Engineer/S.D.O. will ensure adequate progress.

(e) Any recruitment to regular gangs will be done only with the permission of S.E. Labourers more than 60 years of age shall not be employed/continued in regular gangs.

4.004. A separate muster roll will ordinarily be kept for labour employed against each estimate for works, repairs or manufacture. Labour employed on petty works and repairs may, however, be included in one muster roll maintained by S.O. for all such works in his section.

Rules for Engaging Casual Laborers on Muster Roll

4.005. (i) The Superintending Engineer will issue sanction for engaging casual labourers on muster rolls. The sanction will specify the maximum number of labourers of various categories/bullock carts etc for which a daily wages rate exits in C.S.R./S.O.R. and period of employment on muster roll. This sanction will be quoted on the cover pages of the muster roll. The S.D.O. shall report to the E.E. the number of the muster roll used against each such sanction.

The S.D.O. may engage the minimum number of casual laborers under unavoidable circumstances during emergencies affecting Public Services and properties, but shall immediately intimate E.E. the details there of and obtain his sanction from authority competent.

(ii) The S.O. in charge will prepare the muster roll. He shall record attendance on first day giving name, father's/husband's name and village.

(iii) The name of the work, the number and the amount of the estimate etc. must be entered clearly in the place provided for the purpose.

(iv) The names of the work people must be grouped by classes, and the attendance and totals by classes must be entered in ink at the time the attendance is taken. A cross mark X must be placed against each absent person in every muster roll so that no blank space is left.

(v) The attendance should be recorded daily by the S.O. who will enter his is initials against the total of each class of labour and dated initials against the grand total at the foot of the column in which he enters the attendance.

Exception—If however, a S.O. has more than one gang to supervise and gangs are so located that it is physically impossible for him to take the attendance daily S.D.O. may permit him to take it as frequently as possible and in no case less than twice a week. On other days the attendance shall be entered by Mistry Muster Clerk, Amin or Mate. The S.O. shall verify them as far as possible. He will place his dated initials against the day on which the attendance is taken by him and simple initials without date against the totals of the other days.

(vi) The S.O. must never pass a gang without checking the attendance and entering his dated initials in the appropriate places. He must also check the progress of work shown in part-III of the muster roll generally not less often than once a week.

(vii) E.E./S.D.O. will invariably check the attendance of casual labourers as frequently as possibly when they inspect work and will record the fact of inspection on the muster roll.

(viii) The muster roll must be kept on the work, in charge of the mate or head of the gang. He will be provided with a tin case to keep the muster roll.

(ix) Errors in a muster roll must be corrected in ink and initialled by the person making the corrections. Erasures are not permitted.

(x) Deleted.

Measurement of Progress

4.006. Measurements of work done on muster roll should be taken frequently, generally not less than twice a week by the S.O./E.I./R.A./Amin/Mistry/Muster Clerk or in respect of electrical work by the Wireman and in the case of work done in mechanical workshop by the Foreman. Measurement not taken by S.O./E.I./R.A. must be checked by him. The location of the work must be clearly stated.

4.007. In cases where the measurements are recorded initially by the S.O./E.I./R.A/ measurements will be entered in Part-III of the muster roll and in measurement book simultaneously. In cases where measurements are taken by Amin/Mistry/Muster Clerk/wireman/Foreman the same will be recorded by him initially in Part-III of muster roll. The S.O./E.I./R.A. will enter the same in M.B. after his check.

The S.O./E.I./R.A. in charge of work shall be responsible for all the work done and measurements entered.

4.008. Measurements shall be checked by E.E./S.D.O. as frequently as possible. All check measurements will be entered in the Part-III of muster roll and also in the measurement book if available. A reference to the check measurements not recorded in the M.B. shall be made in the measurement book when the muster roll is paid. If any serious error is discovered in the measurements entered in a muster roll, the entries should be corrected immediately and the explanation of the official responsible for the error obtained.

Payments

4.009. Before payment is made, the S.D.C. will examine within one day the details of the works done and the value of the same in the abstract prepared by the S.O. at the approved rates applicable to the various classes of work. Then S.D.O. will compare it with the amount of the muster roll in order to decide whether any fine for short or bad work is necessary and if so its proportion to the total of the muster roll taking the local conditions into consideration. Each member of the gang will ordinarily be fined in that proportion. He will then countersign the abstract and give the pay-order.

4.010. Payments must be made by the S.D.O. in all cases. However the E.E. may authorize any other S.D.O. or Assistant Engineer (Attached Officer) to make payments when the concerned S.D.O. is not in a position to make payments or when the E.E. desires so.

Exception—In rare cases the E.E. may authorize the disbursement of wages by a S.O. other than the S.O. in charge provided the muster roll has been scrutinized and countersigned by the S.D.O. S.E. may authorise payment of wages of musters roll by a S.O. other than that in charge of the work, in anticipation of S.D.O.'s scrutiny and counter-signature to the muster roll.

Acknowledgement duly stamped where necessary should be obtained from each payee on the muster roll. The paying official should certify with dated initial the thumb impressions of laborers who are unable to sign in acknowledgement of the payment. He should also certify both in words and figures at the foot of the muster roll the total amount paid on each date.

Arrears of Wages

4.011. General rules governing the procedure and payment of arrears are contained in paragraph 10.2.3 (d) of C.P.W.A. Code.

The following instructions are supplementary:-

(i) For the purpose of works accounts and in order to reconcile the totals of arrears with the corresponding figures in the register of works, "Lapsed Arrear" and "Arrears payable" should be recorded separately in the column "Unpaid Labour" in the register of works.

(ii) If the accounts of work have been closed, such payments require the previous approval of the E.E.

Issue and Write Off of Muster Roll Forms

4.012. Blank forms of muster rolls must be machine numbered, registered and signed by the E.E. before they are issued. He should maintain, in the form printed as Appendix 4.02 a register of the numbers of all forms that are issued and obtain receipt from the subordinates to whom they are issued. No form may be destroyed except under proper sanction. S.D.O. should maintain similar register in his office.

4.013. All forms issued must be returned to the E.E. whether they have been used or not. If any muster roll is not used within three months of issue, the subordinate must either return it for reissue or explain how it has been disposed off.

4.014. E.E. may sanction the write-off of—

(i) blank forms of muster roll, which may be missing or torn or have become useless due to any cause, and

(ii) muster rolls, on which attendance has been entered but no payment has been made. Care should, however, be taken to prevent the payment of lost muster roll, should they subsequently be presented for payment.

Procedure in division Office

4.015. Paid muster rolls, which will be submitted to the division Office with the Sub-Divisional accounts should be checked by the auditor under the supervision of the

D.A. As the arithmetical accuracy of muster rolls is required to be checked in the Sub-Division Office, the recheck made in the Division Office may be limited to not less than 25 percent of the muster rolls. They will be finally recorded in the Division Office.

4.016. A copy of these rules shall be supplied by the E.E. annually in April to each subordinate and a copy mounted and framed shall be hung up in every Sub-Division Office and Division Office.

Rules for Measurement Books

4.017. The measurement Book is a most important record. It is the basis of all accounts of quantities of work done, purchase made and it must contain such a complete record of facts as to be conclusive evidence in court of law. The description of the work/materials must be lucid, and such as to admit of easy identification and check.

4.018. It should be most carefully kept and used for contract work, piece work, departmental work, and for accounts of materials. It is not to be used for petty bazaar supplies (other than article of tools and plants) the cost of which does not exceed Rs.100 in the case of any individual purchase.

Measurement books shall be issued to store-keeper/E.I./R/A/Sub-Engineer/S.O. or higher officers for recording measurements.

Register of Measurements Books

4.019. A register of measurement books should be maintained in the Division and Sub-Division Office in the forms printed as Appendix 4.03 and 4.04. No entries will be made in the register in respect of measurement books received from a subordinate with bills for check and payment.

4.020. The entries on the outside lable and on the inner title page in a measurement book showing the number of the book, name of the office etc., must be filled in at the time of its initial issue.

4.021. Subsequently, whenever an official in whose name a measurement book is registered, is relieved of his charge, the name of the relieving officials shall be entered in the name page of the book, with the date of its transfer.

Responsibility for custody

4.022. An official to whom a measurement book is issued is responsible for its safety, until he returns it to the Division/Sub-Division Office and obtain an acknowledgement. The D.A. or S.D.C. granting the receipt, then becomes responsible for the measurement book and he should see that it is kept in safe custody in his office. S.E. can sanction write off of measurement books.

Instruction for the use of measurement books

4.023. The following instructions are laid down for the compliance by the officials who take measurements:-

(i) Every measurement, at the time it is taken, must be recorded directly in the measurement book and in no other book (paragraph 4.007).

(ii) The first entries to be made on the occasion of each measurement are—
(a) full name of the work as given in the estimate,

(b) situation of the work,

(c) agency by which executed (i.e. by contract/piece work/departmental labour),

(d) name of contractor (if work is executed by contract),

(e) number and date of his agreement (if work is executed by contract), and

(f) date of measurement.

(iii) The particulars in column (1) of the measurement, book should be so worded as readily to be identified with the corresponding description of the sub-head, as given in estimate.

(iv) All measurements must be entered in ink.

(v) Interpolations/erasures/overwriting of figures are strictly prohibited. If corrections are necessary, they must be made by drawing a line over the wrong entry and writing the correct figure above it. The correction must be initialled and dated by the party making it. When corrections are necessary in group should be rewritten, initialled and dated. Initials must contain first letters of person's name and surname. If any measurement is cancelled, the reasons for the cancellation must be recorded on the same page and dated signature made thereunder.

(vi) No page must be left blank or torn out on any account whatever. Any page left blank inadvertently should be cancelled by diagonal lines, attested and dated.

(vii) Final and check measurements must be made in the presence of the contractor or his legally appointed agent, who must certify as follows against the urements concerned :-These measurements are accepted by me".Contractor/Agent.

When a contractor or agent is illiterate the certificate should be entered over his thumb impression before a witness.

(viii) All measurements/ check measurements must bear the dated signature in ink of the official by whom they are taken under the words "Measurements taken/ checked by me”.

(ix) In the case of measurements for running bills it is not necessary to report the details of measurements of items not operated on since the former measurements were taken. The totals of "Contents" of such items should however, be brought forward.

(x) The index should be posted as and when measurements are recored in the book.

4.024. At the end of each set of measurements the following memorandum should be added :-

Total value of work done **Rs.**…………………..................
Deduct previous payments, vide certificate
No………………. dated ………………………………..
Net
Payments now made, vide certificate
No………………………. dated…………………………
As detailed below :-
In cash ……………………………………...................
By cheque No…………………………........................
Recoveries, stores or cash…………………....................
Balance due…………………………….........................

4.025. (i) At the time of payment all the pages of measurements which relate to the bills or vouchers being paid should be crossed off in red ink by drawing straight line from top left corner to bottom right corner.

(ii) The connection of each set of measurements with the voucher number in the cash book should be shown in the M.B. as soon as the payment is entered in the cash book.

4.026. For each large work, two or more measurements books should be in use to admit required measurements books being sent to the Division Office, in support of contract bills submitted for check or payment. Separate measurement book should be kept for measurements of repair works.

Test Check

4.027. All measurements books must be retuned once in every financial year for check by the D.A. Such check should not be less than 10 percent of the pages of each book on which measurements have been recorded since the last check and should cover a complete set of measurements. Measurements books containing current measurements should be given priority and should in no case be retained in the Division Office by D.A. for more than 10 days.

4.028. The check should be carried out by D.A. under the supervision of the E.E. to see that-

(i) no page has been torn out or is missing ;
(ii) corrections have been properly made and initialled by the person who made them ;

(iii) the number and date of each voucher in which the quantities have been entered for payment, are noted ;

(iv) the entries for which payment has been made are crossed off and no page has been left blank without recorded reason ;

(v) each set of measurements check measurements is signed and dated by the official by whom they were made ;

(vi) the index is complete and the entries required on the outside label and inner title page have been given ;

(vii) the contractor's signature has been taken in token of his acceptance of the measurements in each case ;

(viii) details of measurements have been recorded as far as possible ;

(ix) there is evidence that adequate check measurements has been made by the S.D.O.;

(x) where measurements have been cancelled, the reasons for the cancellation have been recorded and

(xi) no interpolations have been made.

4.029. The D.A. will also-

(i) check arithmetically the figures of "contents or area" entered in the measurement book on the pages reviewed ;
(ii) compare the rates entered with those of the agreement or the schedule as the case may be ;
(iii) compute the value of work done with reference to the quantity and rate ;
(iv) check the grand totals ;
(v) compare the previous payment should in the memorandum of payment to a contractor with the total amount of the previous bill ;

(vi) check the quantities in the abstract at the end of each set of measurements with the details of the measurements and trace the amount paid thereon into the cash book and other accounts ;and

(vii) trace supply or issue of materials into the various accounts, the contractor' s ledger etc.

4.030. After check the following certificate will be recorded in the measurement book by the D.A. at the end of the entries checked by him :-

"I have checked, as prescribed in paragraphs 4.028 and 4.029 of the W.D. Manual, the entries on pages……………………………… of this book on (date) …………………….."

4.031. Any measurements book that is not completed will then be reissued for further use. Defects and discrepancies noticed will be communicated to the S.D.O. in form of an audit note which must be issued immediately.

Completed Measurements Books

4.032. When a measurement book is completed, an order to keep it in record will be entered by the E.E. at the end of the book below the certificate of the D.A.

Register for Test Check Purposes

4.033. A register showing the date of receipt of measurement books and of their return to the Sub Division Office will be maintained in the Division Office in the following form and should be put up monthly, for review to the E.E. by the D.A. The D.A. is responsible for its proper maintenance and for issuing timely intimation to the S.D. Os for the return of measurements books. A few pages of the register should be set apart for each sub Division and sufficient space should be left after each item so as to admit of the entries pertaining to each book being made over a period of 3 to 4 years. For the entries in column (2) the SDO must report at the end of each month the serial numbers of the measurement books brought into use for the first time during that month.

Register Showing the Receipt and Returns of Measurement Books to Sub-Divisional Officers

Item no.	Serial no. of book	Date on which the first entries are made	date on which the book is due in the Division Office	Date of actual recipt in the Division Office	Date of return to S.D.O.	remarks
1	2	3	4	5	6	7

Section 2- The taking and checking of measurements

The Powers to Check Measurements

4.034. Measurements should be ordinarily taken by an S.D.O./S.O./E.I./R.A./S.K./any other should be authorized by E.E. The measurements should be recorded in accordance with the instructions contained in IS:1200 as amended from time to time.

General Responsibility

4.035 The E.E./S.D.O./Sub-Engineer/any sub-ordinate shall be responsible for the measurement recorded/checked by him.

Measurements for Works Costing Over Rs. 5,000

4.036 .Measurements shall generally be taken by the Sub-Engineer/S.O / S.D.O.incharge of the work and entered in the M.B. The measurements taken by the subordinates shall be checked by the S.D.O. before payment. Measurements of items such as excavation of the foundation, foundation concrete, footings, or of any other work that lies below ground level or is likely to be covered up subsequently, must in variably be checked by the S.D.O. before the work is covered In case of contract work such measurements should be accepted by the contractor as final before the work is covered.

Measurements for Works Costing Rs. 5,000 or Less

4.037. The S.D.O. should check measurements for works costing Rs.5,000 or Less as far as possible. If he is unable to do so, he must arrange for the check to be made by a subordinate other than the one,who took the original measurements.

Note.- The check by a second subordinate may be waived by the S.D.O. if the work is unimportant or it is difficult for him to arrange for it.

Check of Measurements

4.038. The check measurements for a final bill must be made before the bill is paid. For running bills the check should ordinarily be made before payment, but when this is not possible without causing undue delay in payments, it may be made subsequent lying within a fortnight. The E.E. is responsible for ensuring that check measurements are not delayed without adequate reason.

4.039. The E.E. or S.D.O. may record his check on the original measurements or may enter there on a reference to the number and page of the measurement book, in which the check measurements are recorded.

4.040. The E.E. must frequently check the measurements taken by his subordinate official observing the following instructions :-

(a) For measurable items in bills paid to contractor:-

(i) E.E. shall check the measurements of atleast 10 percent final bills paid during the month; and

(ii) The value of the bills checked in each month should be atleast 10 percent of the total value of such bills paid during the month.

(b) For measurements of items of work done by daily labourers and on piecework:-

(i) E.E. must check the measurements of atleast 10 percent vouchers paid during the month. and

(ii) The value of the measurements so checked should be less than 10 percent of the total value of work done during the month.

Note.- It is not necessary for E.E. to check each and every item of work of the bill but he should check important items affecting the safety of the structure.

(c) For bills of supply materials.- E.E. must check the measurements of atleast 10 percent bills by value and number before final payments during each month.

Note- In any Bill for supply of materials an E.E. may at his discretion, exclude, from his check measurements:-

(a) any item for which numerical account is kept provided that the value of the item does not exceed Rs.10,000 and

(b) any item not exceeding Rs.10,000 in value.

The entries of these checks should be made either in the measurements book in which the original measurements are recorded or in a separate measurements book. In latter case, a reference to that book should be made in the original book when the measurements are compared with one another.

4.041. A record of all check measurements made by the E.E. will be maintained by him in the following form:-

(i) Name of Sub-Division
(ii) Name of work/supply.
(iii) Name of contactor/supplier.
(iv) Agreement number.
(v) Date of check and reference to M.B. No. and page.
(vi) Short statement of items checked
(vii) Result of check.

At the end of each month an abstract will be made showing since beginning of the financial year, the progressive total number of bills paid; the progressive total number of bills whose measurements have been checked by the E.E. and the percentages of checking by number and by value. The S.E. will call for the register when he inspects the Division Office and at other times when he has an opportunity to do so and he will enter his initials and date of inspection against the abstract.

Measurements of Stores

4.042. A store-keeper may record measurements of store received by him in a measurement book and may prepare bills, but no payment may be made until the measurements have been checked by the S.D.O. or higher officer. This verification should be made as soon as possible after the stores have been received and the fact that it has been made should be recorded in the measurement book.

4.043. All measurements/check measurements/calculations must be signed and dated by the person who made them.

Check of Calculations

4.044. The calculations in the column "contents or area", should be fully checked by S.D.C. in Sub-Division Office and D.A. in Division Office. At the end of each set of measurements, the following certificate shall be recorded, signed and dated by the person concerned.Calculations fully checked by me".

Responsibility of S.E. During His Tours

4.045. It is duty of the S.E. to see, during his tours that measurement books are carefully kept and that measurements are properly recorded. He should also see that the orders regarding check measurements are duly observed.

Section 3.- Register of Bills of suppliers

4.046. A register of all bills received from suppliers including the running bills which are covered by an agreement in form C, should be maintained in each Sub-Division and Division in the form printed as Appendix 4.05. An extract of items remaining unpaid for over three months should be sent by S.D.O. to the E.E. and by the E.E. to S.E. and A.G. with reasons for non-payment of the bills at the end of each month.

Section- 4-Payment of Bills

4.047. An S.D.O. is authorized to pay all running bills in which the net value of the work since previous bill is Rs.20,000 or less. All other running bills and every fourth running bill for a particular work must, however, be submitted to the Division Office for complete audit before payment.

4.048. S.D.O. is empowered to make final payments for works the cost of which does not exceed Rs.1,000 but the S.E. may, in his discretion lower this limit in individual cases.

4.049. The measurements books containing the accounts of works which an S.D.O. pays need not ordinarily be submitted to the E.E. for check, but when a final bill, the amount of which is beyond the powers of an S.D.O. to pay is prepared, all measurement books containing the running bills and the contract certificate should be submitted to the E.E. for scrutiny and disposal. The E.E. may, however, at any time require the measurement books relating to any bill, running or final to be submitted to him for scrutiny.

4.050. Final bills, which are beyond the power of an S.D.O. to pay will usually be paid by the E.E. but it is open to him to return them to the S.D.O. for payment from the latter's drawing account. The abstract of bills showing all necessary adjustments and recoveries and, when required, a receipt of payment of any sums held in deposit will be prepared in the Division Office and the pay order will be made by the E.E.

4.051. For the works which are approved to be split up by competent authority, the M.Bs. And bills for each part of work should then be maintained separately and the final bill for each part when it is completed, be dealt with, in accordance to paragraph 4.047 to 4.050.

Section 5.-Note-Books

4.052. Every sub-engineer/I.I./S.O/C.D.C./S.K./E.I./R.A. must keep a note book, and will record therein information relating to the works and persons under his control. The note books shall be supplied by S.E. as and when required.

4.053. The note book is an official record to be produced whenever required by a superior officer. It is also a useful book of reference and the person to whom it is issued may retain it as his property and take it away on transfer. If he does so, be should allow his reliever to see it and copy any notes useful in connection with works and especially where further action will be necessary.

Section 6-Cheque Books and Receipt Books

4.054. Instructions regarding the supply, use and maintenance of cheque books, receipt books, and registers thereof are laid down in paragraphs 23.1.1.to 23.1.3 of C.P.W.A. Code and 131 to 152 of the C.G. Treasury Code, Vol I (1975 edition).

4.055. A register of cheque books in P.W.A.F. No. 52 should be maintained in Sub-Division and Division Offices.

Section 7--Indent Books and Disposal of Counterfoils

4.056. The indent books in P.W. Form 7 should be kept in safe custody and their issue from time to time regulated as for measurement books. Invoices for articles or materials purchased on indents need not be sent to the audit office with the paid voucher, but a certificate should be recorded by the disbursing officer that the fact of payment has been noted on the counterfoil of the indent and that the invoice, duly receipted by the departmental officer, has been cancelled and filed therewith.

Section 8.--Bank Draft

4.057. All payments made by the bank drafts should be entered in the register of bills of suppliers maintained in the Division Office in the form printed as Appendix 4.05.

4.058. The E.E. should see that all remittance transfer receipts and money orders, and their respective requisitions are clearly drawn in favour of the proper payees. When checking the cash book he must satisfy himself by a careful scrutiny that all entries in it, particularly those relating to sums paid by remittance transfer receipts or money orders are fully supported by receipts properly signed by the real payees

Section 9.—Custody of cash

4.059. Public money must be kept in strong cash chests secured by two locks of different patterns. Two keys will be obtained for each lock, the duplicate set being deposited in the treasury for safe custody. A register of duplicate keys will be maintained in the form printed as Appendix 4.06.

4.060. In Sub-Division Office, the keys of the cash chest must be kept by the S.D.O. In Division Office, the key of the outer lock will be kept by the S.A.C. who writes the cash book and that of the inner lock by the D.A.

Encashment of Cheques

4.061. The peon who is sent to a treasury or bank with a cheque for encashment will be given a slip of paper on which the number of the cheque has been written. In the event of his losing the cheque he will at once present the slip at the treasury/bank and inform the Treasury Officer/Bank Manager of the loss so that payment of the cheque may be stopped.

4.062. The peon's signature will be taken on the back of the cheque before it is handed over to him and again by the Treasury Officer/Bank Manager when the cheque is presented. Before cashing the cheque, the Treasury Officer/Bank Manger will satisfy himself that the signatures are identical.

4.063. In special circumstances and when cheque for a sum in excess of Rs. 10,000 has to be cashed, a clerk, a store-keeper or a tracer may be deputed by the drawing officer to ensure that the cash is taken over correctly from the treasury/bank. In such cases the clerk/S.K./tracer and not the peon is responsible for handing over the correct sum to the drawing officer.

Transmission of Cash

4.064. The responsibility for moneys entrusted to a peon or messenger is that of the drawing and disbursing officer and he should, therefore, use his discretion in selecting the person. In addition following instructions be observed :--

(i) The use of a single peon and that too of proved trust worthiness and some length of service should be made only when the amount to be handled is Rs. 5,000 and less.

(ii) When the amount to be handled exceeds Rs. 5,000, a clerk, store-keeper or a tracer, as the case may be, should go to the bank/treasury/post office etc. along with a trustworthy peon.

(iii) When the amount to be handled exceeds Rs. 1.00 Lakh, a clerk, store-keeper or a tracer as the case may be, should go to the bank/treasury/post office etc. accompanied by a police escort. The drawing officer should send the requisition to the local Police Department much in advance so that the latter can arrange for the same.

(iv) In the case of the offices in dacoity area and other unsafe areas so declared, when it is necessary to cash cheques of Rs. 50,000 or over the drawing officer should address the Superintendent of Police for an adequate police escort to guard the cash in transit. A box will be used for the purpose, having two locks of different patterns, the key of one being in charge of the clerk sent to take delivery of the cash and the key of the other in charge of the Head constable of the guard. The duplicate keys should be lodged in the nearest treasury for safe custody.

(v) Except when the treasury is close to the drawing officer's, headquarters, sums in excess of Rs. 50,000 should be carried in a vehicle.

(vi) Money should not, as a rule, be sent at night.

(vii) Small portable cash boxes should always be placed in a larger box or otherwise concealed and secured.

(viii) When a large amount has to be sent out as a temporary advance for payments that may extend over more than three days, the money should be sent out in two or more lots as may be suitable, so as to obviate the risk involved in keeping a large amount of cash by a person to whom temporary advance is issued.

Note. – For transmission of cash, peons with some length of service and a proved trust-worthiness should be selected.

Section 10. - Imprests

4.065. E.-in-C./C.E./S.E/E.E. may, at his own discretion and without taking security, grant an imprest not exceeding two month's pay to any subordinate under him and to any civil officer acting as a disbursing officer for W.D.

4.066 The amounts of the imprests to be granted should, subject to the above mentioned limit, be fixed in accordance with the circumstances of each case. Only the smallest sum consistent with the efficient execution of a work should be given into the custody of men employed for short periods or whose antecedents are not well known.

Powers to make payments from imprest

4.067. From the imprest given to him, a sub-ordinate is authorised to make payments, unto Rs. 500 or lesser limit fixed by the issuing authority in each case, prior to pre-audit or pay-order by the disbursing officer. He may also make payment from his imprest, of vouchers passed by the disbursing officer where this procedure is convenient. This provision does not affect the paragraphs 4.009 and 4.010.

4.068 Payments by S.K. or by a subordinate employed as S.K. from him imprest will be limited strictly to miscellaneous payments in connection with the receipt/dispatch/arrangements/safety of stores etc.

Temporary Advance Account

4.069 Every official must clearly understand the difference between imprest and temporary advance. When a disbursing officer makes a remittance to him-self or to a subordinate to enable him to make a number of specific petty payments on muster rolls or other vouchers which have already been passed for payment, the amount remitted should be treated as a temporary advance and accounted for in P.W.A. F.No.2 in the same way as an imprest. The account of temporary advance should be closed as soon as possible. Cash of temporary advance should not be mixed with imprest cash.

Note– This rule does not prohibit a disbursing officer from taking with him on tour cash from his chest as a temporary advance for payment of muster rolls and other vouchers which have not been passed for payment. The amount required for this purpose should however, be calculated as accurately as possible and the account of the temporary advance closed immediately on return to headquarters.

SECTION 11 – STORES

A.- General

4.070. The stores of the W.D. are divided into the following classes:-

(i) **Stock –** Consumable materials like cement, steel, pipes, paints, spare parts of machinery, P.O.L., tyres, tubes etc. fall in this category.

(ii) **Tools and Plants.-** Such equipments which can be shifted from one work site to another work site as and when required for the construction activities fall under this category e.g., spades, pickaxes, vehicles, road rollers, drilling rigs, concrete mixer /vibrator, compressor, jack hammer etc**.**

(iii) **Road materials. –** Metal, moorum, gravel etc. fall in this category.

(iv) **Material charged direct to work. –** Materials, which are accounted for in "Materials at Site Account" fall in this category. Also the machinery which shall be fixed or embedded at one place permanently shall fall in this category e.g. electric motor or pump to be fixed in pump house, electric switches etc.

(v) **Materials charged to office contingencies.–** Stationery, furniture, typewriters, calculators, duplicating machines, copying machines, air conditioners, air coolers, water coolers, office cycle, three wheelers, blankets, warm clothing etc. fall in this category.

4.071. The E.E./ S.D.O. is responsible that proper arrangements are made for the custody of stores under them and for their protection from loss, deterioration and damage. The S.K. shall be primarily responsible for any loss, deterioration and damage of stores.

4.072. When, owing to the death of or dessertion of the person lately incharge, or from any other cause, departmental stores are left without adequate protection, the competent authority whose station is nearest to the stores will arrange for their adequate protection without any loss of time.

4.073 As soon as store articles become unserviceable, a survey report thereof should be prepared in P.W.A.F. No. 18/18 A, and sent to the proper authority. The list of store articles (for which form No. 18–A is to be used) is given in Form No. 18 as Appendix 4.07. The Form No. 18–A is given as Appendix 4.08.

4.074 (i) On receipt of sanction of the competent authority, the condemned articles should be disposed off in a manner prescribed by the sanctioning authority.

(ii) On receipt of sanction of the competent authority the Sale of old and unserviceable Machine/Scrap materials will be done by tender form "H" Prescribed under appendix 4.08 A.

4.075 A list of all surplus stores should be submitted in the month of January every year to the C.E. who will take suitable action for their disposal.

4.076 Losses of stores should be investigated immediately they are brought to light and action taken in accordance with the provisions in Financial Code Vol. I. In cases of theft, or loss in which dishonesty is suspected, a report should be made immediately to the police.

4.077. (a) Claims of Government against Railways for overcharges and claims of Railways against Government Departments for under charges will be ecognised and admitted if the claims are preferred within stipulated period :-

(i) in the case of cash payments, from the date of payment;
(ii) in the case of warrants and credit notes, from the date of presentation of bill by the Railway Administration.

(b) Under the provisions of the relevant section of the Indian Railways Act, claims for compensation for the loss, destruction or deterioration of goods delivered to it should be made to the Railway Administration within the stipulated period. All officers and subordinates who handle railway consignments should take prompt action in such matters and failure to do so will render them personally responsible for any loss which Government may have to sustain by their negligence.

B. - Purchase, Manufacture and Repairs of Stores

4.078. The purchase of various materials by officer of W.D. are governed by “Store Purchase Rules” contained in Appendix 5 of Vol. II of Chhattisgarh. Financial Code. Relevant extracts of the above rules are at Appendix 4.09. However the quantities of various items to be purchased shall be regulated as follows: -

(1) For purchases by E.E. on limited tenders S.E.’s prior approval must by sought by the E.E. for purchase exceeding 10,000 per item per year and

(2) Following powers shall be exercised by E-in-C/CE/SE/EE for purchase on valid rate contracts of CSIDC for reserved items and DGS&D rate contract for non-reserved items within the budgeted provision.

E-in-C	Full Powers
C.E.	Up to Rs. 50.00 Lakhs
S.E.	Up to Rs. 20.00 Lakhs
E.E.	Up to Rs. 5.00 Lakhs

The Financial limits of C.E./S.E./E.E. to make purchase of materials for certain types of stores are given in Appendix 4.10. In case of purchase of materials through tenders C.E./S.E./E.E. shall issue purchase orders only after scrutiny and approval of the tendered rates by “ Purchase Committee” constituted as follows. The limits for scrutiny of rates by the “Purchase Committee” for purchase of material in respect of open tenders/ limited tenders shall be as follows :-

(A) Divisional Level Committee				
Para No.			**Financial limit for open tenders**	**Financial Limit for limited tenders**
(i)	E.E. (Concerned)	Chairman	Up to Rs. 5 Lakh per tender (except for transport/ inspection vehicles).	Up to Rs 50,000 per tender
(ii)	E.E. of another Division (to be nominated by S.E.)	Member		
(iii)	D.A. of concerned Division	Member - Secretary		
(B) Circle level Committee				
(i)	S.E. (concerned)	Chairman	Up to Rs. 25 Lakh per tender (except for transport/ inspection vehicles).	Up to Rs 1,00,000 per tender
(ii)	S.E. of another Circle (to be nominated by C.E.)	Member		
(iii)	E.E. of the concerned Division.	Member		
(iv)	Office superintendent of concerned circle.	Secretary		
(C) Chief Engineer level Committee				
(i)	C.E. (concerned)	Chairman	Up to Rs. 50 Lakhs per tender [except for (i) transport/ inspection vehicles, (ii) Machinery. See para. 5.014].	Up to Rs 3.00 Lakhs per tender
(ii)	C.E. (other than concerned, to be nominated by E.-in-C.	Member		
(iii)	E.E. of the concerned Division.	Member		
(iv)	A.O. (attached to concerned Chief Engineer). (if there	Members - Secretary		

	is no A.O. attached to C.E., E.-in-C. shall nominate a A.O. attached to him or other C.E.)			
(D) Engineer in Chief Level Committee				
(i)	E-in-C	Chairman	Up to Rs. 2.00 Crores per tender [except for (i) transport/ inspection vehicles, (ii) Machinery, see para 5.014]	Up to 5.00 Lakhs
(ii)	C.E. (concerned)	Member		
(iii)	A.O., attached to E-in-C (if there is no A.O. attached to E-in-C, E-in-C shall mominate a A.O. attached to C.E.)	Member Secretary		
(E) Secretariat Level Committee				
(i)	Secretary / Special Secretary of the Department	Chairman	More than Rs. 2.00 Crores per tender [except for (i) transport / inspection vehicles, (ii),.machinery. see para . 5.014]	Full Power
(ii)	C.E. (concerned)	Member		
(iii)	Deputy Secretary F.D. (to be nominated by Secretary F. D.)	Member		
(iv)	Deputy Secretary (Technical / Superintending Engineer, to be nominated by Secretary)	Secretary		

The Chairman may, if so desired by him. nominate, as an additional member, any officer having adequate knowledge of the materials to be purchased.
The relevant documents to be put up before the "P.C." shall include –

(i) The estimate / details for the purchase of required materials and their quantity.

(ii) N.I.T.
(iii) Tenders in Original.
(iv) Comparative Statement.
(v) Position / availability of funds.
(vi) Brief note on previous purchase – source, quantity, rate actual consumption.

The officer requiring the material shall issue the N.I.T. and after receipt of tenders prepare the comparative statement and shall send the relevant documents through proper channel to the competent officer who on receipt of documents convene the meeting of members of "P.C." at his level within seven days. The proceedings shall be signed by the chairman and every member of the "P.C."

Based on the recommendations of the "P.C." the competent officer shall issue the purchase order. The relevant documents shall be filed in the records of the officer inviting tender.

4.079. The following additional instructions should be complied:

(1) No store should be procured unless funds and sanction of competent authority are available.

(2) The purchasing officer, in the beginning of each financial year, shall prepare details for annual requirement of materials for various classes of stores. Requirements of an article for various sanctioned works should be combined together. No purchases should be made unless details are first prepared and kept in records.

(3) Procurement shall not be split up to avoid the necessity for obtaining the sanction of higher authority.

(4) The notice inviting tenders and the supply orders should mention either the detailed specifications of the materials to be purchased or Indian Standard Number of the specifications.

(5) It shall be personal responsibility of the S.K./ Sub- Engineer / S.O. and S.D.O. to verify that the materials received are as per the specifications. It is their duty to be familiar with various technical terminologies used in the specifications. In case of doubt they should consult the E.E./Head of Office.

(6) In case of open tenders, steps should be taken to ascertain whether the firm is capable of executing the supply order in proper manner before it is considered.

(7) Purchase should not exceed by 10 per cent., of the quantity mentioned in N.I.T.

(8) A single tender received in response to N.I.T. for purchase of materials costing more than Rs. 5,000 should be referred to next higher "P.C." for decision.

(9) For purchase of (i) transport/inspection vehicles and (ii) machinery, see paragraph No. 5.014.

Manufacture

4.080. The manufacture or collection of materials involving an outlay more than Rs.50,000 must be covered by an estimate showing the proposed outlay and the materials to be received. If the materials are for a work already sanctioned or for "Stock" within the sanctioned limit for the Division, the estimate will require the approval of the S.E. but in all other cases the estimate must be sanctioned by competent authority as though for an original work.

Stock

4.081. Ordinarily, materials should be purchased only for works in progress and petty stores obtained from a supplier and no "Stock" should be kept for such items. But where it is considered necessary the S.E. may sanction the holding by any Division of "Stock" of a value not exceeding Rs 1,00,000, any value in excess of this limit being subject to the sanction of the C.E. If such "Stock" limit is sanctioned, the S.E. is authorised, subject to the approval or sanction of the estimate therefore, where required by the provisions of paragraph 4.080, to manufacture or collect materials within the sanction limit.

The money limit of the "Stock" should be kept at the lowest point compatible with efficiency, and the Stock returns of the Division should be carefully scrutinised by the S.E. from time to time with reference to this point. D.A. shall issue following certificate to S.E., by 15th of every month regarding "Stock" value of previous month:-
"Certified that the value of the "Stock" materials in hand is Rs........... as per the monthly account for the month of .... The money limit of the "Stock" fixed by the C.E./S.E for the concerned financial year is Rs...............".

C. -- Store Verification

4.082. E.E. should have store verified throughout his Division at least once a year. It is not necessary that all the stores of a Division or of a Sub-Division should be checked and counted at the same time, but the dates on which articles are checked should be entered in the store returns. Stores should be counted by an officer not below the rank of an S.D.O. E.E. should ensure confidential check of store by selecting articles for check by S.D.O. monthly and obtain th result. In addition A.E. attached in Circle Office shall also carry out checking of stores atleast once in a year or as and when directed by the S.E.

The Office Superintendent of E.-in-C./C.E./S.E, Head Clerk/establishment clerk in E.E.'s office and Sub-Divisional Clerk in S.D.O's office shall maintain the numerical account of furniture of his office. The physical verification will also be conducted by him and results intimated to Head of the Office.

D.--Disposal of Stores

4.083. All articles of "Stock" which are not likely to be required during the following twelve months should be reported by S.D.O. to the E.E. who, if necessary, will take the S.E.'s orders as to their disposal.

4.084. When "Stock" materials are sold to the public or other departments or local bodies, an addition of 10 percent must be made to cover "Supervision Charges" over and above the issue rates fixed under Paragraphs 7.2.20. to 7.2.22. of the C.P.W.A. Code. This addition may, however, be waived by the officer empowered to sanction the sale in the case of surplus stock which in his opinion would otherwise be unsaleable.

4.085. Except as provided in paragraph 4.084 no public stores may be sold otherwise than by public auction without the permission of the S.E. For the powers of officers in respect of the disposal and write-off of stores, see Appendix 4.10.

E. - Inspection of Survey/Mathematical/Optical/ Laboratory Instruments

4.086. E.E. shall inspect every survey/mathematical/optical/ laboratory instrument costing more than Rs 10,000 once every year. S.E. shall inspect every year every instrument costing more than Rs 1,00,000.

Instrument Boxes.

4.087. A list of the component parts of each instrument box must be attached to the inside of the lid. Spare instruments should be kept in separate boxes.

4.088. Drawing instruments should, on no account, be transferred from the box to which they belong to any other box nor may an instrument be taken from a box and transferred or lent without a written order of the Head of the Office.

F.- Tools and Plants

4.089. The S.D.O. is responsible for seeing that all Tools and Plants in his Sub-Division are kept in good condition and used to the best advantage. If any important article of plant is not likely to be required in the near future E.E. should report the fact to the S.E. giving its full description.

4.090. All transfers of Tools and Plants including survey/ athematical/optical/laboratory instruments from one Division to another in the same department will be made free of charge.

4.091. Worn-out parts of machinery should be brought on to a survey report and dealt with in the same way as unserviceable Tools and Plants. If it is considered desirable to keep any partly worn article as a spare, it should be brought on to a list.

Section-12.-Instructions for the Preparation and Check of Road Material Returns

Section Register of Road Material

4.092 (i) Each S.O. will maintain a register of all the road materials in his section in book form on P.W.A.F. No. 16. He will enter therein-

(a) all receipts and issues before the voucher or document, on whichthe transaction has been shown, is sent to the Sub-Division Office; and

(b) the number and page of the measurement book in which the bill for road materials has been entered, and the number of the muster roll on which the issue has been shown;

(ii) A separate register may be kept for famine materials or alternatively, entries relating to such materials may be made in the same register but in red ink, with the words "famine materials" in the remarks column.

(iii) The register should be submitted to the Sub-Division Office before the 1st of each month.

Note.- This register is an important record. It should be kept up to date and handed over to the successor when transfer of charge takes place.

Sub -Division Register of Road Material

4.093. A similar register should be maintained in the Sub-Division Office. Against every entry following details should be recorded:-

(i) the number and date of the voucher on which payment for road materials has been made; and

(ii) the number and date of the voucher in which road materials have been issued.

4.094. A certificate that all transactions shown on the vouchers have been entered in the register should be recorded thereon by the S.D.C. who shall be responsible for its maintenance, and countersigned by the S.D.O. after test check before the 5th of each month following that to which, the account relates.

4.095. The S.D.C. will compare the subordinate's register with the Sub-Divisional register and enter other voucher numbers where necessary. It will then be returned to the subordinate with such remarks and instructions as may be necessary.

4.096 The S.D.O. should submit monthly to the E.E. for audit, copies of all the road material returns, on loose shees, within a fortnight of the submission of the monthly accounts. After all the entries have been checked in the Division Office, the returns should be returned to the S.D.O. not later than 25th of each month with a note of any discrepancies found.

Care in Preparing Vouchers

4.097 In order that no difficulty may be experienced in tracing receipts and issues of road materials on vouchers and muster rolls in which the transactions have been recorded, the official preparing the voucher or muster roll should invariably enter clearly, in red ink, on the front page of the voucher or in the space provided, the name of the road, the number of the kilometer and the details of receipts and issues of each type of road material.

Accounting of Road Materials – Old Collection

4.098 All road materials collected during previous years should be checked by the S.O. at the rate of about one sixth of the total road length in his charge per month.

Exception – Check measurements of famine metal be made only once a year after the consolidation season.

4.099 At least 25 per cent of the measurements taken by the S.O. should be checked by the S.D.O. each half year. The checks should be made periodically at his convenience.

Accounting of Road Materials – New Collection

4.100. All road materials collected must be entered in the Sub-Divisional register of road materials when they are paid for.

4.101. Final measurement of all road materials collected must be taken or checked by the S.D.O., where necessary and attested by the contractor or his agent's attestation of the measurements may, however, be waived if he fails to turn up after due notice. In that case a suitable remark should be made by the S.D.O. in the measurement book.

4.102. Balance of road materials, in the kilometre in which consolidation has been done, should be checked as soon as consolidation is completed.

4.103. The transfer of road materials from one kilometre to another should be done only in very exceptional circumstances under the written orders of the S.D.O. who will then be responsible to see that the necessary entries are made in the returns.

4.104. Road materials collected by contract must not be paid for while they are lying at the quarry except with the previous sanction of the S.E. In the case of road materials collected by scarcity labour at a quarry, issue must be carefully regulated in order to obviate difficulties in check measurements. The particular stacks from which road material is to be removed must be detailed, the quantity must be measured carefully at the quarry, and on no account should stacks other than those detailed be touched. Records of road materials collected at a quarry should be maintained separately from those of material at the roadside.

Surplus And Shortage of Road Materials

4.105. The check measurements should be recorded in measurement books specially reserved for the purpose.

4.106. The quantities found surplus should be accounted for in the monthly return next after check. Shortages should, however, be borne on the return till their write off is sanctioned by the competent authority, a note in red ink being recorded and carried forward from month to month until the discrepancy is set right (See paragraph 4.109).

4.107. The check measurement books should be submitted to the Division Office half yearly for scrutiny on the 10^{th} July and the 10^{th} January, together with a statement in the form printed as Appendix 4.11.

4.108. When submitting the above statement or as soon after as possible, the S.D.O. should submit an application for sanction to write off road materials found short and which, in his opinion, should be written off. The E.E. should at the first opportunity make such check of measurements as he considers necessary.

4.109. The E.E. can write off half yearly road materials up to a maximum value of Rs. 200 for any one kilometre and a total amount equivalent to an average of Rs. 50 per kilometre limited to a total of Rs. 2,000 for the road. This power may only be exercised after his half yearly check of measurements. Applications for the write off of road materials beyond these limits should be submitted to the S.E. for sanction with a full report in each case. After disposal of the half yearly returns, the check measurement books should be returned to S.D.O. for record.

Note.- No reports on these writeoffs need submitted to Government through the A.G. if the shortage for any one kilometre or quarry do not exceed Rs. 2,000 or the net value of shortage (after taking into account surpluses) on any one road or certain length of a road, as prescribed by W.D., does not exceed that limit.

General Responsibility of Road Materials

4.110. The adequate check of road materials and the maintenance of proper accounts relating thereto is one of the most important duties of an S.D.O. Failure to carry out this duty will render an officer liable to be declared unfit for a Sub-Divisional charge.

4.111. The S.D.O. should furnish, in the returns for June and December each year, a certificate in the following form so as to keep the E.E. informed as to what check measurements have or have not been made and thus to enable him to take suitable action in the matter :-

" Certified that with the exception noted below, for which explanation is recorded, the check measurements of road material on all the roads in the

Sub-Division have been carried out by me during the half year ending June/December 20…".

4.112. The E.E. is responsible for ensuring that the half yearly returns are kept up to date and for checking the figures reported monthly by each S.D.O.

The S.E. should assure himself that E.Es. and S.D.Os. carryout these orders and report to the C.E. any case in which they have been habitually disregarded.

Section 13.- Instructions Concerning the Inspection of Circle/Division / Sub–Division Offices

4.113. The Circle/Division/Sub–Division Office will be inspected once during each financial year by the C.E./ S.E./E.E. respectively. In addition, C.E./S.E. will inspect Division/Sub–Division office respectively once in four years. The Engineer In Chief will inspect the office of the C.E. (Office is Independent) once during each financial year.

(A) In the month of January every year the CE, SE, EE will prepare a yearly roster of inspection during the forth coming financial year of Circle /Division /Sub Division office respectively In addition the CE, SE will Prepare in the months of January every 4th year. 4 yearly roster of inspection of the Division/Sub Division office respectively so that every. Div./Sub Dn. office is inspected regularly once in four years by the CE, SE respectively. The rosters will be prepared as per format mentioned in Annexure A and B respectively. In the 4 yearly roster, inspection to be done in a particular quarter of the financial year should be mentioned and these may be the rafter in -corporate in the yearly roster.

A copy of the roster should be sent to all subordinate officers by the month of March proceeding the financial year The E-In-c in his inspections should pay particular attention to the inspection conducted by the subordinate officers and their effectiveness.

(B) The E-in-c will obtain in the last week of every quarter return in the format mentioned in Annexure C from the CE, SE, EEs, showing the inspections which were to be conducting during the quarter and the inspections actually conducted by the officer. This will consolidates the returns and send a copy of it to the Government in format mentioned in Annexure D by the end of first month of the next quarter.

The above Annexures A, B, C & D are given in Appendix 4.12(A).

4.114. The results of the inspection of Circle/Division/Sub-Division Office should be recorded in the forms printed as Appendix 4.12 / 4.13 /4.14 respectively.

4.115 The dates of inspection of Division Offices/Sub-Division Offices by the S.E. should be mentioned in the annual administration report due in the C.E's office on the 10th August each year. If any Division/Sub–Division has not been inspected, reasons for the omission should be recorded. The S.E. should send to the C.E. by the 1st of May each year, a statement showing the dates of inspection of Sub–Division Offices in his circle by the E.E. during the previous financial year. If a Sub–Division has not been inspected by the E.E. during the year, the reason should be recorded. The C.E. should mention in his annual administration report the dates of inspection by him.

4.116. Replies and explanation to points raised in inspection reports should be dispatched within 4 weeks after receipt.

4.117. The time limit of 4/8 weeks mentioned in Appendix 4.15 "A.G.'s Inspection and Audit" should be strictly followed in submitting the replies. If these periods are exceeded the E.E. should give a brief but complete explanation for the delay, at the end of the reply to audit notes/inspection reports. If a S.D.O. has contributed to the delay his name should be mentioned. The Divisional Accountant shall be responsible for maintaining the control registers (vide Appendix 4.15) and putting up the same every month to the E.E. He is also responsible for an early settlement of audit paragraphs.

The A.G. may also, whenever required, carryout check of the records of the Circle Office and C.E's office relating to tenders, contracts and sanctions concerning the works. S.E./C.E. will, therefore, make available the records required by the inspecting officer from time to time during the inspections.

4.118. The A.G's audit notes, appendix to audit notes and objection statements should be disposed of by the Division Office within six weeks, two months and six weeks respectively.

Section 14.- Recruitment of Labour Departmentally and its Employment.

Payment of Transport and Advance of Wages

4.119. Department recruitment should be resorted to only when it is clear that it is unavoidable. No recruitment shall be undertaken without the sanction of E.E.

4.120. The cost of transport of labourer to the work may be paid by the officer who recruits the labourer and charged to the work as contingencies. When railway fares are paid, the ticket numbers should be noted on the vouchers. The amount of the transport charges will not be recovered if the labourer remains on work for not less than three months. If he remains on work for the full season of the work or as may be decided by the E.E. the return fare may also be sanctioned by E.E.

4.121. No advance can be paid to the labourers.
4.122. Deleted.
4.123. Deleted..
4.124 Deleted.
4.125 Deleted.

Demurrage and Wharfage Charges

4.126. Head of office may sanction the payment of unavoidable demurrage/wharfage charges upto a limit of Rs.1,000 on each case. Head of the department will have the full power. Subject to the following condition.

(i) Such charges should not be allowed to increase due to delay in taking decisions regarding payment.

(ii) Where there is a prima facie case of wilful negligence resulting such charges, an enquiry should be ordered for fixing responsibility and appropriate disciplinary action including recoveries may be taken.

(iii) Head of office would report reason of delay to the Head of Department immediately after the payment.

Common Irregularities in Sub-Division Accounts

4.127. A list of the common irregularities in Sub-Divisional accounts is given in Appendix 4.20 and a number has been assigned to each. These numbers alone should be used in audit notes prepared in the Division Office instead of writing such irregularities noticed in vouchers in words.

Section 15.- Rules relating to Budget Estimate of Work Departments

Introductory

4.128. (1) Under Article 202 of the constitution of India a statement of the estimated receipts and expenditure of the State for each financial year has to be laid before the Legislative Assembly. This is called the "Budget". The responsibility for the preparation of the budget rests with the F.D. which has the power to require the departments concerned to furnish the necessary material. The departments concerned are responsible for the matetial supplied to the F.D. and this is a matter which all departmental officers should carefully bear in mind in framing their estimates.

(2) The standard major and minor heads of accounts and their code numbers prescirbed by F.D. for Works Department should be used for preparing the budget proposals.

The Works Department Budget

4.129. The budget estimates for the following year and revised budget estimate for the current year are due with the F.D. on the 15th October and should be submitted in the prescribed formats by the officers on the dates noted below:-

by E.E. to S.E.	on the 1st September,
by S.E. to C.E.	on the 10st September,
by C.E. to E.-in-C.	on the 20th September, and
by E.-in-C. to Govt. in Works Department	on the 1st October.

Budget for Major Works in Progress, Repairs, Tools and Plants

4.130 The budget estimates shall be submitted in the formats prescribed by State Government.

Budget Provision for Major Works –New

4.131. (1) The F.D. is required specially to examine and advise on all new "Major Works", provision for which is proposed to be made in the budget estimates and is competent to decline to make provision for any scheme which has not been so examined.

(2) For new "Major Works" E.E. will, by the 1st of May, submit through the S.E. to the C.E., a list showing, in order of urgency, the new "Major Works" with which he is concerned. These lists must reach the C.E. by the 15th May. The following information will be given against each work :-

(i) Amount of estimate.
(ii) Number and date of letter in which administrative approval has been accorded.
(iii) Stage in which estimate has been sanctioned
(iv) Remarks regarding the urgency of the work.
(v) Amount that can conveniently be expended by the S.E. during the ensuing year. (This information will be entered by the S.E. before forwarding the statement to the C.E.)

On receipt of these lists, the C.E. will scruitinise and collate the information and will submit by 30th May a statement of all "Major Works" to the E.-in-C. who will scrutinize and send the same to Government by 15th June for decision as to which of them should be included in the budget.

Budget Provision for Minor Works

4.132. A lump sum is provided in the budget as a "General Reserve" to meet -

(i) the normal demand for usual essential requirements of the Heads of Departments and,
(ii) any special additional demand which they may make for specified works.

Heads of Departments should inform the Government not later than the 1st October the amount required for the next year for special minor works in addition to the normal amount usually sanctioned for their department every year by the W.D. The extent to which the additional demand is to be allowed will be considered by Government at the time the budget is approved after scrutiny by the F.D.

Budget Grants and Their Distribution

4.133. The schedule of expenditure as authenticated by the Governor comprising the grants made by the Assembly will be communicated by the W.D. to the E.-in-C.

who is responsible for the control of expenditure under each grant in the W.D. budget.

4.134. The full budget provisions for plan and non plan works will be placed at the disposal of the C.E. by the E.-in-C.

Administrative approval for special repair works may be given by authorities up to the financial limit as shown in Appendix 2.30,Item No. 5.

(See item No.5, Appendix 2.30)

Allotments will be placed at the disposal of S.E.s. subject to the following restrictions :-

(i) Funds from one head of repairs to another, i.e. from "Special Repairs–Buildings" to "Special Repairs–Communications" or vice versa may not be transferred without the orders of Government.

(ii) Savings due to abandonment of a work by the C.E. must be surrendered to him.

(iii) Savings in the allotment for approved works may be transferred by the S.E. to meet excesses over the allotment for other approved works. When savings are transferred to or from works approved by the C.E., a copy of the statement sanctioning the re-appropriation should be sent to the latter for information.

(iv) Saving on approved works cannot be utilised on works which have not been approved by proper authority.

S.E. should submit to the C.E. a consolidated list showing the works under the head " Special Repairs" for which funds are required. Demand for works costing not more than Rs. 20,000 each may be made in a lump sum. For works costing more than Rs. 20,000 the name of each work must be given together with a report indicating clearly the nature of the defects and the remedies proposed.

Budget Allotment for Incomplete Major Works

4.135. Particulars in respect of major works remaining incomplete on the 31st March in each Division, for which, allotments are required during the current year should be submitted by the S.E. so as to reach the C.E. by the 25th April, each year in the form given below :-

(1) Serial Number,

(2) Name of work,

(3) Amount of sanctioned estimate,

(4) Expenditure to end of March,

(5) Allotment required for current year,

(6) Ramarks.

The C.E. shall submit to E.-in-C. the scrutinised consolidated requirements by 5th May, each year.

Allotment for New "Major Original Works''

4.136. An application for a first allotment on any new "Major Original Work" should be made by a special letter and not by inclusion in a reappropriation statement.

Allotment for "Minor Original Works''- Buildings

4.137. Grants for minor original works shall be placed at the disposal of Heads of Departments and Commissioners from the provisions in the budget under the head "Original Works" according to the distribution approved by Government. An account of these grants shall be maintained by them in the following form :-

(1) Serial number.
(2) Number and date of letter in which the grant is sanctioned.
(3) Amount of grant received from Government.
(4) Names of works for which allotments are sanctioned and the amount sactioned for each work.
(5) Total allotment sanctioned.
(6) Balance of grants.
(7) Remarks.

4.138. Head of Departments are responsible for providing funds for all Minor Original Works remaining incomplete at the end of the previous year before sanctioning any new minor original works out of their assignments. A list of such incomplete works, for which funds are required during the current year, should be sent directly by the E.E. to the Heads of Departments before the 25th April each year.

4.139. (1) Before allotting funds for "Minor Original Works" which involves special repairs costing above RS. 5,000 Heads of Departments should enquire from the C.E. whether funds are available to meet the cost of the repairs.

(2) The following particulars should be furnished when making this enquiry :-

(i) The name of the work and the amount of the estimate for the "Minor Original works " .
(ii) The name of the special repair work and the amount of the estimate for "Special Repairs".
(iii) The fact that funds for the "Minor Original Work" are available in the "Minor Works " assignment.

The estimates and plans need not be sent to the C.E.

(3) On receipt of these particulars the C.E. will, if funds are available, place the allotment required for the special repairs at the disposal of the S.E. and

inform the Head of the Department that he has done this so that the latter may allot the funds required for the original works.

(4) When the cost of special repairs contingent on an original work is Rs.5,000 or less, no enquiry need be made. Heads of Departments may at once allot funds to the E.E. for the original work informing the C.E. at the same time of the amount of the special repairs estimate so that the C.E. may place funds for these repairs at the disposal of the S.E.

4.140. When a Minor Original Work for which funds have been sanctioned in full is not likely to be completed during the current financial year, that part of the allotment which cannot be spent should be surrendered to the Heads of the Department concerned to enable him to reappropriate the amount to other works for which funds are required.

Allotment for "Minor Original Works'' -- Roads

4.141. (1) Proposals for new "Minor Original Works" to be carried out during the next year in connection with the State roads, under the P.W.D. should be submitted by S.E. so as to reach the C.E. by the 15th January each year. The C.E. shall submit to E-in-C the scrutinised consolidated requirements by 25th January each year. The E-in-C will obtain the approval of Government in the P.W.D. in February and place necessary funds at the disposal of S.E. concerned early in April.

(2) For Arboriculture Operations on newly built State roads and on existing State roads or substantial sections thereof, where avenues do not exist and have to be freshly provided, a provision is made in the P.W.D. budget. S.E. should submit estimates so as to reach the C.E. by the 15th February for approval. Funds will be sanctioned early in April.

(3) For funds required during the current year for works which remained incomplete at the end of the previous year, E.E. should a statement of his requirements to the S.E. by the 25th April each year. The S.E. will submit a consolidated statement so as to reach the C.E. by the 10th May. The C.E. will arrange to place the necessary funds at the disposal of the S.E. concerned.

Control of Expenditure

A-General

4.142. Expenditure can only be incurred on a work or other object, if funds to cover the charge during the financial year have been provided by the competent authority or in other words only when an allotment or appropriation has been sanctioned. Pending sanction to such allotment, expenditure without appropriation during the first three months of the year,

(i) on all works which were in progress at the end of previous financial year, and

(ii) on Repairs and Tools and Plants, will not be objected to in audit, provided that the expenditure is covered by a sanctioned estimate. No audit objection will also be raised on expenditure incurred on "Establishment" during the first three months of the year.

4.143. In order to keep control over the amount of expenditure to be done by E.E., S.E. shall issue from time to time a letter in the form given in Appendix 4.22 (called Letter of Credit). Therein S.E. shall mention the amount that shall be expended by E.E. in the specified period. The copy of the L.O.C. shall be sent to the bank/treasury on which the E.E. operates his drawing account. The S.E. will exercise discretion in issuing the L.O.C. He may call such details as he thinks necessary about sub-head wise programme of expenditure on different items. S.E. should not place the entire year's allotment in one lot at the disposal of E.E., E.E. shall not divert the stipulated amount of "Works" to "Establishment" or vice-versa.

The bank/treasury shall dishonor the cheques on exceeding the financial limit mentioned in the L.O.C.

4.144. The E.-in-C. is responsible for the control of expenditure under each major head in the W.D. budget. For this purpose E.E. should submit a monthly grant and expenditure statement to S.E. and S.E. should submit a consolidated statement to the C.E. so as to reach the latter by the 25th of each month. The C.E. will send the consolidated statement to the E.-in-C. by the end of the month.

B.- Registers Showing Distribution of Budget Grants

4.145. The following registers should be maintained in Circle Office, C.E.'s office and in E.-in-C.'s office for recording the grants and allotments sanctioned during each financial year for works and repairs. The Head Assistant or the Superintendent in charge the budget section shall be responsible to maintain these registers up to date.

(1) Register of grants as provided in the budget and as modified from time to time, by major and minor heads in form Nos. 134 and 135.

(2) Register of appropriations sanctioned for major works in form No. 74.

(3) Register of assignments in Form No. 137.

(4) Register of appropriations sanctioned for each Division under major and minor heads, in Form No. 136.

Notes – (i) The form numbers mentioned above are borne on Schedule XVIII–A.

(ii) Only registers (1) to (3) will be maintained in C.E.'s office and E.-in-C.' s office.

C.- Watching of Actuals of Expenditure

4.146. It is an important function of the S.D.O. and E.E. to keep a constant watch over the progress of expenditure and to keep themselves informed of such circumstances as may affect the progress of expenditure in order to take early steps for obtaining extra funds or surrendering probable savings, as may be necessary.

4.147. The plan indicated below should be followed: -

(a) The progress of expenditure on works or other items for which there are specific appropriation should be watched individually month by month, through the register of works, contingent register and other relevant accounts.

(b) In respect of works or items for which lump sum appropriations are placed at the E.E.'s disposal, the progress of expenditure will be watched against reappropriations by the maintenance of a record

(i) of the expenditure, in the form of a progressive abstract showing, month by month, the up to date expenditure of the year and

(ii) of the grants, in the form of a register showing the appropriations ordered from time to time.

(c) In this review of expenditure. undischarged liabilities play an important part and their effect on individual and lump sum appropriations, should therefore, be watched.

Notes.- Liabilities may be divided into four classes as below: -

(i) those outstanding in the suspense accounts, relating to contractors and labourers, in the account of works,

(ii) those outstanding in any of the regular suspense accounts of the Division,

(iii) outstanding debits adjustable by bank transfer; and

(iv) matured claims of contractors, suppliers etc. awaiting settlement, and all unmatured claims, recurring or non-recurring, likely to fall due for settlement before close of the financial year.

Liabilities of class (ii) may affect not only the grants for the minor head "Suspense" of the major head under which the suspense account concerned is classed but also the grants for works and services falling under the same and other major heads.

(a) Anticipated credits (if any) which will ultimately be taken in reduction of the expenditure chargeable against any individual or lump sum appropriation should also be taken into account.

(b) This review is of special importance in the last three or four months of the year.

(c) If desired this review may also be conducted collectively in respect of each primary unit of appropriation, a suitable register of appropriations being maintained for the purpose (See clause (b) (i) above. Such a review is of special help in formulating proposals for re-appropriation).

D. – Appropriations for Suspense Accounts

4.148. The appropriations for suspense accounts provide for the net increase during the year, that is, for the difference between the gross debits and the gross credits of the whole year. They impose an obligation on the E.E. so as to regulate his transactions during the year compatible to the anticipated increase or decrease in the suspense balances. There is a corresponding obligation on him to make, in the accounts of the year, all the adjustments, recoveries or payments necessitated by the actual transactions of the year. This responsibility is in respect of both the opening balances and the fresh operations (debits and credits) of the year. Where the clearance of any item is likely to cause any additional charges against other units of appropriation, the funds necessary to meet the charges should be reserved under those units.

E.- Adjustments by Transfers

4.149. All liabilities and assets of the Division adjustable by transfer credit or debit to remittance heads of account should be registered in P.W.A.F. No. 57, "Register of transfers awaited " as soon as they become known. as they are cleared, an entry should be made in column (7) to (9) so that items awaiting adjustments may be known at any time.

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

Appropriation and Reappropriation of Funds

4.150. (1) **Appropriation . –** Funds may not be appropriated to meet an item of expenditure which has not been sanctioned by an authority empowered to sanction it; funds allotted for expenditure "charged" on the revenue of the State may not be appropriated to meet other expenditure and funds allotted for other expenditure may not be appropriated to meet expenditure "charged" on the revenue of the State.

(2) **Reappropriation.–** Reappropriation means the transfer of funds from one unit of appropriation to another such unit.

Note.- The transfer of allotment from one detailed head of account to another or from one subordinate disbursing officer's allotment to another within the same unit of appropriation will not be considered as reappropriation.

(3) All powers of reappropriation are subject to the condition that -

(i) no reappropriation may be made from one grant to another.

(ii) Funds allotted for expenditure "Charged" on the revenues of the State may not be reappropriated to meet other expenditure and vice-versa.

(iii) Without the previous consent of the F.D. no reappropriation may be made to meet any expenditure which is likely to involve further outlay in a future financial year, and

(iv) No reappropriation may be made to meet expenditure of a kind for which no provision has been included in the budget.

(4) The Government in W.D. may sanction any reappropriation within a grant between heads sub-ordinate to a minor head of account, provided that a copy of any order sanctioning such a reappropriation shall be communicated to the F.D. as soon as it is passed.

(5) The Government in W.D. may delegate to any officer or class of officers the power of reappropriation with the previous approval of F.D.

(6) In so far as the powers have not been delegated by these rules, applications for reappropriation of funds should be made to the F.D. and they should be accompanied by an explanation of the necessity for the transfer and the reasons for anticipating savings under the primary unit of appropriation from which the reappropriation of funds is proposed.

(7) DELETED.

4.151. Subject to the provisions of paragraph 4.150 the C.E. is empowered to sanction the transfer of funds from one major work to another under the same minor head of account. He may also reappropriate funds under the minor head of account "Repairs" from "Ordinary" to "Special" and vice-versa provided that no reappropriation may be made from "Communications" (Roads) to "Buildings" and vice-versa, without the orders of Government.

4.152. Savings on major works may not be appropriated to finance minor works and vice–versa without the orders of Government, subject to restriction laid down in para 4.150 of this manual.

The S.Es. may transfer savings under "Repairs-Special" and "Original Works – Communications" from one work to another in the case of works costing Rs. 2.00 Lakhs and below, subject to the restriction given in paragraph 4.134.

Timely Relinquishment of Funds

4.153. Firm and final demand for the current financial year should be submitted by the S.E. to C.E. and by C.E. in turn to E.-in-C. in respect of all heads of account in the W.D. budget by the 25th of January in the prescribed formats.

4.154. Funds which are not likely to be spent within the year on the works for which they were allotted and which might be usefully spent on other works, if made available in time, should be promptly surrendered.

4.155. Surrender of funds should ordinarily be made by S.E. to the C.E. and by Head of Department to Government in the W.D. by the 15th February but may be made upto 15th March. No surrenders made after the latter date will be accepted without a clear explanation as to why they could not have been foreseen earlier.

Savings and Excesses

4.156. (i) The following statements which are required in connection with appropriation accounts should be submitted by E.E. to S.E. on the 25th May, by S.E. to the C.E. on the 10th June and by C.E. to E.-in-C. on 20th June:-

(a) Statements comparing the original and final grants and the actual expenditure by Divisions during the preceeding year with explanation for savings and excesses under all heads of account in W.D. budget.

(b) Statement comparing the revenue as entered in the revised estimate with the actual realization with an explanation for the variations.

(ii) A statement showing details of grants and expenditure on establishment by units of appropriation with explanation for the difference between the original budget provisions, the final grant and the actual expenditure for the last financial year should also be submitted by E.E. to S.E. on the 15th June, by S.E. to the C.E. on the 1st July and by C.E. to E.-in-C. by 10th July.

4.157. All Heads of Departments in respect of works falling under the sub-head “Stationery and Printing“the Collector of Rajnandgaon districts should submit to Government in the P.W.D. by the 20th July a list of works on which grants for minor works are spent during each year in the form printed as Appendix 4.21 Works costing Rs. 5,000 and less should be grouped together and shown as one item in the list