

PREFACE TO MANUAL OF WORKS COMPILATION

This Manual is mainly for the guidance of the members of Works Compilation Sections for the efficient discharge of their duties. It embodies the details of the procedure to be followed in this office in respect of Public Works Compilation. It also contains detailed instructions regarding accounting of receipts and payments made on behalf of Government of Tamil Nadu and Ministries and Departments of Government of India and their eventual adjustment by this office and Public Works Divisions.

The instructions in the Manual are supplementary to those laid down in the various Codes and Manuals issued by the Comptroller & Auditor General of India and other competent authorities.

Members are expected to be thoroughly conversant with the procedure laid down in this Manual and ignorance thereof will not be accepted as a justification for departing from the provisions or for omitting to carry out the directions contained therein.

Suggestions either in the nature of amendments to or rectifications of omissions in the Manual may be brought to the notice of the Principal Accountant General.

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CHAPTER 1**MANUAL OF THE WORKS ACCOUNTS BRANCH
GENERAL ARRANGEMENTS OF WORKS ACCOUNTS BRANCH*****OFFICE ARRANGEMENTS*****Constitution and Control**

The Works Compilation Branch under the control of the Deputy Accountant General (Accounts) consists of 6 sections. The distribution of the Divisions among the P.W.C. sections is generally done by grouping the P.W. Divisions, wherever practicable, forming one PW circle. Marginal redistribution of the Divisions may, however, be effected wherever necessary in order to secure equitable supervisory control.

Regulation of the strength of the P.W.C. sections from time to time

The strength of the various PWC sections is determined in accordance with the orders issued by the C&AG of India from time to time fixing the standard rates for various items of work for purpose of computing the staff requirements.

In order that the staff requirements for the succeeding year may be arranged and provided for in the Budget Estimate, Heads of Departments pertaining to the Works Compilation Branch should be addressed once in a year in advance for information regarding the names of P.W. Divisions (with Headquarters) which are (i) likely to be continued in the succeeding year, (ii) likely to be created during the subsequent year and (iii) likely to be abolished during the succeeding year, proposals for decreasing the temporary staff or for surrender of existing staff in the P.W.C. branch should be based on the particulars furnished by the Heads of Departments. The staff requirements of any periodical or seasonal type of work should be assessed and intimated to the Establishment Section in time for incorporation in the Budget Estimates. The staff thus provided for should be subject to review at periodical intervals with reference to the average number of the vouchers actually received. For this purpose the Voucher Statistics Register of several Divisions should be kept posted up to date by the respective P.W.C. sections.

Accounts Officer: The Accounts Officer is responsible to the Deputy Accountant General (Accounts) or the Accountant General, as the case may be, for the satisfactory working of the sections entrusted to him. His functions are chiefly concerned with discipline, management and supervision, and while it is unnecessary to lay down detailed rules for the guidance of Gazetted Officers over and above such specific instructions as exist in the others Codes and Manuals, it is essential that they should be

thoroughly well informed of what is going on in their sections and be in personal touch with the men working under them.

Assistant Accounts Officer: The Assistant Accounts Officer is personally responsible to the Accounts Officer in charge for the efficiency of the internal arrangements and the expeditious performance of the work of his section as a whole. In particular he will be responsible for seeing that:

- (i) There is no undue delay in the receipt of accounts, vouchers, etc..
- (ii) The Executive Engineer has accepted, or scrutinized the Monthly Accounts (Para 8.18 (vi)M.S.O AG A&E).
- (iii) There has been no delay in passing the accounts to be booked after necessary preliminary scrutiny (Para 8.18 of M.S.O. A&E Vol. I)
- (iv) no item in the suspense schedules, susceptible of final adjustment, remains outstanding , but every item is current;
- (v) reference and other correspondence arising in the sections are promptly disposed off;
- (vi) Papers, etc, received in the section are properly distributed (all letters etc. received in the section should first be carefully perused and initialed by Assistant Accounts Officer before distribution) .
- (vii)The desks of the Accountants are inspected once in a month between 10th and 15th with a view to seeing that the disposal of papers is not unduly delayed.
- (viii) Sanction to capital account received in his section are noted in project register maintained for the preparation of Administrative Accounts.
- (ix) The Assistant Accounts Officers are responsible for the maintenance and submission of calendar of returns, Monthly arrears report , Section Officer note book , with reference to procedure laid down in the Manual of General Procedure of this office .

Sr. Accountants /Accountants: The Sr.Accountants /Accountants are primarily responsible for all the works connected with the check of accounts of the Divisions allotted to them. The following are some of the more important duties of the Sr. Accountants /Accountants;

- (i) Watching the receipt of all accounts and other returns on the due dates (Monthly Accounts 16th of succeeding month and dockets 20th of succeeding month, SSWT 25th of succeeding month) and issuing urgent reminders when the documents are not received on the due dates.
- (ii) Maintaining in proper condition objection books. Broadsheets and other registers wherever prescribed.

- (iii) Disposal of correspondence relating to their unit. Proper filing of letters, safe custody of accounts, vouchers and other documents pertaining to the section.
- (iv) Compilation of documents on receipt of Monthly Accounts, indicating the details of receipt in the register maintained for watching the receipt of Monthly Accounts.
- (v) Conducting the Preliminary check of accounts to see that the totals of the two sides of the accounts agree, to check the correctness of the opening cash balance, to check the major head totals with revenue schedules , classified abstract of Expenditure, remittance schedules, etc. checking of figures in the classified abstract of Expenditure with the relevant schedules of Works Expenditure.
- (vi) Checking the work wise figures noted in the schedule of Works Expenditure with reference to Schedule Dockets.
- (vii) Verifying whether all the vouchers /TEO'S listed in the Schedule Dockets have been received.
- (viii) In the case of running account bills, previous payments are checked and necessary encagements made on the bills. Reference to month, Schedule Docket voucher in which the next payment is made should be given in the previous bills so checked. All such encagements should be initialed by the Accountants.
- (ix) The payment of establishment related claims, have been brought under Treasury System, with effect from 01/04/2012, vide G.O.Ms. No. 62, dt. 12/03/2012 of Finance [Letter of Credit] Department, Government of Tamil Nadu. [copy of G.O. enclosed]
- (x) To post the part I and part II of Works Register.
- (xi) To receive the periodical returns and enter the dates of receipt in the respective registers.
- (xii) To maintain the register of statistics, collect and furnish such data as and when called for by P.W.C. 2.

Works compilation section I

The distribution of works among works compilation section 1 to 6 is as follows:

- (i) To compile the small accounts (T.N., P.W. Divisions). The compiled accounts of accounts of national highways, 45, highways and rural works department with
 - [1] A.O. [Highways] [Construction & Maintenance]
 - [2] A.O. [[H] Projects
 - [3] A.O. [NH]
 - [4] A.O. [TNRSP]

[5] CAO [HW] NABARD and rural Roads are also be included in the small accounts.

(ii) To maintain the consolidated abstracts of receipts and charges of P.W. Divisional accounts and highways with above 5 offices (1 to 5).

(iii) Maintaining Public Works Contingency Fund, Appropriation Audit Register.

1. Recording the receipt of the Monthly Accounts received in the system.
2. Opening of the due date register every month.
3. Authorisation of the main account [both—receipts and charges].
4. Generation of small accounts after compilation of the main account.
5. Authorisation and posting of the accounts prior to generation of detail book.
6. Receipt of the Reconciliation Certificates in respect and Charges from all the CCOs.
7. Recording the receipt of all the reconciliation certificates in the system and R C Register.
8. Proposing Transfer Entries wherever misclassification is pointed out by the CCOs.
9. Verification of the Statement of Expenditure with the accounts booked in the section for enabling the issue of Audit Certificate.
10. Issue of periodical intimation regarding the collection of advance figures [income tax from contractors] from all the 176 P W Divisions and five AOs of Highways.
11. Apart from the booking the Monthly Accounts for 12 months, booking of the March [Supplemental] Accounts is a special feature
12. Corresponding with all the 177 Divisions regarding the incorporation of the percentage charges in the March [Supplemental] Account.
13. Booking of part II Contingency Fund.
14. Watching the recoupment of the items of expenditure incurred from the Contingency Fund to the Consolidated Fund.
15. Proposing Transfer Entries wherever necessary after obtaining the recoupment relevant Govt. Orders.
16. Watching the items of “New Service “and its clearance through New Service Register.
17. Preparation of statement of incomplete capital works costing more than Rs. 1 Crore [Appendix X] for inclusion in the Finance Accounts.

P.W.C. 2**Main duties of this section are:**

- (i) To deal with all matters relating to the organization of the PWC correspondence of a general nature concerning all Public Works Accounts sections and to ensure the co-ordination of the work in PWC as a whole. In short to function as a works compilation co-ordination section.
- (ii) To maintain works accounts manual and propose and issue corrections for the same.
- (iii) To prepare periodical returns and report pertaining to all P.W. Divisions.
- (iv) To circulate the general orders, circulars, codal corrections, etc., concerning the P.W. departments and other P.W. Compilation sections.
- (v) To deal with the work relating to the destruction of records, records of Public Works Officers and standardization of Public Works Accounts Forms.
- (vi) To deal with matters affecting procedure and issue of circulars to Divisions where necessary.
- (vii) To deal (i) with orders of cases of general nature or involving interpretation of rules and (ii) papers requiring the opinion of that section marked by the Accounts Officers at their discretion through the Deputy Accountant General (Accounts).
- (viii) To consolidate the monthly arrear reports of PWC branch and submit the same to the Accountant General through D.A.G. (Accounts).
- (ix) To deal with all matters pertaining to the administration of Divisional Accountants Cadre such as recruitment, conduct of D A grade Examination, posting, transfer, leave, training, maintenance of service book, fixation of pay on initial appointment/on promotion, regulation of annual increment, , sanction of G.P.F. Temporary Advance/final withdrawal and settlement of retirement benefits.[Para's 7.8,7.13 of CAG's MSO{ADMN}VOL.1]"
- (x) To compile annual financial schedules and administrative accounts and all annual and other return relating to the irrigation system to be sent to the State Government or to the C&AG of India vide Chapter 9 and deal with ancillary matters and relative correspondence.
- (xi) To prepare Appendix 9 to Finance Accounts (accounts relating to the Revenue Receipts, Revenue Expenditure and Expenditure on capital outlay heads) relating to irrigation projects.
- (xii) Preparation of Annual Review of P.W. Divisions. Distribution of prorata charges for irrigation works.

PWC-2 Is essentially a coordinating section and it is also required to examine important referred cases. To enable to fulfill its function to the utmost extent and to ensure uniformity of procedure in the matter of interpretation of rules, etc. cases/papers dealing with general nature of the kind

mentioned below should be marked to WC-2 for information and/or advice as the case may be before final disposal;-

1. Classification of accounts.
2. Accounting procedure.
3. Delegation of powers.
4. General matters connected with accounts.
5. Delays in the receipt of vouchers change of due dates, etc., and other cases in which the advice of PWC-2 is deemed necessary should be marked to PWC-2 through Deputy Accountant General (accounts).

In every case however the Branch Officers should record their views before referring the case to PWC-2. PWC-2 will then examine the case and submit to Deputy Accountant General for orders with its remarks.

All important cases should be submitted to ACCOUNTANT GENERAL for orders and information. The cases should be routed through PWC-2 to enable the section to note the final orders passed.

PWC-2 should maintain a register in the below mentioned Form which would serve as a Purport-cum-case register.

Column 1 : Serial number

Column 2 : Date of Receipt

Column 3 : Section from which received

Column 4 : Brief subject and point at issue

Column 5 : Initials of Accountant with date

Column 6 : Remarks of WC-2 and final orders of Deputy Accountant General (Accounts)if any

Column 7 : date of return to Branch Officer/Section

P.W.C. 3

The duties of PWC-3 are as follows :

- (i) Maintenance of Broadsheets in respect of (i) 8782 I remittance (state) (ii) II Cheques (state). III OR (a) items adjusted by civil deposits.
- (ii) Deposits 8443 civil deposits – accounts (state),
- (iii) Direct reconciliation of Public Works and Treasury figures in cases where the S.S.W.Ts. have not been received.

The duties of PWC 4, 5 and 6 sections are as follows;

- (i) If the accounts etc. are not received on the 16th of succeeding month, "Fax/E-mail" should be issued to the Divisional Officers or the Superintending Engineers as the case may be for the Accounts and vouchers not received before the close of business of the day following the due dates prescribed for their receipt in this office.
- (ii) Within forty eight hours of receipt of accounts from the Division, the list of wanting vouchers should be checked against the documents and a list of all wanting vouchers and other documents whether admitted or not by the Divisional Accountant or the Divisional Officer should be prepared and submitted to the Branch Officer together with draft letter addressed to the Executive Engineers or Superintending Engineers as the case may be calling for the wanting documents.
- (iii) It should be insisted that a list of vouchers not accompanying the Monthly Accounts is given on the reverse of Form P.W.A. 44 and signed by the Divisional Officer.

The following are the registers maintained in these sections by the Senior Accountants/Accountants to perform their duties in addition to their maintaining purport register and despatch register:

1. Register to watch the receipt of Monthly Account from P.W. Divisions (common).
2. S.S.W.T. Register (vide chapter VII).
3. Accountant Note Book (given below).
4. Works Register (vide chapter IV).
5. Objection Book (vide chapter IV).
6. Register to watch and receipt of Monthly Accounts sent to W.A.D. section on requisition.

Accountant`s Note Book

Soon after the receipt of Monthly Accounts the figures exhibited in the Monthly Accounts relating to the head 8782 I Remittances, II Cheques, closing balances of cash, 8443 Civil Deposits, 2059 M.P.W.A. are noted in Accountant`s note book before handing over the Monthly Account to booking section for booking. The amount of schedules the details for which is actually available and the amount of voucher actually available are noted in the Accountant`s Note Book.

For the amount of Schedules and vouchers, to the extent of which are not received in the Accountant General (A&E)'s office, the Executive Engineers of the Divisions should be addressed.

The important Govt. orders, Branch Orders concerning the functions of PWC branch should also be noted in Accountant's Note Book. The Accountant Note Book should be closed and put up monthly on the 25th to Assistant Accounts Officers and bi-monthly to the Accounts Officer.

In the case of closure of a Division and merger of the balances of the closed Division or Divisions, the Accountant of the successor Divisions in W.C. Section concerned should keep a note of the transfer of the balances in the Accountant Note Book to the analogy of the procedure prescribed for items relating to the head transfer between P.W. officers. He should pursue the matter with the Successor Division till the balances are incorporated in its accounts.

Issue of authorization

The Accountant General will ordinarily place each Divisional Officer (Executive Engineer) in account with one or more district treasuries within his jurisdictions for the purpose of drawing cheques and may, when necessary, place other Public Works Officers in account with district treasuries within their respective, jurisdictions for the purpose. He will not issue any letter of credit specifying the total amount up to which the Divisional Officer or other drawing officer may draw cheques during the month (SR 54A under TR 16).

A Public Works Officer who is authorized to draw cheques on a district treasury may also when necessary draw cheques on any sub-treasury subordinate to it (SR 54B under TR 16).

A Divisional Officer may authorize any Sub Divisional Officer working under him to draw cheques against his own account with a district treasury (including the sub-treasury under it). No separate account shall be opened for a Sub Divisional Officer so authorized. When the Divisional Officer has issued the necessary letter of authority, the cheques drawn and paid under it shall be charged to his account as if drawn by himself, (SR 55(a) under TR 16 TNTC vol. I).

When a Superintending Engineer considers it necessary for the convenient despatch of public business that a Divisional or Sub-Divisional Officer be authorized, either temporarily or as a standing arrangement, to draw cheques on a treasury outside the Division and makes recommendation accordingly, the Accountant General may sanction such an arrangement. Similarly the Divisional Officer may, if he considers it necessary specially authorize a Sub Divisional Officer to draw cheques on treasuries situated outside the sub-division but within the Division (SR 56 under TR 16 TNTC VOL. I).

When a new office is formed, the Government will issue an express order to the concerned Treasury Officer to make payment to the staff of the newly Formed offices. Govt. memo. . No. 161532/codes II/73-3 Finance dated 3-4-74. (Note below instructions 1 under TR 17 TNTC VOL.I).

CHAPTER 2

ACCOUNTING OF PUBLIC WORKS TRANSACTIONS-DETAILED CHECK OF MONTHLY ACCOUNTS IN WORKS COMPILATION SECTIONS

(Vide Para 8.18)

Detailed check of Monthly Accounts

The work of accounting shall commence immediately on receipt of the Monthly Accounts and preliminary checks applied as prescribed below;

The work of checking of Monthly Account should be taken as soon as the account is received in this office to see that-

- (i) It is complete in all respects with supporting schedules and vouchers as described in the list of accounts from C.P.W.A.83;
- (ii) all the schedules attached with the Monthly Account are in proper Form;
- (iii) figures of receipts and disbursements as shown in from C.P.W.A. 80 tally with the totals of the items concerned as appearing in various schedules i.e. Form C.P.W.A.74, 76, 79, 77 etc. and also to see that these are correctly classified in the Monthly Account
- (iv) the items of receipts and disbursements are arithmetically tallied and if they do not agree the difference be taken to "Miscellaneous Public Works Advance" or "Deposit" under intimation to the Divisional Office.
- (v) the opening cash balance agrees with the closing balance of previous months and that the figure 'cash balance diminished/increased" is equal to the difference between opening and closing cash balance.
- (vi) The Monthly Account Form C.P.W.A.80/83 is signed by the Divisional Officer.

In addition to the general checks mentioned above the following further checks should be applied to the various schedules accompanying the Monthly Account to see that-

Schedule of Revenue realized C.P.W.A. 46

- (i) The amount brought forward from last month with reference to Form C.P.W.A. 46 of previous month:
- (ii) It is arithmetically accurate;
- (iii) The amounts appearing under "Deduct refund" is supported by a separate schedule of refund of revenue and the amount of refund agrees with the amount mentioned in the schedules : and

- (iv) The totaling of schedules of refunds of revenue is done correctly and that the refunds are correctly classified.

Classified Abstract of Expenditure

- (i) the totals under each head of account are correct : and
 (ii) the figures are tailed with those appearing in respective schedule , i.e. Form C.P.W.A.64,62,73, etc. as also that the expenditure has been correctly classified

Schedule of Works Expenditure

- (i) the schedule is arithmetically accurate:
 (ii) the nomenclature of the works and the expenditure shown against each work during the month tallies with that shown in the Schedule Docket from C.P.W.A.61:
 (iii) the figures of departmental charges are shown correctly as per Form C.P.W.A.62: and
 (iv) All works relating to Central Road Fund are shown in the schedule for June, September,

December, March, and March(s) even if no expenditure appears during the month. Further, the schedule for September & March(s) shall include all works, including those relating to which no transactions have appeared in the accounts of these months.

Schedule of Deposit Works Form C.P.W.A. 65

- (I) the opening balances as shown in Part I & II are correctly entered as per closing balance of previous month's account:
 (II) the expenditure figures and departmental charges are correct as per Schedule Docket Form C.P.W.A.61 and the Schedule Docket for percentage recoveries C.P.W.A. Form 62:
 (III) the totals of "deposits" and Expenditure charged to Miscellaneous Public Works Advances agree with corresponding totals in the Schedule of Deposits (Form C.P.W.A.79) and Works Advances (Form C.P.W.A.70):
 (IV) the report of progress of expenditure after verification by audit, is transmitted to the responsible administrator of the work without delay.

Schedule of Takavi works Form C.P.W.A.66

The opening balance agree with the closing balances of the previous month's schedules, that the posting of works in Works Register is done as per rules and that closing balance is correctly arrived at.

Schedule of Debits/Credits to Misc.Heads of account Form Public Works Account Code 40

- (i) the totals are correctly struck:
- (ii) the figures and classification agrees with that in schedule of works expenditures: and
- (iii) the Suspense Slips are prepared

Schedule of Debits/Credits to Remittances Form C.P.W.A.77 & 77A

- (i) the totals and classification are correctly made:
- (ii) items have been correctly classified as originating /responding:
- (iii) all debit entries are supported by proper vouchers, transactions on account of cost of works done by Divisional officer for other parties are supported by detailed schedule of works expenditure in Form C.P.W.A.64
- (iv) reference to authority of acceptance of transfer exists: and
- (v) the Suspense Slips are prepared.

Schedule of Settlement with Treasuries -Form C.P.W.A.51.

- (I) the differences as per line I have been correctly brought forward from previous month:
- (II) the figures of "differences" (line 5)have been correctly worked out: and
- (III) the figures in line 4 are supported by consolidated Treasury Receipts and certificates of cheques by Treasury Office.

Stock Account Form C.P.W.A.73

Check of current month's receipts with reference to Form C.P.W.A.72 and Schedule Docket.

All corrections made in the Monthly Account or in any of the schedule should be advised to the Divisional office through special letters for correction, after verification, of the relevant records of the Division.

The Supplementary Account of the year should be dealt with in accounts, as far as possible, in the same way as the Monthly Account of one of the month of the year.

Schedule of Misc. Public Works Advances

Check of opening balance with closing balance of previous month.

Check of Previous Payments on Running Account Bills

If the check of certain vouchers could not be completed in this respect on account of the non-receipt of the voucher in which the payments were made or for want of correct reference to the

previous payment requisite information should be called for in Half Margin or a Special letter if the instances are numerous.

The vouchers in which the previous payments have been checked should bear the enfacement "P.P .checked" and initialed and dated by the Accountant/Sr .Accountant. Similarly the vouchers in which the previous payments have been made should bear the enfacement "NP (next payment)' made in SDT. No.CM Vr. NO..... of.....month.

The above check is essential to ensure that no double or irregular payment is made to the contractor and this check should in no case be overlooked.

Completion of Check of Accounts

The P.W.C. 4 to 6 sections should record necessary certificate regarding completion of check of accounts. The Form of certificate to be given by the Accountant / S.O. IS indicated below;

- (i) All wanting schedules have been noted in the register prescribed and necessary action to call for them has been taken by writing D.O. letters.
- (ii) Certified that the accounts have been checked with all the supporting documents.
- (iii) The payment of establishment related claims, have been brought under Treasury System, with effect from 01/04/2012, vide G.O.Ms. No.62, dt. 12/03/2012 of Finance [Letter of Credit] Department, Government of Tamil Nadu.
- (iv) The Works Register has been posted and completed in following respects.
Works shown in the Schedule of Works Expenditure Form C.P.W.A.464 as required vide Para 8.23 of M.S.O.(A&E) have been posted in Part I of the register and the figures of expenditure with these booked in PWC-I section. The schedule of works expenditure (C.P.W.A.464) has been checked with the relevant Schedule Dockets. The figures of progressive expenditure shown in Column 6 of the schedule in respect of works not required to be posted in the Works Register Part I have also been checked with reference to the schedule in which the expenditure last appeared to the extent prescribed under the rules.
- (v) In respect of the following vouchers the linking up of subsequent running account bills with the earlier ones could not be done on account of non-receipt of the voucher in which the previous payment was made or due to the incorrect reference to the previous payments.

Certificate to be given by the Assistant Accounts Officer

- (i) Certified that I have checked classification of all vouchers for amounts exceeding 10000 each.
- (ii) The PWC-II section should watch the receipt of above certificates and submit a report to the group officer on 15th of second succeeding month.

The Assistant Accounts Officers of the PWC-4 to 6 section should ensure that the Accountants record a certificate that the accounts have been checked with supporting documents and should give a consolidated certificate to the effect to the PWC-II section by the tenth of the second succeeding month. The scope and extent of checks have been prescribed in Headquarters letter No. 12/AC-II/86-N 151-AC-II/251 DATED 4-2-86.

Note: The monetary limit for check of classification by AAO is RS. 10000 and that of A.O. is Rs.50000 (Principal Director, Dire(AEC)'s D.O. letters no. 631-AC2/ 164-90 dated 21-6-95 addressed to ACCOUNTANT GENERAL (A&E) Madras-18)

Register of requisitions to audit

After the completion of all the checks prescribed in the foregoing Paras in this chapter the Monthly Account relating to the Divisions should be arranged neatly month-wise. Thereafter as and when the requisitions are received the Monthly Account along with the connected records of the Divisions requisitioned for should be sent to WAD concerned after obtaining proper acknowledgement in the "Register of Requisition" sent to WAD. This register should be closed on 5th of every month in order to watch the return of accounts/documents sent to audit promptly. Such closing should show the position regarding the accounts/documents sent to audit to end of second preceding month on the date of closing.

1. All certificates of payments should, as a special case, be checked in detail in the same way as original vouchers and their acceptance should be sought only after audit is completed. This should be examined judiciously to see that there were no unusual circumstances or mala fides attached to the non production of the original vouchers
2. Certificates of payment for amounts not exceeding RS. 10,000 should be put up to the Branch Officers for acceptance, while those exceeding this limit should be put up to the Deputy Accountant General.
3. Cases of loss of vouchers or payee's receipts under unusual or peculiar circumstances should be submitted to the Accountant General.
4. A register in the Form prescribed should be maintained by each section to record the particulars of the certificate of payment accepted in Accounts.

These registers should be reviewed by WC-2 section on 20th June and December each year with a view to find out whether there were many cases of losses of original vouchers under unusual

circumstances or any mala fides attached to the non production of the original vouchers. The results of the review should be submitted to the Deputy Accountant General on the 30th June and 30th December respectively.

No certificate should be accepted without the specific orders of the Branch Officer or Deputy Accountant General (Accounts) as the case may be. After the certificate has been accepted it should be carefully filled with the relevant Schedule Dockets or vouchers as the case may be.

While submitting the certificate of payment to the Branch Officer/Deputy Accountant General for acceptance of the register prescribed in sub Para (i) above (with the columns duly filled in) should be put up and the following questionnaire should be answered by the Auditor and the Asst. Accounts Officer.

- (i) The circumstances in which the voucher was lost.
- (ii) Reference to E.E.'s letter.
- (iii) Whether the certificate of payments have been endorsed by the superior officer, where necessary. Whether C.O .P. is supported by certificate of receipt if not reason as to why the same is not necessary.
- (iv) Steps taken by the E.E. for the prevention of such losses in future.
- (v) Whether the certificates of payments have been audited in detail, including checking with previous payments in respect of running account bills, and any irregularity etc. noticed.
- (vi) Whether countersigned by the immediate superior in respect of cases covered by S.R. 2(b) under T.R..82 or M.T.C. VOL. I or rule 206 of C.T.R. VOL. I.
- (vii) Any unusual circumstances relating to the loss (C&AG's letter 316 tech. Admin. I/666-68 Dated 12-3-69).

NOTE 1: whenever two Assistant Accountants General are in supervisory charge of W.C. section they can accept certificates of payments up to the monetary limit delegated to the Deputy Accountant General (Accounts) (Accountant General's orders dated 14-2-1950 case W.M. 14-21 49-50).

In the case of missing vouchers of Rs. 1,000 and over, the Certificates of payments should be verified with the paid cheques on receipt of the certified copy of the voucher, as a measure of additional precaution before the certificate is accepted. Cases where the amounts involved exceed RS. 5,000 and other cases where the D.A.G. feels that the payments are of a doubtful character, should be marked for investigation during local audit with reference to the initial records, to verify

that the amounts have actually been paid to the parties concerned and that there is no case of fraudulent payments (W.M. office order G.1.1./191 dated 26 August 1955).

CHAPTER 3

WORKS REGISTER

Posting of Works Register

The posting of Works Register should be done in accordance with the instruction in Para 8.22 to 8.28 of Comptroller and Auditor General's-Manual of Standing Orders (A&E) Volume-1.

A register in Form-15 Works Register should be maintained for each Divisional office in two parts to serve as collective record of important sanctions. Part I of the register will contain sanctions to Works and Part II will contain sanctions to contracts.

In Part I sanctions to works-only those sanctions would be registered where the cost of work is Rupees one Core and above and where more than one Public Works/Irrigation Divisions are engaged in the construction /execution.

In case of Irrigation, projects where centralized accounting organization is maintaining identical records, no register need be maintained by the R.A.O'S or by the Accountant General (A&E).

Part I, thus written up, will show month by month the progress of expenditure on each work. For watching the progress of works expenditure against the Divisional allotment under each unit of appropriation for such expenditure, the total works expenditure incurred during each month as shown in the Schedule of Works Expenditure should be posted each month against the Divisional allotment under each unit of appropriation in a separate folio of the Register. If there are any other heads of accounts for which there is separate allotment in any Division, one or more folios of Part I of the Register for that division should be set aside for the record of the monthly progress of expenditure on such heads. Entries on these folios should be made in respect of both allotment and expenditure in the same way as those relating to works, the figures of expenditure being taken from the Classified Abstract of Expenditure, Form P.W.A. 41 or other schedules pertaining to the accounts of the Division. In respect of suspense heads if the allotment is only for the net charge under the whole minor head "Suspense" the month's expenditure to be posted in Part I will be the figures described as "Net Debit" to "Suspense" in Form P.W.A. 41. But if there is a separate allotment for each suspense head, the Form Part I will not be suitable, in this case the Form may be modified suitably. The Form of the Broadsheet (Form 17) may be used with advantage (a line of the Form being reserved for each suspense head), provided that two columns are inserted in it. One for the net

allotment, and the other for the permissible limit of the balance (i.e. the opening balances of the year plus the allotment).

In Part II---sanctions to contracts---all sanctions relating to construction for works, supplies, carriages etc. as communicated by the authorities higher than the Divisional Officer in respect of sanctioned works registered in part I of the Register.

The register shall be closed monthly and will continue till the work for which it is meant is reported to be completed.

The following points should receive special attention in connection with Part I.

- (1) Column 1—"Serial Number"-----Entries under each detailed head of account should be numbered in a separate series. A number should be assigned to a work, and an entry should be made in respect of it, as soon as any sanction or order of allotment relating to it is received, or expenditure on it appears in the Divisional accounts.
- (2) Columns 3 and 4---"sanctioned detailed estimate"
 - (a) Technical sanctions to working detailed estimates should be entered in these columns. The entry of the amount of a supplementary estimate should be preceded by the letter "S" in red ink. Underneath the amount should be drawn a line and below it should be noted the total amount of the sanctioned estimates. The amount of a revised estimate should be preceded by the letter "R" which should also be in red ink. Orders of competent authorities passing excesses over technical sanctions should also be noted in these columns and the entry of the amount, preceded by the letter "E" should be put within brackets, so that it may be distinguished from entries relating to sanctions detailed estimates.
 - (b) In cases in which, in accordance with any rule the preparation of detailed estimates for annual repairs to buildings has been dispensed with by competent authority the entries in these columns will be in respect of the standard lump sum limits of cost prescribed from time to time. Similarly if the preparation of a detailed estimate for a petty purchase or manufacture of Tools and Plant, or for the manufacture or collection of stores, is unnecessary under any rules, the amount of the expenditure authorized by competent authority should be treated as the amount of the technical sanction to a detailed estimate.

- (c) If a substantial portion of a work has been abandoned the Estimated cost of the abandoned portion should be deducted from the estimated cost of the whole work, and the net operative amount of the estimate worked out.
- (3) Columns 5 and 6----“Allotment”----- these columns are intended for a record of orders of appropriation and re-appropriation. In case in which funds are allotted for each work, concerned: in other cases, (where all the works, relating to the groups are included in the works Audit register) it will be noted in a suitable place assigned to the total of works included in the unit for which a lump sum allotment is made. In the case of non-Government works and isolated works executed on behalf of other Divisions, Departments and Governments, the entries in these columns will be in respect of the gross amount of deposit received or if there is no deposit, of any limit prescribed for expenditure to be incurred during the year: see also clauses 5(a) below and incurred during the year: see also clauses 5(a) below and paragraph 4.3.13. of M.S.O.(Audit)
- (4) Column 8----“permissible limit of expenditure to the end of the year”---- this column, like columns 4 and 5 should not be used in respect of works for which no individual allotment is required by rule. Nor should it be used in the case of works started during the year, as any allotment shown in column 5 will be the limit for the progressive expenditure to the end of the year.
- (5) Column 10----“full name of work “----- (a) in the case of works which are assessable to percentage recoveries on account of establishment tools and plant, etc. the work should be broken up into two parts----one relating to the charges on the work proper and the other to the percentage thereon---and all entries of sanction allotment and expenditure should also appear in two parts (vide note 2 of Form P.W.A. 27) though only one serial number will be assigned to the work.
- (6) Columns 11 to 24-----“expenditure” -----entries should be made in these columns only when there is any transaction during a month, and whenever an entry is made the expenditure of the month should be entered in black ink. And underneath it should be noted, in blue or green ink. The expenditure on a work is incurred for the first time the progressive expenditure need not be entered. When it is entered for last time, i.e. when the work is reported as “completed” a line should be drawn through the space for the remaining month of the year and the work “completed” noted against it in the column for “remarks”

- (7) Column 26-----“Remarks”-----in this column should be noted any remarks or orders for which no column is specifically provided. e.g. note of the account of work having been closed (see clause 6 above), financial sanctions and administrative approval when they are communicated to Audit, notes of verification and transmission of completion reports, notes of orders relating to the clearance of expenditure on “Land kilns, etc. “ (vide article 158 (b) of the account code Volume III)etc. etc.

The Accountant General will make suitable arrangements for ensuring the accuracy of the postings in the Works Register.

Check of Postings

The prescribed percentage of postings and totals in part---I of the Works Register should be checked by the Supervisory Staff. The entries so checked should be initialed by the Assistant Accounts Officer who should also verify and attest entries in column 7 of the register (vide paragraph 8.28 MSO (A&E) Vol. I.)

CHAPTER 4

OBJECTION BOOK

Objection book should be maintained in Form 22 in each Works Account Section for each Division in respect of objections relating to Non—receipt of vouchers and stamped receipts .As set of pages of the Objection Book should be reserved for each distinct class of objections of which a separate record may be required for any purpose e.g. for want of vouchers, for want of Stamped Receipts, etc.

Under each head the objection relating to each district transaction should be treated as a separate item and a serial number should be assigned to it.

The amount placed under objection during the month in respect of one item should be noted against it in black ink in the appropriate column of the month concerned. And below this entry should be noted in green ink (as the denominator of a fraction the numerator of which is the entry of the amount placed under objection during the month). The progressive total of the amount placed under objection to end of the month. In the case of objection classed as miscellaneous, full particulars to the objections should be placed on record, the posting of all items placed under objection should be verified by the Assistant Accounts Officers at the end of each month and in token of this, after the entries of the month have been abstracted he should initial the entries in the abstract.

NOTE: Objections regarding “Vouchers Awaited” should be recorded in the objection book as two items viz. (1) number of awaited vouchers. And (2) amount of awaited vouchers.

Money Values of Objections

If in order to make a collective presentation, whether to controlling authorities or to the Legislature, of -----

- (i) Outstanding of objections.
- (ii) The progress of the clearance of objections, it is found necessary to express the records of objections, in money values, money columns should be opened therein for this purpose. There are however, classes of objections which cannot be suitably expressed in money values, or which, if so expressed, do not give an adequate or fair statement of the degree and extent of deviation from rule. It is permissible. Therefore, to omit values altogether in certain cases: in other cases where values alone are misleading other particulars may be

recorded in addition or values may be dispensed with altogether, as may be settled in consultation with the Finance Department.

Money values should be recorded in respect of objections of the classes enumerated below or similar objections.

1. Want of vouchers (if not received when the relevant accounts are under check).

NOTE: in order to comply with the demands of Government for statistical information a separate subsidiary register may, at the discretion of the Accountant General be maintained for the record of objections for want of sub vouchers. Objections for want of detailed bills also should be recorded in this register in the absence of any other register prescribed for the purpose. This register should be examined every month and the total amount outstanding therein after the end of the second month (third month in the case of such remote localities as Port Blair) following that to which the objections relate should be transferred to the main objection book without any details beyond the serial number or any other indication that may be necessary for identification. This procedure may at the discretion of the Accountant General, be extended to other definite classes of objections of a similar nature provided that such objections do not involve substantial deviation from the rule.

2. Want of detailed bills (in the case of amounts drawn in advance and abstract contingent bills).

3. Overpayments and short recoveries: Money values need not be indicated in the records of objections of the following clauses:

- (i) An objection which takes the form of a simple direction for future guidance, or of a class for a document the absence of which is not likely to affect the amount admissible.
- (ii) Stamp not affixed on a voucher otherwise complete.
- (iii) Delays in the settlement of debts due by Government.
- (iv) Habitual delay in the submission of accounts, returns, vouchers, etc.
- (v) Fictitious adjustments and manipulations in accounts unless an actual loss has resulted.
- (vi) Deviation from rule which is indicative of disregard or evasion of rule, but does not represent charges incurred without proper sanction.

- (vii) Excess over allotment for P.W. Suspense heads when an assurance is received from competent authority that the excess is temporary and will not affect the net allotment for the year. If in the absence of such an assurance, the money value of the objection has been registered, a minus entry should be made in the money column for objection on receipt of the assurance.
- (viii) Errors in accounts, vouchers, etc. which do not indicate any deficit or surplus.
- (ix) Instruction and other remarks, regarding the Form of accounts, etc.
- (x) Demands for information not received.
- (xi) Enquiries and remarks on doubtful points.
- (xii) Remarks calling attention to minor errors of procedure.

Clearance of Objections

An objection should be removed as soon as the necessary vouchers or documents are received. The removal of an objection should be indicated in the Objection Book by an entry of the amount adjusted in the column "Account cleared" for the month following the month the account of which were closed. The progressive total of the adjustments being also noted at the same time in the manner prescribed for the posting of the amounts placed under objection. In the case of items for which the money column of the objections was not filled in the adjustment should be indicated merely by the initial of the Accountant in the column for the month concerned, as a precaution against error, a red ink line should be drawn across the page in all the remaining columns. The reference to the order, account voucher or other document on the authority of which the objection has been removed, should also be noted in the column provide for the purpose.

NOTE: Brief notes of, or references to all correspondence or other action taken towards clearance of any objection should be kept in the column "Remarks" of the Objection Book.

All entries regarding the adjustment, of objections should be attested by the Assistant Accounts Officer in respect of objections removed as per provision of Para 8.50 of MSO (A&E) Vol. I and Para 20.30 of MSO (A & E) Vol. I.

MONTHLY CLOSING

After the Assistant Accounts Officer has completed the attestation of entries of adjustment, all entries in the column "Amount placed under Objection" and "Amount cleared" for the month should be totaled separately for each class of objections and a general abstract should be prepared in a separate section of the objection. The Assistant Accounts Officer should examine and initial this abstract.

The progressive totals of each class of objections should be carried forward from month to month and the unadjusted balances from year to year.

ANNUAL CLOSING

The Objection Book be closed annually and the balances of outstanding objections should be carried forward to the following year's Book, the entries being attested by the Assistant Accounts Officer. In the Objection Book of the New Year all such items should be noted (in relevant groups) in a separate section thereof. If the outstanding balances thus brought forward relate to two or more years, the balance of each year should similarly be registered in a separate section. This section, however, cannot be taken completely until the Supplementary Account of the year should similarly be registered in a separate section. This Section, however, cannot be taken completely until the Supplementary Account of the year is received and checked and is accounted for, but it is permissible in anticipation of this event to transfer to the new year's objection book such items of old book as may be affected by the account of the new year accounted for before the Supplementary Account. The Assistant Accounts Officer is however responsible to see that any correction due to the Supplementary Account are carried out neatly in the new Objection Book in due course by plus or minus entries as the case may be with suitable remarks.

Statement of Items held under Objection

Classes of outstanding objections should be reported to the Chief Engineers twice a year on the dates noted below. Copies of the reports should also be sent simultaneously to the Administrative and the Finance Department of the Government.

- (i) Objections raised to end of June remaining unremedied at the end of 31st December of Calendar year: 10th January of the following year.

(ii) Objections raised to end of December remaining unremedied at the end of 30th June following: 10th July following.

NOTE: Each administrative department should communicate to the Accountant General half—yearly on the 1st June and 1st December of each year statements showing the progress made in the settlement of audit objections, etc. reported by him earlier.

The following instructions should be carefully observed in the preparation of the statement:

Delay in submission of Vouchers---Delay of over six month only to be reported in the statement of Objection: these outstanding for less than six clear months to be regularly called for in Divisional objection statements.

Continued failure to submit certificate of acceptance of responsibility for accounts in Form No. PWA—4 should be included in the above statement.

CHAPTER 5

COMPILATION OF PUBLIC WORKS ACCOUNTS

Preparation for Compilation

A separate statement of Disbursers Accounts in Form number A.O. 10 is not maintained in the Works Accounts Sections but is incorporated in the Register of Public Works Receipts and charges maintained in Works Compilation Section I (Vide succeeding paragraph). Registration of Details ; the Public Works Department account is consolidated in the Works Compilation Section on or before the last day of the following month for incorporation in the Civil Accounts of the State.

To enable Works Compilation Section to adhere to the above due date, the WC IV, V and VI sections should see that the Monthly Accounts and other essential documents like classified abstracts of expenditure, remittance schedules, etc. are received on the due dates and handed over to WC Section for booking on the same day on which they are received, after exercising the necessary "preliminary" checks. Telegrams should be issued if any documents required for booking purposes are not misclassifications are detected during such preliminary checks, clear indication should be given to Works Compilation Section regarding the head of account under which the receipts / charges are to be booked provisionally and which should be confirmed subsequently. It should not be left to the discretion of the booker to accommodate the transactions under some head for purposes of tallying the figures. The booker, on his part, should obtain the written direction of the section concerned in all cases where he feels difficulty in deciding the correct classification.

POSTING OF DETAIL BOOK

The transactions in the Divisional accounts are recorded in the registers referred to below in detail as indicated in article 25 of Account Code Volume IV.

1. Register of Public Works Receipts, Tamil Nadu.
2. Register of Public Works Charges. Tamil Nadu.

In column I of the Registers (1) and (2) the names of Public Works Divisions are entered according to circles and a line is left below the names of the Divisions of each circle to record the totals of the circle for the month. At the foot of each page lines are provided to record:

- (i) The total under each head for the month.
- (ii) Grand total.

All the details required for the Detail Book of the Book Department are entered in the registers referred to above and maintained in the Works Compilation Section I.

CONSOLIDATED ABSTRACT

Form and method of Posting

The next process is the preparation, in Form AC-22 of the Consolidated Abstract. All the Public Works heads of account for which a column is provided in the Detail Book must also appear in the Consolidated Abstract and against it should be entered the total of the months entries as recorded therein month by month to show the progress of receipts under each major/minor/---sub/detailed heads of accounts of accounts during the year. The non-PW heads of account for which also a column provided in the D.B. will not appear in the consolidated abstract of PWC-1, since the monthly figures relating to these heads are passed on to the concerned DC sections every month through subsidiary accounts by PWC-1.

While preparing the Consolidated Abstract, the original and supplementary provisions should be noted up to sub—head level in order to verify the cases of variation of Expenditure with reference to the provision. It should be seen that no Manuscript heads appear in the Consolidated Abstract without authority.

After the Consolidated Abstract is closed, the totals of the receipts and payments recorded in it should be checked against the concerned month's totals in the Detail Book.

Compilation of Classified Abstract of Public Works Transactions

Transactions of the Public Works Department take place in the Treasuries as well as in the various Public Works Divisions. Transactions occurring at treasuries and included in the accounts rendered by them are dealt with in Accounts Officers in the manner prescribed in chapter 1 of account Code for Accountants General. The accounts received from the Public Works Divisions after preliminary examination in-regard to clarification shall be posted in the Public Works Classified Abstracts which shall be prepared in a form similar to that of other Departmental classified abstracts.

In the Public Works Classified Abstract the total receipts and disbursements shown in the accounts of the various Public Works Divisions and the supporting schedules shall be collected month by month under the major, minor, and detailed heads of accounts concerned. As only the

decrease/increase in cash balances during a month is shown in the receipt/payment side of the Divisional Accounts the differences between the opening and the closing balances shall be credited/debited under the head 8671 Departmental Balances—Civil—Public Works cash balance thus securing agreement of the totals of receipts and disbursements in the classified abstract.

Registration of Details: The Classified Abstract should be the main record so far as the entries account circle is concerned, in respect of the following:

- (i) Receipts of the under mentioned classes, classified under major, minor, sub and detailed heads :-----

Revenue Receipts:

Receipts and recoveries on Capital Account:

- (ii) Refunds of Revenue, classified under major. Minor, sub and detailed heads :
- (iii) Other expenditure transactions, classified under major and minor heads, and such other heads of account as are declared to be units of appropriation or any distinct suspense heads:
- (iv) Debt head (including remittance) transactions classified under major and minor heads and sub Divisions of minor heads.

Subsidiary Accounts

After rendering small accounts to book section subsidiary accounts relating to the various major heads are prepared and transmitted to various D.C. Sections in respect of major heads operated by them.

Reconciliation of Departmental Figures with A.G.'s Figure.

Controlling Officers for appropriation of funds have to reconcile their expenditure with those booked in this office as explained in paragraph 127 of the Tamil Nadu Budget Manual.

Detail book figures are sent through E---Mail of SAO to the DDOs, for reconciliation as soon as the MCA is sent to Govt. They should also furnish a certificate of reconciliation before the 20th of the second month to the Accountant General to the effect that the figures have been reconciled and adjustments required to be made in their books have been carried out.

Compilation sections should submit the reconciliation register with the Branch Officer on the 10th of every month, indicating the progress made in the receipt of reconciliation certificates up to

the third preceding month. The Branch Officers should critically review the register to see that the reconciliation work is carried on systematically.

Correction of Errors Affecting two or more Minor heads under a Public Works Major Head, after the Account of the year are Closed : In cases where the expenditure on works is brought to account correctly, but there is an error in classify the expenditure under the proper minor head, no readjustment of the year closed are necessary and it will be sufficient to make suitable notes on the error against the original entries (Auditor General's letter No. 141-Comp./22-dated 18th March 1936 case WM 15-59/of 1935-36).

Rectification of Misclassification after the closing March (Supplementary) accounts : Cases of misclassification detected after the closing of the march (Supplementary) accounts which are received belatedly from the head of departments and the special closing entries, if any, made thereafter and the special closing entries, if any, made thereafter should be brought to the notice of the Accountant General through Book, Budget and Appropriation audit Sections and Gazetted Officers concerned with a detailed explanation showing how each case occurred and why it was not possible to detect it earlier. (Office order A.A.60-2-2-dated 3rd August 1934).

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The errors due to omission, misclassification, corrections if any omitted to be incorporated in the small accounts prepared and handed over to Book Sections during the Accounting year may also be consolidated along with the correction required by the departmental officers while preparing J.E. in the form of an account.

Appropriation Check

1. Appropriation check is conducted in two stages :
 - (i) Sanction check i.e. check of orders of allotments. Of funds and re-appropriation acted upon in the Accountant General's office.
 - (ii) The check of expenditure against allotments. Subject to the provisions of paragraph 3.9 MSO (A&E) Vol I the check of orders of allotment and re-appropriation consists in seeing
 - (a) That an authority making allotment under a Grant or Appropriation does not allot amounts in excess of those available under the Grant Appropriation.
 - (b) That the amount appropriated is available under the unit from which it is allotted.

- (c) That the order is issued by Competent authority, and
- (d) That the amount re-appropriated is not in respect of an expenditure constituting a 'New Service' or 'New Instrument of Service'.

The booked expenditure should be scrutinized intelligently and warnings issued to disbursing officers, and, if necessary, to controlling authorities also, when excesses appear to be likely. Such warnings should not, however, be followed up in formal or routine manner since the regularization of an appropriation is the responsibility of the executive financial authority.

- II. Appropriation Accounts is prepared by subheads in the prescribed Form. In the grant statements the column 1 representing Original grant/appropriation, supplementary grant or appropriation and re-appropriation against each sub head and column 2 regarding the resultant final grant/appropriation are filled in by the AAD Section sent to WC 1 section by 1st July for filling up Col. 3 and COL. 4 up to Supplemental and return to AAD.
- III. As soon as the March (Supplementary) accounts are closed, the actual to the end of March (Suppl.) should be posted in column 3 of the grant statement and column 4 worked out. The totals of actual expenditure should then be struck minor head wise and agreed with the figures furnished for the preparation of finance accounts. The explanations for extent available, wherever necessary, in separate sheets. The accounts thus completed should be sent to AAD Section a week of the closure of the March Supplementary accounts.
- IV. It is necessary that, as far as possible, the work relating to Appropriation check should be centralized in the Appropriation Accounts Section instead of being entrusted to the Departmental Compilation Sections. The work relating to preparation of Appropriation Accounts should also be entrusted to this section. The Appropriation Accounts Section should be under the direct charge of Accountant General, though the routine work of this section may be looked after by Accounts Officer.

Appropriation to Cover the Transfers from one Minor Head to Another:

An Appropriation is necessary to cover the whole of the expenditure recorded under a minor head in the accounts of a year even if part of it has been adjusted by transfer from some other minor head under which it was wrongly classified in the previous years. If the State Government finds it

inconvenient to sanction fresh appropriation under the correct minor head the excess may be explained in the report on Appropriation Accounts by a suitable remark.

Appropriation Register for Contingency Fund

A separate Appropriation Register (A.T.M. Form 1) should be maintained by the W.C.I. Section to ensure that the actual expenditure met out of the advances from the Contingency Funds does not exceed the sanctioned amount.

As and when sanctions to advances from the Contingency Funds are received from Government through A.A.D. they should be noted in the register. The booked expenditure under the relevant minor head should be posted in Part II Contingency Fund in the Appropriation Register so as to facilitate detection of any expenditure incurred in excess of the sanction and not covered by the Appropriation Act and the verification of the Finance Department to the legislature, and it should be ensured that at no stage does the progressive expenditure of any particular minor head exceed the amount of advance. As soon as the Supplementary Appropriation Acts covering either fully or partly the advances taken from the Contingency Fund are passed the expenditure should be transferred from the Contingency Fund to the Consolidated Fund. Against the amounts recouped the T.E. Nos. and the months of adjustment should be recorded in the register in proof of the fact of recoupment and should be attested by the A.A.O. The Supplementary estimates should also be examined to see whether items in respect of which advances have been sanctioned from the Contingency Fund have been included in the Supplementary Estimates. The recoupment of advances to the Contingency Fund and the transfer to the actual expenditure to the Consolidated Fund as and when Supplementary Appropriation Act are passed should be shown in the Appropriation Register by minus entries. Thus reducing the progressive figures of appropriation and actual expenditure to nil.

As regards sanction against which no expenditure has been booked and which have been covered by recoupment orders issued by Government it should be ensured that no expenditure has actually been incurred and the fact recorded against the sanction indicating also that no question of recoupment arises. If there be any expenditure, necessary adjustment should be made and the fact recorded. The sanctions should not be kept blank without any remarks after receipt of recoupment orders from Government.

Recoupments to the Contingency Fund in respect of advances taken during the previous year(s) are to be adjusted as the credits to the Fund and not minus debits.

Preparation of Finance Accounts

The instructions for the preparation of the Finance Accounts are given in the Manual of Appropriation Accounts Department and the Manual of the Book Department. These instructions and the due dates prescribed therein should be strictly observed in furnishing the requisite material to Appropriation Accounts Department and Book Department respectively.

CHAPTER 6

SETTLEMENT OF REMITTANCES

- I Remittance into treasuries:** Only remittances received from the Public Works Departmental officers are accounted for under this head.
- II Cheques:** The amounts of Public Works cheques paid at the treasuries are accounted for under this head.

The Schedule of Settlement with Treasuries has been designed to show month after month the progressive difference the progressive difference between treasury and Public Works figures under (i) remittance and (ii) cheques and provides for the analysis of the differences so that speedy action could be taken for their clearance. It is incumbent on the part of the Divisional Officers and Divisional Accountants to obtain the consolidated treasury receipts (CTR) and certificates of issue (CTI) after getting the pass books written up and arrange to clear the difference by personal contact with the treasury, wherever necessary and not merely continue to show the difference in the schedule month after month and year after month and year after year.

The Register should be put up to the Branch Officer on the 15th of every month with an abstract showing the details of schedules awaited from each Division (including the month to which they relate) and the action taken to call for them and to the Deputy Accountant General (Accounts) quarterly on 15th January, April, July, and October.

The schedule should be checked in accordance with the instruction in paragraphs 8.34 and 8.35 of the Manual of Standing Orders A.G. (A&E) volume I. the amounts shown in line 4 of Parts I and II of the Schedule of Monthly Settlement with Treasuries should tally with the amounts shown in the consolidated Treasury receipts/certificates of issue received the Treasury Officers. Differences between the Public Works and treasury figures under these heads are normally due to the early closing of the sub treasury and sub-Divisional accounts and will automatically adjust themselves in the following month. If any items are not so adjusted, correspondence should at once be instituted by the WC 3 section with a view to their adjustment.

If the schedule has not been received till the time of passing the Monthly Accounts the receipt of this schedule may be watched by concerned P.W.C. sections (4to 6) by maintaining a "Register of schedule" of the settlement with treasuries awaited from the Public Works Division " in the Form noted below;

Register showing the settlement with treasuries awaited from P.W. Divisions

Name of the Division-----

Sl. No.	Month for Which schedule Is awaited	No& date of reference calling for the schedules	No and date of reminders
1	2	3	4
Date of receipt Of schedule	date of check	Date of tranmission of the schedule to the section maintaining the Broadsheet	
5	6	7	
Date when attached to The Monthly Account	remarks		
8	9		

The Broadsheet relating to I Remittances and II Cheques should be maintained in accordance with instruction contained in paragraph 8.36 of Manual of Standing Orders (A.G A&E) Volume I as amplified by instruction issued from time to time by the Comptroller & Auditor General of India. In the main Broadsheet (Form ATM 116) postings are made from the Schedule of Settlement with Treasuries of the P.W. Divisions which will be transmitted after check by the concerned PWC sections to PWC 3 on completion of postings, totals are struck.

The detailed agreement of the main Broadsheet is done through two subsidiary Broadsheet is done through two subsidiary Broadsheets for which separate pages are allotted in the same register. One of the subsidiary Broadsheets is intended to work out the differences between the Schedule of Settlement with Treasuries figures, where such differences exit. These differences may be due to misposting in detail book, of amounts shown by Divisional Officers in P.W. Account Form 39 under Heads I Remittance and II Cheques or non-receipt of Schedule of Settlement with Treasuries. Such differences are cleared by proposing necessary Transfer Entries on completion of the posting of the Schedule of Settlement with Treasuries on its receipt in the columns for the subsequent month.

The other subsidiary Broadsheet is meant to reconcile the difference between the sum total of C.T.R"s/C.T.I."s. furnished by the Treasury Officers with the total credit/debit shown under P.W. Remittances/P.W. Cheques in the treasury accounts. In this part separate pages are allotted to each treasury. The C.T.R"s/C.T.I."s relating to previous months are posted distinct from those relating to the current month, although to arrive at the total and progressive totals of various treasuries are abstracted in a separate page and the total difference for the month under all Treasuries taken together is struck. This total difference plus total C.T.R"s/C.T.I."S received during the month will be equal to the total credit/debit under all treasuries under P.W. remittances / P.W. CHEQUES for the month.

The differences that are noticed in this part of the Broadsheet should be taken up immediately in this part of the Broadsheet should be taken up immediately with the Broadsheet should be taken up immediately with the Treasury Officers concerned by special letters and pursued vigorously, until they are satisfactorily explained. Special inspection parties should be sent to the concerned Treasuries for an on the spot settlement of the discrepancies in cases where the out standings are considerable and intractable by ordinary correspondence.

At the end, a General Abstract is struck wherein agreement between the figures in the main Broadsheet and the Ledger is affected.

The items of unacknowledged remittances shown in the Schedule of Settlement with Treasuries and outstanding for more than three months should be specifically referred to the inspecting officers for scrutiny. To enable the inspecting party to conduct this check the particulars of remittances remaining unacknowledged by treasury for more than three months should be listed out in the Proforma mentioned below and the list together with a brief on the results of correspondences, if any, instituted by the accounts section furnished to the inspecting party.

The reports containing serious cases of lapses on the part of the Divisional Officers should be submitted to D.A.G.(Accounts) through P.W.C. 2 section.

Proforma for the Examination of the Unacknowledged Remittances

The under mentioned cash remittances made by the Divisional officers of the _____ Division remain unacknowledged by the Treasury Officer for more than three months as per the Schedule of Settlement with Treasuries for the month of- _____

Sl. No.	Treasury	Date of remittance	Challan No.	Amount
1.				
2.				
3.				

- 1.
- 2.
- 3.

The remittances made into the treasury situated in the same place as that of the Division should be verified with the credits in the treasury accounts with a view to ensure that the amounts have actually been receipted by the Treasury but misclassified in the accounts resulting in the out standings in part IA of the S.S.W.T. The results of the verification together with the adequacy of otherwise of the action taken by the Divisional Officer should be reported to the D.A.G. (Accounts).

The reconciliation of the differences between the amounts appearing in the treasury accounts and those furnished in C.T.R."S/C.T.I."s. attached to the Schedule of Settlement with Treasuries devolves on the WC-3 in respect of State Public Works Division.

The duty of watching the ultimate clearance of the balances in the schedule of settlement clearance of the balances in the Schedule of Settlement with Treasuries devolves on the Accountants in the WC-3 section and a systematic monthly review should be undertaken by them towards this end.

P.W.Remittances---III Other Remittances

The head "III other remittances" is sub-divided into-----

- (a) Item adjustable by Civil Officer and
- (b) Items adjustable by Public Works Officers.

Transaction pertaining to non-Public Works heads of account , which originate in the accounts of Divisional Officers of the Public Works Department, but which cannot be adjusted by the Division through schedules of adjusting account, settlement account or miscellaneous head of account are classified under head (a) of "Other remittances And is adjusted in the civil section of the accounts. When a transaction relating to the Public Works Department originates in the civil section of the accounts whether on the authority of Treasury or other Departmental Account entered to the Accountant General or on the authority of the Settlement received by him and it is not classifiable under one of the Public Works revenue or expenditure heads, transaction under which are permitted to be adjusted direct on the Accountant General's books, it is debited or credited as the

case may be, to “other remittances” under Head (b). A corresponding debit or credit of either class is allocated under (a) or (b) according to the original transaction (credit or debit) is classified under (a) or (b).

All debits and credits under head “III Other Remittances----(a) items adjustable by Civil Officers” which appear in the accounts of Public Works Officers, should be adjusted in the civil section of the accounts in accordance with the procedure prescribed in Chapter V of Accounts Code for Accountants General in respect of the adjustment of non-Public Works transaction should be observed with such local modifications as the Accountants General may deem advisable, the object being not only to keep a watch over the clearance of each item but also to test the total uncleared balances under this head month by month, and to ensure the absolute adjustment of all items within the account of each year.

Payment on account of Civil---Collection of vouchers

All vouchers and schedules for Payments/Receipt on account of civil should be detached from the Monthly Accounts/ Schedule Dockets /establishment vouchers bundle and sent to P.W.C.3 Section by PWC-4/PWC-5/PWC-6. Vouchers /Schedules received from PWC-4/5/6 may be verified with the figures as copied from the detail books .Vouchers/Schedules not received may be taken from the Monthly Accounts (I batch) if available in the Monthly Accounts before they are returned by PWC-I to PWC-4/5/6 sections.

If the vouchers are not available in the first batch of Monthly Accounts, Schedule Dockets/establishment vouchers bundle of the Division concerned must be obtained from PEC-4/5/6, verified and returned after the requisite vouchers/details are collected.

After ensuring that the vouchers/schedules have not been sent, the Divisional Officers should be addressed requesting them to send the vouchers/schedules immediately and record the letter number against the entries in the new items Register.

Adjustments by issue of suspense slips: Vouchers/Schedules relating to each Division should be segregated departmental adjusting account-wise for each DAA, a suspense slip should be prepared and it should be sent to the D.C. section concerned along with the vouchers/schedules. Their acknowledgement should be obtained in the outward suspense slip Register. Separate folios are set apart for each DAA in the out ward suspense register. When suspense slips are prepared, entries in the New Items Register should be rounded off and full particulars of adjustment, month in which adjusted DAA number section to which issued and the major head of account, should be recorded against the entries in the New Items Register.

In the cases of payment of pay and allowances, Divisional Officers are required to debit payment on account of civil with the net amount paid, since the recoveries can be correctly posted to the individuals account only if they are credited through the appropriate sub account. Sub account for 0059, 2059, 2701.4701,1054 and 3054 is 21. In D.C. section when the payment is debited to the service head of account, recoveries should be credited to the heads concerned by contra debit to the service head.

After suspense slips are prepared and entered in the suspense slip register but before being sent to D.C. sections the figures as shown on them should be recorded DAA wise in the Adjustment Register (separate registers for debits and credits). The order (serial number) of suspense slips as recorded in the suspense slip register should not be altered when they are recorded in the Adjustment Register. The total of each DAA as arrived at in the suspense slip register should be checked with that arrived at in the adjustment register after the totals are verified an abstract of DAAs/CIVIL receipt adjusted/civil charges adjusted must be prepared.

NOTE: As per GO Ms. No.62 Finance {LOC} dt 12.03.2012 payment of salary and other establishment related expenditure are excluded from the purview of LOC system. With effect from 01/04/2012 the salary and other establishment related payments in respect of Public Works, Highways and Forest are drawn only by Bills through Treasuries under existing ECS w.e.f.01/04/2012

Posting of Settlement Abstract

By the tenth of every month, the settlement Abstract Registers (maintained in AC-III) should be posted from the Adjustment Registers.

After the registers are posted, they have to be initialed.

After the Monthly Accounts are compiled in PWC-1, figures relating to the head "8782 cash remittances, etc" are furnished to LA-6A for incorporation in their accounts. Settlement Abstract Register figures are also incorporated in the accounts of LA-6A section.

All debits and credits under "III Other Remittances—(b) items adjustable by Public Works Officers" should for purpose of settlement be sub-divided into the following three classes;

- (i) Remittances into or cheque drawn on, treasuries in other Accounting circles;
- (ii) Transactions in respect of which Advices and Acceptances of Transfer are exchanged direct with officers of other Accounting circles; and
- (iii) Miscellaneous Public Works items.

All debit and credit of class (iii) which appear in the Civil Section of the Accounts whether on the authority of Treasury or other Departmental Accounts rendered to the Accountant General or on the authority of the Settlement Account received by him, should be collected in a register (separately for debit and credits) in Form 21 and full particulars of each transaction should be intimated, in suitable form, to the Divisional Officer concerned to enable him to respond to the transaction.

Items adjustable by public work officers appearing in Treasury Account

Heads of Treasury Accounts	Head in Public Works Divisional accounts
Receipts on account of PWD	Public Works receipts adjusted
Payments on account of PWD	Public Works charges adjusted

Remittances of Public Works Revenue and Payments on behalf of the P.W.D. by parties other than Public Works Departmental officers respectively are accounted for under the above head in the treasury accounts. Schedule of Receipts/payments supported by necessary details and vouchers are sent to the Divisional Officers concerned by the Treasury Officers direct for necessary action. These schedules are received from each of the treasuries along with the sub account 27D with division wise details and copies of these schedules are required to be furnished to PWC-III by L.A. section not later than the 15th of each month with a statement of figures booked/ in the month under this head.

The clearance of debits and credits in the Treasury schedules by corresponding credits/debits in the Divisional accounts should be watched carefully particularly as prescribed in Para 8.42 MSO AG (A&E)VOL. I. As soon as the detail books of the month are closed, the Accountant dealing with Public Works remittance attached to PWC-III section will check the schedules received from the treasuries and Divisional accounts with the detail book before posting the BROADSHEET. The register will be totaled and agreed and submitted to the Branch Officer before the end of the second month following that to which the accounts relate. It will be the duty of the Assistant Accounts Officer [Compilation section] to verify the totals under the columns "current month" with those furnished by L.A. section.

In the case of differences between the Treasury and the Public Works figures, memoranda calling for the explanation should be put up along with remittance BROADSHEETS for the approval of the Assistant Accounts Officers. If any item is not responded in the second month following, the Divisional Officers should be addressed in the matter. As the BROADSHEETS in Form A.T.M.118 will indicate only the progressive balances, separate treasury/ Division-wise analysis Register are to be maintained, giving month-wise particulars of credit/debit in the treasury accounts and the

corresponding adjustment against each treasury. The balances as per the analysis register should agree with the balances in the Broadsheets. Items outstanding for over three months should form the subject of special correspondence and the response to such items should be zealously watched

Accountants are responsible for watching the expeditious adjustment of all items intimated to Divisional Officers for response. To enable them to discharge this responsibility the Accountants concerned should be required to keep a note of all intimations sent out to Divisional Officers. Delays in adjustment should be investigated.

Single line Broadsheet CSSA-PW deposits

Single line Broadsheets are maintained in respect of "8443 civil deposits----- 108 P.W. Deposits"

A single line statement showing the opening balance, credit during the month, total debit during the month and the closing balance in respect of Deposit transactions Class I to Class V is received in duplicate (one copy sent along with the account and one separately) in this office. The deposit Broadsheet is posted from the statement received from the Divisions.

CSSA Broadsheet---A single line statement in respect of cash settlement suspense transactions is received in duplicate from the Division (one along with the account and another direct in PWC-3) The CSSA Broadsheet is posted from with reference to the statement.

The system of operation of "CSSA" has since been abolished with effect from 18-1-94. (GO MS NO. 63 Finance (LC) dt 18 -1-94.)

NOTE : CSSA Broad sheet has been closed vide order BOOK1/GL/2009-10 DATED 7/5 2009, A transfer Entry was proposed to transfer the outstanding balances in 8658-107-AA-cash settlement suspense account in March (S) accounts and the pending balances have been cleared. Hence the single line Broadsheet for "8658 suspense-07-CSSA" is no longer maintained in PWC 3 section.

Direct reconciliation of Treasury and Divisional figures

The procedure of direct reconciliation is to be adopted in all cases where the Schedule of Settlement with Treasuries (PWA 26) has not been received at the time of posting the Broadsheet.

PWC 4 to 6 Sections should furnish the PWC 3 Section with the Schedule of Settlement with Treasuries received and checked. And in respect of Division from which it is not received, the schedule of cheque wise/challan-wise details received should be furnished. The LA section should furnish to WC-3 a consolidated treasury-wise statement of amounts booked under I Remittances and

II Cheques with the corresponding treasury schedules showing challan wise cheque wise details of REMITTANCES, etc.

The broadsheet Accountant should ascertain the Division in respect of which the schedule of Settlement with Treasuries are due whether cheque- wise/challan-wise details have been received from these Divisions as well as from treasuries by 1st of every month. The Executive Engineers and the Treasury Officers should be addressed immediately for the wanting schedules demi-officially.

With reference to the challan-wise and cheque-wise statement furnished by the Divisional and Treasury Officers for the month concerned and the particulars available for the month concerned and the particulars available in Form PWA 26 of the previous month prepared by the Division or by this office, PWC 3 section should prepare independently in duplicate, in respect of each such Division from which S.S.W.T. is not received, a statement in Form PWA 26. The item wise analysis for the difference in line 5 of the Form should also be worked out and indicated in the same manner as is to be done by the Division.

The statement in Form PWA 26 prepared as above should be submitted to the Branch Officer with a note indicating the action that may be required on the part of PWC section in respect of old and heavy differences. After approval one copy of the statement should be given to PWC 4 to 6 Section who should review the line 5 and initiate action for the settlement. The other copy of statement should be retained by the broadsheet Accountant for incorporation in the Broadsheet and an indication that the figures are based on the statement prepared in this office by direct reconciliation should be given. Hence no amount should ordinarily be kept as Divisional difference owing to non-receipt of SSWT, in the Broadsheets maintained in WC-3.

These statements should be kept in the personal custody of the Assistant Accounts Officer in a separate file. The figures as worked out by WC-3 section in these statements should be compared with the Schedule of Settlement with Treasuries when they are subsequently received from the Divisions and action should be taken for the differences if any noticed in consultation with PWC 3 who will make suitable corrections in the Broadsheets wherever necessary.

A register should be maintained in PWC 3 by the Broadsheet Accountant doing direct reconciliation work to indicate the Divisions and accounts for which statement in Form PWA 26 are prepared by direct reconciliation. The acknowledgement of the PWC Section and the Broadsheet Accountant for the receipt of the statements should be taken in this register. This register should be closed monthly and submitted to the Branch Officer with an abstract showing the number of Divisions for which Form PWA26 was prepared, number of Divisions, from which S.S.W.Ts have been received subsequently and numbers for which SSWTs are still due.

Cases of habitual delay in the submission of the SSWT should be brought to the notice of the Divisional Officer/Superintending Engineer/Chief Engineer.

The receipt of treasury details from LA section by the 20th of the following month should be watched by PWC 3 and any delay in this regard promptly brought to the notice of the Director of Treasuries and Accounts taking the orders of Accounts Officers/D.A.G.(Accounts).

Review of balances

Instructions for the preparation of the Review of Balances are contained in chapter 11 of the Manual of Standing Orders (A&E) volume I. While furnishing figures for the Review of Balances under the remittances and deposit heads appearing in the accounts of PWD, the PWC 2 & 3 sections should take special care to see that the unadjusted differences under each head are properly analyzed indicating the amount pertaining to each year. In furnishing figures for the Review of Balances, the discrepancies if any in the year- wise particulars already furnished to the Book Section may be brought to the special notice of the Gazetted Officers.

CHAPTER 7

ANNUAL REVIEW ON THE WORKING OF PUBLIC WORKS DIVISIONS

An annual review on the working of all Public Works Divisions is required to be conducted each year and is required to be sent to State Government by the 15th December after collecting information from Works Account Sections and the Audit wing.

The statements which are to be included in the annual review and the Proforma in which the information is to be collected are shown below separately for Accounts Wing and Audit Wing.

ACCOUNTS WINGS

STATEMENT - I: *statement showing the delay in the receipt of accounts & Vouchers.*

A-----MONTHLY ACCOUNTS

Sl.NO	Name of The Division	Due date of receipt	Months/actual date of (receipt)			
			- _____			
			April	may	June	etc.

-

B-----VOUCHER

Sl. NO.	Name of the Division	Due date of receipt	No of Vr./amount -	Months		
				- _____		
				April	May	June

STATEMENT- II: *statement showing the name of Divisions from which the following schedules have not been received and the months for which they are not received.*

- (i) Schedule of Public Works Deposits
- (ii) Schedule of Purchases
- (iii) Schedule of Misc. Public Works advances
- (iv) Schedule of Cash Settlement Suspense Account
- (v) Schedule of Reconciliation with Treasury

Sl .no.	Name of the Division	schedules wanting
		Sl .no. month

STATEMENT – III: *Statement showing amounts held under objection to end of March (position as on 30th September).*

STATEMENT – IV: *Amounts outstanding under III or items adjustable by Public Works Department.*

Sl. NO.	Name of the Division	Amount outstanding at the end of march accounts (position as on 30 th Sept)
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STATEMENT – V: *statement showing the arrears in reconciliation.*

STATEMENT - VI: *statement showing the defects in the preparation of Monthly Accounts.*

Sl. NO.	Particulars of defect	remarks	list of Division to be enclosed
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AUDIT WING

STATEMENT—I: Common types of irregularities noticed in Central Audit.

STATEMENT---II: Details of Audit Notes and Inspection Reports not replied.

STATEMENT---III: Important irregularities noticed in the local inspection of
Public Works/Irrigation Division.

So far accounts wing is concerned the information should be collected from the Works Accounts Sections and Works Miscellaneous Sections for Audit Wing, the information should be collected from the Accountant General (Audit).

CHAPTER 8

MISCELLANEOUS

Register of Divisional Accountants irregularities

Statement showing the arrears in the accounts should be written up monthly and sent to the Gazetted officer along with the Monthly Accounts if there has been habitual delay in the submission of accounts and documents to this office. The matter should be brought to the notice of the Deputy Accountant General (where necessary) for consideration as to whether an explanation should be called for from the Divisional Accountant concerned and disciplinary action taken.

With a view to (i) ensuring submission to A.G. (A&E) of Monthly Accounts of PWD Division on the dates and in complete shape and (ii) judging incidentally the efficiency of Divisional Accountant, a register of Divisional Accountants irregularities in the Proforma given below will be maintained in the PWC-IV to VI. The sections should record in this register every month, under the dated initials of the Branch Officers, the irregularities if any noticed on the part of the Divisional Accountant in the submission of Monthly Accounts and other connected documents and also cases of delay in replying to objection raised by W.C section every case of fixing responsibility on the Divisional Accountant for a particular lapse should be decided on its merits with the specific approval of Deputy Accountant General (Accounts) and no entry should be made in the register until the Divisional Accountant has been given an opportunity to explain the reason for and the circumstances leading to the lapse. The register is intended to supplement the assessment of Divisional Accountants work and conduct as reported through the confidential reports given by the Divisional Officers, a monthly return showing the number of entries made in this register should be sent by each of the PWC-VI to PWC-II section on the 15th of every month indicating the total number of entries made in the register during the previous month. The return should be submitted by PWC 2 to the Deputy Accountant General (Accounts) on the 20th of each month after due review.

Handing over reports of Divisional Accountants

Under Para 8.20 of MSO (A&E) VOL.I the Divisional Accountants handing over memorandum should be sent to this office and submitted to Deputy Accountant General (account) after review. It should be carefully seen whether the state of the work in the Division is current and whether any responsibility can be fixed on the Divisional Accountant for the accumulation of arrears during his incumbency. These reports will be received in PWC-2 section and scrutinized if any disciplinary measure is to be taken against the Divisional Accountant for the accumulation of arrears or other lapses. PWC-2 section will deal with it.

Transfer of expenditure from the capital section to the revenue section of the accounts at the end of the year

In cases, where it has been prescribed that an amount equal to any grant from the Government of India or other bodies should be transferred from the Capital Section of the accounts to the Revenue Section, the sections will be primarily responsible for seeing that necessary funds are provided for such a transfer. The Heads of Departments should be addressed in time and as soon and as the sanction to the grant is received and the DC section concerned should keep the WC 1 section informed about the receipt of such sanctions and the adjustments effected therein in regard to "Works" portion.

Guard book of land acquisition vouchers

All vouchers connected with payments on account of land should be retained permanently on and these after check audit of the Monthly Accounts should be removed and filed in guard book by the Accountant concerned.

When a vouchers is removed from the docket, particulars of the vouchers so removed and reference to the guard file in which it is recorded should be noted on the docket and the noting attested by the Assistant Accounts Officer.

There should be one guard book for the voucher for each official year which should be filed with reference to the P.W. Divisions to which they relate. A few pages should be reserved for the guard book opposite to each voucher should be noted:

- (i) The name of the Public Works Division: the cash book number and date of the voucher:
- (ii) The number and date given to the statement by this office and record in the register of land charges (A.T.M. Form 109).

The guard book should be kept in the section for two years exclusive of the year current and then made over to the Record Section for safe custody.

SI.NO.	Date	No. and date of requisition	To whom sent	Details of documents and references to orders of AG/DAG authorizing such des patch
1	2	3	4	5
No of date of letter forwarding the documents		No and date of acknowledgement	Action taken for watching returns (NO &date of reminders)	
6		7	8	

Date of returns	remarks
9	10

CONFIDENTIAL

OFFICE OF THE PR.ACCOUNTANT GENERAL (A&E). TAMIL NADU CHENNAI – 18

No. DCM/IV/15-25/84-85/160

DATE;

1/85

SUB: supply of vouchers /documents to police/ special police establishment.

Original document like vouchers, service books, cheques etc, should not be sent out of office except;

- (i) When a requisition for their production in the form of a summons is received Form a Court of Law or from a Tribunal for Disciplinary proceedings, or
- (ii) When the documents are required by an Investigating Officer to be sent in original direct to the Government Examiner of Questioned Documents, Shimla for getting his opinion.

Requisition for official documents

The instruction contained in DCM confidential letter no. DCM IV /15-25/84-85/160 dated 1/85 should be observed in connection with the despatch of vouchers or documents required by departmental officers or courts of law.

A register in the form shown below should be maintained in each section for watching the return of vouchers sent to outside officers. The register should be submitted to the Gazetted Officers-in-charge on the 7th of each month for inspection, and to the Deputy Accountant General every half year..

(Case w.m.14-12 to 41-42)

The voucher called for by a Court of Law may be handed over to the Registrar of the Court or to any other responsible official of the Court after receiving a proper acknowledgement duly signed by the Registrar. In the case of handing over to the Investigating Officer, the documents may be handed over to the Investigating Officer. In the case of Police, an officer not below the rank of an Inspector should be deputed to collect the documents.

Note: the documents referred to do not include Inspection Reports, Objection Memo, etc.

GENERAL

- (1) Orders of the Accountant General are to be obtained for sending out the original documents or their attested or photo stat copies.
- (2) Normally the photo stat copy will suffice the purpose of investigation. In case the Investigating Officer feels that the investigation cannot be proceeded with copies of documents, including photo stat copies Inspector General of Police or the Secretary to the Government in the administrative department of the state Government or Director of Vigilance and Anticorruption should address Accountant General by name to hand over the documents to the inquiry officer.
- (3) In case the original documents are to be sent out Photostat copy of the original should be taken, the Photostat copy compared with the original and certified to be correct by the Investigating Officer and a Gazetted Officer of our office.
- (4) The original vouchers and documents relating to alleged fraud or embezzlements which are required by Police including Examination of Questioned Documents should be impounded and kept in the safe custody of the Group Officers concerned as soon as the fraud/embezzlement comes to the notice of the Accountant General so as to avoid and risk of tampering or loss of such documents. The Investigating Officer may be freely allowed to see the original documents in the room of D.A.G. (Accounts). Such inspection includes perusal, scrutiny and copying.
- (5) When State Bank of India require original vouchers in which Government money have been paid to wrong parties or where signatures of Treasury Officers have been forged, to examine their share or responsibility they may be supplied with Photostat copies of vouchers.
- (6) Vouchers no longer required to be impounded may be got back after obtaining the specific orders of Deputy Accountant General.

Photostat copies should be also be prescribed along with original vouchers.

Photostat copies should be reserved till the return of vouchers by the departmental Investigating Officers.

Whenever the vouchers / cheques / service books, etc. are sent to a Court or to an Investigating Officer, complete details of the documents so released, reference number with respect of which (I.G..or Government or Director / Vigilance and Anti-Corruption or Court) it was released, date on which it was released number and date of vouchers / cheques with amounts, sub-account number, the name and designation of the office to whom released, reference to the Serial Number

in the Register of the Group Officers in which details of impounding are recorded shall be entered in the register maintained by the DC, LA, AC works Compilation, Forest Compilation Sections. This register shall also be closed every month and the return of the vouchers / cheques / documents watched.

Filing of Statement of Lapsed Deposits (General) received with the Schedule of Deposit for March

Under Para 7.3 of the Manual of Standing Orders (A&E) Vol. I when the schedule of Deposits for March is checked it should be seen that lapsed deposits have been duly credited to Revenue. The schedule relating to the adjustment of lapsed deposits should be detached from the Monthly Account and filed separately and marked for permanent preservation.

Claims preferred for the refund of lapsed deposits should be pre-audited by the section with reference to these files kept separately for each Division as per the procedure laid in Para 7.3 of MSO (A&E) VOI. I.

A certificate of filling of schedule and the Transfer Entry for March for each Division should be furnished to the Branch Officer and WC-2 section on the 15th September each year.

Classification of Lapsed Deposits of Irrigation Project Divisions

Outstanding deposits of Irrigation Projects for which Revenue Accounts have not yet been opened lapsing to Government when not claimed within the prescribed period of three years are also to be credited to Revenue under the head "4701 M&M I Irrigation etc. misc." For operating on the head "4701 Irrigation etc. misc." the non-opening of a Revenue Account of a particular Irrigation Project is no hindrance because-----

- (i) The deposits received in connection with the project cease to pertain to that project as soon as they lapse to Government.
- (ii) the credits relating thereto are not registered in the Divisional Register of Revenue separately as pertaining to a particular project nor are they adjusted in this office against the distinct Revenue Account of that project but are booked at both the places in the collective account of the entries irrigation major head concerned, and
- (iii) any head not to speak of Irrigation Revenue head alone---- can be operated upon by a Divisional office (Operating ordinarily on Capital Head only) if it has been so authorized by the Accountant General vide note 2 below article 225---account Code Volume III.

Stock Account

In checking this schedule the detailed account of issues should be examined and issue to works etc. should be agreed with the relevant entries in all the Schedule Dockets of the month and the remaining issues traced from the several accounts as indicated in the form. Part I should next be checked. It should then be seen that the closing balance of stock excluding any items of the sub-head, 'Manufacture' which are not chargeable against the sanctioned reserve limit of stock does not exceed that limit.

Verification of Completion Report

The accounts of the work should be closed as soon as possible after the actual work is completed. If the total expenditure on the work is in excess of the sanctioned estimate and the excess is passed by the Divisional Officer under his powers. The Completion Report need not be sent to this office and can be retained in the Divisional office itself. If, however, the excess is not within the Divisional Officer's powers, the Completion Report should be forwarded to this office who after verification of the SDT number, month and amount of last outlay transmit it to the Audit for further action.

Procedure for the Accounting of Expenditure on "Special Tools and Plants" Employed on Works of Project

The cost of the "Special Tools and Plants" will initially be accounted for under the sub head "6-----Special Tools and Plants" subordinate to one of the Public Works Major Heads mainly affected. The depreciation, maintenance and working expenses etc. will be debited through the regular accounts of the Project on which the machinery is employed, necessary adjustments being made annually or at more frequent intervals as may be considered expedient in each case. The detailed head viz., "Gross Expenditure" and "Deduct Recoveries" may be opened under the subhead "6-----Special Tools and Plants" (the recoveries on account of depreciation, etc, being accounted for under the latter) so that the gross expenditure on Special Tools and Plants will always be readily available at all times.

Documents and Papers that may be issued under the Signature of the A.A.O.

The following documents may be signed by the Assistant Accounts Officers of PWC sections for their Gazetted Officers in charge in addition to listed in Annexure I (Para 655) to the Manual of General Procedure);

- (i) Calling for missing documents from Divisional Officers and Superintending Engineers.
- (ii) Half margin memoranda calling for the details of irregularities / discrepancies noticed during the check of accounts

NOTE 1: Requisition for original documents for purposes of VERIFICATION with the copy already received in this office should be made except under very special circumstances and with the approval of the Gazetted Officer in charge of the section.

Government of India's decision regarding the classification of expenditure in respect of capital and Revenue Works

- (i) The General definition of Capital Expenditure as set out in Paragraphs 64 of Manual of Standing Orders (Technical) Volume I may remain unchanged.
- (ii) Capital Expenditure at present being charged to certain capital heads within the Revenue Accounts (e.g. 19, 43-A, 50A, 50-B, 53 etc) may be transferred to the corresponding capital heads outside the Revenue Account.
- (iii) In the case of new works, which satisfy the definition of Capital Expenditure and whose cost, individually exceeds Rs. 20,000 or works of a similar character where the individual cost is below this limit but they form part of a scheme having a continuity of purpose time and space and the cost of the scheme as a whole exceeds Rs.1 lakh may be charged to capital. Thus a scheme costing more than Rs.1 lakh say for the construction of primary school, dispensary, etc. can be debited to capital even though the cost of the individual school, dispensary, etc, can be debited to capital even though the coast of the individual school, dispensary, etc would be less than Rs. 20,000, this criteria should be applied not only to the works in the Civil Works grants executed by the P.W.D. but also to the works executed departmentally and included in other grants. Capital works financed by specific grants from outside sources would, however, remain in revenue charge.
- (iv) Expenditure on roads which falls within the definition of "Original Works" tanks, etc, the cost of which exceeds Rs 20,000 or in the case of a scheme costing Rs. 1 lakh should be debited to capital but works which are financed from outside sources should continue to be debited to Revenue.
- (v) In the case of expenditure on Irrigation works such as Flood Protection works, tanks, etc. which satisfy the definition of capital expenditure and are at present booked under the head "18---- other Revenue Expenditure---- Expenditure financed from Ordinary Revenues" may

be transferred to a new Capital Major Head outside the Revenue Account (to be prescribed) provided the cost of each work or scheme exceeds Rs. 20,000 or one lakh respectively. {Government of India, Ministry of Finance, Department of Economic Affairs, New Delhi, Memorandum No. F1. (104) / II / 55 dated 21st October, 1955 filed in book section }

ORDERS OF MADRAS GOVERNMENT (FINANCE)

- (i) Expenditure on road and bridges falling within the definition of “original works“ the cost of which exceeds Rs. 20,000 may be debited to Capital, but works financed entirely from subventions or other outside sources should continue to be debited to Revenue.
- (ii) Semi—permanent construction which do not strictly satisfy the definition of capital expenditure may also be charged to Capital , if the amount is too large to be met from current revenues, provide adequate arrangements are made to write back the capital expenditure to Revenue over a series of years.
- (iii) Expenditure which is entirely met from Grants—in –aid will be debited to relevant head in the Revenue Account. Where only a portion of the expenditure is met from Grants—in –aid, it will be debited initially to the Capital Section of the accounts but an amount equivalent to the grants-in—aid will be transferred from the capital head to the relevant major heads of expenditure in the Revenue Account at the end of the year. (vide G.O..663 Finance, dated 19th April, 1956 in WM case 16-2/ 55-57).

CHAPTER 9

ANNUAL CLOSING OF PUBLIC WORKS ACCOUNTS AND THE PREPARATION OF FINANCE SCHEDULE AND ADMINISTRATIVE ACCOUNTS (IRRIGATION)

One of the important duties of the works compilation section is the preparation of the Annual Finance Schedule (Tamil Nadu) and Irrigation Administrative Accounts (Tamil Nadu) after the close of the official year. Details for these are taken from the Works Register, Project Registers the Detail Book of the Public Works Compilation-I and DC-IV section and the Consolidated Abstracts in the Book Section.

2. Before the Public Works books are finally closed for the year, and the Finance schedules and irrigation administrative accounts compiled, certain transactions in which the Executive Officers of the P.W.D. are not directly interested and consequently not passed through the Divisional accounts have to be adjusted in the office of the ACCOUNTANT GENERAL (A&E). What these transactions are, how the figures for the same are arrived at, and adjusted in the account, are detailed and explained in paragraphs 3 to 8 below:

3. Those are -----

- (a) Interest for the year on the Capital Expenditure incurred under the major head "4701, 4711 & 5056."
- (b) Portion of Land Revenue due to irrigation works (commercial) and non-Commercial (From fasli statements received from Commissioner of Land Administration).
- (c) distribution of the Establishment and Tools and Plant charges (relating to Civil Works and Irrigation branches debited to the head 2216, 2701, 2711 and 3056 PUBLIC Works, etc).
- (d) Pensionary charges on establishment charged to Irrigation Works (Commercial).
- (e) adjustment of 'old maintenance charges' fixed once for all for certain old Irrigation System which were in existence during pre-British period in the State under Irrigation (Commercial).

4. *Interest for the year on Capital Expenditure under the head 4701, 4711 & 5056 etc.-----* the rate of interest for capital expenditure incurred before 1st April 1937 is 4.5%. this is the rate payable by the erstwhile Madras Government on the consolidated loan (including the pre-reform Irrigation Debt to end of 1916-1917) taken by them from the Central Government to end of 31st March 1937 under the scheme for the decentralization of balances, etc. in respect of Capital Expenditure incurred from 1st April 1937 the rates were fixed by the erstwhile Madras Government and so continued to be fixed by the Government of Tamil

Nadu each year on the basis of the amount of interest actually paid by them during the year on the outstanding debts both in respect of their borrowing in the open market, if any, and the Government of India consolidated loan. The interest charges for a year should be calculated on the Capital Outlay (direct charges only) to end of the previous year and on half the outlay during the year.

5. *Portion of land revenue due to irrigation works commercial or non-commercial.*—the adjustment on this account is made solely for the purpose of showing as far as possible the true return obtained from the quasi-commercial and other works by the credit to the projects concerned under “0701 Irrigation receipts” respectively and corresponding deduction in the “Land Revenue Receipts) Figures for the adjustment are taken from the statement of financial results should be furnished for Irrigation (Commercial and Non-commercial) by 15th September each year. The Commissioner of land Administration furnishes separate figures of Irrigation Revenue realized in the Civil Department under the following head 071-01 Irrigation, etc.

Direct Receipt: ---- (1) Water Rates (2) Owner’s Rates

Indirect Receipts:- (1) Portion of Land Revenue due to Works (2) Betterment Levy. A journal entry was proposed to carry out this adjustment up to the end of the eighties. This adjustment is not carried out now and they are adjusted Proforma and taken directly for the purpose of arriving a net revenue for the year concerned.

For the irrigation works (Commercial) the revenue figures pertaining to old irrigation works which were in existence before the advent of British Government which have been improved by them since then will have to be deducted from the gross Revenue realized and the net figure only is to be adjusted. The amounts to be deducted on this account are fixed in the case of all the Irrigation systems except the Cauvery Delta System in respect of which this deduction will vary every year (vide exception under Para 8 below)

6. *Distribution of Establishment and Tools and Plant charges-* This is done on a prorata basic according to the rules in Appendix 3 to the T.N. Account Code Volume III supplemented by the instructions in paragraph 10 to 12 below. The amounts so distributed both in the case of Establishment and Tools and Plant to the various Major heads should be treated as reduction of expenditure under the major head to which the charges were debited in the first instance.

7. *Pensionary charges on Establishment charged at Irrigation Works (Commercial)* - These charges fixed by Government which to end of 1925-26 were treated as "indirect charges" and are calculated and adjusted by credit to "0071 Pension and other retirement benefits" and debited to the head 4701 M & M Irrigation and 2701 M& M Irrigation as indicated in paragraph 396 of the Tamil Nadu P. W. D. code. These can be calculated and adjusted in the accounts only after Establishment charges are distributed prorata under paragraph 6 above.
8. *Old maintenance charges certain Irrigation systems*- These charges appear only in the accounts of those systems which were in existence before the advent of the British Government and which have been improved by them since then. They represent charges which would be necessary to maintain the Pre- British works and the amounts have been fixed, once for all by Government for each system to make an effective comparison of the working expenses of the works by the maintenance charges of the old works and this is done by debiting such of the old works and this is done by debiting such charges to the head 2701 Major and Medium Irrigation etc. and minus debit to the working expenses of the systems concerned under 43.

As regard revenue the entire revenue realized in the Public Work Department is taken as relating to the new works only i.e.. as having accrued on the improvements effected by the British Government but in the case of portion of land revenue due to work realized in the civil department, fixed amounts of revenue as pertaining to the old works, as deducted by that department from the actual realization every year, and the net revenue only is adjusted to the credit of the P.W.D as required under paragraph 6 above.

Exception: in the case of Cauvery Delta System, the net revenue i.e. gross receipts less working expenses should be distributed between the old and new works in proportion to their capital value (i.e. taking the capital sum as charge of the new works as their capital values and assuming the capital of the old works to be the capitalized value at ten years purchase of the net Irrigation Revenue as worked out in 1890)

In making the apportionment of the net Revenue the capital outlay on improvement (i.e. the sum at charge) to end of March Supplemental accounts is taken as the expenditure to the end of that year and the requisite adjustments effected in the accounts.

9. The preparation of the Finance Schedules and the Irrigation Administrative accounts should be taken up side with the collection of the figures for the adjustments referred to above so that there may be no delay in completing the Schedules etc. after the adjustments have been made. Most of these annual adjustments are interdependent and cannot be made till the establishment and Tools and Plant charges are first distributed. The pro-rata distribution of these charges is. Therefore the most important item of work to be attended to. It is also the most complicated one and should be taken up in time to admit to the Finance Schedules and Administrative Account being compiled and despatched on the due dates. Figures required for the purpose should, therefore be collected early, timely warnings being sent to the concerned sections for furnishing the same to the Works Compilation Section on the due dates fixed and delays should promptly be reported to the Deputy Accountant General (Accounts) and if necessary, to the Accountant General also.
10. *Pro-rata distribution of Establishment and Tools and Plant charges*—The Instructions in the following paragraphs are supplementary to those contained in paragraphs are supplementary to those contained in appendix 3 to the TN Account Code, Volume III.

The March supplementary accounts are closed on the date prescribed by the head quarters every year. The Annual pro-rata and other adjustments should be effected in the Public Works Books in time, for inclusion of the transactions in the General accounts. All the adjustments effecting the PW Accounts should be included in the books of this office for March Supplementary in respect of the Tamil Nadu State as well as the circle details of the Works and Tools and Plant charges should be furnished by DC IV and PWC I to the Accountant in charge of the pro-rata distribution in the Works Compilation Section II. The pro-rata distribution based on these figures will be carried out by means of a journal entry and handed over to book section for incorporation in the General Accounts of the State.

NOTE 1: For this purpose of pro-rata distribution the calculation of the ratio of Establishment and Tools and Plant charges to the Work outlay should be down in Rule 14 and 15 under Appendix 3 of Madras Account Code Volume III quinquennially instead of annually and the resultant ratio adopted during the next four years. The existing procedure in regard to the adjustment of direction and Supervision charges and Water regulation establishment charges each year should however be confirmed.

If a new circle is formed during the succeeding four years, the ratio of Establishment and Tools and Plants charges to work outlay for the new circle should be worked out and adopted for the rest of the quinquennium till a revision is made for the entire State.

Note 2: The pro-rata distribution of Establishment and Tools and Plants charges of the Highways and Rural Works Department should however, be made for each year on the basis of the figure for the year.

Authority

- (1) C & AG's letter 1742 Admn. 11 / 110-61 dated 20.10.61.
- (2) GO Ms. No. 1139 dt. 16.4.63 of the Government of Tamil Nadu File WM II / 10-7 / 60-63.
- (3) C & AG's letter 605 Admn. / 123 -63 dated 8-4-63.
- (4) GO Ms. 3142 PW dated 5-12-63 of the Govt. of Madras PWD.
 - (a) A statement showing the cost of Establishment charged under "2059 PW" separately for "ordinary areas---voted and charged on Revenue" and "Scheduled areas----voted and charged on revenues" for the year by circles of Superintendents and Other Special Officers.
 - (b) Similar statements of the year showing the cost of special establishment (separately for votes and charged on revenue) debited to the heads '4701 C. O. on Major and Medium Irrigation" and "2701 Major & Medium Irrigation etc."
- (3) Miscellaneous expenditure by each Irrigation Project and for each Irrigation Survey.

Miscellaneous expenditure and other P.W. Major Works if any. In respect of 4701 Irrigation and 2701 Surveys details by each Irrigation project are necessary.

(d) System-wise particulars of rent recoveries (including refunds) during the year made and adjusted in the Civil Books, to the credit of the heads 0701 M&M Irrigation A(1) productive A(2) Unproductive and B(2) Unproductive.

(ii) For collection of Revenue and expenditure figures by systems and by service and detailed heads, early in the month of April, a register should be opened showing therein the receipts working and Capital expenditure on all Irrigation Navigation etc. system in the State (for which Capital and Revenue Accounts are kept) during the year accounted for under the following major heads.

0701 Major & Medium Irrigation Commercial Gross Receipts

1056 Inland Water Transport Navigation etc- Works Gross Receipts

2701 Major and Medium Irrigation (Commercial)

3056 Inland Water Transport Navigation etc-Works Working expenses

4701 Capital Outlay (Commercial) Major & Medium Irrigation (Commercial)

5056 Capital Outlay on Inland Water Transport ---00—104 Navigation

In the case of receipts, necessary columns showing the minor heads should also be opened for each Irrigation and Navigation system. For working expenses such details should be exhibited therein for each system separately under "Extensions and Improvements" and "Maintenance and Repairs" with the Service head details (i.e. 1. Head Work 2. Main Canals and Branches etc.) there under. As regards Capital Expenditure it is enough if the minor head details i.e. "Works" "Establishment" (Tools and Plants, Suspense and Receipts and Recoveries on capital account) are shown therein.

The books of PWC-I to end of March will be closed by 20th August. The accounts for March should be collected thereafter. And the figures to end of March (Suppl) (by minor heads or service heads as the case may be) posted there from in the register referred to above and the grand totals of the receipts and expenditure by each of the Major and Minor head tailed with the figures in the Consolidated Abstracts.

The figures of receipts and expenditure as per the P.W. accounts for March (Supplementary) should also be similarly posted in the register and the totals tallied. By this process, the irrigation etc. system-wise details of the receipts and expenditure (to end of the year) as per the P.W. Divisional Accounts are agreed with those as per the general accounts thereafter entered in the P.W. Finance schedules and Irrigation Administrative accounts.

The Establishment charges debited to the Major Head 2059 Public Works State (vide rule 1(i) of Appendix 3 to the Tamil Nadu Account Code Volume III) are recorded in the accounts separately under "ordinary areas---voted and charged on Revenues" according to the nature of establishments entertained and the prorata distribution is made in respect of these separately.

The outlay on the works (by Major and Minor heads there under) executed by the Establishment in the scheduled areas (but supervised by the establishment in the scheduled areas

(but supervised by the Establishments in the ordinary areas) should for the purposed be called for at the end of the year from the concerned Divisions.

In the case of Major head 2701 Working expenses the outlay assessable with pro-rata charges is the net after deducting "Old Maintenance Charges" while in respect of the Major head 4701 Capital Outlay on Major & Medium Irrigation it is inclusive of these charges vide rule 8 above.

Finance schedules: Before the amalgamation of Civil and Public Works Accounts, what were called Public Works Finance Accounts used to be prepared annually in very elaborate Forms. As after the amalgamation, most of the details contained in the Public Works Finance Accounts are incorporated in the Appropriation and Finance Accounts for the whole state, the Government of India considered that a separate compilation of Public Works Finance Accounts was unnecessary and ordered that the actual Revenue and Expenditure of the year under the Public Works Major Heads may be furnished with the necessary details in the present Form of Finance Schedules. These include the transactions brought to account in the public Works as well as Treasury Accounts and should be furnished to the Chief Engineer(General and Irrigation) in proof on the 1st November and the final copies on the 15th December. These schedules are prepared in manuscript and sent to the Comptroller & Auditor General in on batch.

These schedules are generally nine in number. Schedule I and II pertain to Revenue while the others viz. A,A(a),A(b), B,C,D and D(a) relate to expenditure. Schedule I,A,A(A) and A(b) relate to Irrigation Branch while IIB, C,D and D(a) relate to Buildings and Roads Branch. How such schedule is prepared is explained below:-

SCHEDULE I

Detail accounts of revenue: The receipts under the various minor heads relating to each head of account were taken from the Consolidated Abstract. In the case of Irrigation works (Commercial) details in Schedule I have to be furnished by projects or works, necessary particulars being gathered from the Revenue Schedules received with the departmental accounts and the statement furnished by DC Sections for figures appearing in the Treasury Accounts (vide paragraph 10(i) and 10(ii))above. Note : The account should also include the land revenue figures adjusted with reference to paragraph 5 above.

SCHEDULE II is not being prepared as per C&AG's instructions.

Detailed account of expenditure under Irrigation Branch: (a) in the case of works or projects for which capital and revenue accounts are kept figures for each project or work by different minor

heads should be furnished. These relating to the works portion should be taken from the special register referred to in paragraph 10 (ii) above. In respect of Establishment and Tools and Plant, the total of pro-rata charges as per the Consolidated Abstract should be distributed among the several projects or works in accordance with the circle per capital rates arrived at. The cost of Special Establishment and Tools and Plant, if any, should be taken from the Consolidated Abstract and added to the concerned project or work figures: and

(b) It must be noted in this connection, that the figures posted under the various minor heads in the case of 2701 Major and Medium Irrigation, etc. working expenses are all net (i.e.) represent gross outlay as actually incurred minus the "old maintenance charges". In the case of 2701 B "Irrigation Works" the figures are inclusive of the "old Maintenance Charges".

SCHEDULE A (a)

Details of Special Establishment and other particulars are obtained from the consolidated abstract.

SCHEDULE A (b)

Details of charges for Tools and Plant: The charges under this head are divided into two parts viz. (1) ordinary and (2) Special. The former are represented by pro-rata charges worked out in the end of the year while the latter are the actual charges incurred in connection with the various projects and works. The details by sub-heads viz. Scientific instruments, office furniture, etc. for the latter have to be taken from the Divisional Accounts.

SCHEDULE B

Detailed Account of expenditure (Buildings and Roads including Famine Relief Works): The particulars of this schedule should be taken from the Consolidated Abstracts:-

Details under 2059 PW-Repairs alone are furnished.

Administrative Accounts of Irrigation, Navigation Embankment and Drainage Works : In connection with the Irrigation, Navigation, Embankment and Drainage Works (whether productive or unproductive) for which Capital and Revenue Accounts are kept under rules, what are termed "Administrative Accounts" are prepared, at the end of the official year in the Account Code Form 60, according to the rules in Appendix 3 to Account Code, Volume VI, to show the Financial results of their working during the year and the instructions below are only supplementary to the instructions in the Code. These accounts are only Proforma and no adjustment is made in the Central Government account on account of any loss or gain accrued to Government account as exhibited therein. The final copies of these accounts are furnished to the State Government by 15th December i.e. the same date as that fixed for the Finance Schedules. The account is submitted to the

Comptroller and Auditor General in manuscript on 15th October (Comptroller and Auditor General's Memo No. 1041 – Com-I 179-56 dated 2-1-57). Printed copy of the Administrative Accounts is furnished to the Comptroller and Auditor General of India for record.

These accounts consist of six parts:

Part I ---- General Abstract

Part II ----- Capital Accounts

Part III----- Revenue Account

Part IV----- Interest Account

Part V----- Account of Indirect charges

Part VI----- Statement of charges to date with sanctioned estimate.

Part I is a collective account of all the projects in the State while Part II to VI is separate in respect of individual project. Each part is dealt with as under;

Part I----- General Abstract: this is the main account and is prepared from Parts II to V. it consists of 30 columns and the figures in parts II to V furnish the materials for the entries in columns 1 to 4, 6 to 12, 14 to 21 and 24. The entries in the other columns involve only arithmetical calculations from the figures in the other columns of the abstract. The names of canals should be correctly and uniformly spelt in the different parts.

Part II--- Capital Account : the project war works expenditure as well as Establishment Tools and Plants etc. charge for the year are posted from the details of expenditure by service heads and the details head there under, they should be taken from the special Register maintained for the purpose, vide sub-rule below :

- (i) All sanctions system-war debitable to Capital accorded by the State Government or other authorities.
- (ii) Service and detailed heads (in the case of construction of estimate only) under which the estimated cost of work is classified.
- (iii) Estimates by the minor heads "Works". "Establishment" etc as well as under Direct and Indirect charges.

- (iv) Outlay incurred against each work during and to end of the year with particulars thereof under the service and the detailed heads there under vide (ii) above.
- (v) Completed works as and when the reports of completion are received.

Part III--- Revenue Account: This account is a record of all revenue realized whether in the Public Works or Civil Department. As regards the figures for revenue realized in the Public Works Departments and for "Direct charges" the figures are taken from the Finance Schedules and the Register referred to in rule 10 (ii) above. Figures for "Irrigation Revenue realized in the Civil Department" and for "share of Land Revenue collected in the Civil Department" are taken from the statement of Financial results received annually from the Commissioner of Land Administration on the total of the items of revenue realized in the Revenue Department referred to above. The figures for "Indirect charges" are posted from part V.

The only other item appearing in the account is "Old Maintenances charges". For an explanation of this item see rule 8 above. This item appears as a deduct entry on the charges side of the Revenue Account.

Part IV--- Interest Account: this is an account designed to show the up-to- date net result, i.e. whether or not the revenue realized to date after deducting working expenses covers the interest on the capital invested for the method of calculating interest vide

Part V---Account of Indirect charges: these charges are calculated both on the capital and revenue expenditure but in two separate sections. The items of charges appearing therein are two in number which are explained as under:

- (a) Capitalized abatement of Land Revenue----this is calculated at 20 items the annual amount of Land Revenue remitted during the previous year. The information should be obtained from the land registers maintained in the works compilation section which are posted from the information contained in the award statements received in the Accountant General's office, for check and transmission to the board of revenue.
- (b) Audit and Accounts: these are calculated Proforma at 1 per cent on the "Works Outlay".

Part VI--- Statement comparing charges to date with sanctioned estimates: the figures in this statement are those included in Part II and V but are detailed so as to shows the expenditure when the construction estimate was closed, column 5 on works in progress. Column 6 shows the total

amount of the estimates in regard to works the outlay in respect of which is exhibited in the previous column.

Note: The numbers and dates or Government orders recording the completion reports on the projects should be quoted in this account (either as a footnote or in the remarks column).

Comptroller and Auditor General, has decided that Administrative Accounts of Irrigation, Navigation etc. need not be placed before the Legislature as a regular feature. If there are some special features like arrears of Revenue and continued Losses etc. which are important enough to be notice of the legislature, a suitable paragraph may be included in the audit report.

For the purpose of preparing a review of the various Irrigation, navigation etc. system under Rule 14 of Appendix 3 of the Account Code, Volume IV, the Chief Engineer (Irrigation) will furnish the audit office with a statement showing the explanations for large variations, if any, as compared with the figures of the previous year (G.O. No. 1703 dated 10-7-1928).

It is of the utmost importance that subsidiary returns (the Finance Schedules and Irrigation Administrative Accounts) should be carefully checked and tallied with general accounts before submission to the Comptroller and Auditor General of India. A certificate to the effect that this check has been exercised should be recorded in the covering letter with which the returns are submitted.

If any corrections have to be made in the Finance Schedules and the Irrigation Administrative Accounts after their submission to the Comptroller and Auditor General of India they should promptly be communicated to him. If the list of corrections is very heavy, revised schedules and accounts incorporating them should be compiled and submitted to him instead of the list of corrections.