

# **Public Works Department (PWD)**

## **ORGANISATIONAL SET-UP**

The Public Works department (PWD) as a whole is generally divided into three branches, namely (i) Buildings and Roads (ii) Irrigation, and (iii) Public Health Engineering. Each branch has Chief Engineers to control the activities of the branch. Each of the branches is generally sub-divided into Circles, which are in the charge of Superintending Engineers. Circles are further subdivided into Division and Divisions into Sub-divisions. Divisions are under the charge of Executive Engineers (also called Divisional Officers). Sub-divisions are under the charge of sub-divisional officers (also called Assistant Executive Engineers).

## **FUNCTIONS**

The State PWD is an agency of the State Government for Planning, Construction, maintenance and repairs of all works and buildings financed from Civil Works budget, Estate work at places where the Directorate of Estates does not have its offices and advising the State Government on various technical matters relating to Public Works.

## **CLASSIFICATION OF WORKS**

### **GOVERNMENT WORKS**

- (a) Original Works
- (b) Repairs and maintenance Works
- (c) Minor Works

### **NON-GOVERNMENT WORKS**

- (a) Deposit Works
- (b) Local Loan Works
- (c) Takavi Works

### **RELATION WITH TREASURY/BANK**

All works related disbursements are made by Divisional Officers by cheques drawn on treasuries or banks with which they are placed in account by the Accountant General. The divisional officer keeps Pass Book in which each cheque paid is recorded by the treasury officer or bank. At the end of each month, treasury officer furnishes a certificate to the Divisional officer showing the total amount of cheques paid during the month against his/her account. The Divisional officer checks the Certificate and Pass Book with his accounts, makes out a list of cheques drawn but not encashed at the treasury and then submits the certificate with a list of unencashed cheques to the Accountant General's office.

Receipts realized by the officers of the department are remitted as soon as possible in lump into the treasury or bank. With each remittance, a Remittance Book accompanied by the usual challan is sent to the treasury and the treasury acknowledgement is recorded in this book. At the end of each month, the treasury officer furnishes the Divisional Officer with a

consolidated receipt for all remittances of the entire division during that month. The Divisional Officer submits this receipt to the AG's office with his accounts.

### **ACCOUNT RECORD**

The following account records are maintained in the divisional/sub-divisional offices.

- (a) Cash Book
- (b) Muster Roll
- (c) Work-charged Establishment bills
- (d) Measurement Book
- (e) Works Abstract
- (f) Bin Cards, Goods Received Sheets and Goods Issued Sheets

### **MONTHLY DIVISIONAL ACCOUNTS**

The cash and stock accounts of the divisional office for a month are closed on the last working day of the month. On closing the cash book, the divisional officer counts the cash in his chest and prepares a Cash Balance Report. The transfer entry book is also closed as soon as possible after the expiry of month. The cash, stock and transfer entry transactions of the entire division are then posted in the relevant schedule dockets, registers and schedules which are abstracted in the monthly accounts submitted each month to AG's office. Division submits compiled accounts to AG's office.

### **ACCOUNTANT GENERAL'S OFFICE**

On receipt of divisional accounts for the whole circle of accounts of the respective month, these are incorporated and compiled in the Monthly Civil Accounts of the respective month and the whole year's total receipts and disbursements with detail tier of classification get reflected in the Annual Accounts of the State Government.