

PART-I        RULES RELATING TO THE PUBLIC WORKS DEPARTMENT

PART-II       RULES RELATING TO THE FOREST DEPARTMENT

APPENDICES

FORMS

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# DEPARTMENTAL FINANCIAL RULE

## PART I

### RULES RELATING TO PUBLIC WORKS DEPARTMENT

#### CHAPTER I

#### INTRODUCTORY

#### A Extent Of Application

- 1.1** This part contains the financial and accounts procedure rules, other than those referred to in rule 1.2 below, which are special to the Public Works Department. They are supplementary to the general rules in Financial Handbook Nos. 1 and 2 which are also applicable to the Public Works Department unless there be something repugnant in the subject or context or except to the extent that they are modified by the rules in this part. The Treasury Rules (Punjab) (Part I of Financial Handbook No. I) however, over-ride any provision in this part with which they may be inconsistent.

#### B Definitions

- 1.2** The rules regulating:
- (i) the form in which the initial or subsidiary accounts are to be kept;
  - (ii) the form in which the accounts compiled from the initial and subsidiary accounts are to be submitted to the Director, Audit & Accounts (Work); and
  - (iii) the rendering of accounts to the Director, Audit & Accounts (Works) on specified dates; have been issued by the Auditor-General of Pakistan and are contained in Account Code, Volume III. The forms referred to in (i) above can, however, be modified in matter of detail by the Government in consultation with the Director, Audit & Accounts (Works). Changes of a local nature can, likewise, be authorized by the Director, Audit & Accounts (Works) in respect of the forms referred to in (ii) above. (See articles 2 and 3 of Account Code, Volume III).

**1.2-A** Any of these rules may, for reasons to be recorded in writing, be relaxed in individual cases if the competent authority is satisfied that a strict application of the rule would cause hardship to the individual concerned.

#### 1.3

- (a)** Unless there be something repugnant in the subject or context and except as provided in clause (b) below the terms defined in Account Code, Volume III and in Financial Handbook No. 2 have the same sense as explained therein when applied to the rules in this part.
- (b)** The following terms have been used in this part in the sense herein explained:
  - (01)** "Commercial Department" see paragraph 5-B in appendix 3 to Financial Handbook No. 2 (Punjab Financial Rules);
  - (02)** "Competent Authority" in relation to the exercise of any power means an Administrative Department of the Punjab Government acting in consultation with the Finance Department, or any other authority to which such power may be delegated. The powers delegated by the Finance Department to the Administrative Department or other officers of the Public Works Department have been detailed in the Delegation of Powers under the Financial Rules and the Powers of Re-appropriation Rules, 1962.
  - (03)** "Department" This term when qualified by the prefix "The" is used to indicate the Public Works Department and includes
    - 1. Buildings Department.
    - 2. Highways Department.
    - 3. Housing & Physical Planning Department.

4. Irrigation & Power Department.
5. Public Health Engineering Department.

**(4) "Direction Office"** This term indicates the office of an Administrative Officer who has one or more Divisional Officers working under his orders and is not himself entrusted with the execution of works or with the receipt and disbursement of public money, e.g.. a Chief or a Superintending Engineer or a Superintendent of Works; but, if such an officer is also entrusted at any time with the receipt and disbursement of public money, he is treated as a Divisional Officer, even though some part of his emoluments may be treated as "Direction charges".

**(5) "Direction Officer"** The head of a Direction office is known by this designation.

**Explanation** - A Government servant holding the rank" of a Superintending or even a Chief Engineer is not a Direction Officer, unless the direction of the business of one or more divisions is entrusted to him. Thus a Superintending Engineer employed in special duty is not a Direction Officer.

**(6) "Government"** means the Administrative Department in control of the Public Works Department of the Government of the Punjab.

**(7) "Major estimate"** is a term applied to the estimate for a work when the sanctioned amount of works expenditure exceeds Rs. 25,000 or any other limit which may be fixed by the competent authority. This term is also applied for the sake of convenience to the work itself.

**(8) "Market Rate"** Used in respect of an article borne on the stock accounts of a division, this term indicates the cost per unit at which the article, or an article of similar description, can be procured at a given time at the stores / Godown from the public markets suitable to the division for obtaining a supply thereof.

**(9) "Minor estimate"** is a term applied to the estimate for a work when the sanctioned amount of the works expenditure does not exceed Rs. 25,000 or any other limit which may be fixed by the competent authority. This term is also applied, for the sake of convenience, to the work itself.

**(10) "Sectional Officer"** This designation is used to describe those officials, who are placed in responsible executive charge of works or stores under the orders of the Officer-in-charge of a recognised sub-division, and the accounts of whose transactions are, therefore, ultimately incorporated in those of the sub-division.

**(11) "Special Officer"** The office of a Special Officer, vide item (12) below.

**(12) "Special Order (or Specialist Officer)"** This term is applied, to such Government servants of the Department as are neither Divisional Officers nor Government servants sub-ordinate to a Divisional Officer, and have no Divisional Officers working under their control, e.g., Consulting Architects, Electrical Inspectors; etc.

**(13) "Technical Sanction"** This name is given to the order of a competent authority sanctioning a properly detailed estimate of the cost of a work of construction or repair proposed to be carried out in the Public Works Department. Ordinarily, such sanction can only be accorded by the Administrative Department or by such authorities of the Department to whom the power has been delegated. Sanction accorded to a work by any Other department of Government is regarded merely as an administrative approval of the work.

**(14) "Treasury"** includes the sub-treasury, unless the contrary is evident from the context.



- (15)** "Water-Course" means any channel which is supplied with water from a canal or irrigation work but which is not maintained at the cost of Government and all subsidiary works belonging to any such channel.

## CHAPTER II - GENERAL SYSTEM OF ACCOUNTS AND FINANCIAL CONTROL

### A Introductory

#### 2.1

- (a) The Public Works Department executes primarily works of all Civil Works (Building, Highway, Housing & Physical Planning). Irrigation Works, Navigation Works, Embankment & Drainage classes required for all departments under the control of the Punjab Government, except such Civil Works as may be entrusted to the administration of the departments concerned, vide Rule 16.1 (b) of Financial Handbook No. 2, Civil Works of the Federal Government (including Administrations under its direct control) which are not under the control of the Punjab Government, or Military or Railway works, or works pertaining to other Provincial Governments, may also be entrusted to the Department, either occasionally or as a standing arrangement. Non-Government works may also have to be undertaken.
- (b) The general principles to be followed in the classification of civil works expenditure are laid down in Article 33 of Account Code, Volume I.

#### 2.2

Transactions relating to the charges and receipts connected with the services pertaining to the works of the different departments of the Government are adjusted finally in the accounts of the Divisional Officers against the provision of funds placed therefore at their disposal. Transactions connected with the services or works for other Governments are not so adjusted finally, but pass eventually out of the account of the Divisional Officers in the manner laid down in Articles 15 to 17 of Account Code, Volume III. Interdivisional transactions are adjusted as laid down in Articles 18 and 19 *ibid*. Outlay on non-government works is debited against the deposits received therefore.

**Note-Operations undertaken in the manufactures and workshops of a division on behalf of other divisions, departments, local bodies or individual are treated as operations of the division in the first instance, but the entire cost is ultimately recovered from the party concerned.**

#### 2.3

In all cases the primary accounts of these transactions should be kept in accordance with the rules in this Handbook and in Account Code, Volume III, even though the ultimate cost of the transactions may not have to be brought to account finally in the books of the Divisional Officer.

#### 2.4

The performance of these services and the subsidiary proceedings gives rise to a number of other transactions with other departments, etc., which have also to be brought to account e.g. funds have to be obtained from treasuries to meet liabilities incurred, receipts realised have to be lodged in treasuries, and stores have to be obtained from other divisions or departments or from abroad.

#### 2.5

The transactions of Public Works Officers thus fall under the heads indicated below

- (i) "Expenditure Heads" for charges adjustable finally in the accounts of Divisional Officers.
- (ii) "Revenue Heads" for revenue receipts creditable finally to Government in the accounts, of Divisional Officers.
- (iii) "Remittance Heads" receipts as well as payments for cash, stores other values received from or paid to or on behalf of, other divisions or departments.
- (iv) "Debt Heads" for certain receipts and payments held in suspense pending clearance by payment or recovery (as the case may be) in cash or otherwise, The suspense accounts for transactions of this group are treated either as heads subordinate to the expenditure heads or as independent heads of account.

## B Classification of Transactions

- (a) The general principles relating to the classification of Public Works Receipts and Expenditure are laid down in Chapter II of Account Code, Volume III, and Appendix 2 to Account Code. Volume I List of major and minor heads of Account of Federal and Provincial Receipts and Disbursements.
- (b) The sub-heads and detailed heads together with the units of grants and appropriations subordinate to the Public Works Receipts and Expenditure major and minor heads, (vide Article 10 of Account Code, Volume III ) are given in Appendix I.

**Note-1-The detailed classification of works expenditure pertaining to Irrigation, Navigation, Embankment and Drainage Works is given in Part I of Appendix I to this Handbook,**

**Note-2-For classification of expenditure into "Charged" and "voted" see rules 1.10 and 1.40 of Financial Handbook No. 2 (Punjab Financial Rules)**

**Note-3-The incidence of law charges incurred on civil suit is regulated as under**

These charges may be divided into three categories namely:

- (i) the amount of the claim for which a decree is given.
  - (ii) the amount of the incidental law charges incurred by the executing department in connection with a work financed from its own departmental heads of expenditure, e.g., when the Public Works Department carries out a work chargeable to the Public Works heads of expenditure.
  - (iii) the amount of the incidental law charges incurred by the executing department when acting as an agent in connection with a work financed from a different head of expenditure, for instance, when the Public Works Department executes a work the cost of which is debitable to a head other than the Public Works heads of expenditure. The decretal amount of the claim, vide item (i) above should be debited in all cases to the work concerned and the charges referred to in item (ii) to the sub-head "Establishment Contingencies" of the executing department. As regard (iii), the amount should generally be borne by the department on whose behalf the work is undertaken, on the grounds that the action of the executing department acting as agent, which is the cause of the suit, is normally taken in the interest of the work. When, however, it is established that the law suit has been caused by a deliberate act of an employee of the agent department for his personal gain, the charges should be adjusted by recovery from the individual concerned or by debit against the standing charges of that department, according to the merits of each case. Such cases should be submitted to Government for orders, with the recommendations of the Chief engineer concerned and accompanied with a full statement of the case in question.
- 2.7** In the case of Irrigation, and other works for which Separate capital and revenue accounts are required to be kept, the allocation of expenditure between Capital and revenue should be determined in accordance with the principles laid down in Part II of Appendix I to this Handbook.
- 2.8** The Classification of Irrigation, Navigation, Embankment and Drainage Works (vide Articles 25 and 26 of Account code, Volume III) into Productive and Unproductive is governed by the principles given in Part III of Appendix I to this Handbook.

## C Main Outlines Of Accounts

### 2.9

- (I) The main features of the system of Public Works accounts are-
  - (a) The Divisional Officer is the primary disbursing Officer of the division who is permitted to obtain by cheques on civil treasuries the funds

required for all disbursements in connection with the execution of works.

- (b) He collects some of the departmental receipts of the division and pays them into civil treasuries.
- (c) The accounts of these receipts and disbursements (including the transactions of subordinate officials acting on his behalf) are compiled under his supervision by Divisional Accountant (see Rule 2.14) posted to his office by the Director, Audit & Accounts (Works) and are submitted monthly to the Director, Audit & Accounts (Works).
- (d) The Divisional Officer is required to maintain clear accounts of all stores received by him and to make these accounts available for audit by the Director, Audit & Accounts (Works).
- (e) Under each major head of expenditure, the charges on each project, work, or sub-work are recorded separately in the accounts of Divisional Officers. In the case of works of certain classes (see examples cited below), Pro forma accounts of all transactions connected therewith are prepared annually by the Director, Audit & Accounts (Works) and, for this purpose, the receipts pertaining to each work of this class are also shown separately in divisional accounts:
  - (i) Irrigation, Navigation, Embankment and Drainage Works (a) for which capital accounts are kept or (b) for which no capital accounts are kept.
  - (ii) Quasi-commercial undertakings, such as, self-supporting workshops.
  - (iii) Residential buildings.
- (f) Personal payments to all Government servants of the Department are made on bills presented at civil treasuries in accordance with the general rules applicable to all Departments, as contained in the Subsidiary Treasury Rules and are therefore brought to account by the Accountant-General himself from data furnished to him direct by Treasury Officers.
- (g) In exceptional cases, where civil treasuries are not conveniently situated. Public Works Officer are placed in account with Military Treasure chests.
- (II) It is not sufficient that an officer's accounts should be correct to his own satisfaction. A disbursing officer has to satisfy not only himself but also the Audit Department that a claim which has been accepted is valid, that a voucher is complete proof of the payment which it supports and that an account is correct in all respects. It is necessary that all accounts should be so kept and the details so fully recorded as to afford the requisite means for satisfying any enquiry that may be made into the particulars of any case, even though such enquiry may be as to the economy or the *bona fides* of the transactions. It is further essential that the records of payment, measurement and transactions in general must be clear, explicit and self-contained as to be producible as satisfactory and convincing evidence of facts, if required in a Court of Law. All transactions involving the giving or taking of cash, stores, other properties, rights, privileges, and concessions which have money values should be brought to account. The record of a transaction of receipt or expenditure should always be made at once under the final or the debt or remittance head to which it pertains, if that be known but if the exact head cannot be ascertained at once, then the transaction should be classified temporarily under Deposits, if a receipt or under Miscellaneous P.W. Advance, if a charge.

## **D Responsibility Of Divisional Officers In Respect Of Accounts**

**2.10** The Divisional Officer, as the primary disbursing officer of the division, is responsible not only for the financial regularity of the transactions of the whole division but also for the maintenance of the accounts of the transactions correctly

and in accordance with the rules in force. See also paragraph 1.70 of the Punjab Public Works Department Code and Rule 2.32 of Financial Handbook No. 2.

**2.11** The Divisional Officer is further required to submit his accounts to the Director, Audit & Accounts (Works). The accounts returns which have ordinarily to be submitted for audit and compilation are enumerated in Chapter IV of Account Code, Volume III and in Chapter VIII of this Handbook. The Director, Audit & Accounts (Works) can, however, call for additional accounts, books, papers and writings having relation thereto he should consider them necessary for the elucidation thereof.

**2.12** The Divisional Officer should review from time to time the several registers, books and accounts as are maintained in the divisional and sub-divisional offices even though under the prescribed rules he may have scrutinised and initialled the individual entries or sets of entries therein. To this end he may require these records to be laid before him through the Divisional Accountant (vide rule 2.14) monthly or at such other intervals as may be fixed by him. The fact of such review should be placed on record in all cases preferably in form D.F.R. (P.W.) 1 Memo. of Review) pasted in a suitable position on the account, etc., concerned.

**2.13** The Divisional Officer is responsible that the accounts of his division are not allowed to fall into arrears; but if arrears or confusion arise which in his opinion cannot be cleared without the assistance of the Director, Audit & Accounts (Works) he should at once apply for such assistance.

**2.14**

(a) To assist the Divisional Officer in the discharge of his responsibilities referred to above, the Director, Audit & Accounts (Works) will post a Divisional Accountant to his office.

The functions of the Divisional Accountant are threefold:

- (i) as accountant, i.e., as the compiler of the accounts of the division in accordance with the prescribed rules and from the data furnished to him.
- (ii) as primary auditor, i. e., as the representative of the Director, Audit & Account (Works) entrusted with the responsibility of applying certain preliminary checks to the initial accounts, vouchers, etc. (Chapter 6 in section IV of Audit Code-First Edition).
- (iii) as financial assistant, i.e., as the general assistant and adviser to the Divisional Officer in all matters relating to the accounts and budget estimates, or to the operation of financial rules generally.

**Note-Rules regarding the recruitment and other conditions of service of Divisional Accountants are given in Chapter VII of the Auditor-General's manual of Standing Orders.**

- (b) The Divisional Accountant is responsible for the arrangements for checking the computed tenders, i.e., for seeing that satisfactory and efficient arrangements are made for checking.
- (c) He should conduct personally a test check of the computed and checked tenders sufficient to satisfy himself reasonably that checking work has been done properly.
- (d) He should see that the comparative statement correctly incorporates the totals as checked on the individual tenders.
- (e) He should bring to the Divisional Officer's notice all instances in which subordinate officers exceed the financial limitations on their powers placed by the Divisional Officer or higher authority.

**Note-If the Divisional Officer is allowed a lump sum appropriation for expenditure on a group of works and he has made out of it appropriation for individual works, expenditure should be watched against individual appropriation and excesses brought to the Divisional Officer notice.**

- (f) He may further be required by the Divisional Officer to undertake on his behalf, such other scrutiny of the accounts of the receipts and disbursement of subordinate officers falling within the Divisional Officers' own powers of sanction, as the latter may consider necessary.
- (g) He is further required to inspect periodically under the orders of the Divisional Officer, the accounts records of sub-divisional offices and to check a percentage of the initial accounts. The defects noticed should be reported to the Divisional Officer for orders, but the Divisional Accountant will be responsible, as far as possible for explaining personally the defects of procedures and for imparting necessary instructions thereon to the Sub-Divisional Officers and their staff.
- (h) The results of these inspections should be placed on record for the inspection of the Director, Audit & Accounts (Works), but serious financial irregularities should be reported at once for the information of that officer, even though set right under the orders of competent authority. All defalcations or losses of public money, stores or other property should be reported immediately to the Director, Audit & Accounts (Works) and other authorized in accordance with such rules or procedure as may have been prescribed.

**2.15** The Divisional Accountant is treaded as the senior member of the office establishment of the division, though his +position is analogous to that of Sub-divisional Officer, vide paragraph 1.70 of the Punjab Public Works Department Code.

## **2.16**

- (a) To discharge the duties stated in rule 2.14 the Divisional Accountant will keep himself fully conversant with all sanctions and orders, passing through the office and with other proceedings of the Divisional Officer and his subordinates which may affect the estimate or accounts of actual or anticipated receipts and charges. He should advice the Divisional Officer on the financial effect of all proposals for expenditure and keep a watch, as far as possible, over all the liabilities against the grants of the division as they are incurred. The Divisional Officer should see that the Divisional Accountant is given the fullest opportunity of becoming conversant with these sanctions, orders and proceedings.

**Note-See also rule 8.8 infra.**

- (b) The Divisional Accountant is expected to see that rules and orders in force are observed in respect of all transaction of the division which come within the sphere of his duties. If he considers that any transaction or order affecting receipts or expenditure is such as would be challenged by the Director, Audit and Accounts (Works), if the primary audit entrusted to the Accountants were applied by the former, it is his duty to bring this fact to the notice of the Divisional Officer with a statement of his reasons, and to obtain the orders of that Officer. It will then be his duty to comply with the orders of the Divisional Officer but if he had been over ruled and is not satisfied with the decision he should at the same time make a brief note of the case in the Register of the Divisional Accountant, Audit Objection [Form D.F.R. (PW) 471] and lay the register before the Divisional Officer so that the latter may have an opportunity either of accepting the Divisional Accountant's advice on re-consideration and ordering action accordingly or of recording, for the information of the Director. Audit and Accounts (Works), his reasons for disregarding that advice. An objection entered in this register should not be considered as finally disposed off. until it has been reviewed by the Director, Audit & Accounts (Works) for whose inspection, the register should be available at all times. An extract, from the Register should be sent monthly to the Director, Audit and Accounts (Works) along with a monthly account for his orders.
- (c) The Divisional Officer shall not over-rule the Divisional Accountant in case where the objection raised by the latter relates either to expenditure being in excess of budget allocation or expenditure being without budget provision.

The expenditure for this purpose would include not only expenditure in cash but also expenditure as a result of clearance of outstanding under Suspense Heads and Inter-Divisional Transfer of Stocks and Stores. The Divisional Officer shall, however, exercise the powers of Drawing and Disbursing Officer and shall be personally responsible for any financial irregularity of the transaction in the division.

- (d) The Divisional Accountant shall not admit any Claim where the expenditure is in excess of the Budget allotment or the expenditure is without budget provision. The expenditure, for this purpose would include not only expenditure in cash but also expenditure on account of clearance of outstanding under Suspense Heads, and Inter-Divisional transfer of the stores Stocks.
- (e) The Divisional Accountant should not be required to receive, or Pay out, cash but in cases where the monetary transactions at the headquarters of the Divisional Office are not large, either in number or in amount, the Divisional Officer may on his own responsibility and with the previous consent to the Director, Audit & Account (Works) entrust the receipt and disbursement of cash to the Divisional Accountant. The Divisional Accountant should not, however, be normally authorised to issue final receipts in Form S.T.R. 3-A over his own signature.
- (f) Nothing contained in sub rule (c) or (d) shall apply to a case where the expenditure is to be incurred:
  - (i) to satisfy a decree of a Court; or
  - (ii) to construct or repair a canal, distributory, protective bund, road, etc., in an emergency such as breach or damage caused by floods, rains, erosions or otherwise provided that the Divisional Officer undertaking such work shall record a note specifying the exact nature of the emergency and inform immediately the Administrative Department under intimation to the Finance Department explaining the nature of the emergency and the funds required to meet the expenditure".

**2.17** Before the Divisional Officer seeks the advice of the Director, Audit & Accounts (Works) in any matter connected with the Accounts of his division or the application of financial rules and orders concerning which there may be any doubt, it will usually be desirable, first to obtain the advice of Divisional Accountant who is specially trained for this duty. This should be done in writing in all cases of importance.

**Note-In all matters connected with the personal claims of Government servants (included in bills presented direct at treasuries by the Divisional Officer), the Divisional Accountant is expected to give expert advice and help, and to examine on behalf of the Divisional Officer the accounts of the disposal of money so obtained.**

## **2.18**

- (a) When a Divisional Accountant is about to be relieved of his duties in a divisional office, either permanently or temporarily, he is required to prepare a memorandum reviewing the account of the Division (paragraph 270 of Auditor-General's Manual of Standing Orders) which will contain (1) remarks by the relieving Accountant, (2) remarks by the Divisional Officer, and (3) orders of the Director, Audit, & Accounts (Works).
- (b) The state of the stock and other suspense accounts and of outstanding in the accounts of works, should be reviewed in particular. All important liabilities, as also recoveries to be made from the staff or from contractors and others which should receive special attention should be mentioned. Any arrears or defects in the working of the divisional office or subordinate office rendering accounts to it should be specified with a statement of the remedies applied or contemplated. Other points requiring to special attention of the relieving accountant whether in regard to the initial or compiled accounts or to Objection Statements and Audit Notes received from the Director, Audit & Accounts (Works) should also be set forth in detail.

## **E Transactions With Other Governments Departments And Divisions**

**2.19** General orders under which one department of the public service may charge another department under the same Government, or any department under another Government, for services rendered or articles supplied to it, are given in rules 2.36, 8.22 and 8.23 of Financial Handbook No. 2 and Appendix 3 thereto. See also rule 16.7 and item 32 of Appendix 14 *ibid*.

The detailed accounts procedure to be followed in the Public Works Department in respect of such transactions is given in Appendix 6 and Section B of Chapter II and Section 9 of Chapter III of Account Code, Volume III.

**2.20** Services may be rendered, or articles may be supplied, free of cost, by one division to another under the Punjab Government except in the following cases:

- (i) **Stores** If they are issued from a Stock or Materials account, (vide rules 7.69 and 7.70) or if their transfer affects a work (a) for which a separate capital account is kept or (b) for which no capital account is kept.
- (ii) **Other Services** If they affect the accounts of (a) any work (1) for which a separate capital account is kept, or (2) for which no capital account is kept (b) of a work in progress, or (c) Suspense or Deposits.

**Note-When any plant or machinery belonging to an Irrigation Department Division is lent for use in another Irrigation Division, working under a different unit, a hire charge of 16 per cent per annum on the original purchase price of the plant should be charged. The period for which the hire charge is to be levied in such cases should be that for which the plant is actually in use in the borrowing Division. No hire charges should be levied for the period the plant remains idle in the borrowing Division.**

**In addition to the above hire charges the borrowing Division may pay carriage charges on the plant both ways and be responsible for the cost of running repairs as distinct from special overhaul. The cost of special overhaul should be borne by the Division to which the plant or machinery belongs.**

**2.21** Cash recoveries made from employees, contractors, etc., as also revenue realised, by a division on behalf of other divisions, departments or Governments, should be passed on to them, the payment being made by book transfer unless, in the case of other departments payment in cash is prescribed by rule. Cash obtained from treasuries on cheques and cash receipts (including surplus cash) remitted to treasuries, are accounted for as remittance transactions.

**2.22** Except in respect of transactions of the following classes, the Divisional Officer may authorise the Divisional Accountant to sign Advices and Acceptances of Transfer (Forms P. W. A. 19 and 20) for him:

- (i) when the transfer advised is a credit or "a minus debit,
- (ii) When the transfer accepted is a debit.

**2.23** The Divisional Accountant should see that there is clear authority of the responsible disbursing officers of his division for transfers advised to other divisions Or departments, and that no charge advised by another division or department is considered as finally adjusted until all the necessary vouchers have been received and have further been completed by obtaining thereon, from the responsible disbursing officers of the division, the classification of the charge as attested by their dated initials. He should further see that, when a transfer advised to the division for adjustment is responded to provisionally, the objection raised thereon is pursued with a view to ensuring speedy settlement.

## **F Appropriations And Watch Of Expenditure There Against.**

### **I Introductory**

**2.24** The procedure relating to the preparation of demands for grants to the appropriation and re-appropriation of funds, to the- distribution of grants and to budget matters generally, is laid down in the Punjab Budget Manual.



- 2.25** The incurring of expenditure is subject to the general restrictions regarding provision of funds, etc., laid down in Chapter XVII of Financial Handbook No. 2 (Punjab Financial Rules) and rule 2.10 *ibid.* See also paragraph 2.85 of the Buildings & Roads Department Code.

**Note-For the payments incurring of expenditure in anticipation of funds see also paragraph 5.7 of the Punjab Public Works Department Code**

- 2.26** For payments debitable to the accounts of other divisions, departments or Governments, or of non-Government works, and repayments of deposits, a Divisional Officer does not require any specific provision of funds within the appropriations for his own division. It is sufficient to see that Such payments are made only in accordance with the rules in the relevant chapters of this Handbook, and that the estimate and appropriation for the work, as communicated or accepted by the party for which the work is done, are not exceeded without further authority from it.

## **II Watching of Actual**

- 2.27** General rules in regard to the watching of actuals are contained in Chapter 12 of the Punjab Budget Manual (5th Edition) and Appendices E., F. and G thereto. The following additional instructions should also be observed by Divisional Officers.

- 2.28** The Divisional Officer should keep a constant watch over the progress of expenditure, and keep himself informed of such circumstances as may affect the progress of expenditure, in order to take early steps for obtaining extra funds or surrendering probable savings, as may be necessary. For this purpose the plan indicated below should be followed:

- (a)** The progress of expenditure on works or other items for which there are specific appropriations, should be watched individually month by month through the Register of Works, Contingent Register and other relevant accounts.
- (b)** In respect of works or items, lump sum appropriations for which are placed at the Divisional Officer's disposal, he should watch the progress of expenditure against appropriations by the maintenance of a record (i) of the expenditure in the form of a progressive abstract showing, month by month, the up-to-date expenditure of the year, and (ii) of the grants, in the form of a register showing the appropriations and re-appropriations ordered from time to time.
- (c)** The effect of un-discharged liabilities on individual and lump sum appropriations should be carefully watched.

**Note-Liabilities may be divided into four classes. (i) those outstanding in the suspense accounts, relating to contractors and labourers, in the accounts of works, (ii) those outstanding in any of the regular suspense accounts of the division, (iii) outstanding debts adjustable by book transfer, and (iv) matured claims of contractors, suppliers, etc. awaiting settlement, and all unmatured claims, recurring or non-recurring likely to fall due for settlement before the close of the year. Liabilities of clause (ii) may affect not only the grants for the minor head "Suspense" of the major head under which the suspense account concerned is classed, but also the grants for works and services falling under the same and other major heads.**

- (d)** Anticipated credits (if any) which
- (e)** will ultimately be taken in reduction of the expenditure debitable to any individual or lump sum appropriation should also be taken into account. See Article 65 et seq of Account Code, Volume III.

The review is of special importance in the last three or four months of the year. If desired, this review may also be

conducted collectively in respect of each primary or secondary unit of appropriation, a suitable register of appropriations being maintained for the purpose, see clause (b) above. Such a review is of special help in formulating proposals for re-appropriation.

**2.29** The appropriations for suspense accounts provide to the net increase or decrease during the year, that is, for the difference between the gross debit and the gross credits of the whole year, an expenditure which is not expected to cause an excess over the net provision for the year, being held to be covered thereby. The Divisional Officer should so regulate his transactions during the year as to work up to the anticipated increase or decrease in the suspense balances, and should make, in the accounts of the year, all the adjustments, recoveries or payments necessitated by the actual transactions of the year. This applies in respect of both the opening balances and the fresh operations (debits and credits) of the year. Where the clearance of any items is likely to cause any addition charges against other units of appropriation, the funds necessary meet the charges should be reserved under those units.

**2.30** All liabilities and assets of the division adjustable by transfer credit or debit to remittance heads of accounts should registered in Form D.F.R. (P.W.) 2. Register of Transfers Awaited as soon as they become known. As they are cleared, an entry should be made in columns 7 to 9 so that items awaiting adjustment may known at any time.

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

#### **G Communication Of Sanction To Director Audit & Accounts (Works)**

**2.31** All sanctions and orders against which audit of receipts or disbursements is to be conducted by the Director, Audit & accounts (Works) should be communicated to him in accordance with the procedure settled in consultation with him. See also rules 5.12, 18.6 to 18.10 of Financial Handbook No. 2 and paragraph 2.115 of the Punjab Public Works Department Code.

**Note-1 Audit against sanctions accorded by the Divisional Officer is conducted by the Director, Audit and Accounts (Works) only in respect of technical sanctions to estimates and sanctions to write-off stores or losses of public money. In respect of other sanctions of the Divisional Officer the Divisional Accountant is responsible for the necessary check.**

**Note-2 Sanctions to contract, agreements involving an amount in excess of one lac rupees accorded by an officer of the Public Works Department, shall be communicated to the Director, Audit and Accounts (Works) in such form as may enable him to audit the payment to contractors on the basis of rates sanctioned for each item of work or supply and other necessary terms and conditions. Duplication of agreements should in no case be required that is to say, an authority who has concluded an agreement should not be required to draw and sign an agreement already executed.**

#### **H. Audit Inspections and Audit Objectives**

##### **I Audit Inspections**

**2.32** The Director, Audit & Accounts (Works) arranges for the periodical test audit and local inspection of the accounts of divisional and sub-divisional officer and the Divisional Officer is responsible that the initial accounts and other connected records are made available for inspection. Inspecting Officers are required, if possible, to discuss the drafts of their reports with the head of the office inspected before submitting them to the Director, Audit & Accounts (Works) and, for purpose, it is desirable that the head of the office should be present at the inspection unless his presence is urgently required elsewhere.

##### **II Audit Objections**

**2.33** The results of audit are communicated to the Divisional Officer in the form of Audit Notes, Objection Statements, Inspection Reports, letters or memoranda. These should receive prompt attention, vide rules 2.29 and 2.30 of Financial Handbook No. 2 and the replies of the Divisional Officer should be based, as far as possible, on his own knowledge. It is not enough to pass on the explanation of a

subordinate, as reports prepared in this manner are likely to lead to greater irregularity afterwards.

**2.34** Objection Statements should be returned through the Superintending Engineer after the Divisional Officer has recorded his replies thereon. Inspection reports should be returned by the Executive Engineer after recording his explanations direct to the Director, Audit & Accounts (Works), Punjab, who will forward them to the Superintending Engineer concerned with his observations on the explanations given by the Executive Engineer. The Superintending Engineer will pass orders in respect of matters which he is competent to deal with finally and record his remarks (with a note of the action taken) on all other points before returning the documents to the Director, Audit & Accounts (Works).

**2.35** Once a transaction has been entered in the Objection Statement, or otherwise challenged in one or the other document referred to in rule 2.33, the responsibility for having the objection removed will devolve upon the Divisional Officer. The Director Audit & Accounts (Works) will report to the higher authorities cases in which objections are not cleared within a reasonable time.

**Note-An audit objection is usually removed by obtaining the requisite sanction, by making the necessary recovery, by correcting or completing the relevant account or voucher, by furnishing the necessary documents or information, or by otherwise securing compliance with the provisions of a specified rule. In cases in which a protest is made against an audit objection as being incorrect the objection should be held to be in force unless a formal intimation of its withdrawal is received from the Director, Audit and Accounts (Works).**

**2.36** The Director, Audit & Accounts (Works) places under objection any transaction coming to his notice which is not covered by adequate sanction or involves an excess thereon or other deviation. In some cases, the Divisional Officer may have already taken action to regularise the transactions or the excess (if any) over sanction, plus any further excess that may be anticipated, may within his own powers of sanction without preparing a revised estimate, and he may have accorded the necessary formal approval to it; yet, if the necessary intimation of sanction does not reach the Director, Audit & Accounts (Works) when the divisional accounts in which the irregular transaction appears are being audited, the Director, Audit & Accounts (Works) will raise the objection, as he cannot assume that the necessary sanction has been accorded. Divisional Officers, should, therefore, send to the Director, Audit & Accounts (Works) the earliest intimation of such of their sanctions and orders as are required to be communicated to him (vide rule 2.31) and give him without waiting for the receipt of the Objection Statement or Audit Note, all necessary information in regard to transactions for which, within their knowledge adequate authority does not exist. A single note or statement, prepared monthly and signed by the Divisional Officer himself, will ordinarily suffice in respect of transactions brought to account in the Monthly Account, but, if it cannot precede or accompany the Monthly Account it should be sent to the Director, Audit & Accounts (Works), within a week of the despatch of the Account.

**Note-1 The object of this rule is to obviate the issue of unnecessary audit objections; but a reduction in the number of objections can be effected only by observing the requirements of the financial, and other rules bearing on the transactions, and by taking timely action to accord or obtain, as the case may be, such sanction or order as may be required in cases in which a deviation from rule has occurred.**

**Note-2 The Divisional Accountant should (i) bring prominently to the notice of the Divisional Officer, at least once a month, all irregular transactions on which action has not already been taken by the latter at the instance of Sub-Divisional Officers or of his own motion, and (ii) give effect to the provisions of this rule in accordance with the procedure which the Divisional Officer may have desired to be observed in this connection.**

## CHAPTER III - CASH TRANSACTION AND THEIR RECORD

[The term "special officer" or "head of special office" as used in this chapter includes Chief and Superintending Engineers, Superintendents of Works and other special officers not being Divisional Officers or their subordinate officers. Their offices have been termed as "Special Offices"].

### A Introductory

**3.1** The general rules in regard to the receipt, payment and custody of money and the maintenance of accounts connected therewith as given in Financial Handbooks Nos. 1 and 2 (Treasury Rules (Punjab) and Subsidiary Treasury Rules there under, and Punjab Financial Rules), apply mutatis mutandis to the Public Work Department. See also Section 1 of Chapter III of Account Code, Volume III. The following rules are, however, special to the Public Works Department.

The monetary transactions connected with revenue receipts, deposits, stores and works are further subject to the Special rules relating thereto as laid down in the respective succeeding chapters of this handbook.

**3.2** Primarily the Divisional Officer is the responsible disbursing officer of the division, but he may delegate this function to his subordinate officers in certain cases, vide rule 7; .10 (a).

#### **1. See also Rule 7.10 (b)**

**3.3** Disbursing officers of the department obtain cash for disbursement in two ways, viz., directly by bills drawn on the treasury or by means of cheques, vide Subsidiary Treasury Rule 4.81. For payment of pay and allowances of Government servants on the regular establishment not debited directly to works and contingent charges of Special Officers, the heads of offices and other officers draw bills on treasuries in prescribed forms in accordance with Subsidiary Treasury Rules 4.82 to 4.85 and rules 3.6 to 3.13 below. All other disbursements are made by Division Officers, who may empower Sub-Divisional Officers to make disbursements on their behalf. For this purpose, Divisional Office are ordinarily placed by the Director, Audit and Accounts (Work) in account with one or more treasuries within their jurisdiction and they may either authorise Sub-Divisional Officers to obtain money from the treasuries within the jurisdiction of the latter by drawing cheques or place them in funds by means of a fixed imprest or by transfer of cash from the divisional cash chest. See also Treasury Rules 7 (2) (c), Subsidiary Treasury Rules 4.86 to 4.89 and note 2 below rule 2.3 of Punjab Financial Rules.

- 1.** The term "treasury" includes also a military treasure chest with which a Divisional Officer may be placed in account.
- 2.** For the purpose of setting a monthly limit on the drawings of his Sub-Divisional Officers (vide Subsidiary Treasury Rule 4.87), the Divisional Officer may require the Sub-Divisional Officer to submit, by a convenient date an estimate of his probable requirements in suitable form..

### B Receipt Of Money

**3.4** The procedure to be followed in respect of the receipt of money, for the grant of receipts and other allied matters is laid down in Subsidiary Treasury Rules 2.3 to 2.7, 2.10 to 2.13 and rule 2.7 of Financial Handbook No. 2 (Punjab Financial Rules),

- 1.** Heads of special officers do not realise any departmental receipt Any petty amounts received occasionally should be remitted at once to the treasury in accordance with the procedure prescribed in Subsidiary Treasury Rule 2.7. For recoveries from the staff see rule 3.9 below.

**3.5** Whenever any amount is realised by recovery from a payment made on a bill or other voucher setting forth full particulars of the deduction, a receipt in form S.T.R. 3-A should be granted only if specially desired by the payer, but the fact of the recovery having been made by deduction from the payment voucher should be clearly recorded on the receipt.

**Note-Final acquaintance for private cheques and drafts on local banks accepted under proper authority shall not be given to the payer until they have been cleared.**

**C Payments**

**I Payments By Bills Drawn On Treasuries**

**(a) Pay and Allowances**

**3.6** Pay and allowances of Government servant of the department, if not debited directly to works, as well as all personal advances Sanctioned by competent authority, are drawn from treasuries on bills in forms, and in accordance with the rules prescribed in Chapter IV of Subsidiary Treasury Rules and Chapter II, V, VI, VII and X of Financial Handbook No. 2 which are applicable to the Public Works Department subject to the Special rules laid down in this section.

**3.7** Deleted

**3.8** Ordinarily recoveries on account of security deposits of employees should be made in cash when their pay is disbursed and should be credited in the cash book of the disbursing Officer but see rules 3.9.

- 1.** The competent authority in consultation with the (Director, Audit and Account (Works), may, however, prescribe that security deposit should be deducted from pay bills.
- 2.** This rule applies mutatis mutandis to all recoveries from employees which are creditable, under the rules, to some head in the compiled accounts of the division.

**3.9** Recoveries from the establishments of special office are not subject to the provisions of rule 3.8. They should, as far as possible, be made by deduction from their bills. When, however the amounts recovered have to be paid into a court of law, or into the Post Office Savings Bank as security deposits, recoveries should be made in cash at the time of disbursement of pay and the amount recovered should be, forthwith remitted.

**3.10** When under note 9 to rule 10.25 of Punjab Financial Rules (Financial Handbook No. 2) payment on account of an advance on transfer is made from the permanent advance (if any), works imprest or other available cash in the hands of the disbursing officer concerned the amount advanced should not be debited as final transaction in the accounts of such cash, but recorded as temporary advance, so that the amount may continue to form part of the cash balance for which the disbursing officer is responsible.

[See note 8 printed on the fly-leaf of the Cash Book, (Form P.W.A. 1)]

**3.11** In the case of all transfers of divisional, sub-divisional or other executive charges, a report of transfer of charge should be prepared in Form S.T.R. 2 and sent to the Accountant-General through the Superintending Engineer. Whenever the transfer charge is prolonged so that two Government Servants may be entitled to draw pay and allowances simultaneously for the same post, the Superintending Engineer should intimate to the Accounts General if the time taken is reasonable and the relieving Government servant may be considered as on duty for the period. If however the Superintending Engineer considers the time taken in making over and receiving charge to be excessive, the relieving Government Servant must be treated as if he were on leave or on joining times, as the case may be, for as much of the time as may be regarded excessive.

**Note-For other instructions regarding transfer of charge of Government servants of the Public Works Department, see paragraphs 4.49 to 4.62 of the Punjab Public Works Department Code**

Rules (Punjab) and Subsidiary Treasury Rules there under, and

**(b) Contingent charges.**

**3.12** The contingent charges of special and direction offices are drawn from the treasury on bills like those of other civil officers (vide Subsidiary Treasury Rule

4.86). The contingent charges of Divisional Officers are, however, drawn by cheques (see note below Subsidiary Treasury Rule 4.82 and rule 3.17 infra.)

1. The expression Contingent charges as used in Public Works accounts does not include charges which are classified under some other head of expenditure, e.g., Works, Repairs and Tools and Plant.
2. In respect of contingencies of special offices see also rules 6.40 and 6.42 infra.

**3.13** The provisions of Chapter VIII of Punjab Financial Rules and Rules 4.44 to 4.55 of the Subsidiary Treasury Rules apply generally to the Public Works Department to the extent that they may not be inconsistent either with the authorised method of obtaining cash for contingent charges (vide rule 3.12) or with any of the special rules in this Handbook.

## **II Payments By Cheques -**

### **(a) Introductory**

**3.14** In drawing and dealing with cheques, the drawing officers should be guided by the general principles laid down in Subsidiary Treasury Rules 4.13 to 4.16 and 4.181 and rules 2.12 to 2.19 of Punjab Financial Rules Financial Handbook No. 2.

**3.15** If a limit has been set by the Divisional Officer On the drawings of a Sub-Divisional Officer under the provisions of Subsidiary Treasury Rule 4.87 the limit prescribed for the drawings on each treasury during a month should be entered on the reverse of the counterfoil of the cheque book for that treasury before any cheques are drawn during that month, and the Sub-Divisional Officer should watch that the limit is not exceeded, by deducting from it, on the reverse of the counterfoils, the amount of each cheque as it is drawn. The undrawn balance at the close of the month should not be carried forward to the next month.

**Note-1 In the absence of a monthly limit on his drawings the drawing officer should record on the reverse of the counterfoil of each cheque the amount of the next cheque drawn and the total of the drawings during the month, and carry forward their total to the next counterfoil, thus enabling himself, from time to time, to exercise an independent check on, the postings in his cash book.**

**Note-2 When a cheque is issued in lieu of a time expired or lost cheque, the amount should not be entered on the counterfoil and only a remark should be made in it that the new cheque has been issued in lieu of cheque No. ...., dated (the time of which has expired/which has been lost). A cross reference which should be given on the counterfoil of the original cheque also**

**3.16** The departmental vouchers should be prepared and dealt with in accordance with the instructions contained in rules 2.20 to 2.24 of Punjab Financial Rules (Financial Handbook No. 2).

### **(b) Contingencies of Divisional Officers.**

**3.17** In the case of contingencies of Divisional Officers which are drawn by cheques, the following special provisions apply:

- (i) Payments should be made out of the regular cash imprest balances of the division and not out of undischarged balances of cash drawn from treasuries for payment of establishment charges. Payments to Treasury Officers for the value of service stamps should invariably be made by cheques, the indent being prepared in form S. T. R. 5.
- (ii) Contingent charges and Grants-in-aid may be included in the same bill, but the abstract of the bill should show the total charges for each class separately.
- (iii) Payments made should be brought to account, in first instance, in cash books or imprest cash accounts like works payments.
- (iv) At the end of the month all contingent charges (including Stock and adjustment transactions) should be consolidated in a bill in Form P. F. R. 12

(headed Not Payable at the Treasury) for submission to Director Audit and Accounts (Works) with Monthly Account, vide Article 226 of Account Code, Volume III. Particulars of the charges need not be entered in this bill except in the case of miscellaneous items which do not fall under one of the classified sub-heads for specific charges.

- (v) For abstracting the contingent charges of the month the form of the Contingent Register (Form P.F.R 13) may be used. See also rule 8.17 of the Punjab Financial Rules.
- (vi) If the contingent charges of a division excluding Special Contingencies (vide S. T. R. 4.51), during a month, exceed rupees six hundred the monthly limit for such charges fixed by the Government the bill for the month should be submitted to the Superintending Engineer for sanction, which will be Signified by that officer countersigning the bill.

**See also rule 3.13 and sub-rule 1 below rule 3.12.**

## **D Record Of Cash Transactions**

### **I General**

#### **3.18**

- (a) The maintenance of accounts of cash obtained on bills presented at the treasuries and of petty amounts received occasionally by heads of special offices (vide sub-rule 1 below rule 3.4) is governed by the provisions of rules 2.1 to 2.9 of the Punjab Financial Rules.
- (b) The following rules in this section apply to cash transactions of the Department other than those mentioned in clause (a).

#### **3.19**

An account of their cash transactions should be maintained in the Cash Book, Form P. W. A. 1, by all Government Servants authorised, as a regular arrangement, to receive money on behalf of Government, as well as by those entrusted with making disbursements out of cash received by them in transfer from the; divisional cash chest or obtained by drawing cheques on the treasury Government Servants entrusted with fixed imprests or temporary advances should maintain and render accounts of their disbursements in Imprest Cash Account, Form P. W. A. 3.

The detailed procedure as given in the directions contained in Articles 80 to 90 of Account Code, Volume III, should be observed in the upkeep and balancing of these accounts and in the rectification of errors occurring therein.

### **II. Examination Of Accounts Of Cash**

#### **(a) Cash Book**

#### **3.20**

The disbursing officer is required to check all the entries in his cash book as soon as possible after the date of their occurrence, and to initial the book, dating his initials after the last entry checked. The cash book should be signed by him at the end of the month and such signature should be understood fixing responsibility for all the entries of the month inclusive of the closing balance.

- 1** The following is the memorandum of some of the more important parts of the verification:

The disbursing officer should

- (1) compare each entry of payment with the gross amount chargeable as shown in the connected voucher seeing at the same time that it bears
  - (i) a payment order recorded by himself or the Divisional Officer, and
  - (ii) the certificate of disbursement signed by himself or an authorised subordinate, and ticking off each voucher as it is passed ;
- (2) see, whilst examining the postings of vouchers on the payment side, that all deductions shown in the vouchers (other than deductions creditable to the head of account or work to which the payment relates) are posted as receipts on the receipt side of the cash book ;

- (3) compare each entry of payment into the treasury with the Treasury Officer's receipt on challan or his Pass Book and satisfy himself that the amounts have been actually credited into the treasury.
- (4) verify the totalling of the cash book or have this done by some principle subordinate (other than the writer of the cash book who should initial (and date) it as correct ; and
- (5) Verify the total of the posting in the "Bank or Treasury" column on the payment side by reference to the memoranda recorded by himself on reverse of the counterfoils of cheques.

**3.21** The actual balance of cash in each chest should be counted on the last working day of each month (i. e., immediately after closing the cash account of the month), but where this is not possible, the cash balance may be counted on the first working day of the following month before any disbursement is made on that date. A statement of the details of the actual balance should be prepared in Form P. W. A. 2 and a certificate of the count of cash, specifying both in words and figures the actual cash balance (exclusive of imprests and temporary advances), should be recorded below the closing entries in previous month's cash book. This certificate should be signed by the disbursing officer who should invariably date his signature.

- 1** Should it not be possible for the disbursing officer, owing to his absence, to make the count on the dates prescribed in this rule he should do so at the earliest opportunity, recording the reason for the delay on the Cash Balance Report.

**3.22** The Divisional Officer will count the cash in the hands of each cashier at least once a month; or in the case of outstations, he or the Assistant Engineer will count it whenever he may visit them. He will on such occasions record a note in the cash book showing the date of examination and the amount (in words) found.

**(b) Imprest Cash Account**

**3.23** On receipt of the Imprest Cash Account (vide rule 3.19), the recouping officer should examine the account and the supporting vouchers, initial and date the vouchers in token of approval and by a formal pay order recorded on the account authorise the recoupment, enhancement, reduction or closing of the imprest, as the case may be. The amount of an imprest, should not however exceed one thousand rupees, in any case, without the special sanction of the competent authority.

**E Cheque Books And Receipt Books**

**3.24** Cheque books [Form D. F. R. (P. W.) 3] required by Divisional and Sub-Divisional Officers authorised to draw on treasuries and sub-treasuries are obtained by them from the head treasury concerned, vide rule 2.13 (a) of Punjab Financial Rules, Receipt Books (Form S. T. R. 3-A) are similarly obtained by them from the head treasury of the district within which their respective headquarters are situated.

**3.25**

- (a) Cheque and receipt books should on receipt be carefully examined by the Divisional or the Sub-Divisional Officer concerned who should count the number of forms contained in each and record a certificate of count on the fly-leaf.
- (b) Cheque Books must be kept under lock and key in the personal custody of the Divisional or Sub-Divisional Officer concerned. Receipt Books should be similarly kept by the officer authorized to sign the receipts.

**3.26**

- (a) A Register of cheque and receipt books should be maintained in Form D.F.R. (P.W.) 4 in the Divisional Office, separate pages being reserved for cheque books and receipt books.
- (b) Whenever on examining a cash book it is noticed that a cheque book or receipt book has been brought into use for the first time, the Divisional Accountant should enter it at once in the register as a new item, at the same time the date on which the corresponding book previously in use was completely



written up should be ascertained from the cash book and noted in column 4 .of the register against the original entry relating to that book.

**3.27** Counterfoil of used books should be returned promptly to the divisional officer for record.

**1** In any case in which the Government considers it necessary to record the counterfoils of completed Receipt Books in the sub-divisional office, they may be sent back to the Sub-Divisional Officer after their check in the divisional office. The Sub-Divisional Officer should, however, be instructed to keep them in some safe or box the key of which remains in his personal custody.

**3.28** The submission of the counterfoils of used cheque and receipt books for record in the divisional office, vide rule 3.27 should be watched through the register of cheque and receipt books and as soon as the counterfoils are received they should be examined, and it should be seen in particular (i) that all items for which receipts were issued were duly brought to account in the cash book, and (ii) that the writings do not indicate any irregularity or disregard of rules requiring action on the part of the Divisional Officer.

**3.29** Treasury Officers are required to furnish the Divisional Officer quarterly with a statement of Cheque books and receipt books supplied by them to all disbursing officers of the division on their requisitions, vide sub-rule 2 below rule 3.46 of the Punjab Financial Rules. This statement should on receipt be compared with the register of cheque and receipt books to see that books are not obtained by disbursing officers unnecessarily in advance, or excess, of requirements, and the numbers of the books supplied but not brought into use should be entered in the register, the dates of supply being noted In red ink below the entries in column 1.

**3.30** The register of cheque and receipt books should reviewed periodically and enquiries should be made of the disbursing officer concerned if there is any unusual delay on his part in bringing a book into use. Even if the cause of the delay be known, it will be found advisable to obtain an assurance from the disbursing officer that the book is in his personal custody and contains the full number of forms intact.

## CHAPTER IV REVENUE RECEIPTS

### A General

- 4.1** Public Works revenue is assessed and realized in accordance with the rules prescribed by Government. When collected, it should be correctly brought to account in accordance with the prescribed classification. See also Article 20 of Account Code. Volume III.

**Note-1.**Receipts in connection with District Fund Works which are realized by Public, Works Officers are creditable to the head "Deposits of Local Funds District Funds".

**Note 2.**Heads of special offices do not realize any departmental receipts (see sub-rule 1 below rule 3.4).

- 4.2** Consistently with the provisions of the rules in this chapter, the detailed rules of account procedure relating to revenue receipts are prescribed locally by the authorities of the Public Works Department. The orders regarding the responsibility of various authorities in respect of the supervision and control over assessment of revenue are contained in paragraphs 1.48, 1.58 and 1.71 of the Punjab Public Works Department Code.

### 4.3

- (a) It is not permissible to credit revenue to the head concerned until it is realized, vide Article 112 of Account Code, Volume III; but Divisional Officers are responsible that demands are made as revenue falls due, that steps are taken with a view to effect prompt realization of all revenue, regular or occasional, and that proper records are kept to show, in respect of all items of revenue, recurring or non-recurring, the assessments made, the progress of recovery and the outstanding debts due to Government.

**Note-1.**The object of this rule is that all classes of revenue, whether accruing from property of any kind, from leases of rights and concessions (e.g., rights for fishing, grazing, etc., and use of water-power), or from any other source are properly watched.

**Note-2.**As an exception to the general rule, the following may be credited as revenue before realization.

Sales proceeds of such articles of tools and plants as are creditable to the minor head recoveries of expenditure by debit to Miscellaneous Public Works Advances.

- (b) The recovery of all debts due to Government should receive the special attention of the Divisional Officer and no debt should be remitted or written off except under the orders of competent authority.

### B Irrigation Revenue Collected In Civil Department.

- 4.4** When revenue from irrigation and navigation works, etc., is realized in the Civil Department, the procedure described below should be observed:

- (a) The elections made in the Civil Department are paid direct into treasuries. They are brought to account to credit of the revenue heads concerned by the Accountant-General without being passed on to the Divisional Officer for adjustment (vide note 2 below, Article 113 of Account Code, Volume III).
- (b) The Divisional Officer receives from the Collector a monthly statement of the amounts realized, to enable him to watch the progress of recovery against demands or assessments.
- (c) Divisional Officer should submit to the Audit Office a half-yearly statement showing, separately for each Civil district, the monthly realizations, as compared with the assessments, in respect of each cant or other work.
- (d) The Audit Office will maintain a register showing separately for each canal or other work, the monthly realizations pertaining to the different divisions.
- (e) The Audit Office will bring to the notice of the Chief Engineer any marked shortcoming of revenue realizations, as compared with the budget estimate

and the assessment of the year, but this will not relieve the authorities of the Public Works Department of their responsibilities as prescribed in the rules referred to in rule 4.2.

## **C Demands And Recoveries Of Rents Of Building And Lands**

### **I From Private Persons**

- 4.5** When a public building, land or other property is let to a person not in the service of Government, the full assessed rent must be recovered in advance.

### **II From Government Servants And Pensioners**

- 4.6** The recovery of rents from Government servant occupying rentable buildings in charge of the Department may be made either in cash or by deduction from their pay bills through the Treasury Officer or other disbursing officer concerned, as may be directed by the competent authority.

**Note-1.**Amounts due on account of the hire of Government furniture and on account of the value of articles of furniture and other Government property lost or damaged by a Government servant as well as any other dues for which a Government servant may be liable to Government in respect of the residence allotted to him may also be recovered either in cash or by deduction from pay bills in accordance with the provisions of this rule.

**Note-2.**The system of direct recovery in cash from employees of other divisions and departments is ordinarily not suitable when the rent recoverable is dependent upon the rate of pay of the occupant.

- 4.7** Where rent is recoverable in cash, a bill in suitable form should be sent to the tenant on or before the last day of each month. The tenant should be required to pay in the rent before the expiry of the following month.

- 4.8** When recoveries of rent are to be effected through a Treasury Officer or other disbursing officer, a demand in Form D.F.R. (P.W.) 5, Statement of Rents recoverable in cash or by deduction from pay bills, should be sent, in triplicate, before the close of each month, to that officer who will make the necessary recoveries and return one copy of the statement duly completed. In the case of rents recoverable from officials whose pay is drawn by the heads of their offices on a consolidated bill cashed at a treasury, a demand in Form D. F. R. (P. W.) 5 will be sent to the drawing officers and not to the Treasury Officer. See also Subsidiary Treasury Rule 4.18 and sub-rule 1 under it.

**Note-1.**In cases of cash recovery from Government servants the Divisional Office should obtain from the disbursing officers a certified statement in Form D.F.R. (P.W.) 5.

**Note-2.**In Form D.F.R. (P.W.) 5 will also be included any amount due on account of the hire of Government furniture, the value of articles of furniture and other Government property lost or damaged by a Government servant as well as any other dues for which a Government servant may be liable to Government in respect of the residence allotted to him, vide sub- rule 1 under rule 4.6.

**Note-3.**A separate Form D.F.R. (P.W.) 5 should be prepared in respect of each officer who draws his pay direct from the treasury. For other Government servants there should be a single consolidated form for each class of establishment whose pay is drawn in a separate bill. Particulars in regard to this should be obtained by the Divisional Office from the drawing officers.

**Note-4.**In the case of officers Form D.F.R. (P.W.) 5 will be filled up from the information contained in the pay slip received from the Accountant General. When a tenant goes into occupation of a residence the Divisional Officer will intimate the fact to the Accountant-General and call for a pay slip. In the case of other Government servants Form D.F.R. (P.W.) 5 will be prepared on the basis of information to be obtained from drawing officers.

**Note-5.**If the rent recoverable from a Government servant is limited to a certain percentage of his pay, and such pay is changed retrospectively, the rate at which rent is recovered should also be changed retrospectively.

**Note-6.**Treasury Officers and other Disbursing Officers are required to recover the amount specified by the Divisional Officers, without prior reference to the tenants, and to note on the statement of rents, the pay, and of changes therein in respect of Government servants whose rent is limited to a percentage of such pay.

**Note-7.**If a Divisional Accountant becomes aware that the pay of a Government servant has been changed in respect of a period during which he occupied a Government residence at some other station or stations, he should see that the intimation of the change in pay is given to the Divisional Officers of the stations concerned to enable them to, recover the rent where necessary.

**Note-8.(i)** In cases where the allotment of a building whether residential or non-residential including shops attached to educational institutions is controlled by a Head of Department and not by a Public Works Department officer responsible for its maintenance, all changes in tenancy, particularly when non-residential buildings not borne on the Register of Rents are allowed to be occupied for residential purposes or rent free quarters are allotted to persons not entitled to rent free accommodation, should be reported immediately to the Divisional Officer concerned to enable him to take action in the matter of recovering rent. To ensure that such changes are not overlooked, a regular monthly return should also be submitted by the Head of the Department or office concerned to the Divisional Officer showing the following

- (a) Changes in tenancy of residential buildings during the months
- (b) The use of any non residential building as a residence during the month.
- (ii) In the Buildings Department the subordinate in charge of properties should intimate monthly all changes of tenancy as required by rule 4.17, They should take particular care to report to the Sub Divisional Officer whenever they find any non residential building or rent free quarter not borne on the register of Rents is occupied for residential purposes by persons from whom rents should be recovered. The return mentioned in paragraph i above when received in Divisional office should be further checked by comparison with the above reports.

**4.9** Amounts recovered by deduction from pay bills cashed at the treasuries subordinate to the same Accountant-General as the Divisional Officer, will not be passed on to the latter for adjustment in his accounts, as the Accountant-General will credit the revenue heads (and canals. etc) concerned, direct in his own books- vide note below Article 116 of Account Code, Volume III. The Divisional Officer should, however, credit the accounts of the tenants in the register of rents of building and lands, Form D. F. R. (P. W.) .6 (rule 4.16 below), with the recoveries as certified by the drawing or disbursing officer concerned.

**Note-**The Accountant-General will forward to the Divisional Office for verification the statements in Form D.F.R.(P.W.)5., received during the month in his office with the accounts of ten per cent of the treasuries selected by him, The Divisional Accountant should compare these statements with the corresponding entries in the register of rents of buildings and lands (Form D.F.R (P.W.) 6, see that no statement pertaining to that treasury has been omitted to be sent by the Accountant-General, and take steps to revise the assessment of rents of Government servants whose rates of pay have been altered by the Accountant-General.

**4.10** Recoveries made by other Treasury Officers and disbursing Officers should be credited to the accounts of tenants in the register of rents of. buildings and lands, Form D. F. R. (P. W.) 6 and adjusted in the divisional accounts by debit to the remittance head concerned, on the authority of the certified statements received back from them, without waiting for the intimation other corresponding credit from the Director, Audit and Accounts Works).

**Note-Statements received from disbursing officers and submitted to the Director Audit and Accounts (Works) along with the divisional accounts will be sent periodically to the Audit Officers of the circles concerned for verification, and the procedures indicated in sub-rule 1 under rule 4.9 will then be followed in respect of verified statements.**

**4.11** A tenant who is in receipt of a pension from Government should be treated as a private individual for the purpose of these rules, but if he desires to make payments by deductions from his pension, recoveries from him may be made through the Treasury Officer or other disbursing officer concerned, on the pensioner's furnishing the Divisional Officer with a written request authorizing such deduction. This authority should be transmitted to the treasury or disbursing officer with the first demand.

**4.12** In the case of vacation of quarters by a Government servant before the last day of a month, owing to his departure on transfer, leave or retirement, the demand for the rent for the broken period should be made at once, so that the amount due may be recovered before his departure.

**4.13** Pending orders on a representation against the Divisional Officers assessment, the amount assessed must be paid tenants on demand. Should the representation prove successful, the excess amount charged should be adjusted as soon as orders are issued by a reduction in the assessment of a Subsequent month or, if this is not practicable or convenient, by an actual repayment

4.13-A Essential instructions regarding assessment and recovery of water charges will be found in Appendix 5.

## **D Refunds And Remissions**

**4.14** Remissions of irrigation revenue allowed before collection should be treaded as reductions of demands, and cash repayments of such revenue after collection, as outlay against the appropriation for the head "deduct Refunds" subordinate to Direct Receipts See also Article 21 of Account Code, Volume III, and rule 9.4 of Punjab Financial Rules.

## **E Accounts Procedure**

### **I Register Of Revenue.**

**4.15** Revenue Receipts of the Division should be recorded in the Registers of Revenue (Form P. W. A. 9) in accordance with the directions given in Articles 113 to 115 of Account Code, Volume III

Rent receipts of buildings, lands and special services for which subsidiary accounts are kept in the Register of Rents (Rule 4.16) are brought to account in the Register of Revenue in accordance with Article 116 of Account Code, Volume III.

## **II Register Of Rents**

**4.16** A register in Form D. F. R. (P. W.) 6 (Register of Rents of Buildings and Lands) should be maintained in the Divisional Office to show the monthly assessments, realizations and balances of rents, of all residential buildings (including, office buildings used as residence) and of such other buildings, lands, etc., as may be available for being let. No building other than those falling within the categories specified in clauses (1) and (2) of paragraph 2 of Appendix 2 to Account Code. Volume IV, or site should be excluded from this register on the plea that it is intended to be occupied rent-free or is not likely to be rented, but all such buildings may be grouped separately.

**Note-1.**Private buildings which have been hired for use as residence or are used as such, wholly or in part, should be included in this register.

**Note-2.**Rent-free quarters for Government Servants holding posts in National Pay Scales 1 & 2 need not be entered in this register except when allotted to persons from whom rent is recoverable Nor need rest-houses and other traveler's bungalows be entered although rent receipts from them are also treated as rents of buildings which are required to be booked under the minor head "Rents".

- 4.17** The entries relating to the assessment of rent should be made month by month, and for this purpose arrangements should be made to obtain timely intimation (with full particulars) of all change of tenancy from the subordinates in charge of the properties.

**Note-1** If any property is occupied free of rent, or if the rates for one month's assessment is neither the standard rent nor the five percent, of the occupant's pay, a suitable remark (quoting authority) should be made against the entry relating to it. If a Government servant is not entitled to but is actually allowed the benefit of the five per cent, concession a reference to the specific orders of Government allowing it should be recorded in the remarks column of the Register of Rents.

- 4.18** The total realization of each month should be abstracted at the foot of the register, so as to show separately (1) cash realized in the division, (2) recoveries by other disbursing officers adjusted in the divisional accounts (rule 4.10), and (3) recoveries at treasuries of the province adjustable in the Audit Office (Rule 4.9), for both rents of buildings and rents of lands, etc. If any buildings are provided with special services such as furniture, etc. If for which rent is charged separately the account of rent charged for each building in respect of these services should be kept separate from that of the rent of the buildings itself, and in the abstract also the realizations on account of each of these services should be shown separately.

**Note-1** Refunds of rents realized should be treated as payments made and should, therefore, be shown separately as minus realizations in the Register of Rents of Buildings and Lands, and thus distinguished from the gross realization of rent.

## CHAPTER V-DEPOSITS AND SUSPENSE ACCOUNTS

### A Deposits

#### I Introductory.

##### 5.1

- (i) Deposits transactions of the Public Work Department are of two kinds:
  - I. Public Works Deposits, which pass through the regular accounts of the division,
  - II. Interest-bearing Securities.

##### (ii)

- (a) Deposits of the first kind comprise transactions of the followings classes, which are passed through the account had; "Public Works Deposits" (Article 73 of Account Code, Volume III)
- (b) Cash deposits of subordinates as security,      See sub-section II  
Cash deposits of contractors as security,      below.      }
- (c) Deposit for works (other than Taccavi works to be done.  
Such works are known as Deposit Works and defiled rules relating to them are given in sub-section IV of section J of Changer VII.
- (d) Sums due to contractors on closed accounts, i.e. sums placed in Deposit account under rule 7.75. When a sum so held in deposit is ultimately paid the contractor concerned his acknowledgment should set forth such particulars as would establish the settlement of his account in connection with the work concerned.
- (e) Miscellaneous Deposits, i.e. Deposits other than those mentioned in (a) to (d) above. See also note 2 below Article 73 of Account Code, Volume III.

- (2) The accounts of Public Works Deposits are maintained in the manner prescribed in Articles 164, 165 and 220 of Account Code, Volume III.

- (iii) The interest-bearing securities referred to in clause II are deposited by subordinates and contractors. These do not pass through the regular accounts of the division. See sub-section IV below.

#### II Security Deposits

- 5.2 The general rules relating to security deposits of subordinate as contained in Subsidiary treasury Rules 3.5 to 3.9 apply mutatis mutandis to the security deposits of subordinates and contractors of the Police Works Department also.

Reference to the bond or agreement [vide Subsidiary Treasury Rule 3.6 (c)] should be recorded in the Deposit Register (Form P.W.A. 17) or the Register of Securities [Form D. F. R. (P.W.) 7] as the case may be.

- 5.3 Percentage deductions on account of security, made from contractors' bills, should also be credited to the head "Public Works Deposits." As an exception to this general rule, the security may be exacted by with-holding from payment the required percentage of the value of work actually measured and passed, if the total amount recoverable on this account during the official year in any case is so small that its exclusion from the works outlay of the year is not likely to affect the grants appreciably. Amounts thus withheld appear in the suspense account, "Contractors Other Transaction," of the work concerned, vide rules, 7.69 and 7.73.

#### III Lapsed And Confiscated Deposits.

##### 5.4

- (a) Public Works Deposits lapse to Government under the ordinary rules relating to Deposits as contained in Rules 12.7 of the Punjab Financial Rules Financial Handbook No, 2.

**Note-1 For the purpose of this clause the age of a repayable item of balance of it, is to be reckoned as dating from the time when the item or the balance, as the case may be, became first repayable.**

- (b) The repayment of such lapsed deposits and deposits confiscated to Government under the provisions of an agreement or bond will be made in accordance with the provisions of rule 12.10 of the Punjab Financial Rules after the claimant's identity and title to the money have been certified by the Divisional Officer. The amount repaid should be treated as a refund of receipts under the major head to which it was credited and the repayment should be noted in the Deposit Register against the entry for its credit to Government, vide Rule 9.4 of Punjab Financial Rules and Article 170 of Account Code, Volume III.

#### **IV Interest-Bearing Securities**

- 5.5** Transactions connected with interest-bearing securities do not pass through the cash book and consequently the regular accounts of the division, unless any cash actually passes through the hands of the officers of the department, which should be avoided as far as possible. A register of the receipt and disposal of their securities should, however, be kept in Form D.F.R. (P.W.) 7, Register of Interest-bearing Securities and at the close of the year an account in Form D. F. R. (P.W.) 8, Account of Interest-Bearing Securities, should be prepared from this register for submission to the Director, Audit and Accounts (Works). This account should be supported by (1) the acknowledgments (in original) of the depositors for securities returned or re-transferred to them during the year and (2) the certificate of the Divisional Officer that all securities show as outstanding in this account, or their acknowledgments by the authorised custodians (vide Subsidiary Treasury Rule 3.6), are in his possession.

**Note-1 If a security recovered in installments is being deposited in the Post Office Savings Bank, no entries should be made in respect of it in the Register in Form D.F.R. (P.W.) 7, until the security has been fully paid up. The annual Account in Form DFR. (P.W.) 8, prepared from the Register in Form D.F.R. (P.W.) 7, should be completed in respect of the securities in course of recovery, by taking the recoveries of the period covered by the Account from the Deposit Register, verifying them at the same time with the actual recoveries as shown in the Register of Recoveries (rule 8.9).**

**Note-2 If any Post Office Savings Bank deposits have been hypothecated to a Sub-Divisional Officer (see Subsidiary Treasury Rule 3.7) the register for such securities should be kept by him and he should sign the annual certificate in respect of them.**

**Note-3 The accounts of interest-bearing securities maintained by Sub-Divisional Officers should be examined by the Divisional Accountant to see that the rules relating to them are observed and that the register in Form D.F.R. (P.W.) 7 is correctly maintained, and with this object a few transactions of the register should be compared with the entries in the cash book or other account, and vice versa. The securities certified in the last annual Account of Interest-Bearing Securities, Form D.F.R. (P.W.) 8, as being on hand should be verified inspection as far as possible, and it should be seen, in respect of such of them as are not produced for inspection, that there are in existence either the original acknowledgments of the depositors bearing dates subsequent to the data of the last account, or the acknowledgments of the authorised custodians, as case may be.**

- 5.6** When a subordinate, who has furnished an interest-bearing security, is transferred to another division or department, the following accounts procedure should be observed:
- (i) If the security is being realized in installments, and the subordinate has not completed the full amount, the remaining installments due from him will be recovered in his new Division, and credited monthly in transfer to his former division, the Executive Engineer of which will forward the sums so transferred



to the Local Savings Bank, as though the depositor was still serving in his division.

- (ii) When a depositor .who has completed his security in one division and is serving in another desires to draw interest on his deposit, he will make Written application to his Executive engineer, who will forward it to the Executive engineer of the Division in which the security is held, and ask that officer to draw the interest due and credit it to the depositor, adjusting the amount by transfer in the usual way. Executive engineers shall on no account draw the interest due to depositors who have left their divisions except on such written application.

## **B Suspense Accounts**

### **I Introductory**

**5.7** The account of the minor head "Suspense," sub-divided into as many of the four heads named below as may be required, is kept in each division under a single major head of expenditure unless the Government directs otherwise: (1) Purchases, (2) Stock, (3) Miscellaneous Public Works Advances and (4) Workshop Suspense. These heads are of a temporary character and all transactions recorded under them, are ultimately removed either by payment, or recovery, in cash, or by adjustment. The transactions, therefore, consist of both debits and credits, the latter being treated &s reduction of expenditure when making up the account of the major-head.

**5.8** Detailed instructions in regard to the classification of suspense transactions and maintenance of accounts in respect thereof are given in Article 47 to 64 and 164 to 172 of Account Code. Volume III. The instructions contained in the following rules should also be observed in connection with these suspense transactions.

### **II Purchases**

**5.9** Unclaimed balances in the "Purchases account" should be dealt with in accordance with the procedure prescribed for Depose balance in rule 5.4 (a). Rule 5.4 (b) also applies mutatis mutandis to repayments of lapsed balances of Purchases.

### **III Stock**

**5.10** The head "Stock" is .opened in all divisions in which stocks of materials are maintained for general purposes,-vide paragraph 4.30 of the Punjab Public Works Department Code. In divisions in which no stocks are maintained, this account is opened only when any manufacture operations are undertaken.

**5.11** The money limit for the Stock reserve of a division, prescribed under Paragraph 4.30 of the Public Works Department Code is meant to be applied to the value of materials acquired or manufactured for stock purposes only. Excesses over this limit are, therefore, permissible only when caused by unadjusted expenditure on manufacture operations connected with specific sanctioned works.

**5.12** The clearance of balances under the head "Deduct-Transfers within Division" (vide Article 166 of Account Code Volume III) should receive special attention of the Divisional Officer and the Divisional Accountant.

### **IV Miscellaneous Public Works Advances**

**5.13** Personal advances drawn from the treasury and audit retrenchments made from bills cashed direct at the treasury, do not appear in the accounts of divisional offices. Advances made to contractors appear in the accounts of works. Such advances should not therefore be debited to the Suspense head "Miscellaneous Public Works Advances."

**Note-I** Deleted.

**Note-2** The amount recoverable on account of trunk call charges rent of buildings, electricity charges and mileage charges for private use of Government vehicles should not be debited to this head.

**5.14** Items in the "Miscellaneous Public Works Advances" accounts are cleared either by actual recovery or by transfer, under proper sanction or authority, to some other head of account. Items or balances which may become irrecoverable should not be so transferred until ordered to be written off.

**5.15** For each of the classes of items of "Miscellaneous Public Works Advances" other than those falling under the class "Expenditure incurred on Deposit Works in excess of deposits received" a separate set of folios is reserved (vide Article 164 of Account Code, Volume III), and all the items under each class should be so detailed that their clearance may be watched individually. An abstract should be prepared to show the totals of all the classes.

**V London Stores**

**5.16** Deleted

**5.17** Deleted.

**5.18** Deleted. . . .

**VI Workshop Suspense**

**5.19** The detailed orders relating to Workshop suspense are contained in rules 7.122 to 7.127 infra.

## CHAPTER VI-Stores

### A Introductory

**6.1** Unless there be something repugnant in the subject or the contrary appears from the context or except to the extent that they are modified by the rules in this Chapter the general rules relating to stores as given in Chapter XV of the Punjab Financial Rules (Financial Handbook No. 2) apply to the stores transactions of the Public Works Department.

**6.2** Detailed rules relating to the classification, custody acquisition and manufacture, and dispose of stores, the reserve limit of stock and verification of stock in the Public Works Department are contained in paragraphs 4.15 to 4.44 of the Punjab Public Works Department Code and 4.15 to 4.40 of Buildings and Roads Department Code.

The financial powers enjoyed by the officers of the Department in respect of these matters are given in Delegation of Powers under the Financial Rules and the Powers of Re-appropriation Rules 1962, Rules relating to the maintenance of accounts and other matters are given in this Chapter.

### 6.3

- (a) The classes and sub-classes under which public works stores are classified are given in paragraph 4.15 of the Punjab Public Works Department Code/Buildings and Roads Department Code and Article 91 of Account Code, Volume III.
- (b) With certain exception [vide Article 127 of Account Code, Volume III, and rule 7.53 (b) of this Handbook], a numerical or quantity account of receipts, issues and balances has to be maintained for all stores, even though finally charged off with a view to control the balances efficiently until the stores are finally disposed of either by consumption on work or otherwise. This quantity account has further to be reconciled periodically with the value accounts except in the case of Tolls and Plant and Road Metal. The initial records of all stores, and the returns of sub-divisions, should take account of quantities only and the value accounts should be maintained in the divisional office.

**6.4** All transactions of receipts and, issues should be recorded, strictly in accordance with the provisions of rule 15.7 of the Punjab Financial Rules and Article 96 of Account Code, Volume III. Fictitious stock adjustments are strictly prohibited, such, for example, as (1) the debiting to a work of the cost of materials not required, or in excess of actual requirements. (2) the debiting to a particular work for which funds are available of the value of materials intended to be utilised on another work for which no funds are available, (3) the writing back of the value of materials used on a work to avoid excess outlay over appropriation, etc. Any breach of this rule constitutes a serious irregularity, which will be brought prominently to the notice of the Government by the Director, Audit & Account (Works).

### B Stock

#### I General

**6.5** The stock of a division is sometimes kept in a single godown or yard in the charge of a storekeeper or other Government servant, or each Sub-Divisional Officer may have a separate stock in his charge, either at his headquarters or scattered over the sub-division in the direct custody of subordinates or other sectional officers. Again the stock, although scattered over the entire division, may be in the general charge of a single Government servant and the Sub-Divisional Officers may merely indent upon him, the accounts being kept by the former. The following rules will apply whatever be the arrangement in force in the division.

**6.6** Stock accounts may be maintained in a sub-divisional office, even though the officer in charge is not authorised to keep cash account. A separate account should be kept in the divisional office of any stock which is directly under the charge of the Divisional Officer or of a Government servant under his orders and not under orders of a Sub-Divisional Officer.

- 6.7 Rules relating to the initial records of stores debited to the head "suspense (Stock)" are given in Articles 94 to 103 of Account Code, Volume III, and those relating to their subsidiary accounts are given below.

## II Quantity Accounts

### (a) Receipts

- 6.8 Materials may be received on stock from the following sources.

- (a) Suppliers,
- (b) Other sub-divisions, divisions or departments (including Government workshops),
- (c) Manufacturer, and
- (d) Works, buildings, etc.

In all cases there should be proper authority for the receipt by the store-keeper or the sectional officer concerned, of materials to be brought on stock. This authority should be given in writing by the Divisional Officer (or, if so authorised by the Sub-Divisional Officer).

- 6.9 All materials received should be examined and counted, measured or weighed, as the case may be, when delivery is taken by the storekeeper or the sectional officer concerned under rule 6.8. The record of the detailed measurement should be kept in the Measurement Book in the manner prescribed in the rule 7.17, 7.18 and a certificate showing the quality of the material received also recorded therein. The total number or quantity received should be simultaneously entered in the Register or Stock Receipt Form PW4. Such acknowledgement as may have to be given to a supplier for stores received from him can be signed only by the Divisional or the Sub-Divisional Officer. Any certificate that the storekeeper or sectional officer concerned may be called upon to record in respect of the receipt of stores, for this or any other purpose should be in the following form:

Received on and duly recorded in the Register of Stock Receipts. See also page of Measurement Book No..

(Signature)

Dated

### (b) Issues.

- 6.10 Materials may be issued from stock for the following purposes:

- (a) for use on works either by issue to contractors or direct (See Article 126 of Account Code. Volume III);
- (b) for dispatch to other sub-divisions, divisions or departments.

They should be issued only on receipt of an indent in P.F.R. Form 26 signed by the Divisional or the Sub-Divisional Officer. But when a Government servant of lower rank has to issue stock materials for the requirements of works under him, the use of this form is not obligatory; if he has been authorize to draw such materials from his stock up to any assigned limit not exceeding the provision made for materials in sanctioned estimates.

**Note-1.**When examining Registers of Stock Issue and Works Abstracts, Sub-Divisional Officers should see that in practice this rule is observed strictly, and they should deal suitably with instances of unauthorized and excessive issues to works made by Government servants of lower rank without due cause.

**Note-2.**The term "works" includes manufacture operations.

**Note-3.**In the Irrigation Workshop's Division of Irrigation Branch, stores will be issued by the Storekeeper, Mughalpura/Sargodha on indents signed by the Divisional Officer or in his absence by the Assistant Engineer. In emergent cases when none of these officers is at Mughalpura/Sargodha the Store-

keeper Mughalpura/Sargodha may issue the stores in anticipation of approval subject to the following conditions:

- (i) The Store-keeper will get all the indents signed as soon as possible, after the issue of stores.
- (ii) This relaxation of the rule will not be made use of in cases of periodical or other issues of stores whose quantities can be anticipated.

**6.11** Indents should be filled up carefully as all subsequent accounting depends upon it. In the column "Head of Account etc.," besides entering the name of the account head to which the issue of stores is chargeable, full names of divisions and offices to which stock is to be issued, should be added in all cases in which stores are ordered to be issued otherwise than for the requirements of works within the division. The last Column, headed "Name of Work, etc.," should be filled in only when the stores are required for Works within the division, and in such cases the full name of the work as given in the estimate, should be entered, as well as the name of the contractor from whom the value is recoverable.

**6.12** When issuing materials from stock the storekeeper or the sectional officer should dispose of the indent and prepare the invoice in the manner laid down in rule 15.5 of the Punjab Financial Rules Before sending the invoice to the indenting officer for signature he should make an entry in his Register of Stock Issues (Form P.W.A. 4). The invoice will be treated as a voucher in support of the entry in the register.

**Note-1** It should be seen that the acknowledgement of materials is signed either by the person to whom they are ordered to be delivered or dispatched or by a duly authorised agent. This precaution is especially necessary in the case of issue to contractors whose acknowledgments should set forth all the particulars mentioned in rule 7.45. This also applies to issues made to contractors by the sectional officer himself without the production of an indent signed by higher authority (vide rule 6.10).

**6.13** When making entries in the Register of Stock Issues the storekeeper or sectional officer should pay particular attention to record in the columns headed "To whom issued" and "Head of Account, etc.," the full particulars as given in the last two column of the indent or as otherwise known to him.

**Note-1.** If the materials are issued for use on a work, the "particulars required to be entered in the column "Name of Work, etc." of Form P.F.R. 26, should invariably be given in the column "To whom issued".

#### **(C) Monthly Abstracts of Receipts and Issues,**

**6.14** The monthly abstracts of stock receipts and issues required to be submitted to the Divisional Office (Article 205 (b) of Account Code, Volume III) should be prepared by the Sub-Divisional Officer in the manner prescribed in Article 97 of Account Code, Volume III. It is left to the Sub-Divisional Officer to make the most suitable arrangements for collecting the information required to complete these abstracts. The Registers of Stock Receipt and Stock Issues of subordinates stationed at the sub-divisional headquarters may be obtained in original, and store-keepers and sectional officers at outstations may be required to furnish copies of their registers.

**Note-1** The Registers of Stock Receipts and Stock Issues maintained by sectional officers may, if necessary, be closed a little earlier than the date fixed for the closing of the sub-divisional accounts (see Article 195 of Account Code, Volume III).

**6.15** When abstracting the transactions recorded in the Registers of Stock Receipts and Stock Issues, care should be taken to observe strictly the prescribed accounts classification, vide Chapter II of Account Code, Volume III, and Chapter II of this Handbook. It is not sufficient to enter the name of the major head affected, but the minor and detailed heads should also be stated as well as the additional particulars mentioned in rule 6.13.

**Note-1.** Although "Manufacture" is a sub-head of the Stock account, issues of stock to manufacture operations and receipts of outturn from manufacture should be accounted for in the same way as issues to or from any other distinct head of account, and each manufacture operation should be treated as a separate work. See also item (41) under Article 9 of Account Code, Volume III,

**6.16** The quantity account of a particular month show all quantities received or issued in that month; but the corresponding cash payment, cash recovery, or other adjustment may not always appear in the divisional accounts of the same month. To secure agreement between the quantity and value accounts receipts and issues, the value of which cannot be adjusted in the accounts of the month in which the actual transactions take place, should be accounted for in the Abstracts under the Suspense heads "Purchase" and "Miscellaneous Public Works Advance" respectively. See also instruction No. 2 on Forms P. W. A. 5 and 6.

**(d) Half-yearly Balance Return.**

**6.17**

- (a)** The total quantities of the receipts and issues of each article of stock, as recorded in the Monthly Abstracts, Forms P.W.A. 5 and 6, should before the Abstracts are transmitted to the divisional office (vide Article 205 (b) of Account Code, Volume III) be posted in the Half-yearly Balance Return, Form D.F.R. (P.W.) 9 in the columns provided for the month concerned both under "Receipts" and "Issues." As soon as the receipts and issues of the last month of the half-year are posted, the closing balances should be worked out and entered both in column 21, "Closing balance carried forward," of the return for that half-year and in column 6, "Balance brought forward," of the return for the next half-year.
- (b)** A separate return in this form should be prepared for each of the half-years ending December and June that for the December half-year embracing only transactions up to the date on which the monthly accounts of the sub-division are closed. The return for each half-year should embrace all articles in stock.
- (c)** Columns 22 and 23 of the form of the return are provided so as to give the sub-divisional and the divisional officers an opportunity of commenting on the condition of the stores or on the rates, and of noticing cases in which the balances are in excess of requirements.

**(e) Rectification of errors**

**6.18** Errors discovered in the registers of Receipts and Issues or in the Monthly Abstracts should be rectified as laid down in Article 101 of Account Code, Volume III.

Erroneous entries noticed in a Half-yearly Balance Return, which has not yet been submitted to the divisional office, may be corrected by the Sub-Divisional Officer, only if the corresponding entries in the Monthly Abstracts concerned, or in the previous Half yearly Return, are correct or have been duly set right.

**Note-1** Storekeepers and sectional officers may similarly correct their respective Registers of Receipts and Issues before submitting them to the sub-divisional office.

**III Value Accounts**

**(a) Payment for stock receiver**

**6.19** Bills of suppliers should, before payment, be examined and dealt with in the manner prescribed in rules 7.11 and 7.20 to 7.32. (See also rule 15.4 (b) of the Punjab Financial Rules

**Note-1.** Special attention is invited to the rule 7.31 to prevent erroneous or double claims being put forward successfully. Storekeepers and sectional officers, may if desired, be required to verify suppliers' bills before payment (vide rule 6.9), but the disbursing officer is responsible that no payment is made unless the precautions referred to above have been observed.

**6.20** Cash payment should not be made for stock received from other sources except in accordance with the rules in Appendix 3 to the Punjab Financial Rules. When under those rules payment for supplies made by any department is made in cash, the claims of such department should be dealt with in the same way as those of suppliers. In other cases, the necessary adjustment of the cost, through the remittance or other head concerned, should be made by the divisional office in accordance with the instructions given in Sections 3 and 9 of Chapter III of Account Code, Volume III, after obtaining a verification of the claim, which should not be certified without crossing off the connected measurement book entries with a suitable remark. See also rule 2.19 and Appendix 6.

**(b) Recoveries for stock issued.**

**(i) Issue Rates.**

**6.21** An Issue Rate is assigned to each new article as it is brought on stock. This rate is fixed on the principle that the cost to be charged to works on which the materials are to be used should approximately equal the actual cost of the stores and that there may be no ultimate profit or loss in stock accounts. It should provide, beyond the original price paid, for carriage and other incidental charges, if any, actually incurred on the acquisition of stores; but it should in no case be in excess of the market rate.

**Note-1.** It is not necessary that the Issue Rate for an item should be the same in all sub-divisions but a uniform rate should ordinarily be prescribed for all localities in a sub-division.

**6.22** As purchases are made or contracts for the supply of materials are entered, into, variations in cost should be watched and if these are appreciable. Issue Rates may, and in important cases shall, at once be raised or lowered, as may be necessary. Further when closing the Half-yearly Register of Stock (rule 6.28) all rates must be reviewed and revised, if necessary, to bring them the market rates.

**6.23** If the Issue Rate of an article of stock is appreciably less than the market rate, the following precautions should be taken in addition to any restrictions on issues outside the division which the Divisional Officer may prescribe:

- (a)** Issues to contractors shall be made at market rates; but see rules 7-43 and 7-44.
- (b)** Issues to other divisions and departments may be made at a rate higher than the Issue Rate.

**(ii) Storage Charges**

**6.24** A storage rate [item (33) under Article 9 of Account Code, Volume III] is fixed annually for each division or sub-division on the principle that the total estimated annual expenditure is, as far as possible, recovered from the issues likely to be made during the year. On the basis of this rate storage charges are calculated, simultaneously with the book value, for all issue made under rule 6.10.

**(iii) Mode of recovery**

**6.25**

- (a)** Deleted.
- (b)** All adjustments of the value of stock issued should be made by the Divisional Officer as in the case of receipts, vide rule 6.20. The Sub-Divisional Officer is, however, responsible for the clearance from works account, of all outstanding against, contractors on account of the recoverable value of materials issued to them by charge to works.
- (c)** The 10 per cent supervision charge should be realized in addition to the value of stock in all cases in which it is recoverable under paragraph 4-38 of the Punjab Public Works Department Code and paragraph 4-34 of the Buildings and Roads Department Code but the amounts recovered on this account should not be treated as receipts on account of stock, but as revenue receipts, or receipts on capital account, as the case may be.

**(c) Valuation of Quantity Accounts**

**6.26** The abstracts of Stock Receipts and Issues (vide rule 6-14) when received" in the divisional office will be completed in the manner laid down in Article 98 of Account Code, Volume III.

**Note** Issues should be valued at the Issue Rates fixed for the purpose- vide Rules 6-21 to 6-23.

**6.27** To classify and collect, by objects of expenditure, the charges debited to Stock from time to time the same procedure should be observed as is adopted respect of expenditure on works, that is, works abstracts and registers of works should be maintained. See also Article 216 of Account Code, Volume III.

#### **IV Half-Yearly Register Of Stock.**

**6.28** An account should be maintained in the divisional office to record, month by month separately for each sub-division, the transactions relating to each item of stock. This account should be in Form D.F.R. (P.W.) 11 .Half-yearly Register of Stock, which is in three parts:

Part I The Register

Part II The Summary

Part III The Review.

The Register should be written up in accordance with the instructions in rules 6-29 to 6-33 below and the instructions on the form itself.

**6.29** Part 1 should, as regards quantities be posted monthly from the sub-divisional Abstracts Forms P.W.A. 5 and 6 and balanced half-yearly, in the same manner as the sub-divisional Half-yearly Balance Returns; see rule 6-17. The only values to be posted should ordinarily be the aggregate values of the total receipts and issues for each sub-head, as recorded in the upper part of these Abstracts; but if it is desired to maintain a value account of the receipts, issues or balances of any particular items, there is no objection to values being recorded in red ink, immediately below the respective quantities.

**Note-1 The Register should be laid before the Divisional Officer within a week after the submission of the Monthly Account to the Director, Audit & Accounts (Works).**

**6.30** At the end of the half-year, the closing balances of quantities should be reconciled with those shown in the Half-Yearly Balance Returns received from Sub-Divisional officers, - vide rule 8.4. The closing balances of the "aggregate value of sub-heads should also be struck. Their reconciliation with the accounts will be effected through Part II vide rule 6-31.

**6.31** Part II/Summary, is intended to serve two purposes: (1) to prove the value balances brought out in column 19 of Part I (vide rule 6.30), and consequently the amounts of the surpluses and deficits requiring adjustment in consequence of the revision of rates, and (2) to abstract the value balances, so as to bring out, by subheads of stock, for the entire division, the aggregate value at Current Issue Rates side by side with the balances as shown in the accounts.

**6.32** When Part II is completed, the Divisional Accountant should write up his report in Part III and submit it to the Divisional Officer, who will then review the Register of Stock and record his remarks and orders in Part III.

**Note-1 This review should be directed to see specially that stores are priced in accordance with the rules, that stocks are taken periodically by responsible officers, and that stocks of individual items are regulated on a consideration of actual requirements of the near future and with due regard to the average consumption of the past and to the prevailing market conditions. The object to secure is that the stock on the register shall consist only of efficient and necessary articles priced within the rates at which they could be purchased at the time.**

**6.33** The competent authority, in consultation with the Director, Audit & Accounts (Works), may prescribe the maintenance of Yearly Registers of Stock and permit that they may be closed and reviewed annually. Important revisions of Issue



Rates, which may be necessitated by fluctuation of cost, should, however, be made at once and not defer red till the close of the year, vide rule 6-22.

**Note-The Annual Stock Register shall be audited at the time of Local Audit/Inspection.**

## **V Ledger**

### **6.34**

The maintenance of a continuous ledger for each article of Stock is not necessary. It is permissible, however, to use loose card or leaf ledgers in suitable form, in cases, e.g., those of electrical stores, where the number of articles handled is large and frequency of transactions renders it desirable to maintain, in respect of each article, a day to day record of the quantities received and issued, presenting the resultant balance after each transaction. Where this system is adopted the following instructions should be observed. adopted the following instructions should be observed :

- (a) The card or leaf ledgers should be written up in respect of quantities only, but if values are entered therein for any purpose, they will not be recognized for purposes of accounts-
- (b) They should not replace the Register of Stock, Form D.F.R. (P.W.) 11, but should, on the other hand, be reconciled therewith at convenient intervals.
- (c) If the maintenance of the Registers of Stock Receipts and Stock Issues, Form P.W.A. 4, is considered unnecessary, it may be dispensed with, provided that suitable arrangements are made for the Abstracts of Stock Receipts and Stock Issues, Form P.W.A. 5 and 6, to be written up, as transactions take place, either by a responsible official or on the authority of written reports signed by such an official and supported by necessary vouchers.
- (d) The ledgers, if necessary, may be kept in a convenient position in the store godown, but they should be kept locked, the keys being in the custody of the person responsible for making entries therein.

## **VI Stock-Taking**

### **6.35**

The results of all verifications of stock (vide paragraphs 4.31 to 4.35 of the Punjab Public Works Department Code and 4-28 to 4-30 of Buildings and Roads Department Code should be reported to the Divisional Officer for orders, but as soon as a discrepancy is noticed, the book balance must be set right by verifying officer, treating a surplus as a Receipt and a deficit as an Issue, with a suitable remark. The value of stores found surplus or deficient should be adjusted in the account in the manner prescribed in clause (c) of Article 102 of Account Code, Volume III.

### **6.36**

Paragraph 4-31 -of the Punjab Public Works Department Code and 4-28 of Buildings and Roads Department Code, lays down, that the stock-taking of a sub-division may go on gradually throughout the year. The stocks of an article in a sub-division may, however, be scattered, and it may therefore, not be possible in such a case to test the aggregate book balance of any article for the sub-division, by an actual verification of all the stocks of it at same time. Where such conditions prevail, the following expedients may be adopted under the orders of the competent authority:

- (a) Sectional Officers may be required to maintain quantity accounts of receipts, issues and balances (in a form similar to the Half-yearly Balance Return stock materials in their charge. These accounts should be posted monthly from the Registers Stock Receipts and Stock Issues before the latter are submitted to the Sub-Divisional Officer.
- (b) These accounts should be submitted to the sub-divisional office at the close of each half-year for record after reconciliation with the Half-yearly Balance Return of, the sub-division.
- (c) As for possible, the various stocks, in charge of a sectional officer, of such article, should be verified at or about the same time, so that the difference between the sectional book balance and the actual balance may at once be

known. This difference should be adjusted in the manner prescribed in rule 6-35, without waiting for the results of verification of stocks in other sections.

**Note-1 Before the adjustment of a difference is accepted finally by the Sub-Divisional Officer, he should test the correctness of the sectional officer's book balance by reference to the records of his own office.**

**Note-2 When the relaxation referred to in the notes below Article 96 of Account Code, Volume III, is authorised by the competent authority, the sectional officers should be required, at the time of the stock-taking, to bring to account all issues to works made, since the closing of the previous month's accounts.**

- 6.37** The procedure of verification outlined in the foregoing rules is suitable primarily for divisions executing ordinary works. In the case of special stores depots or divisions or of construction divisions where there may be large concentration of stores, their physical verification should be the duty of the executive authorities, and should be performed by such agency and in such detail as may be decided by the Government in consultation with the Director, Audit & Accounts (Works).

## **VII Rectification Of Accounts**

- 6.38** Clerical errors in the value accounts and other corrections in the stock accounts should be rectified in the manner prescribed in Articles 101 to 103 of Account Code, Volume III. See also instruction (6) printed on Form D. F. R. (P. W.) 11.

## **C Tools And Plant**

### **1 General**

- 6.39** The tools and plant of a division are of two kinds
- (a) General or ordinary tools and plant i.e. those required for the general use of the division.
  - (b) Special tools and plant, i.e., those required not for general purposes, but for a specific work. The cost of the supply, repairs and carriage of articles of class (a) is charged to the minor head "Tools and Plant", whereas similar charges of class (b) are borne by the work concerned. In both cases, the cost is charged in the accounts against sanctioned estimates, in the same way as expenditure on works, though for purposes of sanction it is treated as expenditure on tools and plant.
- 6.40** Charges for new supplies of, and repairs to, articles of the classes which, in the case of executive offices are classified under the head "Tools and Plant," are treated as contingent charges, etc., in the case of special offices.

**Note-1 For the interpretations of "Special Offices" see introductory note in the beginning of Chapter III.**

**Examples Scientific instruments and drawing materials, office furniture, camp equipage, motor cars, etc**

- 6.41** Numerical accounts of articles of both classes should be kept in accordance with the following rules, a separate set accounts being maintained in each sub-division and one in the divisional office except when otherwise ordered by the competent authority under Note 1 to rule 6-48.

**Note-1 The rules relating to numerical accounts of Tools and Plant apply also to imperishable articles, e.g., type-writers, furniture of rest houses, surgical instruments and hospital furniture of canal dispensaries, etc., whether acquired by charge to heads of account other than "Tools and Plant", or received free of cost.**

- 6.42** The account procedure prescribed in this section for Tools and Plant of divisional offices need not be observed in special offices in respect of the articles referred to in rule 6-40, though these are otherwise treated as Tools and Plant. Suitable registers showing the receipt, disposal and balances of the articles

should however, be maintained. See also rules 15.7 and 15.8 of Punjab Financial Rules.

**Note-1** Form P.W.A. 4 referred to in article 96 of Account Code, Vol. III may also be used by subordinates for recording daily receipts and issues of Tools and Plants in their charges.

**Note-2** If any articles of this class are transferred to a divisional office, the fact of the transfer should forthwith be reported to the Director, Audit and Account (Works), even though no adjustment of cost is required to be made under rule.

**6.43** The accounts of tools and plant issued for use by subordinates of the sub-division, or temporarily lent or hired to contractors, or to local bodies and others under paragraph 4-16 of the Punjab Public Works Department Code, should be specially reviewed periodically, and it should be seen that the articles returned without unnecessary delay and in good condition.

**Note-1** This rule also applies to tools and plant sent out for repairs

## **II Numerical Accounts**

### **(a) Receipts.**

**6.44** All articles received should be examined and counted when delivery is taken, and the transaction should be posted in the Account of Receipts of Tools and Plant, Form D.F.R. (P.W.) 12. Such acknowledgment as may have to be given to the person, from whom the articles are received, can be signed only by the Divisional or Sub-Divisional Officer. An acknowledgment should invariably be given when articles lent are received back.

**Note-1** The record of the detailed account should in case of material received be kept in the Measurement Book in the manner prescribed in rule 7.16 and 7.17. The certificate showing quality of the material received should also be recorded therein.

**Note-2** The entries in Form D.F.R. (P.W. 12) in respect of the receipt back of articles lent or sent out (vide rule 6.43) should be made in red ink, with a reference to the original entries in the Account of Issues of Tools and Plant

### **(b) Issues,**

**6.45** All transactions of Issues (including those of articles referred to in rule 6.43) should be posted in the Account of Issues of Tools and Plant, Form D.F.R. (P.W.) 13. Unstamped but dated acknowledgments must be obtained in support of all issues, and in the case of tools, etc, lent to contractors, such acknowledgments should further set forth the valuation of the articles lent, as determined by the Sub-Divisional Officer. See also sub-rule 1 to rule 6-12.

**Note-1** Entries of articles referred to in rule 6.43 should be made in red ink,

### **(c) Register of Tools and Plant.**

**6.46** A consolidated account of the receipts, issues and balances of tools and plant should be maintained in the sub-divisional office in Form D.F.R. (P. W.) 14, Register of Tools and Plant. This account should be for the twelve months ending September, that is, it should embrace transactions up to the date on which the accounts of the sub-division for that month are closed. It should be kept in three parts:

Part-I For articles in hand

Part-II For articles temporarily lent or sent out, vide rule 6-43.

Part-III For shortages awaiting adjustment

In Part I articles should be grouped under the prescribe heads, which are

#### **I. Plant and Machinery**

**(a)** Fixed.

**(b)** Moveable.

**(c)** Locomotive and Rolling Stock.

**(d)** Vehicles.

- (e) Navigation and Boat Bridge equipment.
- (f) Road making plant.

II. Tools

- (a) Fixed.
- (b) Moveable.
- (c) Hand tools.

III. Scientific Apparatus and Instruments

- (a) Scientific apparatus.
- (b) Mathematical and Drawing Instruments.
- (c) Surveying Instruments.
- (d) Electrical Instruments.
- (e) Other Engineering Instruments.
- (f) Meters.

IV. Furniture

- (a) Office.
- (b) Residential and rest-house.
- (c) Camp equipage.

V. Hospital Equipment:

- (a) Furniture.
- (b) Plant (equipment).
- (c) Instruments.

VI. Live Stock.

In Part II, the entries should be made in a separate section for each contractor or other person to whom the articles are lent or sent out for repairs, etc. Part II is brought into use only if any shortages come to notice, and the instructions relating to it are given in rule 6.58.

Other instructions for the posting of Parts I and II of this Register are printed on the form itself.

**6.47** As soon as the transactions for the month of September have been posted, the account should be closed and balanced, and the closing balances should be carried forward to the next year's return.

**6.48** A similar register should also be maintained in the divisional office separately for each sub-division and, at the end of the year, the closing balances as per this register should be reconciled with those shown in the sub-divisional register.

**Note-1** The competent authority may, in consultation with the Director Audit and Accounts (Works) dispense with the maintenance by divisional offices of the separate registers prescribed in this rule; *provided* that suitable arrangements are made for check by divisional offices of the register submitted to them by the sub-divisions See rule 8.4 (c).

**Note-2** If the registers of Tools and Plant are audited locally, it is unnecessary to open new registers every year. The use of Form D.F.R. (P.W.)14 (Inner) will render it possible to keep the same register in use for two or three years, or longer, thus obviating the necessity for copying the items into a new register every year. In cases in which the registers are audited centrally, however, the opening of new registers every year cannot be avoided, as the old registers have to be closed and submitted to the Director, Audit and Accounts (Works).

### III Payment For Supplies

**6.49** Payment for tools and plant received from suppliers and other sources should be made generally in the manner prescribed for stock receipts in

rules 6-19 and 6-20. But when the Mathematical Instrument Department is unable to supply any instruments indented for and arranges for their purchase, the supplier's bill will, if that Department so desires, be paid in cash or by a Remittance Transfer Receipt.

#### **IV Recoveries**

##### **(a) For use of Tools and Plant.**

**6.50** The procedure to be observed in charging the cost of tools and plant in the accounts of a division and in making adjustments on account of cost of tools and plant used on works executed on behalf of other divisions, departments, etc., and on certain works of the division itself, is described in Appendix 2.

**6.51** When tools and plant are lent or hired to local bodies, contractors or others, the hire and other charges should be determined under paragraph 4.16 of the Public Works Department Code and should be recovered regularly.

**6.52** The whole cost of carriage of all Government belonging to Executive and Revenue officers should be debited "Tools and Plant." If they are used wholly or partly for purposes, recoveries should be made in accordance with Punjab Travelling Allowance Rules, and should be accounted for in accordance with the rules in Articles, 65 *et seq* of Account volume III.

##### **(b) For Sales and Transfers**

**6.53** The Sub-Divisional Officer is responsible that when tools and plant are disposed of by sale or otherwise, with the sanction of proper authority, the amount recoverable from the parties concerned is realized at the earliest opportunity. If the amount is not recovered within the month in which the articles are delivered it should be debited to Miscellaneous P.W. Advances as a transaction, by the issue of a transfer entry.

**Note-1 A Sale Account in Form D.F.R. (P.W.) 10 should be prepared in support of every transaction.**

**6.54** When tools and plant are transferred to other divisions or departments, the Sub-Divisional Officer should note in, Form P.F.R. (P.W.) 13 in red ink, just below the entries of quantities, the values thereof if recoverable under the rules in Section 9 of Chapter III of Account Code, Volume III. The necessary adjustment will be effected by the divisional office.

**6.55** The foregoing rules regarding the adjustment or transfer of the cost of tools and plant apply equally to special and plant (rule 6.39) the cost of which was charged to a work or project, provided

**(1)** that the articles are actually disposed of by sale, or transferred, on a valuation, to another department or Government,

**(2)** that when the articles are transferred to another work or project in the same division, or to another division within the province, they are actually required for immediate use on a work or project which has already been sanctioned by proper authority, and the transfer value has been determined by proper authority in accordance with any rules prescribed by the competent authority.

It is not permissible to write-back the cost of special tools and plant in anticipation of the possibility of the articles being utilized on another work or project at some distant date.

**Note-1 No articles can be removed from the numerical accounts, on the plea that the accounts of the work to which the cost of the articles was debited have been closed until they are actually sold or transferred, or they having become unserviceable and their write-off is sanctioned.**

**2,-See also Article 104 of Account Code, Volume III.**

#### **V Verification**

**6.56** Rule 6-35 regarding verification of stock applies also to verification of tools and plant, with the exception that when any articles are found deficient, the note of the deficiency should be made in red ink in the Account of Issues, Form

D.F.R. (P.W.) 13, without making any entries in the quantity columns, so that the articles may continue to be borne on the accounts of tools and plant, until the loss is adjusted by a recovery or a sanction write-off; see also rule 6.58.

## **VI Rectification Of Accounts**

**6.57** Clerical errors in the numerical accounts should be dealt within the manner prescribed in rule 6.18 for stock accounts except that no transfer entries will be necessary.

**6.58** Discrepancies in quantities and losses should be dealt with as under

- (a) When they are noticed, action should be taken as indicated in rule 6.56, losses being treated as deficiencies.
- (b) When writing up the Register, Form D.F.R (P.W.) 14, the deficiencies should be registered in Part III under "Debits" and their clearance should be watched. Articles found surplus will be treated as receipts in Part I, and will, therefore, require no further action.
- (c) If the deficiencies are made good in kind, the receipt or recovery should be shown in the account of Receipts, Form D.F.R. (P.W.) 12, without making any entry in the quantity columns, and, when posting the account into the Register, Form D.F.R. (P.W.) 14, the articles received should not be entered in Part I, but taken (with a suitable remark) direct to Part III, under "Credits", in clearance of the debit outstanding therein.
- (d) If the deficiencies are made good by recovery of cost or their write-off is sanctioned the articles should be shown, as issued, in the Account of Issues D.F.R (P.W.) 13, with a suitable remark, and when this entry is transcribed into the Register D.F.R. (P.W.) 14, it should not only be entered in Part I in the ordinary way, but also entered with a suitable remark in Part III, as in case (c), thus clearing the debit outstanding therein.

**Note-1 The authority to write-off should be obtained on a Survey Report in Form D.F.R. (P.W.) 15.**

## **D Road Metal**

### **I Quantity Accounts**

**6.59** Supplies of road metal should be measured and paid for in the same way as supplies of other materials for work,-vide Chapter VII. But as metal is often kept in store at the road-side before being laid down, a quantity account of it should be maintained in the sub-divisional office in Form D. F. R. (P.W.) 16, "Statement of Receipts, Issues and Balances of Road Metal," copies on loose sheets being submitted monthly to the divisional office within a fortnight of the submission of the monthly accounts.

**Note-1 The authority to write-off should be obtained on a survey Report in Form D.F.R. (P.W.) 15.**

**Note-2 This statement should show, mile by mile, the receipt, disposal and balances of road metal of each kind (Stone, kankar, etc.) The balance of metal in each mile should be shown, whether there are any transactions on it during the month or not.**

**Note-3 Separate statements should ordinarily be kept for metal collected for annual repairs, for renewals and for petty repairs.**

**6.60** In respect of metal required for new roads or for renewal purposes, the maintenance of this detailed account showing the receipts, issues and balances, mile by mile, may be dispensed with by the Divisional Officer, provided

- (1) that he maintains in his own office, a register in a form similar to Form D. F. R. (P. W.) 30 (without values) showing, separately by each road or section of a road, the quantities of metal of each description paid for, month by month, in connection with all estimates for collection, and

- (2) that, whenever any executive officer or subordinate responsible for any part of the balance of the metal is transferred, the accounts pertaining thereto are verified.

This verification should be generally on the lines prescribed in rule 7-57 et seq, the consumption since last verification being computed on a consideration of the work of construction or renewal actually done in connection with all estimates relating to the road or section. For this purpose, Form D. F. R. (P.W.) 31 may be used with advantage.

## **II Rectification Of Accounts**

- 6.61** Metal found surplus, as the result of check measurement or otherwise, should at once be brought on to the quantity accounts. Deficits should, however, not be removed from the quantity accounts until recovery of their value or receipt of sanction to write-off: but a red ink remark should be recorded at once and carried forward, from month to month, until the discrepancy is set right.

## **III Schedule Of Rates**

- 6.62** A rate-book or Schedule of Rates showing the lowest rate at which metal can be supplied to the road-side throughout the division, should be kept in the divisional office, in Form D.F.R. (P. W.) 17, with such modifications as may be considered necessary to suit local conditions. The rates should be revised, from time to time, as old quarries are exhausted or new ones opened, or other circumstances affect the rates. See also rule 7.88.

## **IV Charges For Quarries**

- 6.63** When land is acquired for extracting road metal the charges connected with the land and quarries should be classified in accordance with the directions contained in Article 53 of Account Code, Volume III.

## **E Materials Charged To Works.**

- 6.64** The account procedure relating to materials obtained specially for a work is described in Chapter VII. Special tools and plant charged to works do not fall under the category of "Materials charged to works"vide rules 6-39 and 6.41

**Note-**The financial powers of the various authorities of the Departments are given in the Delegation of Powers under the Financial Rules and the Powers of Re-appropriation Rules, 1962.

CHAPTER-VII WORKS

A General

I Classification Of The Operation Of The Public Works Department

7.1 The rules regarding the classification of the operations of the Public Works Department are contained in paragraphs 2.1 to 2.3 of the Public Works Department Code/Buildings and Roads Department Code and those relating to the classification of expenditure on works are given in Chapter II of this Handbook and in Articles 22 to 36 of Account Code, Volume III.

II Administrative Approval And Technical Sanction

7.2 The detailed procedure to be followed in obtaining administrative approval or a technical sanction is laid down in paragraphs 2-4 to 2-12 of the Public Works Department Code & Buildings and Road Department Code.

7.3 The powers of various authorities to accord administrative approval and technical sanction; to sanction estimate; for works or to sanction expenditure on works and to divert provisions under works are given in Delegation of Powers under the Financial Rules and the powers of Re-appropriation Rules, 1962.

7.4 Administrative approval requires renewal if funds have not been appropriated to the work or scheme in question in either of the two budgets succeeding the date of the original approval.

**Example-**An administrative approval given to a work in year 1973-74 ceases to be operative on 30th June, 1975 and requires renewal unless the work finds a place in the Budget for 1974-75 or 1975-76 or has had funds appropriated to it by an additional grant in 1974-75.

III Sundry Matters Relating To The Execution Of Works

7.5 Detailed Departmental rules relating to Requisitions by Civil Officers preparation of Estimates and Projects, Contracts and Work Orders, Execution of Works, Deposits Works, Disposal of Estimates, Supplementary and Revised Estimates, and Completion Reports, Certificates and plans are contained in the Public Works Department Code/ Building & Road Department Code as detailed below:

Paragraphs of

	P.W.D. Code	B&R Code
(1) Requisitions by Civil Officers	2.14 to 2.21	2.14 to 2.21
(2) preparation of Estimates and Projects	2.22 to 2.60	2.22 to 2.55
(3) Contracts and Work Orders	2.61 to 2.79	2.66 to 2.72
(4) Execution of works	2.89 to 2.108	2.82 to 2.101
(5) Deposit Works	2.109 to 2.113	2.102 to 2.106
(6) Disposal of Estimates	2.114 to 2.115	2.107 to 2.108
(7) Supplementary and Revised Estimates.	2.116 to 2.121	2.109 to 2.114
(8) Completion Reports, Certificates of plans	2.122 to 2.133	2.115 to 2.125



**Note-**The powers exercised by various authorities in the matter of accepting tenders are given of powers under the Financial Rules and Power of Re-appropriation Rules, 1962.

#### **IV Initial Records Of Accounts**

**7.6** Although the primary object of the accounts of works is to exhibit simply, but accurately, the actual cost of work done, the upkeep of separate accounts for the several component parts; of a work, which are not required to attain this object, is frequently necessary for two main reasons; firstly it is often desirable to have details for statistical information and for analysis of the comparative cost of various classes of work, of types of buildings, etc.; secondly to enable the Divisional Officer to exercise efficient financial control over the recorded transactions of the cost of larger works, especially if the period of construction is a prolonged one. The Divisional Officer's personal knowledge of the executive arrangements for the execution of a work, and of the actual progress of work, has to be supplemented by a comparison, monthly, of the cost as recorded in the accounts with the value received in the shape of work done. This monthly comparison is obviously impossible unless the total cost is split up into convenient parts in such a way that, as far as possible, the cost of each distinct part may be compared with the work done thereon.

**7.7** As explained in paragraph 4.1 of the Public Works Department Code/Buildings and Roads Department Code, the initial records upon which the accounts of works are based are:

- (a) The Muster Roll.
- (b) The Measurement Book.

Detailed instructions regarding the maintenance of these records are laid down in paragraphs 4.1 to 4.8 of the Public Works Department Code/Buildings and Road Department Code, Article 119 of Account Code, Volume III and rules 7.12, 7.13, 7.16 and 7.17 infra.

**7.8** The directions relating to the methods and principles in accordance with which the Initial and Subsidiary accounts of different types of works should be kept are given in Section 5, 6 and 8 of Chapter III of Account Code, Volume 111.

**7.9** As explained in Article 117 of Account Code, Volume III, expenditure on works mainly falls under one or more of the classes given, below:

- (1) Cash payments.
- (2) Stock charges.
- (3) Charges incurred in other divisions departments etc.
- (4) Departmental charges such as Establishment, Tools and Plant, etc.

These have been dealt with in detail in the succeeding Sections

1. Lump sum charges of Establishment and Tools and Plant recoverable from other Governments and Departments, for works executed for them as a standing arrangement, should not be included in the accounts of the works but dealt with under the rules in Appendix 2.

#### **B Cash Payments**

##### **I Introductory**

##### **7.10**

- (a) Primarily the Divisional Officer is the responsible disbursing officer of the division. Rules detailing the authorities competent to prepare or examine contactors' bills or other demands for payment, and the authorities empowered to make payments, are give in the manuals of the different branches of the Department. Subject to those rules, the Divisional Officer may authorize a Sub-Divisional Officer to make payments debatable against the general sanctions of competent authority to expenditure on works.
- (b) The head of a special office is not concerned with the actual execution of works, with the disbursement of money, or with the provision or custody of

any materials, otherwise than possibly as an officer of control. If, however, he is required at any time to assume an executive charge, the monetary and stores transactions of such charge should be kept distinct from the transactions of his special office, and accounted for under the rules applicable to Divisional Officers.

1. **For the purpose of this rule the term "Special Office" includes besides the offices referred to in item (II) below rule 1.3 the offices of Chief and Superintending Engineers and Superintendents of Works or of their subordinate offices.**

**7.11** Cash charges on works consist of payment (1) to labourers and members of the work-charged establishment, of their wages and (2) to contractors and others for work done or other services rendered. The cost of materials procured specially for works is debited to the accounts of works by transfer credit to the "Purchases" account, but payments to suppliers are governed by the same rules as payments to contractors for work done.

The rules relating to cash payments and vouchers in Chapter II of the Punjab Financial Rules (Financial Handbook No. 2) apply generally to all these classes of payments. Only special rules are therefore, set forth in this section.

## **II Payments To Laborers**

### **(a) Departmental Labor,**

**7.12** With the following exceptions, all persons engaged departmentally for the execution of works are considered as day labourers and their wages should be drawn on Muster Rolls. Form D.F.R. (P.W.) 18 and debited to the estimates of the works on which they are employed:

- (1) Permanent and temporary employees of the division whose pay is debited to the head "Establishment".
- (2) Members of the work charged establishment as defined in paragraphs 1.131 to 1.134 of the Public Works Department Code, and 1.107 to 1.109 of the Buildings & Roads Department Code.

Discrepancies between labor reports and muster rolls should be investigated as soon as the latter are received.

**7.12 (a)** Whenever Executive Engineer, Sub-Division Officer and Sub-engineer inspect any work (on which muster roll is maintained) it is their first and foremost duty to check the muster roll and initial it.

**7.13** Muster rolls should be prepared and dealt with in accordance with the following rules, Form D. P. R. (P.W.) 18 being used unless some alternative form is prescribed by the competent authority as better suited to local circumstances or to meet local requirements:

- (a) One or more muster dolls should be kept for each work, but muster rolls should never be prepared in duplicate. It is permissible, however, to keep one muster roll for labourers employed upon several small works, in cases in which no harm can result if the total unpaid wages are regarded as relating only to the largest work in the group.
- (b) Labourers may be paid more than once a month and the period covered by each payment may be determined locally; but separate rolls should be prepared for each period of payment.
- (c) The daily attendances and absences of labourers and the fines inflicted on them should be recorded daily in Part I of the muster roll in such a way as
  - (i) to facilitate the correct calculation of the net wages of each person for the period of payment,
  - (ii) to render it difficult to tamper with or to make unauthorized additions to, or alterations in, entries once made, and
  - (iii) to facilitate the correct classification of the cost of labor by works and sub-heads of works where necessary.

- (d) After a muster roll has been passed by the Sub-Divisional Officer payment thereon should normally be made within a week and at most within 15 days. The thumb impression or dated acknowledgement of the payee shall be obtained. Each payment should be made or witnessed by the official of highest standing available, who should certify to the payments individually or by group, at the same time specifying, both in words and in figures, at the foot of the muster roll, the total amount paid on each date. If any items remain unpaid, the details thereof should be recorded in Part II, the register of arrears, before, the memorandum at the foot of the muster roll is completed by the person who made the payment.
- (e) Unpaid items should subsequently be carried forward from muster roll to muster roll until they are paid, the payments being recorded and certified to in Part II in the same way as payments of current items. It is optional, however, with Divisional Officers to adopt any other alternative methods of making payments of unpaid wages provided that a systematic record of items remaining unpaid is maintained on the basis of the original entries made in part II of the muster roll under clause (d), that a systematic record of such payments is maintained and that suitable precautions are taken to prevent double payments. See also Article 140 of Account Code, Volume III.
- (f) Wages remaining unpaid for three months should be reported to the Divisional Officer who will decide in each case whether the liability as an amount available for payment should continue to be borne in the accounts of the work concerned as exhibited in the sub-divisional record prescribed in clause (e).

**1 For action to be taken on the completion of the work, see rule 7-74.**

- (g) In Part III of the muster roll form should be recorded the progress of work done by the labor shown thereon in all cases where such work is susceptible of measurement. If the work is not susceptible of measurement a remark to this effect should be recorded.

**Note-It is not necessary to reproduce the details of measurements in Part III, nor need Part III be written up if progress is reported once a month or oftener in any other suitable form and such separate reports are considered sufficient,**

- (h) Where the maintenance of muster rolls is dispensed with in urgent and exceptional cases under provisions of Article 122 of Account-Code, Volume III, payments may be made on a Casual Labour Roll Form D.F.R. (P.W.) 19, in which the names of the labourers need not be given, but such payments may not be made except by an officer or an upper subordinate.

**(b) Labor engaged through a Contractor.**

7.14

In case of employment of daily labor through a contractor at the time of emergency (Paragraph 4.4 (2) of the Public Works Department Code/Buildings & Roads Department Code) should it be possible to determine the quantities of work done after its completion or at intervals during its progress, it is expedient to pay the contractor, at suitable rates, on the basis of work actually executed. But if, as in the case of urgent repair of canal branches, this method of payment is not practicable, it is permissible to pay the contractor on the basis of the numbers of labourers employed, day by day, his own profit or commission being either included in the rates allowed, or paid separately in lump sum or at a percentage rate. When this course is adopted, the report prescribed paragraph 4.4 (2) of the Public Works Department Code, should be made by the subordinate in charge of the work daily to the Sub-Divisional Officer to enable the latter to keep a check on the expenditure and to deal with the contractor's claim when received. To avoid disputes with the contractors, they should be encouraged to sign the daily reports in token of their acceptance as correct.

**1 The use of the muster roll, or the measurement book (rule 7.16) is not permissible in such cases.**

**(c) Travelling expenses.**

- 7.15 When it is necessary to bring labourers and artificers from a distance they may be allowed wages for the number of days occupied in the journey to and from the site of the work, if they join the work with proper dispatch. At the discretion of the Divisional Officer, *bona fide* travelling expanses may also be allowed to them. The above charges must be borne by the estimate of work.

### III Payments To Suppliers And Contractors

#### (a) Record of Measurements.

##### (i) Measurement Books

#### 7.16

- (a) Payments for all work done otherwise than by daily labor or on lump sum contract, and for all supplies are made on the basis of measurements recorded in measurement books, Form D.F.R. (P.W.) 20, in accordance with rule 7.17.

The measurement books should, therefore, be considered as very important account records.

**Note-1 Each measurement book should be provided with an Index.**

- (b) All the books belonging to a division should be numbered specially and a register of them should be maintained in Form D.F.R. (P.W.) 21 in the divisional office showing the serial number of each book, the names of sub-divisions to which issued, the date of issue and the date of its return, so that its eventual return to the divisional office may be watched.

**Note-1 A similar register should also be maintained in the sub-divisional office showing the names of the Sub-divisional Officer and Sectional officers to whom measurement books are issued. Books no longer in use should be withdrawn promptly even though not completely written up.**

**Note-2 Each measurement-book should be given a Serial No. by the Press which would appear in bold letters both on the outer cover as well as on every page of the book.**

##### (ii) Detailed Measurements

#### 7.17

- (a) Unless specially authorised otherwise detailed measurements should be recorded only by Executive, Assistant Executive or Assistant Engineers or by Executive subordinates in charge of works to whom measurement books have been supplied for the purpose.

- (b) The measurements should be taken down in the measurement book and nowhere else. As all payments for work or supplies are based on the quantities recorded in the measurement book, it is incumbent upon the person taking the measurements to record the quantities clearly and accurately.

**Note1 Other instructions for writing up the measurement books are printed on the form itself.**

##### (iii) Standard Measurements

#### 7.18

Where the maintenance of standard measurement books of buildings has been authorised under paragraph 2.55 of the Public Works Department Code and Article 124 of Account Code, Volume III, the following precautions should be carefully observed-

- (i) The measurement books used as standard books should be numbered in an alphabetical series, so that the numbers may be readily distinguished from those assigned to the ordinary books wherein detailed measurements are recorded whenever work is actually done.
- (ii) The entries of measurements (and abstracts thereof) in the standard books should be recorded legibly in ink, and certified as correct by a responsible Government servant.

- (iii) An assurance should be obtained periodically of the Divisional Officer that all the standard books of the division have been inspected by him, that entries therein have not been tampered with, and that all corrections due to additions and alterations in the buildings have been made in the books the latter are reliable and up to date records.
- (iv) When a payment is based on standard measurements, the officer or subordinate preparing the bill for payment should be required to certify that the whole of the work (or work since previous running bill, as the case may be) as per standard measurements has been done and that it has not previously been billed for in any shape.

**(iv) Review of Measurements**

**7.19** Sub-divisional Officers should be required to submit the measurement books in use to the divisional office from time to time, so that at least once a year the entries recorded in each book may be subjected to a percentage check by the divisional accountant under the supervision of the Divisional Officer.

- 1. Detailed rules on the subject including those prescribing the system of test check of recorded measurements by the superior officers of the department are given in the manuals of the different branches of the Department.

**(b) Bills and Vouchers.**

**(i) Forms of Bills and Vouchers**

**7.20** The authorised forms of bills and vouchers are the following:

- (a) First and Final Bill, Form D.F.R. (P.W.) 22.
- (b) Running Account Bill A, Form D.F.R. (P.W.) 23.
- (c) Running Account Bill B, Form D.F.R. (P.W.) 24.
- (d) Running Account Bill C, Form D.F.R. (P.W.) 25.
- (e) Hand Receipt, Form D.F.R. (P.W.) 26.

The use of the forms is explained in the following rules and a few explanatory footnotes are printed on the forms.

**7.21** *First and Final Bill, Form D.F.R. (P.W.) 22.* This form should be used for making payments both to contractors for work and to suppliers, when a single payment is made for a job or contract, *i.e.*, on its completion. A single form may be used for making payments to several payees, if they relate to the same work (or to the same head of account in the case of supplies) and are billed for at the same time.

**7.22** *Running Account Bill A, Form D.F.R. (P.W.) 23* This form is intended for contractors for work only. It should be used (1) if it is proposed to make an advance payment, or (2) if an on account of payment is to be made but an advance payment already made for the same work is outstanding.

This form is not to be used if a secured advance is to be made or if such an advance is already outstanding against the contractor in respect of the same work.

**7.23** *Running Account Bill B, Form D.F.R. (P.W.) 24* This form is also intended for contractors for work only. It should be used in all cases in which secured advances are to be made or are already outstanding, in respect of the same work, against the contractor. When this form is used it should also be utilized for making on account and advance payments, if any in respect of the work.

**7.24** *Running Account Bill C, Form D.F.R. (P.W.) 25* This form is used both for contractors for work and for suppliers. It is intended to be used for contractors for work when only on account payments are made. It is not to be used if a secured advance or an advance payment is to be made or if such an advance or advance payment in respect of the work is outstanding against the contractor.

**7.25** Form D.F.R. (P.W.) 25 is the only form of Running Account Bills which is suited for transactions with suppliers. Form D.F.R. (P.W.) 24 is the only form which provides completely for all classes of running account transactions with contractors for work. If a secured advance is not outstanding, and if it is not proposed to make

such an advance, the simpler Form D.F.R. (P.W.) 23 will serve the purpose. Similarly, if no advance payment is outstanding and it is not proposed to make such a payment the still simpler Form D.F.R. (P.W.) 25 can be used. The form to be used on each occasion should be the one most suitable for the correct exhibition of the state of the contractor's running account both before and after the transaction, regardless of the form or forms which have been used for any previous payment, or advance. See also rules 7.33 and 7.34.

**7.26** *Hand Receipt, Form D.F.R. (P.W.) 26.* This is a simple form of voucher intended to be used for all miscellaneous payment and advances, for which none of the special forms D.F.R. (P.W.) 22, 23, 24, or 25 is suitable.

**7.27** *Account of Petty Contractors, Form D.F.R. (P.W.) 27* A consolidated monthly accounts of all petty contractors employed on the same work or section of work is sometimes prepared in preference to a separate bill for each payee. The general adoption of this procedure is not recommended but wherever it is desired to continue it, Form D.F.R. (P.W.) 27 should be used, and the following instructions should be strictly observed in addition to those printed on the form itself as footnotes:

- (i) This form is intended solely for on account payments. It makes no provision for advances, advance payments, issues of materials or any other recoverable payments to contractors and should not be used if any such transactions occur or are probable.
- (ii) No contractor should be treated as a petty contractor if a separate account in one of the Running Account Bill forms is being maintained for him in connection with some other work.
- (iii) If after a contractor's account has been maintained in this form for some time, the continued use of the form becomes inadmissible under clause (i) or (ii) above, the account should be removed from this form in the manner described below and thereafter the appropriate form of Running Account Bill should be used:
  - (a) In the Petty Contractors' Account a special entry should be made as under, immediately below the entries in columns 7, 13 and 14 against the line "Grand Total":
 

Deduct up to date "Value of work done" and "payments made" relating to the account of contractor..... transferred from "Petty Contractors' Account" to his personal ledger account.
  - (b) When a "Running Account Bill is prepared subsequently, the transferred figures of "Value of work done" and "Payments made" should be incorporated therein in the same way as if the transactions had, from the very beginning, been billed for on one of the Running Account Bill forms.

## (ii) **Preparation, Examination and Payment of Bills**

**7.28** Before the bill of a contractor is prepared, the entries in the measurement book relating; to the description and quantities of work or supplies should be scrutinized by the Sub-divisional Officer and the calculations of "Contents or area" should be checked arithmetically under his supervision. The bill should then be prepared, from the measurement entries, in one of the forms prescribed in rules 7.20 to 7.27 applicable to the case. The rates allowed should be entered by the Sub-divisional Officer, either in the abstract of measurements, or in the bill itself. Full rates as per agreement, catalogue, indent or other order should be allowed only if the quality of work done or supplies made is up to the stipulated specification. When the work or supplies fall short of that standard, and under the agreement it is permissible to make a final payment if the contract is determined, or an on account payment if the contract is to run on, only such a fraction of the full rate should be allowed as is considered reasonable, with the due regard to the work remaining to be done and the general terms of the agreement.

**Note-1.** If the contract agreement does not specify the rates to be paid for the several classes of work or supply, but merely states that the estimated rates,

or a certain percentage below or above them, will be allowed, it should be seen that the standard rates adopted are those of the sanctioned estimate which was in force at the time the agreement was executed, or, if the agreement was preceded by a tender, on the date the tender was signed by the contractor. Subsequent sanctions to original or revised estimates have no effect on the terms of such an agreement. If no sanctioned estimate is in existence at the time of signing the agreement or the tender, as the case may be, the rates payable for each item of work should be specified, as any reference to an estimate not yet sanctioned is meaningless and cannot be acted upon.

**Note-2.**As a general rule, payment for supplies is not permissible until the stores have been received and surveyed. If in any case competent authority has permitted payment on production of Railway Receipt, the payment will be treated as an advance against final settlement on receipt of stores.

**Note-3.**By a general or special order in writing, the Sub-divisional Officer may permit an executive subordinate, who has already been authorised to record measurements to enter, in the abstract of measurements or directly in the bill itself, the rates at which he recommends the payment for work done to be made, provided

- (a) that the use of this permission is confined to those works in charge of the subordinate himself and the contract rates for which have already been approved by a competent authority,
- (b) that no increase in an authorised rate is suggested without the prior sanction in writing of the competent authority,
- (c) that when the authorised rate has not been fully earned, a suitable reduction is made therein and the reasons thereof are recorded briefly for the consideration of the Sub-divisional Officer, and
- (d) that it is made widely known to contractors that all entries of rates made by subordinates in the abstracts of measurements and bills are subject to the approval of the proper disbursing officer.

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

**Note-1.**Whenever fraction of a rupee occur in the total of contractor's bill or in the case of supplies debatable to more than one estimate, in the totals debatable to each estimates, fraction less than half may be disregarded and a half rupee and over taken as a rupee".

**Note-2.**If the contract is for the completed items of work and, under the provisions of rule 7.43 the contractor is required to obtain materials of any description from Government, it should be seen that this condition is being complied with and that necessary recoveries of the cost of the materials supplied to him, are being made in accordance with rule 7.48. In such a case it is not permissible for the contractor to obtain the materials otherwise, unless, in a case of emergency, the supply has been entrusted by the Divisional Officer, for recorded reasons to the contractor himself, at suitable rates.

**Note-3.**Before signing a first and final bill, or the first bill on a running account, the Sub-divisional Officer should see that the relevant measurement entries were marked as pertaining to such bills by the person taking the measurement.

**7.30** If the Sub-divisional Officer is not empowered to make the payment, the bill should be submitted (with or without the measurement book as may be prescribed) to the divisional office where the payment will be authorised by the Divisional Officer after the necessary scrutiny. See also rule 7.10 (a).

**7.31** From the measurement book all quantities should be clearly traceable into the documents on which payments are made. When a bill is prepared for the work or supplies measured every page containing the detailed measurements must be invariably scored out by a diagonal red ink line and when the payment is made an endorsement must be made in red ink, on the abstract of measurement, giving a reference to the number and date of the voucher of payment.

**Note-1.** The document on which payment is made should invariably show, in the space provided for the purpose, the number and page of the measurement book in which the detailed measurements are recorded and the date on which the measurement was made.

**7.32**

(a) Payments for work done or supplies made on a running account should ordinarily be made monthly. Both the "quantities" and "amount" of each distinct item of work or supply should be shown separately in the bill, except, in the case of advance payments when quantities need not be specified.

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

**Note-1** The addition of the words "in full settlement of all demands" does not preclude the disbursing officer from entertaining a further *bona fide* claim which may have been omitted from the final bill by mistake or through inadvertence. If, despite this explanation, the contractor objects to the addition of the words in question, the payment should be tendered un-conditionally (vide Section 38 of the Contract Act, 1872).

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

**Note-3** See also Article 125 (c) of Account Code, Volume III, and note there under

**7.33**

(a) If the system of making advance payments to contractors for work has been adopted, certificate 2 printed on Running Account Bill A or B, as the case may be, must be signed by the Sub-divisional or Divisional Officer, and the lump sum amount paid on account of each item should be specified against it in Part I of the bill. If a secured advance has been previously allowed to a contractor on the security of any materials and such materials have been used in the construction of an item, the amount of the advance payment for that item should not exceed a sum equivalent to the value of work done less the proportionate amount of secured advance ultimately recoverable on account of the materials used.

(b) Actual measurements should, however, be taken at the earliest opportunity, and when this has been done, the lump sum payments previously made on account of the items of work concerned should first be adjusted in full, so that the contractor may not be paid twice over in respect of the same quantities of work. Delays in adjusting advance payments should be investigated (vide rule 7.76) and adjustments made otherwise than by crediting the values of work actually measured, should be specially looked into as being *prima facie* indicative of over payment in the first instance.



**7.34** When secured advances are allowed by the Divisional Officer under paragraph 2.105 (a) of the Public Works Department Code and 2.98 (a) of Buildings and Roads Department Code to a contractor whose contract is for finished work, it should be seen that an Indenture in Form D.F.R. (P.W.) 28 has been signed by the contractor, and a detailed account of the advances must be kept in Part II of Running Account Bill B. There should be separate entries, in respect of each class of materials, of the quantities brought to site by the contractor and the amount advanced under the orders of the Divisional Officer. These advances must be recovered by deduction from the contractor's bills for work done as the materials are used in construction and the items of work in which they are used are billed for on the basis of actual measurements. Parts I and II of the bill should be compared to see that this order is being complied with. As recoveries are made, the outstanding amounts of the items concerned in Part II should be reduced by making deduction entries in the column, "Deduct Quantity utilised in work measured since previous bill," equivalent to the quantities of the materials used by the contractor on items of work shown as executed in Part 1 of the bill.

**Note**-No record should be kept in Measurement Books of the quantities of the material, but certificate 3 printed on the bill should be signed by the Sub-Divisional or Divisional Officer in terms of paragraph 2.105 (a) of the Public Works Department Code, and 2.98 (a) of Buildings and Roads Department Code.

**(c) Aid to Contractors**

**7.35** It is necessary sometimes, in the interest of work, to engage labourers or contractors or to incur other liabilities on behalf of the contractor concerned, with a view to complete work which he has neglected or failed to complete. In such a case it is permissible to spend Government funds on behalf of the contractor in accordance with the terms of his agreement. Otherwise, no advance or recoverable payment should be made to or on behalf of a contractor nor should financial aid be given to him in any form, except in accordance with paragraph 2.105 of the Public Works Department Code, 2.98 of Buildings and Roads Department Code and rule 7.36 below.

- 1. For the issue of materials to contractors see rules 7.43 and 7.44.**
- 2. With a view to avoiding subsequent disputes with the contractors, suitable intimation should be sent to him (1) as soon as action is taken under this rule and (2) subsequently, as charges are incurred on his account.**
- 3. In the case of recoverable charges, it should be seen particularly that the contractors or others on whose behalf the charges are incurred do not get the benefit of any concession to which they would not be entitled if they had themselves incurred the charges.**

**7.36**

- (a)** An advance payment (see article 9 (1) of Account Code, Volume III) for work actually executed may be made on the certificate of a responsible Government servant (not below the rank of Sub-divisional Officer) to the effect that not less than the quantity of work paid for has actually been done, and the Government servant granting such a certificate will be held personally responsible for any overpayment which may occur on the work in consequence. Final payments may, however, in no case be made without detailed measurements.
- (b)** In respect of the works above Rs. 25 lacs the contractor may be allowed by the authority competent to accept the tender mobilization advance up to 10 per cent of the tendered amount subject to the following conditions:
  - (i)** The contractor shall have to furnish a guarantee in Form DFR (P.W.) 28-A from a Scheduled Bank or State Life Insurance Company;
  - (ii)** Interest at the rate of 10 per cent per annum be charged on the mobilization advance;
  - (iii)** The amount of the advance inclusive of interest on reducing balances shall be recovered in five equal installments from the first five running

bills of the contractor and if the number of running bills is less than five, then the balance shall be recovered from the final bill of the contractor; and

- (iv) In case the contractor fails to execute the work in accordance with the terms of the contract, the security offered in respect of the mobilization advance shall be forfeited to the credit of the Provincial Government.

#### **IV Payments To Work-Charged Establishment**

##### **(a) Conditions of Employment.**

**7.37** Rules for the entertainment of work-charged establishment and for grant of bonus, casual leave, pension, traveling allowances, etc., to such establishment are contained in paragraphs 1.131 to 1.134 of the Public Works Department Code and 1.107 to 1.108 of Buildings & Roads Department Code. In all cases previous sanction of the competent authority is necessary for the entertainment of work charged establishment. The sanction should specify in respect of each appointment (1) consolidated rates of pay, (2) the period of sanction and (3) the full name of the work (as given in the estimate of the work) and the nature of the duties on which the man engaged would be employed.

**Note-1 For classification of expenditure on work-charged establishment see Article 77 of Account Code, Volume III.**

##### **(b) Pay Bills.**

**7.38** Wages of members of the work-charged establishment should be drawn and paid on Form D.F.R. (P.W.) 29, "Pay Bill of Work-charged Establishment," which is a combined pay bill and acquaintance roll form. A consolidated bill in this form should be prepared monthly either for the whole sub-division or for one or more sections of it, as may be convenient, but the names and claims of the entire establishment concerned, including absentees, should be shown in each bill. Names should be grouped in the bill by works on which the men are employed, sanction to the entertainment of the establishment should be quoted in each case, and the Sub-divisional Officer should certify in the space provided for the purpose, that the men were on duty during the periods shown against their names, each man being employed on the work and on the duties for which his appointment was sanctioned. See also paragraph 1.131 (6) of the Public Works Department Code 1.107 (6) of Buildings & Roads Department Code.

**Note-1 Deductions on account of fines, income-tax, etc., should be shown by special entries against the names concerned.**

**Note-2 If the acknowledgment of an individual cannot conveniently be obtained on the bill itself, it may be obtained separately on a Hand Receipt, Form D.F.R. (P.W.) 26, which should then be attached to the bill as a sub-voucher.**

**7.39** Pay bills may be signed at any time on the last working day of the calendar month in which the wages are earned, though they are not due for payment before the first working day of the following month. When, however, the services of an individual are dispensed with his account shall be settled up at once after ascertaining from the divisional office any outstanding against him.

##### **(c) Un-Paid Wages**

**7.40**

(a) Unpaid wages of the work charged establishment should be dealt with in the same way as unpaid wages of the daily labor and brought to the account of the works concerned through the suspense head "Labourers". Any outstanding balance under this Suspense head should then be dealt with in accordance with the instructions laid down in Articles 139 and 146 of the Account, Code Volume III.

(b) Wages of the work charged establishment become time barred, if they are artisans or labourers, after one year when they accrue due (vide item No. 7 of the 1st Schedule to the Limitation Act, IX of 1908) and after three years when they accrue due, in other cases-vide item No. 102 ibid.

- (c) The items which have become time-barred, should not however be subsequently paid (vide Rule 7.40A (b) and in the case of Annual Maintenance estimates, the time-barred estimates as ordinarily required by Article 146 of the Account Code, Volume III, should be left unadjusted in the estimates concerned.

**7.40-A** Wages remaining unpaid on a passed bill, on the date fixed for the closing of the accounts of the month, may be paid subsequently when claimed, the procedure described below being observed:

- (a) Items remaining unpaid on the monthly bill should be entered in a simple register, full particulars of the charge, including reference to the bill, being noted in the register.
- (b) Subsequent payments unless time-barred should be made on Hand Receipts, Form D.F.R. (P.W.) 26 reference to the bill in which the charge was originally included, and to the particular item thereof, being quoted in each case.
- (c) When making payments of arrears suitable notes of payment should be recorded against the original entries in the register.

**(d) Travelling Expenses.**

**7.41** No bills need be prepared in support of claims for travelling expenses. Payments should be made on Hand Receipts, Form D.F.R. (P.W.) 26, which should set forth all the necessary particulars of the journey performed and of the expenses claimed and should be countersigned by the Divisional Officer prior to payment.

**C Stock Charges**

**I General**

**7.42** As explained in Article 126 of Account Code, Volume III, the issue of materials to works is divided into two classes:-

- (1) Issues to contractors.
- (2) Issues direct to Works.

Transactions connected with both of these classes should be brought to the account as prescribed in Articles 127 to 131 of Account Code, Volume III, and in following rules.

**II Issues Of Materials To Contractors**

**(a) General conditions.**

**7.43**

- (a) The issue of materials to contractors who have contracted for completed items of work is generally permissible only in the following circumstances:
  - (i) when, under the operation of paragraph 2.74 of the Punjab Public Works Department Code and 2.67 of Buildings Roads Department Code, it is necessary to retain in the hands of Government the supply of imported materials,
  - (ii) when, in the interest of work, or with the object of utilizing existing stock of materials, it is desirable to retain in the hands of Government the supply of certain other materials as well, and a condition to this effect has been inserted in the contract.
- (b) In both cases the contract should specify (1) the materials to be supplied by Government for use on the work, (2) the place or places of delivery and (3) the rate (including the storage rates when the materials are to be issued from stock) to be charged to the contractor for each description of material; and the contractor should be held responsible for obtaining from Government all Such materials required for the work and for making payment therefore, by deduction from his bills, at the rates specified, regardless of fluctuations in the market rates or in the stock rates of the division.

**Note-1** The rates (including the storage rates when the materials are to be issued from stock) to be debited to the contractor for materials to be supplied should be definitely specified, vague quotations, e.g., "at Stock rates," being avoided; and if intending contractors had been told that the materials would be supplied at a certain rate and asked to tender on that assumption then that rate should be adhered to in the contract.

**Note-2** Similarly, the rates to be allowed to the contractor for items of work, should be definitely stated. But if for any special reasons, the contract provides for the payments for work done to be made at a specified percentage below or above the rates entered in the sanctioned estimate of the work (or the Schedule of Rates), it should be stated in clear terms in the contract that the deductions or additions, as the case may be, of the percentage, will be calculated on the gross, and not the net, amounts of the bills for work done, and in fixing the percentage it should be borne in mind that the calculations will be so made.

- (c) No carriage or incidental charges are borne by Government for moving the materials beyond the place where the contractor has agreed to take delivery thereof.

7.44

- (a) As a general rule no other materials should be supplied to contractors for use on works, but this restriction may be waived by the Sub-divisional Officer in respect of petty issues (at full Issue Rates) of materials from existing stocks, not exceeding Rs. 50 in any month for any one contract.
- (b) If at any time subsequent to the execution of a contract on a through rate basis, the contractor desires the issue to him, for use on a Work, of materials which exist in Government stocks but the supply whereof by Government was not provided for in the contract, the materials should not be issued except with the express authority of the Divisional Officer who should specify in each case the rate to be charged for the materials inclusive of delivery at the place where they are stored. The rate charged should be the market rate prevailing at the time of the supply or the Issue Rate, whichever may be greater, and should include the Storage charges. No carriage or incidental charges should be borne by Government in connection with the supply.

**Note-1** The intention of this rule is to prohibit the supply of materials to contractors with the object of giving them financial aid, the grant of which is governed by rules 7.35 and 7.36.

(c) Deleted

(b) **Accounts Procedure.**

**7.45** All materials required for issue to a contractor under any of the provisions of rules 7.43 and 7.44, should be made over to him, as soon as they are received, whether from stock or by purchase, manufacture or transfer, and an unstamped, but dated acknowledgment, detailing full particulars of the materials including the rates and values debitable to him should at once be taken from the contractor.

**7.46** When the materials are obtained by purchase, full details of the articles received should at once be entered in a measurement book. See also rules 6.8 and 6.9.

**7.46-A** A certificate showing the quality of the material received should also be recorded therein.

**7.47** The full amount recoverable from a contractor on account of materials made over to him for use on works should be debited at once to his personal account in accordance with the procedure laid down in Article 127 of Account Code, Volume III, and credited to the head concerned at the rates indicated below:

Source of receipt of materials	Rate at which to be credited to the
--------------------------------	-------------------------------------

**head concerned.**

- |   |   |
|---|---|
| <b>(1)</b> Stock (including manufacture)                  | At Issue rates.   |
| <b>(2)</b> Transfer from another work                     | At the valuation made under rule 7.56 (d).                |
| <b>(3)</b> Transfer from another division, or department. | At rates charged by the division or department concerned. |
| <b>(4)</b> Suppliers.                                     | At rates payable to the suppliers under their contracts.  |

**7.48**                   The recovery from a contractor on account of the cost of materials issued to him for use on a work should ordinarily be made by deduction from the first bill authorizing an advance payment or an on account payment to him for the work. Should, however, a lump sum recovery be undesirable in any case, the Divisional Officer may permit, for recorded reasons, the recovery to be effected gradually as the materials issued to the contractor are actually used in construction and the items of work in which they are used are paid for whether by an advance payment or by an on account payment.

**7.49**                   As the issue of materials to contractors under the foregoing rules is permissible solely for the bona fide requirements of Government works. Sub-divisional Officers should make such arrangements as may be deemed suitable for limiting the total issues to a contractor in connection with a particular work, to the reasonable needs of that work. This precaution is particularly necessary when the rates at which any materials are issued under rule 7.43 are lower than the prevailing market rates or the latter are expected to rise appreciably. In such cases, if the transactions are of any importance, Form D.F.R. (P.W.) 30 (without values) may be used for watching that the aggregate of the quantities of any or all materials issued to a contractor, from time to time, for use on a work, remains within the estimated requirements of his contract.

**(c)   Return of Surplus Materials.**

**7.50**                   Government does not undertake to take over from contractors, whether before or after the completion or determination of contracts, surplus materials which were originally procured by the contractors for themselves or were issued to them and debited to their accounts under rules 7.45 and 7.47. Such materials are the property of the contractors and can be taken over by Government, if required, for use on other works in progress, only by special arrangements and at the prevailing market rates., If the materials were originally supplied by Government the price allowed to contractor on re-acquisition should not exceed the amount debited to the Contractor excluding the storage charges, if any.

- 1**                   Contractors are, however, not at liberty to remove from site of works without the written permission of the Divisional Officer materials which have been issued to them for use on a work, and a stipulation to this effect should ordinarily be entered in their agreements.

**(d)   Tools and Plant lent for use.**

**7.51**                   The provisions of rules 7.43 to 7.50 do not apply to tools and plant. Articles borne on the Tools and Plant account of the division may, in accordance with paragraph 4.16 of the Public Works Department Code/Buildings and Roads Department Code, be lent temporarily to contractors for use on Government works being executed or maintained by them. See also rules 6.43 and 6.46.

**III   Issues Of Materials Direct To Works.**

**(a)   Detailed Accounts of Materials issued.**

**7.52**                   The value of materials issued direct to Works should, as soon as received, be adjusted in the manner prescribed in Articles 128 and 129 of Account Code, Volume III, at the rates given below:-

Source of receipt of materials	Rate at which to be credited to the head concerned.
(5) Stock (including Manufacture)	At Issue rates.
(6) Transfer from another work	At valuation under rule 7.56 (d).
(7) Transfer from another division, or department.	At rates charged by the division or department concerned.
(8) Suppliers.	At rates payable to the suppliers under their contracts.

7.53

- (a) The cost of materials issued direct to a work is treated either as a final charge or debited to the suspense head "Materials" (Article 129 (a) of Account Code, Volume III).
- (b) When the suspense head "Materials" is operated on, a detailed account of all materials issued to, or returned from, the work should be kept in Form D.F.R, (P.W.) 30 "Detailed Statement of Materials", so that the total issues of each kind of materials may be watched with reference to the estimated requirements.
- (c) When the cost of materials issued to a minor estimate is adjusted at once as a final charge, no detailed account in Form D.F.R. (P.W.) 30 is necessary. The Sub-divisional Officer should make his own arrangements for exercising detailed control over transactions relating to materials, and for verifying the unused materials in the event of the charge of the work passing from one officer or subordinate to another.

7.54 In the Detailed Statement of Materials, Form D.F.R. (P.W.) 30, only principal materials need be detailed. Both quantities and values of such items should be shown except in respect of carriage and incidental charges for which values only should be shown. All that minor items may be lumped together under the heading "petty items", for which only values should be shown.

- 1. **As the Detailed Statement of Materials is prescribed primarily to enable the Divisional Officer to exercise detailed financial control over transactions relating to materials, the decision as to which materials may be lumped under the heading "petty items" is left entirely to his discretion. For instance, materials of any kind may be classed as "petty items" not only when the amounts involved are small but also if the work for which they are required is of such a nature that a detailed control over the quantities of materials, in addition to the control over their values, is not considered necessary.**
- 2. **Carriage and incidental charges debatable to the work should be added to the cost of the material concerned in Form D.F.R. (P.W). 30.**

7.55 Form D.F.R. (P.W.) 30 shows separately for each kind of materials (1) the estimated retirements, (2) the net issues of each month to the work and (3) the net issues thereto to end of each month. The month's transactions should be posted in accordance with the instructions printed on the form.

(b) Disposal of Surplus Materials

7.56

- (a) Materials issued to works in excess of requirements may be transferred to stock provided that they are serviceable and certain to be required.
- (b) All surplus materials at site of works which have been completed or stopped or on which outlay has been prohibited for any considerable length of time, should, if likely to be of use on other works within a reasonable time, be transferred to works in progress or brought on to the Stock account, their

value being adjusted in the manner prescribed in Article 130 of Account Code, Volume III.

- (c) No credit should be allowed to a work on account of surplus materials if they are unlikely to be of any use within a reasonable time; but a list of the materials should be maintained in the sub-divisional and divisional offices as supplement to the half yearly stock returns, unless the Superintending engineer considers this unnecessary.
- (d) Materials returned to store or transferred to other works should be priced within current market rates, any resultant loss being borne by the work to which they were originally issued.
  - 1. This rule does not apply to surplus materials which were originally procured by contractors for themselves or were issued to them and debited to their accounts under rule 7.45. See also rule 7.50.

**(c) Verification of unused Balances.**

**7.57** Unused balances of materials debited direct to works should be verified at least once a year in the manner prescribed in paragraphs 4.31 to 4.35 of the Punjab Public Works Department Code, and 4.28 to 4.31 of Buildings and Roads Department Code. Whenever this verification is made, a report of verification of the materials should be prepared by the Sub-divisional Officer in Form D.F.R. (P.W.) 31 and submitted to the divisional office. The following instructions should be observed in preparing the report :-

- (a) As no continuous account is maintained of the materials actually used in construction, it is necessary first to calculate the quantities of principal items probably used. This should be done in the detailed statement at the top of the form, on the basis of the "progress" of work done on each sub-head, such authorised formula being adopted as may be in general use locally.
- (b) Deducting these quantities from the total quantities of the materials issued to the work as per Form D.F.R. (P.W.) 30, the paper balances of the unused materials should next be arrived at and set forth against line C.
- (c) The actual balances should be entered against line D, and differences between the actual and paper balances should be set forth against line E. These differences should be priced at the actual rate of cost which should be deduced from the total value and quantity recorded in the Detailed Statement of Materials, Form D.F.R. (P.W.) 30.
- (d) The report should then be completed by recording against line F remarks explaining action taken (1) to adjust the differences as per line E and (2) if the work has been completed, to dispose of the surplus balances as per line D, and by signing the printed certificates applicable to the case and scoring out the others.
- (e) The differences as per line E may be due to (i) the adoption of formula for determining the actual consumption, (ii) unreasonable wastages, or (iii) shortage in some other form. All these differences should be investigated and dealt with in accordance with rule 7.85 (b), (c) and (d).

**7.58** A similar verification of the unused balances of materials must invariably be made on the completion of a work, but on or before the completion of a work, when no more materials are required for use in construction, steps should first be taken to dispose of all surplus materials by transfer or sale, so that (1) the accounts of the work may promptly receive such credits as may be admissible under rule 7.56. (2) the balance at debit of the suspense head "Materials" may, as far as possible, represent the net cost of the materials actually used in construction and (3) the surplus balances awaiting clearance may be reduced to a minimum.

The report in Form D.F.R. (P.W.) 31 should in this case set forth both quantities and values throughout.

**7.59** If the officer or subordinate in direct charge of a work, the accounts of which are kept by sub-heads, is transferred before the accounts of it are closed, the unused materials at site of the work should be verified by the relieving Government

servant in company with the relieved Government servant and the report prescribed in rule 7.57 should be prepared by the Sub-divisional Officer and submitted to the divisional office.

**7.60** A report is required annually of the value of mater at site of all works the accounts of which were open on the last day of the official year. This report should be prepared in Form D.F.R (P.W.) 31 and submitted to the divisional office in the manner described in rule 7.58, as on completion of work, but it is not necessary that the balances should be verified at the close of the year if

- (1) the work has been under construction for not more than three months,
- (2) the accounts of the work are expected to be closed within three months, or
- (3) the balances were verified at any time during the year.

When the balances are not verified at the close of the year the figures against line C, "Paper balances of .unused materials", of the report should be assumed to be the value of the materials at site, and lines D and E should be left blank.

**7.61** Reports of Verification of materials in Form D.F.R (P.W.) 31, prepared under rules 7.56 and 7.57, should be dealt with in the divisional office in the manner described below:

- (a) A register of Clearance of Materials Account should be maintained in Form D.F.R. (P.W.) 32. , separate folio of the register should be reserved for each work for which a materials account is kept, and for facility of reference, the register should be supplied with an index.
- (b) Each Report of Verification in Form D.FR. (P.W.) 31 should be entered in Part I of Form D.F.R. (P.W.) 32, as soon as received.
- (c) If any items of shortage or loss reported in line E of an intermediate report in Form D.F.R. (P.W.) 31, prepared under rule 7.57, 7.59 or 7.60, are ordered to be debited to the sub-head Contingencies of the estimate, or the personal ledger account of a contractor, or to Miscellaneous P.W. Advances for recovery from any Government servant or to the account of another work, the adjustment should be forthwith effected by a transfer entry, so that the total cost of the materials to the work may at once be corrected.
- (d) But if any such shortage or loss is ordered to be written off by debit to a final sub-head of the estimate, other than Contingencies, or if there is a surplus and it is to be credited to one or more final Sub-heads of the estimate, the consequent adjustments should merely be registered in Part III of Form D.F.R. (P.W.) 32. Such adjustments leave the total cost of Materials unaffected and can therefore, be made only by inclusion in the final transfers entry which is made, on the completion of a work, under rule 7.85.
- (e) As every Report of Verification prepared under rules 7.57 to 7.60 deals with the progressive figures of the cost of materials, line E brings out up to date outstanding differences and not merely differences since last verification. This should be borne in mind when registering differences referred to in clause (b) above, so that adjustments once registered in Part III of Form D.F.R. (P.W.) 32 may not be registered again.
- (f) Action taken on intermediate reports, in Form D.F.R. (P.W.) 31, should be recorded on the reports themselves, but when each such report is finally disposed of the fact should be recorded in Part I of Form D.F.R. (P.W.) 32 and the entry attested by the Divisional Accountant's initials.
- (g) Final reports in Form D.F.R. (P.W.) 31, prepared under rule 7.58, should however, be registered in Part I of Form D.F.R. (P.W.) 32 as disposed of, as soon as orders on the closing balances and the items of difference, as per lines D and E of the report, have been passed by the Divisional Officer. These balances and items should then be transferred to Parts II and III of Form D.F.R. (P.W.) 32 where their clearance will be watched in the manner described in rule 7.85.

## **D. Adjustments**



**7.62** In addition to cash payments and stock charges there are other transactions relating to the accounts of works, which are of the nature of adjustments usually recorded in the Transfer Entry Book of the divisional office. The detailed rules governing such transactions are given in Section 3 of Chapter III of Account Code, Volume III.

## **E Works Abstracts**

### **I Introductory**

#### **7.63**

- (a) An account of all the transactions relating to a work during a month, whether in respect of cash, stock or other charges, should be prepared by the Sub-divisional Officer in one of the Works Abstracts Forms P.W.A. 10 or 11, vide Article 133 of Account Code, Volume III. In the case of Major Estimates a separate account should be maintained for each sub-head estimated to cost not less than Rs. 1,000, or any other limit which may be fixed by the competent authority and in the absence of orders of the Divisional Officer to the contrary the remaining sub-heads should be lumped together. See also Article 134 of Account Code Volume III.

**1 When the Superintending Engineer or other sanctioning authority desires the accounts of a minor estimate to be kept by sub-heads the detailed Form P.W.A. 10 should be used.**

- (b) The estimate, account and completion certificate of petty works, vide paragraph 2.18 of the Public Works Department Code, are ordinarily prepared on a single form, Petty Works Requisition and Account Form D.F.R. (P.W.) 33, and separate Works Abstracts are not necessary. But when the accounts of the work involve transactions which cannot be suitably recorded in Part IV of Form D.F.R. (P.W.) 33 (e.g., Advance Payments. Secured Advances or Other Transactions of Contractors) the accounts should be kept on the simple form of Works Abstract, Form P.W.A. 11.
- (c) The Superintending Engineer may dispense with the maintenance of accounts by sub-heads for any work if he considers that the circumstances of the work render such accounts useless or impossible to maintain. In such cases a copy of the order, specifying the reasons, should be forwarded to the Director Audit and Accounts (Works).

## **II Classification And Record Of Final Charges**

### **(a) Major Estimates.**

#### **7.64**

- (a) The division of a Major Estimate into sub-heads for the purposes of accounts is guided usually by the classification sanctioned in the abstract of the estimate (vide paragraph 2.22 et seq of the Public Works Department Code) and by the principles laid down in Article 135 of Account Code, Volume III.
- (b) The charges classified under a final sub-head will include all ordinary expenses incidental to construction and the account of each sub-head in the Works Abstract will ordinarily exhibit
- (1) "amount," i.e., total charges finally classified under the sub-head,
  - (2) "progress," i.e., total quantities executed from time to time, and .
  - (3) "rate of cost," i.e., cost per unit on the basis of the recorded "amount" .and "progress."
- (c) In the case, however, of sub-heads which have been lumped together under rule 7.63 above, or sub-heads representing items of work which cannot be expressed in quantities, no quantities are shown in the abstract of estimate and the record of "progress" and "rate of cost" in the accounts is not necessary, the entries in the "amount" column being sufficient.
- (d) In other cases the "progress" and "rate of cost" should be recorded in the accounts both during the progress of construction and on completion of work,

but the monthly record thereof under any sub-head may, during the progress of construction, be dispensed with in the following cases under the written orders of the Divisional Officer which should specify reasons:

- (1) If the duration of construction under the sub-head is not expected to be more than three months.
- (2) If the quantities executed are not in the same units as those specified in the estimate or they cannot be expressed even roughly except on or towards the completion of the work

**7.65** When provision is made in the abstract of estimate separately for "labor" and "materials" under any sub-head, the account of the cost of all materials issued to the work from stock, or by purchase, manufacture or transfer, should as provided in the note below item (1) of Article 136 of Account Code, Volume III, be kept under a Single head, entitled "Materials." This is treated, as a Suspense head and the details of it are recorded in Form D.F.R. (P.W.) 30, which should accompany the Works Abstract. The "labor" divisions only will thus appear in the Works Abstract as separate sub-heads of final outlay. During the progress of work, the expenditure recorded under those sub-heads will be exclusive of the cost of materials, but on the completion of the work, the gross cost of each sanctioned sub-head of work, inclusive of the cost of materials, should be placed on record by making entries in the Register of Works, in the manner indicated in rule 7.85.

**7.66** When the sub-heads of a work are divided into "labor" and "materials", the "rate of cost" of the labor charges relating to each sub-head can be watched separately and the necessary control over the expenditure on materials can be exercised through the suspense head "Materials" and the detailed statement in Form D.F.R. (P.W.) 30, supporting the entries under that head. It is unnecessary, therefore, for purposes of financial control over the outlay, either to record in the Works Abstract, month by month during the progress of construction, the outlay on the materials relating to each sanctioned sub-head of the estimate, or to strike the inclusive "rate of cost" of the whole sub-head monthly.

**7.67** In the accounts of Major Estimates a final sub-head entitled "Additional Charges for Materials issued to Contractors", should be opened if the system of issue of materials to contractors has been adopted, and the rates charged to the contractors therefore under rules 7.43 and 7.44, as the case may be, are either more or less than the actual cost to Government. This sub-head should bear all losses on this account and receive credit for all profits as explained in rule 7.47. Carriage and incidental charges in connection with the materials issued to the contractors, should also be debited to this head, if, under Article 131 of Account Code, Vol III, they are debatable to the work.

**(b) Minor Estimates.**

**7.68** If the Superintending Engineer has desired the accounts of a Minor Estimate to be kept by sub-heads [vide rule 1 under rule 7.63 (a)] rules 7.64 to 7.67 and Article 135 of Account Code, Volume III, will apply. In the case of Minor Estimates for buildings, bridges and other structures, if the transactions relating to the direct issues of materials are of sufficient importance and it is desirable, with the object of exercising control thereon, to record their cost separately in the accounts, the procedure, prescribed in rule 7.65 in respect of Major Estimates, may be adopted and a column opened for the suspense head "Materials", in the Works Abstract. In all other cases the account of all final outlay on a Minor Estimate should be kept in a single column, headed "Final charges", in Works Abstract, Form P.W.A. 11.

**III Suspense Accounts**

**(a) General:**

**7.69** In addition to the head "Final charges", or the final sub-heads in the case of Major Estimates, the following suspense accounts are also opened in the Works Abstracts as explained in Article 136 of Account Code, Volume III:

- (1) Materials.
- (2) Contractors Advance Payments;

- (3) Contractors Secured Advances.-.
- (4) Contractors Other Transactions,
- (5) Laborers-

**(b) "Materials" Account.**

**7.70** This account should be opened in the Works Abstracts of Major Estimates if materials are issued direct to works. It may also be opened in the case of Minor Estimates if the transactions relating to the direct issues of materials are of sufficient importance.

So far as Works Abstracts are concerned this account is never cleared. Sub-Divisional Officers should regard it as a temporary sub-head for the reception of all charges on account of direct issues of materials. The responsibility for clearing the head by transferring the charges to the final sub-heads of work when closing the accounts of the work in the Register of Works, rests with the divisional office, vide rule 7.85.

**(c) "Contractors" and "Laborers" Accounts.**

**7.71** Advance payments made to a contractor under the provisions of rule 7.36 should not be debited as final outlay on the work or under any sub-head of it. A suspense head. "Contractors Advance Payments" should be opened in the Works Abstract Form P.W, A. 10 or 11 as the case may be) for the record of advance payments and their subsequent adjustments.

**7.72** Advances made to contractors and suppliers under paragraph 2.105 of the Public Works Department Code, whether on the security of materials or otherwise as well as recoverable payments made under proper authority to labourers and others on behalf of contractors, should be treated as advances made on account of the work concerned. They should not be debited to the general suspense head "Miscellaneous P. W. Advances", but incorporated in the Works Abstract as suspense transactions. The head "Contractors Secured Advances" is intended solely for advances made to contractors, on the security of Materials brought to site, under paragraph 2.105 of Public Works Department Code, and 2.98 of Buildings and Roads Department Code, and the head "Contractors Other Transactions" should, be used for all other transactions.

**7.73** The head "Contractors Other Transactions" is intended also for watching the ultimate payment of the unpaid balances of contractors' accounts. Similarly, the head "Labourers" is meant for the clearance of the unpaid wages of labourers. Also see note under item (4) of Article 136 of Account Code, Volume III.

**7.74** The amount of undisbursed Wages transferred to the suspense head "Labourers" (vide Article 139 of Account Code, Volume III) should be shown in the Completion Report or Statement prepared under paragraph 2.122 of the Punjab Public Works Department Code, by a special remark, as a liability against the work, and it should be excluded from the total final expenditure on the work, so as to arrive at the amount actually brought to account.

**1** **If unpaid wages of labourers are claimed and paid subsequently to the closing of the accounts of a work, the payment should ordinarily be debited against a fresh estimate under the same head of service as the original work, a suitable note being recorded by the divisional office against the closing entry relating to the original work in the Register of Works. Where, however, it may be more convenient, the accounts of the work may be reopened at the description of the Divisional Officer.**

**7.75** The account of a contractor should be closed as soon as his contract is completed. If the delays to receive final payment for more than one month after the final bill has been passed, a note to this effect should be recorded on the bill, and action should taken to adjust the amount in accordance with Article 13.8 Account Code, Volume III.

**7.76** Disbursing officers are responsible for keeping a strict watch over the balances under the suspense accounts "Contractors" and "Labourers," with a view to prompt adjustment by recovery, settlement of account or detailed measurement,

as the case may be. For this purpose the statement headed "Detail of Contractors' closing balances" in the Works Abstract and the record of unpaid wages maintained under rule 7.13 (e), should be examined monthly. Subject to the provisions of rule 7.74 these accounts should be cleared before the accounts of a work can be closed on completion.

#### **IV Liabilities Awaiting Incorporation**

**7.77** Liabilities are not Incorporated in the accounts of works except in the following cases:

- (a) Unpaid balances of partly paid running account bills or muster rolls are invariably incorporated. Vide rule 7.73.
- (b) The value of materials received from sources other than stock (including manufacture), whether for issue to contractors or for issue direct to works, is at once brought into accounts of works even though payment to suppliers and adjustments crediting the transfer accounts concerned, may not be made at once, vide rules 7.47 and 7.52, and
- (c) Wholly unpaid muster rolls and bills of contractors and suppliers are sometimes taken to account vide rule 7.74 and 7.75.

Disbursing officers are, however, responsible for keeping a strict watch over all liabilities with a view to settling them promptly. See also rule 2.10 (b) (3) of the Punjab Financial Rules

**7.78** If any liabilities of works are incurred on behalf of contractors under the provisions of rule 7.35, arrangements should be made for withholding sufficient balances from their bills or for making necessary recoveries from them in due course. On the analogy of Article 119 of Account Code, Volume III, all records on the authority of which liabilities may be liquidated or incorporated in the accounts, should invariably specify (1) the full name of the work as entered in the estimate, (2) the name of the sub-head thereof if any and (3) the recoverable charges, if any, with the name of the contractor or other person from whom recoverable.

#### **V Record Of Progress**

**7.79** Entries of "progress" in the Works Abstracts (vide rule 7.64) should be supported by details in the statement provided for the purpose on the reverse of the Works Abstract form. These details should be furnished by the Engineer or subordinate in charge of the work or by any executive officer or subordinate detailed for the purpose, and should be based on entries already made in the measurement book. Their compilation from measurement books, vouchers or other records, by members of the office establishment should not be permitted. The following points should be specially borne in mind:

- (i) Only "quantities" actually measured and paid for should be reported as "progress."
- (ii) The progress reported should specify the quantities executed "up to date", sets of earlier measurements, covered or superseded by later ones being ignored.
- (iii) The progress of an item of work should be so reported as to describe as approximately as possible, in terms of the unit adopted, the quantities of work executed up to the required standard.

**Note-It is recognized that perfect accuracy cannot always be secured in making intermediate reports of progress. A fairly reliable record is all that is necessary, but if the nature of the work makes it impossible or difficult to achieve this in practice, reports of progress may be dispensed with in cases covered by rule 7.64.**

#### **VI Completion And Disposal Of Works Abstracts**

**7.80** The Works Abstract prepared and posted in the sub-divisional office in accordance with the directions in Article 140 of Account Code, Volume III, should be forwarded in original to the Divisional office. The necessary completing entries will be made in respect of the direct charges and adjustments made by the Divisional

Officer and the Abstract checked and closed under the supervision of the Divisional Accountant, who should record a certificate in following form

"This Abstract has been checked (by me/under my supervision). I, have personally compared all the items in the 'Details of contractors' closing balances with the Contractors' Ledger and found them correct."

- 7.81** When finally completed in all respects, all the Works Abstracts of a month should be examined by the Divisional Officer and any explanations necessary called for from the Sub-divisional Officer. The monthly examination of the Works Abstracts is an important part of the duty of the Divisional Officer and must not be omitted. He must initial (and date) them in token of the performance of this duty.

## **F Register Of Works**

### **I Maintenance And Examination Of The Register**

- 7.82** The Register of Works in Form P.W.A. 12 or 13 should be maintained in accordance with the directions contained in Article 141 of Account Code, Volume III. A separate folio or set of folios of Form P.W.A. 12 should be assigned to each Major Estimate, but entries relating to two Minor Estimates can be made on a single page of Form P.W.A. 13.

- 7.83** Before submitting the monthly accounts to the Director Audit and Account (Works) the monthly accounts of each work on which there has been expenditure during the month should be examined by the Divisional Officer (See Article 142 of Account Code, Volume III). Actual as well as probable excesses, whether in the total cost of a work or sub-head or in the rate of cost of a sub-head, should receive special attention and Works Slips in Form D.F.R. (P.W.) 34 should be prepared and submitted to the Superintending Engineer when necessary, vide paragraph 1.54 and 1.72 of the Public Works Department Code.

- 1.** It should be seen, with special reference to works on which there have been only petty or no transactions during the previous two or three months if there are circumstances justifying the retarded progress of expenditure. If any such works have been stopped or are known to be nearing completion, the delay in closing their accounts should be enquired into, see also Article 143 of Account Code, Volume III. If the slow progress of expenditure is due to delays in measuring work done or in settling up bills, the cause at work should receive attention.

## **II Closing Of Accounts, And Rectification Of Errors, On Completion Of Works**

### **(a) Settlement of liabilities and Assets and clearance of Suspense Accounts**

#### **7.84**

- (a)** The accounts or works should be closed as soon as possible after the actual work of construction is completed and any adjustment of cost necessary under the rules (e.g. see paragraphs 2.2 and 2.3 of the Public Works Department Code and Buildings and Roads Department Code and paragraph (c) of Part II of Appendix 1 to this Handbook) duly made in the accounts and liquidated. See also Articles 143 and 144 of Account Code Volume III.
- (b)** If it is a Deposit Work, steps should be taken promptly to surrender the unexpended balance, if any, of the deposit with the approval of the Divisional Officer.

#### **7.85**

The suspense account "Materials" should be cleared and the total cost of materials should be distributed over the final sub-heads concerned, before the accounts of a work can be closed so that, for statistical purposes, the full cost, inclusive of the value of materials of each class of work, may be worked out and placed on record. This is effected in the divisional office in the following manner:

- (a)** After orders have been passed by the Divisional Officer on the final report of the value and verification of materials at site (vide rule 7.58), the action taken from time to time as to the disposal of surplus balances and to the adjustment of discrepancies and losses should be recorded in Form D.F.R. (P.W.) 32.

- (b) Petty deficiencies and surpluses held to be due to the adoption of formulae for determining the quantities used in construction, may be adjusted under the orders of the Divisional Officer by debit or credit to the sub-heads concerned, action being taken separately, if necessary, to make suitable revision of the formulae in use.
- (c) Shortages and losses for which any contractors held responsible should be adjusted by prompt recovery either in cash, or by debit to their personal ledger accounts. If they are recoverable from other persons the debit should be transferred to the "Miscellaneous P.W. Advances" account for recovery in cash or by deduction from pay bills.
- (d) Other actual losses which are irrecoverable should be written off under the orders of proper authority the charge being transferred to the sub-head Contingencies, or to the sub-heads concerned, to a new sub-head opened for the purpose, as may be considered suitable with due regard to the statistical value of the recorded cost of final sub-heads of work.
- (e) The cost of surplus materials which cannot be sold or transferred elsewhere and losses on account of the sale or transfer of surplus stores at a reduced valuation should be adjusted by charge to the sub-heads concerned.
- (f) In making notes of these adjustments in Form D.F.R. (P.W.) 32, adjustments to be effected by debit or credit to the final sub-heads of the work should be kept distinct from those affecting other heads of account or the accounts of other works. Only transactions of the former class should be posted in the columns headed "If debited to sub-heads of this work" and marked G and H in Parts II and III respectively. See also rule 7.61.
- (g) When Parts II and III of Form D.F.R. (P.W.). 32 are completely registered as above and there are no more adjustments to make, Part IV of the form should be filled up as follows:
  - (i) Against line 1 should be entered, by "sub-heads, the total calculated cost of materials used in construction, as per line B of the final report in Form D.F.R. (P.W.) 31 referred to in rule 7.58.
  - (ii) Against lines 2 and 3 should be entered, item by item the adjustments registered in parts II and III respectively, of Form D.F.R. (P.W.) 32) in the columns marked G and H, vide clause (f) above.
  - (iii) Entries against lines 1, 2 and 3 should then be totaled up, so as to arrive at the total debits to be raised against the final sub-heads, by minus debit to the suspense head "Materials" on account of the cost of materials relating to each.
- (h) On the basis of the totals of Part IV a closing entry should then be made in the Register of Works with the approval of the Divisional Officer, and the inclusive rates of cost of all the sub-heads concerned should be struck, entries being made as shown below:

	Quantity	Amount
		Rs.
TOTAL	100,000	20,000
Rate		20
Transfer entry of cost of material, as per part IV of Form D.F.R. (P.W.) 32	---	10,000
Inclusive cost		30,000
Inclusive rate		30

1. See also Article 145 (b), 146 and 147 of Account Code, Volume III.

(b) Excesses over Estimates

- 7.86** If the total expenditure on a work exceeds the sanctioned estimate and the excess is not within the power of the Divisional Officer to sanction a detailed completion report in Form D.F.R. (P.W.) 35 should be prepared or the item included in a consolidated completion statement of works and repairs in Form D.F.R. (P.W.) 36 (vide paragraph 2.122 of the Public Works Department Code and 2.115 of Buildings and Roads Department Code) and the sanction of the competent authority to the excess obtained. See also Article 148 of Account Code, Volume III.

The orders passed subsequently by higher authority on the excess reported in the Completion Report or Statement should also be noted in the Register of Works to complete the record.

**(c) Rectification of errors after closing the Accounts**

- 7.87** Errors of omissions coming to light after the closing of the accounts of works should be rectified in the manner laid Account Code, Volume III.

**III Schedule Of Rates**

- 7.88** The schedule of rates (vide paragraph 2.23 of the Public works Department Code, Buildings and Roads Department Code) should be prepared on the basis of the rates prevailing in each locality and the necessary analysis of the rates for each description of work and for the varying conditions thereof should, so far as may be practicable, be recorded. It should be kept up to date and should be taken as a guide in settling rates in connection with contracts.

**G Contractors' Ledger**

**I Introductory**

- 7.89** The following rules apply to all transactions with contractors in connection with the contracts or jobs undertaken by them, whether relating to the execution of works or to the supply of materials for works or stock.

**II Posting Of Ledger**

- 7.90** The contractor's ledger, in Form P.W.A. 14, maintained under Articles 150 to 152 of Account Code, Volume, III, should be written up in the divisional office. It is not necessary for the Sub-Divisional Officer to maintain a similar ledger in his office but if he maintains one the divisional office may not require him to furnish extracts there from.

- 7.91** The form of the ledger provides for 11 columns. Columns 8 and 9 constitute the ledger account proper and columns 4, 5 and 6 set forth the net effect of each posting on the three suspense heads making up the account. Column 10 is also not a part of the personal account but will be found useful for the purpose of exercising a check over the continuity of bills in the case of running accounts. The following instructions should be observed in posting the ledger :-

- (1)** Columns 1 to 3 and 11 require no explanation.
- (2)** Column 7.-"Name of Work, etc." Here should be entered the full name of the work to which the bill or voucher relates except in the case of suppliers' bills, when the name of the account concerned, Stock or Purchases, should be stated. Brief particulars describing the nature of the transaction should then be added, and against the line should then be posted, in the money columns 4, 5, 6, 8, 9 and 10 the figures relating to that transaction only. When a deduction made from a contractor's bill for one work is creditable to the account of another work, and such credit is in connection with his contract for the latter work, two distinct sets of entries should be made in the ledger one for the payment made on account of the former work, and the other for the recovery creditable to the latter, as if that recovery had been made in cash. The second set of entries should be posted in a separate line, in columns 6 and 9 against the name of the work concerned.

**Note-See also note 3 under Article 152 of Account Code, Volume III.**

- (3)** Column 4."Advance Payments" If the bill is a Running Account Bill A or B [Form D.F.R (P.W.) 23 or 24], figure D of Account I should be posted in this column.

- (4) Column 5."Secured Advances" If the bill is a Running Account Bill B, Form D.F.R (P.W.) 24 figure E of Account II should be posted in this column.
- (5) Column 6."Other Transactions" In the case of Running Account Bills, figure G of the Memorandum of Payments should be posted in this column. If a payment is made on a First and Final Bill, Form D.F.R. (P.W.) 22, no entry should be made in this column unless a recovery is made from the contractor on any account. In the case of transactions other than these, the amount paid or recovered should be entered.
- (6) In columns 4, 5 and 6, debits to contractors should be posted as plus entries and credits as minus entries.
- (7) Column 8."Gross Transactions Debits"- If it is a Running Account Bill, figure H of the Memorandum of Payments should be posted in this column, otherwise the total amount paid or debatable.
- (8) Column 9.--"Gross Transactions Credits" Here should be entered the value of work or supplies creditable to the contractor, which will be figure F of Account I in the case of Running Account Bills.
- (9) Column 10"Total value of Work or Supplies" In the case of Running Account Bills here should be entered the total value of work done or supplies made up to date, as per figure A of Account I of Bill, but before posting the bill it should be seen that the figure shown in Account I of it as "Deduct value of work shown on previous bill" agrees with the last entry in column 10 of the ledger against the work concerned. In token of this check this last entry in column 10 should be initialed (and dated) by the Divisional Accountant.

III Petty Contractors Account

- 7.92 If the accounts of petty contractors are prepared in Form D.F.R. (P.W.) 27 (vide rule 7.27), a single ledger head should be opened for the running accounts of all petty contractors. This account should be posted from the accounts in Form D.F.R. (P.W.) 27. There should be no entries in columns 4, 5 and 6 of the ledger and columns 8 and 9 should posted from columns 12 and 9, respectively, of Form D.F.R. (P.W.) 27. Entry B of column 7 of Form D.F.R. (P.W.) 27 should appear in column 10 of the ledger as the total value of work done, and before posting in the ledger the Petty Contractor's Account of a work, it should be seen that the last entry in column 10 in respect of that work agrees with entry A in column 8. "Deduct value of work shown in previous bill," of the account to be posted. In token of this check this last entry in column 10 should be initialed (and dated) by the Divisional Accountant.
- 7.93 When a petty contractor's account is transferred from "Petty Contractors' Account" to a separate personal account (vide note 4 under Article 152 of Account Cods, Volume III) the double entry should be made on the authority of the special deduct entries made in columns 7 and 13 of the Account of Petty Contractors in Form D.F.R. (P.W.) 27.

IV Balancing And Reconciliation

- 7.94 The ledger Accounts should be closed and balanced monthly as la'd down in Article J 53 of Account Code, Volume III, and note there under. In the case of Running Account Bills these balances can easily be ascertained from the Memorandum of payments as indicated in the table below and it will be found convenient in practice to make a note of the outstanding balances of each bill in the ledger, when posting the bill, so that at the end of the month the Closing balance of the ledger account may be verified with the net result of the details already recorded:

Class of balance	Serial number of entry in Memorandum or payments on bill forms.		
	Running Account Bill A	Running Account Bill B	Running Account Bill C



(1) Advance Payments	2	2	
		3	
(2) Secured Advances	4	5	2
(3) Other Transactions			

**Note-See also note 3 below Article 152 of Account Code, Volume III.**

**7.95** The Divisional Accountant should be held reasonable for the correctness of the Contractors' Ledger and for securing agreement, month by month, between the balances detailed in the works abstracts and the corresponding balances of the accounts in the ledger. He should further see that there is no indication of a transaction pertaining to a running account having been settled on a form of bill not permitted to be used for the purpose.

- 7.96**
- (a) Periodically all the personal accounts in the ledger should be examined to see **(1)** that balances do not remain outstanding for a long time without justification and **(2)** that in the case of running accounts, bills are prepared at reasonable intervals (Article 154 of Account Code, Volume III).
  - (b) Entries in column 10, "Total value of Work or Supplies", not bearing the initials of the Divisional Accountant recorded under rule 7.91 (9) should be reviewed in particular to ascertain the cause of delay, if any, in the preparation of final bills. The examination should invariably be made before a volume of the ledger is laid aside on completion, so as to ensure that all outstanding accounts in it are carried forward to a new volume.

**V Scrutiny Of Accounts By Contractors**

**7.97** A contractor requiring a copy of his running account bill or an extract from his account in the Contractors' Ledger should be furnished with the same. He should be encouraged to look at his account in the ledger and sign it in token of his acceptance of it. See also sub-rule 2 under 7.35.

**H Sundry Rulings**

**I Employment Of Military Labour**

**7.98** When Military labor is employed on the execution of a work, the Officer Commanding the unit can obtain from the Controller of Military Accounts concerned, a lump-sum advance to meet heavy initial expenditure up to Rs. 10,000, but not exceeding one quarter of the approximate total amount payable on the contract, as certified by the employing authority. The debit on account of the advance made will be received from the Controller through the exchange account and the responsibility for the final adjustment of the advance by recovery from the value of the work done rests with the employing authority.

**II Charges For Examination Of Soil**

**7.98-A** The expense attendant upon the necessary examination of the soil for the foundations of works ordered by competent authority should be treated as outlay on works and not as a contingent charge, provision for it being made under the service head connected in a requisition or estimate according to the sum involved.

**III Expenditure On Inauguration Ceremonies**

**7.98-B** The expenditure incurred with the sanction of a competent authority on ceremonies connected with the inauguration of important public works should be debited to the contingencies of the sanctioned estimate.

**IV Rates And Taxes On Buildings**

**7.98-C** Municipal or other rates and taxes on public buildings, residential or non-residential, when debatable to the B & R. Department as the Department in administrative control of the building should be treated as expenditure on repairs and debited to the maintenance estimates of the buildings concerned.

## V Execution Of Works By Other Departments

**7.98-D** Whenever the maintenance of any works under the administrative control of the Buildings Department is entrusted to the agency of another Civil Department with the sanction of Government, the rules of procedure applicable to expenditure connected with the works will be such as may be laid down by the Administrative Department in consultation with the Director, Audit & Accounts (Works) subject to the following reservations:-

- (1) The Civil Department should be responsible to the Buildings Department to account for appropriation placed at its disposal.
- (2) The Buildings Department should retain budgetary and financial control.
- (3) The Buildings Department should retain technical control through inspection.

## VI Execution Of Works By Local Bodies

**7.99** When the Public Works Department entrusts to the agency of a Zillah Council, or other local body, the maintenance of Government buildings or roads, without transferring the property to the local body, the payment made to it on this account should be treated as a payment for work done by a contractor. If lump sum payments have been agreed upon, the procedure for settling the account periodically, and for recording the cost of the works, may be simplified, with the concurrence of the Director Audit & Accounts (.Works), provided

- (a) that a certificate that the work has been done in accordance with the conditions agreed upon is placed on record by a responsible Government servant authorized by Government,
- (b) that if the payment is made for a number of works, expenditure on all of which cannot be classified in the accounts under a single head of account, the necessary detailed classification of the charge is set forth, and
- (c) that, as far as possible, the liability of a year is settled within that year (see also Article 146 of Account Code, Volume III).

See also Article 118 of Account Code, Volume III.

**Note-1** These payments should not be debited to the minor head "Grant-in-aid", that head being intended for cash contributions made to local bodies in connection with (1) roads which are either not the property of Government, or, being such property, have been transferred to the control of a local body and (2) miscellaneous civil works, the cost of which if constructed by the Public Works Department would be debatable to the minor head "Original Works Buildings Civil Works" and for the financial assistance given to these bodies, in the form of expenditure incurred in the Public Works Department on a work constructed by that department on their behalf.

## J Special Provisions For Certain Kinds Of Works

### I Lump Sum Contracts

#### (a) General.

**7.100** In a lump sum contract the contractor agrees to execute a complete work with all its contingencies in accordance with the drawings and specification for a fixed sum, the following being its essential characteristics:

- (i) A schedule of rates is specified in order to regulate the amount to be added to or deducted from the fixed sum on account of additions and alterations not covered by the contract.
- (ii) Except as provided in clause (i), no allusion is made in the contract to the departmental estimate of the work, schedule of rates or quantities of work to be done.
- (iii) Detailed measurements of the work done are not required to be recorded except in respect of additions and alterations.

**7.101** The form of contract shall be prescribed by the competent authority in consultation with the Solicitor to Government of Punjab and the Director Audit

Account (Works). The essential conditions mentioned in rule 7.100 should be observed in drawing up the contracts.

**(b) Payments for work done.**

**7.102** Subject to the terms of the contract and such subsidiary instructions as may be laid down by the Government to ensure that the works are executed in accordance with the prescribed specification, plans and drawings, payments for work done are not made to the contractor otherwise than on the certificates of the officers in charge of the work, as detailed in rules 7.103 and 7.104 below.

**7.103** Whenever it is proposed to make any intermediate payment a certificate should be obtained from some responsible officer of Government to the effect that, by superficial or general measurement or by some other suitable method laid down by the Government (which should be specified), he has satisfied himself that the value of the work done is not less than a specified amount in conformity with contract agreement and that, with the exception of authorised additions and alterations, it has been done according to the prescribed drawings and specification.

**Note-1 In case where the status and experience of the certifying officer are adequate the competent authority may, in consultation with the Director Audit and Accounts (Works) allow exemption from the rule requiring specification in the bill of the method employed in estimating the value of work done.**

**7.104** In the case of final payments, in addition to a record of detailed measurements in respect of additions and alterations, there should be a certificate of completion of the work according to the prescribed drawings and specification signed by some experienced engineer authorised by Government for this purpose.

**Note-1 In exceptional cases, such as that of the execution of a work in a border country under the supervision of a responsible civil officer without the intervention of the Public Works Department, a completion certificate may be signed by the civil officer concerned, if he is empowered by the Government to do so.**

**7.105** In order that a proper financial control may be exercised over the payments made, it is necessary that the accounts of additions and alterations should be kept, quite distinct from those of the rest of the work. There is no Objection to payment for additions and alterations being made before the completion of the work, if the detailed measurements of them have been made.

**(c) Form of Bills**

**7.106** The forms of bills used for payments in connection with lump sum contracts are D.F.R. (P.W.) 37 and 38. These forms may be modified in consultation with the Director Audit and Accounts (Works) in order to provide for any additional precautions that may be deemed necessary.

**7.107** Form D.F.R. (P.W.) 37 should be used for intermediate which may be made to the contractor in accordance with his contract. No details of work done need be reproduced in the Bill, but a reference should be given to the number and page of the measurement Book in which the measurements of additions and alterations are recorded.

The form provides for the "Secured Advances," if any, which under the rules may be allowed to the contractor. When such advances are allowed, an indenture, in Form D.F.R. (P.W.) 28, should invariably be obtained from the contractor and a detailed account of the materials should be kept in Part II of the bill in the manner laid down in rule 7.34. No records of the materials need be kept in the Measurement Book; the certificate (3) printed on the bill must, however, be signed by the responsible officer in terms of paragraph 2.105 of the Public Works Department Code and 2.98 of Building and Roads Department Code.

**7.108** Form D.F.R. (P.W.) 38 should be used for final payments made to a contractor. The details of additions and alterations alone should be given in the bill. For the rest, the certificates prescribed in rule 7.104 will be sufficient. As a further precaution the contractor should be required to add to his acknowledgment in his own handwriting a statement that he has received the payment in full settlement of all demands. See, however, sub rule 1 under rule 7.32.

**Note-1** The form of final bill may be printed on yellow paper to distinguish it from that of the running bill (see note 1 below rule 7.32).

**(d) Subsidiary Works Accounts**

- 7.109** The rules in Sections E and F of this chapter, regarding the maintenance of Works Abstracts and Register of Works apply *mutatis mutandis* to the accounts of lump sum contracts. See also Article 135 (d) of Account Code, Volume III.
- 7.110** All "intermediate payments" made to the contractor acknowledged by him are regarded as advances made to him on account of the work concerned, and are brought to account in accordance with rules 7.111 and 7.112 below.
- 7.111** Payments for measured up additions and alterations as well as for the work covered by the lump sum for which no detailed measurements are necessary are brought to account as prescribed in the note below Article 136 (2) of Account Code, Volume III.
- 7.112** Payments other than those specified in rule 7.111 above may be either 'Secured Advances' made on Form D.F.R. (P.W.) 37, or other recoverable payments, including the value of materials supplied, which may have been made to the contractor or to others on his behalf. These should be entered in the accounts under the suspense heads 'Contractors Secured Advances' and 'Contractors Other Transactions' respectively.
- 7.113** From the final bill paid to the contractor Form D.F.R. (P.W.) 38, the total advances made to him in the running account bills [Form D.F.R. (P.W.) 37] or other recoverable payments will be deducted by short payment from the total value of work done, and the recoveries so made will be shown as minus figures under the suspense heads concerned, in which the plus figures will already be outstanding.

**(e) Contractor's Ledger**

- 7.114** Accounts of the transactions relating to lump sum contracts should be maintained in the contractors' ledger. Form P.W.A. 14 in the manner described in section "G" of this Chapter, subject to the following subsidiary instructions.
- 7.115** As all 'intermediate payments' made on Form D.F.R. (P.W.) 37 are regarded as advances, no figure therefrom will be posted in column 9, which is intended to show the amount creditable to contractors' account on account of the value of work done. The first and last entry which will appear in this column will be the figure "F" given in Part I of the final bill Form D.F.R. (P.W.) 38. Column 10 need not be posted at all.
- 7.116** Figures for posting the other columns 4, 5, and 8, are indicated in the bills [Forms D.F.R. (P.W.) 37 and 38] by the same distinguishing letters D, E, G and H respectively, which have been used to denote the corresponding entries in the ordinary bill Forms D.F.R. (P.W.) 23, 24 and 25.

**II Manufacture Accounts**

- 7.117** As the cost of operations cannot be cleared finally until they are closed, manufacture transactions should be recorded under a distinct sub-head "Manufacture" of the stock suspense account in accordance with the directions contained in Sections 6 of Chapter III of Account Code, Volume III. See also Article 52 *ibid*.
- 7.118** Charges on account of general establishment, ordinary tools and plant, interest on capital cost of land, kilns and plant, etc., which are excluded from the operation accounts under the provisions of Article 158 (d) of Account Code, Volume III, should be included in any pro forma accounts of the manufacture operations of the division, which may be prepared under the orders of the competent authority, with a view to comparing the cost of articles manufactured departmentally with the rates charged by suppliers.
- 7.119** No supervise charge is leviable in respect of materials manufactured on behalf of other divisions, departments, local bodies and individuals, which are formally passed through the Stock account under Article 52 of Account Code, Volume III. See also Article 158 (c) *ibid*.

**7.120** The number of installments and the amount for each season, whereby the "Land. Kilns, etc." account should be cleared as fixed by the authority sanctioning the initial charge [vide Article 158 (b) of Account Code, Volume III], should be recorded in the register of stock [Form D.F.R. (P.W.) 11] and should not be deviated from without the further orders of that authority.

**7.121** The rates for valuing manufactured articles should be so fixed as to represent, as accurately as possible, the actual cost of manufacture per unit, but should not exceed the market rates.

**Note-1** If the rate at which any article of outturn, manufactured for a particular work is valued, is different from the Issue Rate of a similar article already in stock, the two articles should appear as distinct items in the Stock accounts. See also note 2 below Article 159 of Account Code, Volume III.

### **III Workshop Accounts**

#### **(a) Introductory**

**7.122** When a workshop has been established, the accounts of which are kept in accordance with the rules in Articles 62 and 64 and Section 8 of Chapter III, of Account Code, Volume III, all direct outlay on the Jobs executed and on other operations of the workshop is passed through the suspense head "Workshop Suspense", and a separate account is kept under it of each job or operation, so that all charges relating to each may be collected and charges of general nature, may be suitably distributed over all the jobs or operations affected, before the total cost recoverable is determined.

**7.123** For every job undertaken, vide paragraph 4.46 (2) of the Public Works Department Code there must be an estimate of providing for all charges, including the prescribed percentages for indirect charges sanctioned by proper authority and accepted by the indenting officer, local body or individual. The amount to be realized from the indenting party will, however, be based on the actual cost, though the authorised limit of cost, which the officer in charge of the workshop may incur without further authority, is that shown in the accepted estimate. The cost of the operation should be debited monthly to the head "Miscellaneous P.W. Advances pending recovery. See also paragraph 4.47 of the Public Works Department Code.

**Note-1** If the execution of a Job for another division or department is likely to extend beyond one financial year, the limit of the cost which may be incurred in each official year should also be settled beforehand.

#### **(b) Direct and Indirect charges.**

**7.124** Receipts and expenditure transactions in connection with the Workshops should be brought to account in accordance with the directions contained in Section 8 of Chapter III of Account Code, Volume III, and Articles 62 to 64 *ibid*.

**Note-1** Incidental charges connected with the stock of material should be dealt with under Article 64 and 98 of Account Code, Volume III.

**7.125** In debiting the indirect charges to the account of a job, vide Article 177 of Account Code, Volume III, the percentage for supervision charges should be calculated on the value of materials issued to each job. The other charges are ordinarily calculated on the total cost of labor and stores pertaining to the job. A percentage on account of profit should not be levied in the case of jobs executed for other divisions of the Province.

#### **(c) Annual Account and Review**

**7.126** Annually, pro forma accounts of each workshop should be prepared, consisting of

- (i) the Capital Account, showing the values (after making due allowance for depreciation) of the buildings, machinery and plant, and stock, and the outstanding balance of the Workshop Suspense Account.
- (ii) the Outturn Account showing, in such detail as may be necessary, the charges on labor and stores, and the general and indirect charges, and

- (iii) the Profit and Loss Account, showing on the one side the actual working liabilities of the year, e.g. (a) interest calculated on the mean capital of the year under alt the heads named in (i) above, (b) the actual maintenance charge of buildings and machinery and plant, (c) depreciation of buildings, machinery and plant calculated on the capital value thereof and (d) general establishment charges plus (1) a suitable addition thereto on account of leave and pensionary charges and (2) percentage for audit and accounts establishment, fixed by the Federal Government only on such jobs in respect of which this percentage is not credited to the major head "26Audit" or "XLVI Miscellaneous Fees for Government Audit" in the regular accounts (vide note 2 to paragraph 11 of Appendix 2); and on the other side the percentage charges made under Article 177 of Account Code. Volume III, excluding the percentage for audit and accounts establishment credited to "26Audit" or "XLVI Miscellaneous Fees for Government Audit" under note 1 to paragraph 11 of Appendix 2.

**Note-1 The Stock account should be treated as a part of the Workshop account, only if, and to the extent, the reserve stock is declared by the competent authority to be part and parcel of the shops. When the whole or part of a stock is merely an adjunct to a workshop, neither the interest charges on it nor the losses or gains (including supervision charges) arising out of it, should appear in the Profit and Loss account of the workshop.**

- 7.127** The director Audit and Accounts (Works) should view the annual accounts of a workshop, in consultation with the officer in charge of it, and submit a report to the Government on its financial working, specially bringing out the necessity, or otherwise, of revising the percentages fixed by the competent authority for the several charges referred to in Article 177 of Account Code, Volume III.

**Note-1 To facilitate the review of percentages it will be found convenient to show, in the Profit and Loss account, not only the figures of the year but also the progressive figures to the close of the year, commencing from a suitable date.**

#### **IV Non-Government Works**

##### **(a) Introductory**

- 7.128** For every Non-Government Work (see Article 31 of Account Code, Volume III) there must be a duly sanctioned detailed estimate or requisition, as the case may be, in the same way as for a Government work.

- 7.129** The Finance Department need not be consulted in regard to contribution works unless it is proposed to give a grant-in-aid towards the work from provincial revenues. It should, however, be consulted by the Administrative Department in all cases in which it is proposed to give a grant-in-aid in excess of one lakh and in all other cases in which under any other rule sanction to a grant-in-aid not exceeding one lakh requires previous consultation with the Finance Department.

##### **(b) Deposit Works.**

##### **(i) General**

- 7.130** No Deposit work should be undertaken by the Divisional Officer without the prior approval of the Administrative Head of the Department concerned. While forwarding all such cases it should be certified that Local Body or the Party concerned has deposited the entire cost of the Project either with Divisional Officer or into the Treasury under the relevant Head of Account. The amount received should be credited in the account to the Head "Public Works Deposits" against which will be debited all expenditure incurred. No expenditure should be incurred in excess of the "Deposit" under any circumstances.

**Note-1. In respect of the works costing not more than Rs. 2,500/- the approval may be given by the Chief Engineer.**

- 7.131** The percentages leviable on account of establishment Tools and Plant and Audit and Accounts charges under the rules in Appendix 2, should be adjusted month by month as the works expenditure is incurred, but the Director Audit and

Account (Works) may authorize the adjustment to be made once a year in the accounts for June, provided that if the accounts of a work are closed in an earlier month the adjustment must be made in that month.

**(ii) Accounts**

**7.132** A consolidated record of the transactions relating to all Deposit Works of the Division should be prepared in the form and in the manner prescribed in Article 219 of Account Code, Volume III.

**7.133** In the case of District, Municipal or Cantonment Fund Works when the balances of the fund form part of the Consolidated fund or the Public Account of the Province the alternative procedure laid down in the following rules may, under the orders of the competent authority, be followed instead of that referred to in rules 7.130 and 7.131,

**7.134** All expenditure on works incurred on behalf of the Fund may be recorded in the accounts of Public Works officers as chargeable to the head "Deposits of Local Funds

District Funds

Municipal Funds

Cantonment Funds

**7.135** A Schedule of Works Expenditure in Form P.W.A 27 should be prepared, and the total expenditure of the month should be shown separately for each Zillah Council, Municipality or Cantonment Board in the Schedule of Debits to Miscellaneous heads of Account, Form P. W. A. 40.

**7.136** No deposit account of such works should be kept in the division, nor should Zillah Council etc., be required to deposit the cost of works as the expenditure incurred monthly will be adjusted against their funds by the Director Audit & Account (Works).

**7.137** The percentages leviable (vide Article 219 of Account Code, Volume III) should be adjusted month by month as the works expenditure is brought to account.

**(c) Local Loan Works**

**7.138** Payment on account of Local Loan Works may be made in the Public Works Department in accordance with the provisions of rule 10.3 of the Punjab Financial Rules. See also Article 33 of Account Code, Volume III.

**7.139** Deleted.

**7.140** Deleted.

**(d) Taccavi Works**

**(i) Provision Of Funds**

**7.141** It is not imperative, as in the case of a Deposit Work, that the estimated cost of a Taccavi Work shall be deposited by the person or persons interested in the work, before any expenditure is incurred on it, as if the amount due is not received in cash direct from them, it is recoverable through the Civil Department in the same way as arrears of Land Revenue. Endeavour should, however, be made to effect direct and prompt recoveries of the probable cost of Taccavi Works, as recoveries through the Civil Department cause considerable trouble and delay in adjustment.

**(ii) Accounts Of Expenditure**

**7.142** The transactions relating to Taccavi Works should be recorded in accordance with the directions contained in Articles 34 and 221 of Account Code, Volume III. The provisions of Article 219 *ibid* with the note there under and rule 7.131 *supra* also apply to Taccavi Works.

**7.143** The accounts of all works of construction or of special repairs should be closed as soon as the work is completed. But see note below Article 146 of Account Code, Volume III.

**Recovery through Civil Department**

**7.144** The following procedure is prescribed for effecting recoveries, through the Civil Department, on account of the cost of individual Taccavi Works not covered by cash deposits received direct from the cultivators concerned:

- (a) A certificate showing (1) the full name of the work, (2) the name and address of the responsible cultivator or cultivators, (3) the authority for undertaking the work, (4) the total expenditure incurred, (5) the amount (with full particulars), if any, recovered in cash, and (6) the net amount still recoverable, should be prepared, in duplicate, by the Divisional Officer, on the completion of the work (see rule 7.143) and submitted to the Collector or Deputy Commissioner of the district concerned.
- (b) On receipt back of the duplicate copy, duly accepted the amounts accepted should be adjusted as laid down in Article 34 of Account Code, Volume III. The Civil authorities will thereafter be responsible for effecting the necessary recovery.

**(iv) Water Courses**

**7.145** The foregoing rules apply to such water-courses only as are classed as Takavi Works. The account rules relating to water-courses of other classes are given in Appendix 3.



## CHAPTER-VIII ACCOUNTS AND ACCOUNTS RETURNS OF SUB DIVISIONAL AND DIVISIONAL OFFICES

### A Accounts Of Sub-Divisions

**8.1** A Sub-Divisional Officer maintains the initial account records of cash and stores as described in Chapters III and VI as well as a Works Abstract, with certain accompaniments, for each work in progress. All these records are, as a rule, written up as the transactions take place. Sub-Divisional Officer is not, however, required to consolidate the transactions into a compiled account, this work being done in the divisional office for the entire division.

**8.2** The initial accounts of cash and stores for a month should be closed on the dates prescribed in Article 195 of Account Code, Volume III. The subsequent transactions of the calendar month should be treated as those pertaining to the accounts of the following month. In the month of June, however, the initial accounts of the sub-division should be kept open until the 30th. See also note below Article 195 of Account Code, Volume III.

**8.3** The sub-divisional returns mentioned in Article 205 of Account Code. Volume III, should be prepared and submitted to the divisional office on the dates prescribed therein. They should be accompanied by the following returns and by a covering list in Form D.F.R. (P.W.) 39 :-

- (1) Accounts of Receipts and Issues of Tools and Plant, Forms D.F.R. (P.W.) 12 and 13, supported by necessary vouchers and acknowledgments (in original).
- (2) Form D.P.R. (P.W.) 30 in support of a Work Abstract where necessary.
- (3) A detailed list in Form D.F.R. (P.W.) 40 in support of "Works Abstracts" and "Petty Works Requisitions and Accounts."

**8.4** Other accounts returns which Sub-Divisional Officers should submit to the divisional office are the following :

(a) Monthly

- (i) "Statement of Receipts, Issues and Balances of Road Metal." Form D.F.R. (P.W.) 16, vide rules 6.59 and 6.60.
- (ii) Such statements or reports in connection with recoveries of rents of buildings and lands, as the Divisional Officer may require the Sub-Divisional Officer to prepare.
- (iii) Estimate of probable requirements of each, if prescribed by the Divisional Officer under sub-rule 2 to rule 3.3.
  - (b) Half-Yearly. Balance Return of Stock, Form D.F.R. (P.W.) 9, on or before the 20<sup>th</sup> July and 10<sup>th</sup> January.
  - (c) Yearly Register of Tools and Plant, Form D.F.R. (P.W.) 14, on or before the 15<sup>th</sup> January.
  - (d) Occasional Reports of verification of stores (including materials at site of works), immediately after each verification.

### B Accounts Of The Divisional Offices

#### I Introductory

**8.5** The cash and stock accounts and the transfer Book (Article 110 of Account Code, Volume III) of the divisional office for a month should be closed in accordance with the directions contained in Article 196 of Account Code, Volume III.

#### II Scrutiny Of Accounts

**8.6** The Divisional Accountant as the primary auditor is required to examine the accounts of the division in accordance with the provisions of Articles 215 to 228 of Audit Code. He should also examine the accounts on behalf of the Divisional Officer as laid down in the following rules. For review of unsettled accounts see rule 8.23.

**8.7** If the Divisional Officer has set a limitation on the drawings of any Sub-Divisional Officer, on a treasury for any month, he should intimate the same to

the Treasury Officer, and specify the date of commencement and termination of the account month of the Sub-Divisional Officer. The Divisional Accountant, while examining the Cash Book of the Sub-Divisional Officer, should see that the total amount of cheques drawn by him during that month does not exceed the prescribed limit; see rule 3.15.

- 8.8** The Divisional Accountant is responsible that every order or sanction affecting expenditure to be accounted for in the Monthly Account, is noted at once in a suitable register (or other account) preferable one wherein the expenditure incurred against it can be watched readily. General sanctions to estimates and appropriations for works should be noted in the Register of Works. Sanctions to fixed charges of a recurring character, e.g., those relating to the entertainment of work-charged establishments should be entered in the Register of Sanctions to Fixed Charges, Form D.F.R. (P.W.) 41. For sanctions to special payments debatable to the accounts of works and other miscellaneous sanctions, Form D.F.R. (P.W.) 42, Register of Miscellaneous Sanctions, will be found suitable.

- 1** Forms D.F.R. (P.W.) 41 and 42 may also be used in respect of sanctions to contingent expenditure when this is not brought to account in the Monthly Account, but separate pages of these registers should be set aside for this purpose.
- 2** Sanction to estimates for works should be entered in the Register of Works, even though a collective register of all sanctioned estimates be maintained by the Divisional Officer for his own information.
- 3** See also sub-rule 3 below rule 8.18 infra.

- 8.9** When a recovery has been ordered to be made from a contractor or other person, which cannot be watched through a suspense or other account specially prescribed for the purpose, the order should be noted at once in a Register of Recoveries in Form D.F.R. (P.W.) 43, opened specially for the purpose, so that the amounts recovered from time to time (with particulars of the accounts concerned) may be recorded against it, and prompt compliance with the order watched.

- 8.10** When recoveries of expenditure, e.g. sale-proceeds of surplus materials and plant acquired specially for any work, or of materials received from dismantled structures, irrespective of whether the estimates for the works make allowance for such recoveries or not, are permitted to be taken in reduction of expenditure on works in progress (vide Article 20 of Account Code, Volume III) the Divisional Accountant should see that the amounts of such receipts are not made available for expenditure in excess of that authorised in the estimate for the work.

- 1** In the case of works the accounts of which are not kept by sub-heads the progress of the realization of receipts should be watched through the Register of Special Recoveries, which should be posted from sanctioned estimates in respect of credits anticipated therein, and from the accounts in respect of receipts realized from time to time.

**8.11**

- (a)** After check every voucher should be enfaced with the word "checked" over the dated initials of the Divisional Accountant, as well as of any clerk who may have applied a preliminary check. Vouchers not submitted to audit (vide Article 232 of Account Code, Volume III) should be "cancelled" by means of a perforating or endorsing stamp and kept carefully to be made available for test audit whenever demanded by the Director Audit & Accounts (Works).
- (b)** The results of the examination of accounts and vouchers received from Sub-Divisional Officers should be intimated to them in all cases in which it is necessary to obtain further information, accounts, vouchers, certificates, etc., or to direct them to correct the relevant records of their offices or avoid the recurrence of any irregularity. The procedure to be observed may be prescribed by the Divisional Officer. The records connected with the results of the examination should be retained so as to be available for the inspection of Director, Audit & Accounts, (Works).

- 1 Vouchers relating to contingencies, which do not amount to more than rupees one hundred each, should be dealt with in the manner indicated in the certificate of the disbursing officer printed on P.F.R. Form 12.
2. Stamps affixed to vouchers should be so cancelled that they cannot be used again, and if with this object they are punched through, care should be taken that the acknowledgement of the payee is not destroyed thereby.
3. Vouchers relating to new supplies of tools and plant should be completed by noting on them the name of the month in the accounts of which the articles acquired were brought on to Form D.F.R. (P.W.) 12, Account of Receipts of Tools and Plant.

### III Settlement Of Accounts With Treasuries

**8.12** As soon after the expiry of the month as possible, a monthly settlement should be effected with all treasuries in respect of the transactions of the entire division with them as prescribed in for succeeding rules. See also Article 90 of Account Code, Volume III.

**8.13** For payments into treasuries, consolidated receipts should be prepared in Form D.F.R. (P.W.) 44, for the whole the remittances made to each treasury, and sent to the Treasury Officers for signature. See also rule 2.10 of the subsidiary Treasury Rules.

#### **8.14**

- (a) For cheques drawn, the pass books, duly completed for the month, should be obtained from the Treasury Officers with the certificates of issues from treasuries (which are prepared in the form reproduced below), and their agreement with the cash books of the division should be effected in Part II of Form P.W.A, 26.- Scheduled of Monthly Settlement with Treasuries (vide Articles 213 of Account Code, Volume III), which also gives details of the differences-

"I hereby certify that the total issues made from this treasury on cheques drawn against the account of

Mr. \_\_\_\_\_, Officer-in-charge,

Division, \_\_\_\_\_ during \_\_\_\_\_ 19, amounted to

Rs. \_\_\_\_\_ in words)."

The certificate of agreement should be recorded in the pass book over the signature of the Divisional Officer without recording any details of the un-cashed cheques or other differences.

- (b) As sub-divisional cash books are closed on various dates before the last date of the calendar month, and the accounts of sub-treasuries are also not closed on that date, transactions recorded in the cash books of the Public Works Department for a month may sometimes be responded to by the treasury in an earlier or a subsequent month. This disbursing factor should be borne in mind. Difference which are neither due to this cause, nor represent amounts of un-cashed cheques, should be settled expeditiously in consultation with the Treasury Officer concerned.

- 1 **The list of cheques cashed is written up in P.F.R. Form 3-A. it should remain in the divisional office as an account record of the office. The identity and the amounts of the cheques entered as cashed should be examined at the earliest opportunity, the list being initialed (and dated) by the Divisional Accountant in token of the check.**
- 2 **As Form P.W.A. 26 is submitted to audit in original the office copy of the detail recorded in it should be maintained in the cash book of the divisional office, the entries being made, over the signature of the Divisional Officer, just after the closing entries of the month in the cash book. For this purpose, just after the page on**

which the Cash Book is balanced at the end of the month, one set of pages (one receipt side and one payment side) should be left blank to insert, as soon as available, the details recorded in Form P.W.A. 26.

#### **IV      Compilation Of Accounts**

##### **(a)      Monthly Accounts.**

##### **(i)      Introductory**

**8.15**              All the transactions of the division as recorder in the initial accounts of cash and stock and in the Transfer Entry Book are posted direct from these sources in one or other of the schedules prescribed in Section C of Chapter IV of Account Code, Volume III, the details being in some cases recorded in the supporting schedule dockets (Article 206 of Account Code, Volume III).

##### **(ii)     Schedule Dockets**

**8.16**              As cash vouchers and transfer entry orders, relating to (i) charges on works other than percentages charged for establishments, tools and plant, etc., and (ii) other items of expenditure or disbursement for which a contingent bill is not required, come to hand and are scrutinized, they should be posted into schedule dockets in accordance with the directions contained in Articles 209 to 212 of Account Code, Volume III.

**8.17**              The audit of schedule dockets is conducted in the Director Audit & Accounts (Works) office on the assumption that petty vouchers and initial stock accounts in support of the certified amounts of un-vouched and stock charges have been duly audited by the Divisional Accountant in detail and are available for test audit. The Divisional Accountant is, therefore, personally responsible for the accuracy of these amounts as stated in schedule dockets.

##### **(iii)    Schedules**

**8.18**              All transactions of the month should be posted the relevant schedules prescribed in Articles 213 to 225 of Account Code Volume III, in accordance with the instructions contained therein. In addition to those schedules, a schedule of rents buildings and lands, should be prepared from and in the same form as the registers of rents of buildings and lands. Form D.F.R (P.W.) 6, separately for each major head or in the case of works for which a separate revenue account is kept, for each system or project.

- 1      Expenditure on famine relief works should be entered in the schedule of debits to Miscellaneous Heads of Accounts, Form P.W.A. 40.**
- 2      When under a major head of revenue, there are more than one system of works, for which separate revenue accounts are kept, a summary of the receipts of all systems working up to the totals of the major head, should also be prepared.**
- 3      Where the Divisional Officer is specially authorised to sanction up to a specified monetary limit the charges relating to the carriage, handing, etc., of stock materials when the cost of such processes is debatable to stock it will devolve upon the Divisional Accountant to conduct the audit of individual items of expenditure against the Divisional Office's sanctions, but all items of this class should be detailed in the schedule of Debits to Stock, Form P.W.A.**

##### **(iv)    Classified Abstract of Expenditure**

**8.19**              The consolidated account of all expenditure debited against the grants of the division should be prepared in Form P.W.A. 41, Classified Abstract of expenditure, in accordance with the directions contained in Article 227 of Account Code, Volume III.

##### **(v)    Preparation of Monthly Account**

**8.20**              Finally, the Monthly Account in Form P.W.A. 42 should be prepared for presentation (with all supporting registers, schedules, vouchers, etc.) to the Divisional Officer and for submission to the Director, Audit & Accounts (Works). The

detailed instructions for the preparation of this Account are laid down in Articles 207, 208, 228 and 229 of Account Code, Volume III.

**(vi) Submission of Monthly Account to Director, Audit and Accounts (Works)**

**8.21**

- (a) The Monthly Account with supporting documents named in Articles 230 to 234 of Account Code, Volume III, should be sent to the Director, Audit and Accounts (Works) on the dates prescribed under Article 230. See also Article 238 of that Code.

**Note-For the preparation of Supplementary Account for June, see Article 199 and 233 of Account Code Volume III.**

**8.22**

In addition to the accounts referred to in the preceding rule the following accounts should also be submitted to the Director, Audit and Account (Works) with the Monthly Account:-

- (1) Extract from Account of Receipts of Tools and Plant, Form D.F.R. (P. W.) 12, and
- (2) Extract from Account of Issues of Tools and Plant Form D.F.R. (P.W.) 13 (with supporting Survey Reports of Stores, Form D.F.R. (P.W.) 15. Sale Accounts, Form D.F.R. (P.W.) 10, and acknowledgements of officers concerned in the case of stores transferred to other officers not being Divisional Officers of the Punjab).
- (3) Schedule of Rents of Buildings and Lands, Form D.F.R. (P.W.) 45 (with supporting Statements of Rents recoverable in cash or by deduction from Pay Bills, Form D.F.R. (P.W.) 5, unless the Government prescribes in consultation with the Director, Audit and Accounts (Works) that the transactions covered thereby shall be audited by the latter locally at the periodical inspections of divisional and other offices.

**Note-1** In the Supplementary Account for June only the items affected by the transactions included in that account and the totals need be given in the Schedule of Rents of Buildings and Lands,

**(b) Review of Unsettled Accounts**

**8.23**

The several registers and schedules mentioned in Article 197 of Account Code, Volume III, should be reviewed and necessary steps should be taken to effect expeditious clearance of outstanding balances in accordance with the instructions laid down in that Article. See also Articles 198 and 235 *ibid*.

The Rent Registers and the other records of assessment and realisation of revenue referred to in rule 4.3 should also be reviewed similarly.

**(c) Miscellaneous Returns**

**8.24**

Other accounts returns which the Divisional Officer should submit to the Director, Audit and Accounts (Works) are the following:-

**(a) Half-yearly-**

- (i) Half-yearly statement of the assessment and realizations of Irrigation revenue Collected in the Civil Department-*vide* Rule 4.4 (c) on the prescribed dates.
- (ii) Half-yearly Register of Stock, Form D.F.R (P.W.) 11, on or before 1<sup>st</sup> September and 1<sup>st</sup> March.

**(b) Annually-**

Register of Tools and Plant, Form D.F.R. (P.W.) 14, on or before 15<sup>th</sup> March.

**Note-I-The Half Yearly Register of Stock and the Register of Tools and Plant will be audited locally, or in the Director Audit and Accounts (Works) office, as the Government may prescribe in consultation with the Director Audit and Accounts (Works). In cases in which audit is conducted centrally, the documents should be submitted in original after transferring the closing balances to the corresponding register or**

return for the subsequent period. Where local audit is in force, only Part III (Review) of the Register of Stock for the half-year ended 30<sup>th</sup> June should be submitted to the Director Audit and Accounts (Works) office, but all the documents should be completed by the date fixed.

**(d) Correction in Accounts**

- 8.25** Corrections in Accounts before or after the closing of Accounts for the year should be carried out in accordance with the instructions laid down in Articles 200 and 201 of Account Code, Volume III. The Divisional Accountant should see that all corrections advised by the Director, Audit and Accounts (Works) are specially brought to the notice of the Divisional Officer.

**(e) Pro forma Accounts**

- 8.26** When the details of any class of transactions, as recorded in the prescribed accounts, are not sufficiently indicative of the financial results of the operations of a given period, and it is necessary to ascertain the results, it is usual to prepare periodically suitable *pro forma* accounts in addition. See also Article 19 of Account Code, Volume I, and Article 202 of Account Code, Volume III.

**Note-1-If a *pro forma* account relates to transactions of two or more divisions, the compilation of it will ordinarily devolve upon the Director, Audit and Accounts (Works) but Divisional Officers may be required to furnish the necessary data. A *pro forma* account relating to single division is prepared by the Divisional Officer and if it is an account prescribed by an administrative authority, it will be checked if desired, by the Director, Audit and Accounts (Works).**

- 8.27** The *pro forma* accounts showing the results of the working of irrigation, navigation, embankment and drainage protects, productive as well as unproductive, for which capital or revenue accounts are kept, are prepared annually by the Director, Audit and Account (Works) in accordance with the rules given in Appendix 3 to Account Code, Volume IV. These accounts are known as the Administrative Accounts of Irrigation, Navigation, Embankment and Drainage Works.

**Note-1-For rules relating to pro forma accounts of irrigation water-courses see paragraph 5 of Appendix 3 to this Handbook.**

- 8.28** For workshops, manufactories and similar quasi-commercial undertakings, it is usual to prepare *pro forma* accounts periodically,- vide rules 7.118 and 7.126.

- 8.29** In respect of buildings in charge of the Public Works Department, which are available for occupation as residences, capital and revenue accounts are prepared periodically by the Director Audit and Accounts (Works), for each circle of superintendence, in accordance with the rules given in Appendix 2 to Account Code, Volume IV, and any other orders that the Government may have issued or may issue, in this behalf. For this purpose Divisional Officers should furnish the Director, Audit and Accounts (Works) annually with the necessary data in respect of such buildings of their divisions as may have to be included in the circle accounts, in forms which will be prescribed by the Director, Audit and Accounts (Works).

- 1 On closing the account of a work involving expenditure on the construction, acquisition, or equipment of a building intended to be used as a residence, or expenditure on additions or alterations to an existing residential building, the Divisional Accountant should see-**

- (i) that if it is a new building, it is entered in the Register of Rents of Buildings and Lands.**
- (ii) that steps are taken to obtain the orders of competent authority to assess, or revise, the rental, as the case may be.**
- (iii) that the correct capital cost of the building is noted for entry in the next set of capital and revenue accounts, the note being made in the register of buildings referred to in paragraph 3.20 of the Punjab Public Works Department Code.**

- 2 Sub-rule 1 applies also to expenditure on the provision of special services in connection with residential buildings such as furniture, etc. for which rent is charged separately.
3. See also rule 5.25 of the Civil Services Rules (Punjab) Volume I.
4. If under the Fundamental Rules or Supplementary Rules issued under Fundamental Rules 45-A or under the Civil Services Rules, (Punjab), Volume I, or other rules the standard rents as well as the allowances fixed for Maintenance and Repairs are subject to a periodical review, the Divisional Accountant should see that they are punctually reviewed and necessary revision carried out in accordance with the prescribed rules and procedure.

**(f) Miscellaneous Instructions to be observed on Reconstitution of Executive Charges**

**8.30** When, in consequence of the reconstitution of executive charges or of any other arrangements, the accounts of two or more divisional offices are to be amalgamated, or those of any office are either to be broken up into parts or closed, the Divisional Officers concerned should apply in time to the Director, Audit & Accounts (Works) for the instructions to be observed, in regard to accounts, in giving effect to the arrangements, vide Article 203 of Account Code, Volume III. On all such occasions, the necessary transfer between offices, of unsettled accounts (for example see notes) of liabilities not yet brought to account, of quantity accounts of tools and plant and road metal, and of relevant account and establishment records (including unused forms of cheque books and receipt books), should receive the special attention of all concerned.

- (i) Works in progress and suspense accounts of works.
- (ii) Appropriation and sanctions not yet completely operated upon.
- (iii) Stock and other suspense accounts.
- (iv) Remittance accounts.
- (v) Deposit and cash balances.
- (vi) Unrealized rent and other revenue, and
- (vii) Interest bearing securities.

**C DESTRUCTION OF RECORDS**

**8.31** The destruction of account records in Public Works Offices is governed by the provisions of paragraph 1.160 of the Punjab Public Works Department Cods and 1.133 of Buildings and Roads Department Code. In cases not covered by that paragraph, the specific concurrence of the Director, Audit and Accounts (Works) is necessary before any records are ordered to be destroyed. In each divisional office full details should be maintained permanently in Form D.F.R. (P.W.) 46 of all records destroyed from time to time. See also rule 2.48 of the Punjab Financial Rules which is applicable to the Public Works Offices.

**CHAPTER IX-CONSENT ORDERS****Deleted**



**CHAPTER X- DELEGATION ORDERS,**  
**Deleted**

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**PART II**  
**RULES RELATING TO THE FOREST DEPARTMENT**  
**CHAPTER XI - INTRODUCTORY**

**A     Extent Of Application**

**11.1**                This part contains the Financial and Accounts Procedure Rules (Other than those of the kind referred to in rule 1.2) which are special to the Forest Department. They are supplementary to the general rules in Financial Handbook Nos. 1 and 2 which are applicable to the Forest Department unless there be something repugnant in the subject or context or except to the extent that they are modified by the rules in this Part. The Treasury Rules (Punjab) (Part I of Financial Handbook No. I), however, over ride any provisions in this Part with which they may be inconsistent.

**Note-The provisions of rule 1.2 in Part I of this Handbook apply mutatis mutandis to the rules in this Part also.**

**B     Definitions**

**11.2**                Unless there be something repugnant in the subject or context the terms defined in Financial Handbook No. 2 have the same sense as explained therein when applied to the rules in this Part. The term "Department" and "Division" when qualified by the prefix "The" have been used in this Part to indicate the "Forest Department" and "Forest Division" respectively.

## CHAPTER XII - CASH TRANSACTION AND THEIR RECORDS

### A Mode Of Obtaining Funds

**12.1** Funds for making payments are obtained from Treasuries/Banks by means of cheques drawn by the Divisional Officer and by other officers of the Department authorised in this behalf by the Budget and Accounts Officer of the Forest Department in accordance with the procedure laid down in Subsidiary Treasury Rules 4.75 to 4.78.

**12.2** A subordinate Government servant who is not authorised to draw cheques against the drawing account of the Divisional Officer may be given a cash advance of suitable amount to enable him to make the disbursements entrusted to his charge. Until cleared, the advance should be held at the personal debit of the disbursing officer.

**Note-**The advances may, when authorized by competent authority, be remitted by postal money order. In such cases a post office receipt, with the money order acknowledgement of the disbursing officer concerned, will suffice as a payment voucher.

### B Payments

#### I General

**12.3** Payments may be made either in cash or by cheques. Cheques shall be used as far as possible for large payments.

**12.4** In drawing cheques the provisions of Rules 4.13 to 4.16 and 4.181 of the Subsidiary Treasury Rules (Financial Handbook No. I Part II) and of Rules 2.12 to 2.19 of the Punjab Financial Rules (Financial Handbook No. 2) should be generally observed.

**Note-1.** The procedure for dealing with cancelled, lost or lapsed cheques is prescribed in Articles 262 to 264 of Accounts Code Volume-III.

#### II Pay And Allowances

**12.5** Unless there be something repugnant in the subject or context, the general rules in Chapter IV of the Subsidiary Treasury Rules regarding the preparation of pay and travelling allowance bills and the rules in Chapter V to VII of the Punjab Financial Rules apply to the Department with the difference that Divisional Officers discharge the functions which the Treasury Officer discharges in the case of bills of other Civil Departments and pay the charges by cheques or out of cash obtained from the Treasury by such cheques.

**Exception-**The leave salary of officers of the Department on leave in Pakistan at a place where there is no disbursing officer of the Department may be paid under the same rules as those applicable to any other officer. No charge on account of such payments will appear in the cash book or accounts of the divisions.

**Note-1** The actual payee's acknowledgements, in the case of payment to officials who do not draw their own bills, are retained in the divisional office.

**Note-2** All changes in the personnel of establishment and the grant of all leave to subordinate employees shall be intimated by the sanctioning authority to the conservator of Forests concerned and for Officers to the Budget and Accounts Officer in the Forest Department.

**Note-3** If an official is allowed leave of any kind or is placed under suspension or is transferred, promoted, reduced or discharged, or if any new appointment is made during the month, the number and date of the order making the change should be entered in the "Remarks" column of the establishment bill, against the name of the employee to whom the order relates.

**Note 4.** See also rule 5.1 (2) of the Punjab Financial Rules.

**12.6** Conservators of Forest can grant advances of pay to the officials in the following cases:

1. Up to one month's pay to the following categories of officials on the permanent establishment serving under them:

- (a) Government servants on the executive establishment;
- (b) clerks employed in Divisional and Range offices elsewhere than at Circle offices;
- (c) clerks and staff holding posts in National Pay Scale No. 1 and 2 who are required to accompany officer on continuous tour-likely to last for more than a month. The scope of such advances should be limited to cases where the need for it arises out of the peculiar circumstances of service in the Forest Department for instance, advances may be granted for the following purposes:
  - (i) To meet expenses in connection with equipment and purchase of provisions before proceeding or while on tour;
  - (ii) To meet expenses Incurred on account of purchase of paddy or other grain in localities where supplies are not readily available;
  - (iii) To meet expenses incurred on the purchase of articles and clothing on account of theft of property if the theft occurs on tour.

2. Advances of pay should be recovered in three equal instalments beginning in the month following that in which the advance is made.

### III Conservancy And Works Charges

**12.7** Detailed rules in regard to the payment of Conservancy and Work Charges are given in Chapter XIV.

### C Record Of Transactions

#### I Register of Cheques Drawn.

**12.8** A monthly register of cheques drawn on all treasuries with which the drawing officer is placed in account should be kept in Form F.A.C. 4. (Article 267 of Account Code, Volume III).

#### I Cash Book

##### (i) General.

**12.9** Every Government servant who is authorised to receive or disburse Government money should keep an account in a cash book, in Form F.A.C. 6, in accordance with the instructions laid down in Articles 256 to 266 of Account Code, Volume III.

**Note-1 All entries of advances on both sides of the cash book should be made in red ink.**

**12.10** The cash book of the Divisional Officer is primarily the detailed record of his own transactions written up day by day, but the transactions of his Sub-Divisional Officers and Subordinates whether rendered through cash books or otherwise, should also be incorporated therein. All items of classified revenue realised and expenditure incurred by subordinate officers should be posted in totals only, other items of receipts and charges and recoveries of service payments should be entered in detail.

##### (ii) Classification of transactions

**12.11** The classification of receipts and charges should be given in the column "Head of Service" on both sides of the Cash Book. Revenue and charges falling under the Major Heads "XForests", "10Forests", "63-B Development (E)Forest" and "65Capital Outlay on Forests", as the case may be, should be classified in detail in accordance with the sanctioned accounts classification as given in Appendix 2 to Account Code, Volume I, and in Appendix 4 to this Hand-book.

Detailed instructions relating to the classification of various transitions of the Department whether in cash or by Book Transfer are given in Chapter V of Account Code, Volume-III, which should be carefully observed. See also rule 12.13 below.

**Note-**When revenue on account of timber or other forest produce is paid in advance, the amounts should be credited as revenue under the appropriate sub-heads in the cash books.

**12.12** Deleted.

**12.13** For the purpose of ascertaining the result of the working of forests, a Forest Division has been declared by the Government as the unit. To enable the results of the working of each unit to be accurately ascertained, recoveries or payments to or from a division must be made. Such recoveries or payments shall be made by cheque/bank drafts.

**Note-1** See also rule 5.1 (2) of (he Punjab 1'iaanoial Rules,

**(iii) Checking and balancing**

**12.14** All entries in the cash book must be checked by the disbursing officer as soon as possible after date of their occurrence and he must see that all receipts have been properly trendited in it and that the payments are supported by vouchers which have been passed by him. The cash book should be initialled (and dated) under the last entry checked.

**12.15** The cash book should be closed and balanced monthly; as laid down in Articles 265 and 266 of Account Code, Volume III.

**12.16** The accounts of the Sub-Divisional Officers and subordinates are closed on the dates prescribed in Article 266 of Account Code, Volume III, a copy of the cash book (with the original vouchers and such other accounts as may be prescribed) being submitted to the divisional office for incorporation in the Divisional Cash Book (vide rule 12.10).

**Note-1** When examining the copies of the cash books of subordinate officers, it should be seen that the opening and closing cash balance in the cash account of each disburser agree with the balances shown as outstanding against him in the ledger (Form F.A.C. 12) at the commencement and the close of each month.

**12.17** In the case of Divisional Officers, the cash balanced on hand should be counted on the last day of each month and a certificate to the effect that it agrees with the computed balance should be recorded in the Cash Account (Form FAC 6). The Divisional Officers should, when at headquarters, always verify the cash balance in person and sign the accounts to be rendered to the Conservator of Forests. When the Divisional Officer is absent on tour, the duties may be entrusted to the senior officer of the divisional staff present at headquarters, but without the special sanction of the Government not more than two months may be allowed to elapse without a personal verification of the balance by the Divisional Officer.

## CHAPTER XIII REVENUE RECEIPTS

### A Cash Receipts

**13.1** All revenue received by Government servants of the Department should be paid into the treasury with as little delay as possible. Each remittance should be accompanied by the usual Chalan form (subsidiary Treasury Rules 2.7) supplied by the treasury in duplicate, and the receipted copy returned by the treasury should be treated as the voucher to the entry in the cash book.

**Note-**The term "as little delay as possible" used in this rule shall be constructed to mean "the same or the following day" in so far as the realisations are made by the Forest Officers who are stationed at places where treasuries or sub-treasuries exist.

**13.2** Revenue collected at outlying stations may be remitted to treasuries by means of postal money orders. See also note (6) below Subsidiary Treasury Rules, 2.9.

**13.3** If cash be wanted for immediate expenditure locally, sums locally received may be so expended, (vide Treasury Rule 7 (e)); but in all cases the gross amount of revenue received must be promptly remitted to the treasury. See also Subsidiary Treasury Rules 2.15.

**13.4** A consolidated receipt for the money remitted to the treasury by all Government servants of the division, and credited in the treasury accounts during the month, should be obtained by the Divisional Officer from the Treasury Officer on the 1<sup>st</sup> of the ensuing month (See Subsidiary Treasury Rules 2.16).

**13.5** Recoveries of service payments, if made before the close of the year in which the payment was included in the accounts, should not be remitted into the treasury as revenue receipts: but if such recoveries are made after the close of the year, the amount recovered should be paid into the treasury as miscellaneous revenue.

### B Recoveries From Other Departments

**13.6** Recoveries from other Departments made in cash under the rules shall be treated like other revenue receipts realised in cash.

## CHAPTER XIV CONSERVANCY AND WORKS CHARGES

### A Labors

**14.1** For works executed by labourers, whether paid by the day or otherwise, a muster roll. In Form D.F.R. (F.) 2 should be kept showing the names of labourers, the number of days they have worked, rate of pay and the amount due to each. This nominal muster roll is the initial record of the labour employed each day on each work and must be written up daily by the sub-ordinate deputed for the purpose.

**14.2** Payments on muster rolls should be made or witnessed by the Government servant of highest standing available, and he should certify to the payments individually or by groups by a distinctive mark, his initials or signatures. The amount paid on each date should be noted in words as well as in figures at the foot of the muster roll.

**14.3** After payment an abstract should be prepared in Form D.F.R. (F) 3, wherein the amount paid should be certified: this abstract will be voucher in support of the charge in the cash book.

### B Contractors

#### I Agreements

**14.4** When a contract of work or supply is of sufficient magnitude to require a written agreement, care should be taken to frame such an agreement so that, in the event of a dispute, it could be maintained in a court of law. It need not be stamped\*, even though it provides for a deposit of money as security for the due fulfilment of the contract; but, if necessary, the document must be registered according to the law in force for the time being.

**See also Paragraphs 15.73 to 15.75 of the Punjab Forest Manual, Volume II.**

**NOTE-1 The powers of the officers of the Forest Department to enter into or execute contracts are given in Appendix 5 of the Punjab Financial Rules Volume II.**

\*The following instruments relating to the Forest Department are exempt from the stamp duty payable under the Stamp Act (II of 1899):

- (a) Instruments in the nature of a conveyance by the Government of standing trees or any other forest produce in a Government servant;
- (b) Instruments in the nature of a memorandum or agreement furnished to, or made or entered into with, the Forest Department by a contractor for the due performance of his contracts.

### II Payments For Work Done Or Supplies Made.

#### (i) Measurements

**14.5** Work done otherwise than on a lump sum contract applies made, by a contractor, should, unless impracticable be measured, weighed, or counted, before payment therefor is made. The details of the measurements made should be systematically recorded in a book, called the Measurement Book, form D.F.R. (F.) 4, which will form the basis of all accounts of quantities. The description of the work or supply must be lucid so as to admit of easy identification and check.

The pages of the book should be machine-numbered, and no page may be torn out nor may any entry be erased or effaced so as to be illegible. All corrections must be duly attested by a responsible Government servant.

**14.6** A reference to the voucher in which the quantities are entered for payment, as well as to the date of entry, should be given by an endorsement upon the original entries in the measurement books and no contract certificate or bill should be signed without thus the crossing off the connected entry in the measurement book. The document on which payment is made should invariably bear a reference to the number and page of the book in which the detailed measurements are recorded and should also indicate the date on which the measurement was made.

#### (ii) Bills And Vouchers



**14.7** Payment to contractors for work or supply can be made only by the Divisional Officer, or by an authorised sub-ordinate Government servant. Claims for such payments should be prepared, preferably by the claimants themselves., in Form D.F.R. (F.) 5. No payments should be made until the correctness of the claim, in respect of quantities and rates, as well as the quality of the work or supply and other necessary factors, has been accepted by a responsible Government servant. The provisions of Subsidiary Treasury Rules 4.7 regarding the preparation and completion of vouchers should be observed as far as practicable. See also rule 14.6 supra.

**(iii) Advances To Contractors.**

**14.8**

**(1)**

**(a)** Deleted.

**(b)** *Advances for work done:* Such advances may be granted by the Divisional Forest Officer who should sign a certificate that the advances made are covered by the work done. Ordinarily such payments should not exceed 90 percent of the value of work done.

**(c)** See also paragraphs 15.84 to 15.86 of the Forest Manual, Volume II.

**14.9** Payment of advances should be made on bills, in form D.F.R. (F.) 5, duly acknowledged by the payee.

When the recovery of the advance is made through value of work done the charge to the appropriate sub-head in the cash book, (vide Article 251 of Account Code, Volume III) should be supported by a voucher (detailing the work done and the rates) which should be signed by the contractor in token of the correctness of the credit given in his ledger account (Article 272 of Account Code, Volume III), and completed as a payment voucher in other respects (Rules 14.6 and 14.7).

**C Payments To Other Departments**

**14.10** Claims of other departments for value of supplies received from, or service rendered by them shall be scrutinised, as far as possible, in the same way as those of contractors. Cash payment shall be made as required by the rules.

**D Sanctions To Expenditure And Record Thereof**

**14.11**

**(a)** No work should be commenced until the sanction of the authority competent to accord sanction has been obtained and requisite funds have been provided for it. See also Paragraph 59A of the Forest Department Code.

**Note-**Expenditure on departmental lumbering and exploitation works in progress from the preceding year may be incurred during the month of July in anticipation of communication and distribution of the budget grant.

**(b)** All sanctions will be numbered consecutively by the Conservator for each financial year and communicated by him to the Budget and Accounts Officer of the Forest Department in monthly lists.

**14.12** A defiled record of the sanction relating to each sanctioned work and of the expenditure incurred thereon from time to time (Article 270 of Account Code, Volume III) should be kept in a register in Form F.A. 3.

**14.13** When a sanctioned work is completed all outstanding liabilities should be discharged as soon as possible and the account of the work should be closed. A completion report showing the amount sanctioned and actually expended, in the same details as in the monthly accounts, should then be submitted to the Conservator of Forests concerned, who should forward it to the Chief Conservator of Forests and Government if the work was sanctioned by the Government.

## CHAPTER XV ACCOUNTS

### A Maintenance Of Accounts

**15.1** Besides the cash book, Register of Cheque drawn, Muster rolls, Measurement Books and Register of Works mentioned in the foregoing chapters, the Divisional Officers should also maintain Stores Accounts and ledgers for accounts with disbursers and contractors. See Articles 271 to 276 of Account Code, Volume III.

**15.2** The Account of each contractor and disbursed should be balanced (Article 275 of Account Code, Volume III) and signed by the Divisional Officer on the last day of each month in which any transaction takes place, unless the Conservator of Forests concerned directs that this should be done at other stated individuals.

### B Monthly Accounts

**15.3** The monthly accounts of Divisional Officers and other Forest Officers who draw funds against their own drawing accounts and render separate accounts in respect of transactions passing through them shall be prepared and submitted to the Conservator of Forests concerned in accordance with the directions contained in Chapter VII of Account Code, Volume III. For the closing of accounts for June see also Article 277 *ibid*.

**15.4** A copy of the classified Abstracts of Revenue and Expenditure, Form F.A.C. 14, shall be submitted by the Divisional Officer to the Conservator of Forests concerned.

**15.5** An abstract of the contractor's and disburser's ledger accounts prepared in Form F.A.C. 13, in accordance with the directions contained in Article 286 of Account Code, Volume III, shall, with the supporting vouchers, be submitted in original to the Conservator of Forests concerned or on the date prescribed in Article 288 *ibid*.

**15.6** Deleted.

### C Corrections Of Errors

**15.7** Errors in accounts can be corrected only in accordance with the directions contained in Article 278 of Account Code, Volume III.

### D Control Over Accounts

#### (i) By Divisional Officer.

**15.8** The responsibility for the effective check and control of the accounts of the entire division, both in respect of revenue and expenditure, rests on the Divisional Officer.

#### (ii) By Conservator

**15.9** The duties of the Chief Conservator/Conservator with regard to the Forest accounts are to exercise a strict control over receipts and expenditure. The functions of Chief Conservator/ Conservator in this respect shall be such as may be prescribed by the Government from time to time.

**15.10** Deleted.

**15.11** With the sanction of the competent authority, the Conservator of Forests concerned may, during his absence from headquarters, delegate all or a portion of his duties with regard to the control of the accounts to the officer in charge of his office.

**Note-See also rule 2.41 of the Punjab Financial (Financial Handbook No. 2)**

### E Audit Objections

**15.12** The Objection Statement containing the results of audit of bills and accounts received from the Conservator of Forests and Budget and Accounts Officer (Forests) should be returned in original, within a fortnight of its receipt.

**15.13** Deleted.

**CHAPTER XVI - CONSENT AND DELEGATION ORDERS**

- 16.1

The Delegation made by the Finance Department to the exercise of the powers by the Administrative Department in charge of the Forest Department and by the Sub-ordinate authorities of the Department are contained in the "Delegation of Powers under the Financial Rules and the powers of Re-appropriation Rules, 1962".
- 16.2

Deleted.
- 16.3

Deleted.

LIST OF APPENDICES

Appendix No.	Rule in which referred	Particulars
<b>1</b>		<b>CLASSIFICATION OF PUBLIC WORKS RECEIPTS AND EXPENDITURE</b>
Part I	Sub-rule I Under Rule 2.6.	Detailed classification of works expenditure pertaining to Irrigation Navigation, Embankment and Drainage works.
Part II	2.7	Allocation of expenditure between Capital and Revenue in the case of works for which capital and Revenue Accounts are kept,
Part III	2.8	Classification of Irrigation, Navigation Embankment and Drainage works into Productive and Unproductive.
Part IV	Ditto	Major/ Minor Heads of Public Works Receipts and Disbursements.
2	6.50 and sub-rule1 under rule 7.9.	Rules for the distribution of Establishment and Tools and Plant Charges in the Public works Department.
3	7.145	Accounts Rules Relating to watercourses
4	12.11	Classification of Forest Revenue and Expenditure
5	4.13 A	Assessment and recovery of water charges.
6	2.19	Adjustment of transfer transactions in the publics works department.

APPENDIX I  
CLASSIFICATION OF PUBLIC WORKS RECEIPTS AND EXPENDITURE  
PART I.

(SEE SUB-RULE 1 UNDER RULE 2.6)

DETAILED CLASSIFICATION OF WORKS EXPENDITURE PERTAINING  
TO IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS

Works expenditure of Irrigation, Navigation, Embankment and Drainage major heads other than 18, falls under one or other of the minor heads "Works," "Extensions and Improvements," and "Maintenance and Repairs" (Article 27 of Account Code, Volume III). Each of these minor heads is divided into (1) Head Works, (2) Main Canal and Branches, (3) Distributaries, (4) Drainage and Protective Works, (5) Watercourses (for "Works" only), (6) Special Tools and Plant (for "Works" only) and (7) Losses on Stock. Under the minor head "Maintenance and Repairs" an eighth head "Compensation," should be opened (Article 29 of Account Code, Volume III). The detailed heads subordinate to these sub-heads are enumerated in the table given below. See also Article 30 of Account Code, Volume III.

**Note-1** In classifying expenditure under the various sub-heads the following points should receive special attention :**(a)** When land is taken up for two or more of these sub-heads at the same time, its cost must be divided into the best way practicable ; **(b)** In the case of Storage Projects all works connected with supply channels to feed the head reservoir come under Head Works ; **(c)** Water-power installations at the head works of a canal, head locks and head-regulators of main and branch canals, fall under "Main Canal and Branches ;" **(d)** When a canal or a distribution channel there from, and a drainage in connection with it, are planned simultaneously and the two works intersects, the cost of the crossing should be charged to "Drainage and Protective Works; and **(e)** Buildings required for the general purposes of a canal system such as workshops, headquarters station, etc., are chargeable to "Main Canal and Branches."

**Note-2** For rules relating to Water courses, Special Tools and Plant and Losses on Stock, see Appendix 3 of this Handbook and Articles 37(b) and 102 (c) of Account Code, Volume III, respectively. The head "Watercourses" is not necessary in the case of the minor heads "Extensions and Improvements" and "Maintenance and Repairs". The head "Losses on Stock" is intended for all general losses on stock which cannot be attributed to any work the accounts of which are open.

TABLE

General Remarks

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

APPENDIX I

Detailed Heads	Remarks
A-Preliminary Expenses	Surveys and preliminary investigation B. This head does not appear under "Extensions and Improvements" nor under "Maintenance and Repairs,"
B-Land	<p>Compensation for taking permanent or temporary possession of land required for the purposes of the work.</p> <p>The term "Compensation" includes the following besides the payment for the land itself :(1) payments for buildings, trees, crops, etc., and (2) cost of special land acquisition establishment when it is debitable to the Public Works Department under Note 2 below Article 62 of Account Code, Volume I. Sale proceeds of wood, building materials, etc., obtained on clearing land taken up should be taken in reduction of the charge if realized before the accounts of the estimate for the acquisition of the land have been closed vide Article 68of Account Code, Volume III. If any buildings acquired with the land arc used as residences or otherwise let they should be brought on the Register of Rents, Form D.F.R. (P.W.) 6 and rents realized should be treated as ordinary rent receipts.</p>
C-Works	All construction works, whether of earthwork or of masonry, etc., excluding works falling under the heads 1. Navigation and K. Buildings in all cases and under L. Earth work where this is maintained as a separate detailed head. Ordinarily, the grouped head C. Works takes the place of such of the heads, D, E, F, F (1), G, H, J and L, as are not separately provided for.
D-Regulators	Works (other than escapes and escape heads) for the regulation of supply.
E-Falls	Falls and rapids other than those required to maintain the depth of water for-navigation purposes,
F- River and Hill Torrent Works	Aqueducts, super passages, culverts, siphons, inlets, outlets, and cross drainage works generally, when such works are in connection with river and hill torrents.
F(1) Other Cross Drainage Works	Cross drainage works of the classes referred to under the head "F. River and Hill Torrent Works," when such works are in connection with drainage other than that from river and hill torrents.
G-Bridges	Bridges, both road and railway, for crossing the canal, including subsidiary works e.g., approach roads, fencing gates, ghats, steps, etc.
H-Escapes	Masonry and earthwork connected wild escapes (including escape heads).
I-Navigation	Locks at head works and on the canal; separate navigation channels and weirs designed for maintaining the requisite depth of water for navigation purposes,
J-Mills	Water-power plant (if a permanent fixture) and buildings

Detailed Heads	Remarks
	in connection with such plant, also sluices and channels conducting water to and from the same.
K-Buildings	Permanent and temporary buildings, (including staff quarters, officers, work-shops, stations, etc., but excluding buildings for water-power) and station, drainages, roads, gardens, enclosure walls, conservancy works, etc., pertaining to buildings individually or collectively. In the case of maintenance and repairs, this head includes also taxes payable by Government and rents of buildings hired by Government.
L-Earthwork	Excavation and embankments for the channel, and its side roads and service roads, protective works for the bed and sides; trimming, turfing or riveting slopes; retaining walls for embankments.
L(1)-Boundary and Service Roads	This head may be opened to record the expenditure on side roads and service roads separately if it is not proposed to classify it under "L. Earthwork."
M-Plantations	All regular plantations, including the cost of clearing land, transplanting soil and planting trees. Gardening charges in connection with buildings do not fall under this head.
N-Tanks and Reservoirs	Earthwork, masonry, etc., on tanks and reservoirs (e.g., tail tanks) in connection with canals other than tanks chargeable to "Head Works" in the case of storage projects.
O-Miscellaneous	Works and services not falling under any other detailed head. Includes (1) experiments; (2) works in connection with irrigation outlets not debitable to the head "Watercourses"; (3) distance marks; (4) boundary pillars. Also minor works constructed in the banks of canals or distributaries for the direct delivery of water. Includes also in the case of original works and of extensions and improvements, charges for compensation not debitable to any other detailed head.
P-Maintenance	All repair works prior to the opening of the revenue account for the project or the section concerned. This head appears only under "Works",
R- Railways	All charges on canal railways other than those for rolling stock and locomotives.

**APPENDIX I**  
**PART II**  
**(SEE RULE 2.7)**  
**ALLOCATION OF EXPENDITURE BETWEEN CAPITAL AND REVENUE**  
**IN THE CASE OF WORKS FOR WHICH CAPITAL AND REVENUE**  
**ACCOUNTS ARE KEPT.**

The principles to be observed in deciding whether an item of expenditure should be debited to Capital or to Revenue are as follows:

- (a)** Capital bears 11 charges for the first construction and equipment of a project, as well as charges for maintenance on sections not opened for working and charges for such subsequent additions and improvements as may be sanctioned under rules by competent authority. It may also bear charges on account of restoration of damages caused by extraordinary casualties, such as flood, fire, etc.; such charges being recorded under a separate minor head "Extraordinary Replacements,"
- (b)** Revenue bears all charges for maintenance and working expenses, which embrace all expenditure for the working and upkeep of the project, as also for such replacements and minor additions or improvements as it may be considered desirable to debit to Revenue instead of increasing the capital cost of the undertaking.
- (c)** In the case of renewals and replacements of existing works, if the cost really represents an increase in the capital value of the system and exceeds the cost of the original work by Rs. 1,000, the cost of the new work should be divided between Capital and Revenue, the portion debited to the latter account being the cost of the original work, which should be estimated if the actual cost is not known, and the balance debited to Capital. In other cases, the whole cost of the new work should be debited to Revenue. Thus, a renewal which does not represent a substantial improvement of the original work, but which is in all material essentials the same as the latter, although it may exceed the cost of that work by more than Rs. 1,000, should not be debited to Capital but to the Revenue Accounts.
- (d)** When the construction estimate of a project for which a separate Capital account is kept, is closed, the expenditure on works of extensions will be debited thus:
  - (i)** Estimates exceeding Rs. 1,000 for (1) works which are in themselves directly remunerative, such as new distributaries, mills or works for increasing the canal discharge, and (2) works which are necessary for the full development of a project, but which are not in themselves directly remunerative, shall be debited to the Capital Account.
  - (ii)** Estimates amounting to Rs, 1,000 or under shall be debited to the Revenue Account.
  - (iii)** All estimates for works which are neither remunerative in themselves nor considered necessary for the development of the project, shall be debited to the Revenue Account.
- (e)** Where outlay is of a nature which under these rules does not appertain to Capital, it is not, under any circumstances and whatever its magnitude, to be debited to Capital,
- (f)** Works expenditure which, under the foregoing rule is chargeable to the Capital account, will be classified under the minor head "Works" of the Major head "18" or "68", as the case may be. That which is chargeable to the Revenue account will fall under the minor head "Extensions and Improvements" or "Maintenance and Repairs" of the division under Major head "17 (1) Working Expenses on Irrigation, Navigation, Embankment and Drainage Works" for which capital accounts are kept including Establishment Charges according as the expenditure pertains to the category of original works or repairs.
- (g)** The expenditure on productive works is recorded in two sections, separately for capital and revenue charges. For unproductive works also, the arrangement is



similar where it is desirable and possible to maintain accounts on a quasi-commercial basis. When, however, a work of this class is too small to make it worthwhile to maintain a separate account of it on such a basis, all expenditure on it is treated as a revenue charge, the work being classified as one for which no capital accounts are kept. In the category of unproductive works is also included "Miscellaneous expenditure", which is expenditure upon the preliminary survey of new projects and also for the cost of famine surveys required for the preparation of famine programs.

**APPENDIX I**  
**CLASSIFICATION OF IRRIGATION, NAVIGATION EMBANKMENT AND**  
**DRAINAGE WORKS INTO "PRODUCTIVE" AND "UNPRODUCTIVE"**

**PART III**

**(SEE RULE 2.8)**

1. Projects of Irrigation, Navigation, Embankment and Drainage, are of two classes: (1) Productive and (2) Unproductive.
2. To admit of a new work being classed as a Productive Public Work, the following conditions must be satisfied:
  - (a) There must be good reason to believe that the revenue derived from it will, within ten years after the probable date of its completion, repay the annual interest on the capital invested calculated at 6 per cent; but in preparing a project for sanction no deduction is to be made from the total capital outlay on account of anticipated excess of revenue over simple interest. In the case of projects sanctioned after the 9<sup>th</sup> June 1944, the rate of annual interest on the capital invested shall be calculated at 4 per cent instead of 6 per cent.

**Note-Capital invested includes (1) direct charges, (2) indirect charges, and (3) all arrears of simple interest, if any, i.e., balance of total interest over total net revenue.**

- (b) It must be susceptible of having clear Capital and Revenue accounts of it kept.
  - (c) Its classification as a Productive Public Work must be authorized by competent authority.
3. The rules for determining (1) whether a work which has been classed as productive shall continue to be so classed, and (2) whether an unproductive work may be re classed as productive, are as follows, the percentage rates referred to being those prescribed for the time being and subject to alteration at the discretion of the competent authority:

- I. Every irrigation, navigation, embankment or drainage work for which capital accounts are kept should, until ten years after the date of the closure of its construction estimate, be classed as productive if the net revenue anticipated from it appears likely to repay, on the expiry of that period, the annual interest charges on the capital invested (including direct and indirect charges and arrears of simple interest), calculated at 4 per cent in the case of works sanctioned before the 1<sup>st</sup> April 1919, at 5 per cent in the case of those sanctioned between the 1<sup>st</sup> April, 1919, and the 1<sup>st</sup> August, 1921, and at 6 per cent in the case of those sanctioned after the last mentioned date. Conversely, if it is not expected to yield, the relevant return, it should be classed as unproductive. If, moreover, at any time during the period of construction or within ten years of the date of the closure of its construction estimate it becomes apparent that a work originally classed as productive will not actually be remunerative according to the criterion prescribed above, it should be transferred from the productive to the unproductive class; and similarly if it, becomes obvious, during the same period, that a work sanctioned as unproductive will actually prove remunerative the transfer of the work from the unproductive to the productive class may be effected.
- II. Every work classified in accordance with clause I above will retain its classification unchanged during the eleventh, twelfth and thirteenth years after the closure of its construction estimate,
- III. If any irrigation, navigation, embankment or drainage work for which a capital account is kept and which is classed as productive fails, at any time after the expiry of ten years, from the date of the closure of its construction estimate, in three successive years, to yield the relevant return prescribed in clause I above, it should be transferred to the unproductive class. A work classed as unproductive which succeeds in yielding, in three successive years the relevant return prescribed for a productive work may, on the same principle, be transferred to the productive class.

**IV.** If an existing irrigation, navigation, embankment or drainage work be extended or improved, the criterion of productivity prescribed in clauses I to III above shall be applied to the whole system, including such extension or improvement, as if the extension or improvement had been executed simultaneously with the original work, and the date of sanction referred to in those clauses for the purpose of determining the percentage to be returned by the system as a whole, shall be that of the accord of sanction to the original project. As an exception to this rule, if any extension be, owing either to its nature or magnitude such as may reasonably be considered to be a separate project and if it be susceptible of having clear capital and revenue accounts kept of it, as distinct from those of the project as a whole, it should be treated as a separate project and in that case the conditions relating to original projects and not those relating to extensions and improvements shall be applicable. In all such cases separate capital and revenue accounts should be maintained for the extension in order to enable the productivity test to be periodically applied.

**V.** Clauses I, III and IV are however, subject to the proviso that the competent authority may postpone the transfer of a work from one class to the other in cases in which it is satisfied that its success or failure is due to purely transitory causes.

4. For the purpose of determining the productivity of an old work the capital expenditure expended by that. Government should be regarded as the capital at charge on which interest is chargeable.
5. The transfer of a work from the productive to the unproductive category, or vice versa, will affect the recording of all future transactions in connection with it. No adjustment will be made in the general accounts in respect of past transactions, but the necessary transfers will be effected by the Director Audit & Account (Works) in the *Pro forma* accounts of the work in question, vide note below Article 26 Account Code, Volume III.

**APPENDIX I**  
**PART IV**  
**MAJOR AND MINOR HEADS OF PUBLIC WORKS RECEIPTS AND DISBURSEMENT**

Major Heads/ Sub Major Heads	Minor Heads
<b>Revenue Heads</b>	
<b>XVII-</b> Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are Kept.	
<b>A-</b> Irrigation Works-	
<b>(1)</b> Productive	Water Rates. Reclamation Fee. Other Items. Transfer from X Forest on account of Sale proceeds of Canal side plantation. Receipts from 68 - Construction of Irrigation Works etc, Deduct - Refunds.
<b>(2)</b> Unproductive	Water Rates. Other Items. Deduct Refunds.
<b>XVIII-</b> Irrigation, Navigation, Embankment and Drainage works for which no Capital Accounts are kept.	
<b>A-</b> Irrigation Works	Water Rates. Recoveries of Expenditure Contribution of officer lent to foreign service and other Government Department. Other items. Deduct Refunds,
<b>B-</b> Navigation, Embankment and Drainage Works.	Water Rates. Other Items. Sale of Water. Miscellaneous. Deduct Refunds.
<b>XXVIII</b> Public Health	Recoveries of overpayments. Collection of payments for services Rendered. Miscellaneous. Refunds.
<b>XXIX-</b> Civil Works	Rent. Recoveries of Expenditure. Miscellaneous. Deduct Refunds.

Major Heads/ Sub Major Heads	Minor Heads
XXIX-A-Communication	Rent. Tolls on Roads. Recoveries of Expenditure. Miscellaneous. Refunds.
XXIX-B-Housing and Physical Planning.	Sale of Plots. Sale of Buildings. Income from Satellite Town Scheme. Collection of payments for Services Rendered. Miscellaneous. Refunds.

EXPENDITURE HEADS

17(1)-Working Expenses on Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept including charges on Irrigation Establishment.	A-Extension and Improvement. B-Maintenance and Repairs. C-Tools and Plant. D-Charges on Irrigation Establishment.
18- Other Revenue Expenditure Financed from Ordinary Revenues.	A-Irrigation Works. B-Navigation, Embankment and Drainage Works. Deduct Receipts and Recoveries (Suspense Credits).
39- Public Health.	Public Health Establishment. Tools and Plant.
50- Civil Works Excluding Establishment Charges.	Repairs Buildings. Repairs Miscellaneous. Tools and Plants. Grants-in-Aid.
50- Civil Works Establishment Charges.	Chief Engineer. Consulting Architect and his establishment. Superintending Engineers. Executive Engineers. Building Research Laboratory,
50-B- Communication Excluding Establishment Charges	Repairs Highway. Tools and Plants.
50-BCommunication Establishment charges.	Chief Engineer. Directorate of Bridges. Land Acquisition and Control Officers. Superintending Engineers.

Major Heads/ Sub Major Heads	Minor Heads
	Executive Engineers.
	Road Research and Material Testing Institute.
	Grant to Lahore Development Authority for staff transferred from Highway Department.
50-C Housing and Physical Planning.	Establishment.
	Tools and Plant.
63-B Development	G-Irrigation.
	M-Public Health.
	T-Civil Works.
68 Construction of Irrigation, Navigation, Embankment and Drainage Works.	A-Works.
Irrigation works (Open Canal)	B-Extraordinary Replacements.
(1) Productive	C-Survey and Investigation.
	D-Tools and Plant.
(2) Unproductive	E-Suspense.
	F-Works.
	G-Extraordinary Replacements;
	H-Survey and Investigation.
	I-Tools and Plant.
	J-Suspense.
Navigation, Embankment and Drainage Works.(Projects)	K-Works.
(1) Productive	L-Extraordinary Replacements.
	M-Survey and Investigation,
	N-Tools and Plant
	O-Suspense.
(2) Un-Productive	P-Works.
	Q-Extraordinary Replacements
	R-Survey and Investigation.
	S-Tools and Plant.
	T-Suspense.
	Deduct Receipts and Recoveries (Suspense Credits).
80-Town Development	A separate head for each scheme.
80-A- Capital Account of Communication Works outside the Revenue Account.	Communication.
	Central Road Organization Scheme.
	Extraordinary Replacement.
	Tools and Plant.
	Suspense (Debit).
	Receipts and Recoveries (Suspense Credits).

Major Heads/ Sub Major Heads	Minor Heads
81- Capital Account of Civil Works Outside the Revenue Account.;	Land Revenue. General Administration. Food. Administration of Justice. Jails and Convict Settlements. Police. Education. Health Services. Public Health. Agriculture. Veterinary. Co-operation. Industries. Civil Works. Stationery and Printing. Miscellaneous Departments. Extraordinary Replacements. Suspense (Debits). Receipts and Recoveries (Suspense Credits).

## APPENDIX 2

### (SEE RULE 6.50 AND SUB-RULE 1 UNDER RULE 7.9)

#### RULES FOR THE DISTRIBUTION OF ESTABLISHMENT AND TOOLS AND PLANT CHARGES IN THE PUBLIC WORKS DEPARTMENT

1. The accounts of Establishment and Tools and Plant charges in the Public Works Department shall be kept on the following principles:

- (i) The establishment Charges of a division or of a special office should be classified and accounted for under the appropriate sub-head under the Minor Heads "Establishment" of the Major Head under which the division or office is classified for this purpose. The same Major Head should bear the charges for the ordinary tools and plants of the division under the Minor head "Tools & Plant".
- (ii) The proportion of the expenditure shall neither be shown in the Provincial Budget nor in the Appropriation/Finance Accounts.
- (iii) The expenditure incurred in the case of Irrigation Department shall be distributed on pro-rata basis in the Administrative Accounts of the Department which shall be prepared on proforma basis.

2. Deleted.

3. The under-mentioned special establishments should be debited as indicated below:-

- (i) Purely revenue establishment (Deputy Collectors, Zilladars, Amins, etc)., employed entirely on the management of Irrigation, Navigation, Drainage and assessment, etc., of connected revenue to the Major Head 17 (1) Working Expenses on Irrigation Navigation, Embankment and Drainage Works for which Capital Accounts are kept including charges on Irrigation Establishment or to the Major Head 18 Other Revenue Expenditure financed from Ordinary Revenues as the case may be.

**Note-If in any division of circle or superintendence, the charges of this special establishment cannot be accurately allocated to either of these two heads, the entire revenue establishment of the circle should be treated as "Joint revenue establishment under 17 (1) and 18" although it will be debited in the first instance, in accordance with the general rule in paragraph I.**

- (ii) Establishment employed on large Irrigation Surveys for new projects: To the surveys concerned under the head "18 Other Revenue Expenditure financed from ordinary Revenues Miscellaneous Expenditure".
- (iii) Establishment employed on famine relief works: To the head "54 Famine-A Famine Relief".
- (iv) Establishment employed on land acquisition and sub-Commercial character: To the workshop concerned under the major head under which its maintenance charges may be classified.
- (v) Establishment employed on land acquisition and sub-regulation work of Irrigation Project: To the minor head, Establishment subordinate to the major head, "68 Construction of Irrigation, Navigation, Embankment and Drainage Works".
- (vi) Establishment employed on Tube Well and Water-logging Investigations to the head "18 Other Revenue Expenditure financed from Ordinary Revenues A-Irrigation Works".
- (vii) Establishment employed in the Irrigation Research Institute to the head "18 Other Revenue Expenditure financed from Ordinary Revenues B-Navigation Embankment and Drainage Works".

4. The cost of special tools and plant, i.e. tools, plant, machinery, etc., obtained to meet the special requirements of a particular work or project and of a nature not usually to be found in the general stores of the province, should be treated as a direct charge to the work or project, and not classified under the minor head "Tools and Plant". Similarly, tools, plant and



machinery required for a workshop of a ^Mow-commercial, character should be debited direct to the accounts of it.

**Note-1 in cases of doubt the Chief Engineer will decide whether any item of tools and plant should be classified as ordinary or special.**

**Note-2 the cost of Tools and Plant required for use on Famine Relief should be treated as "Special" and classified in accordance with this paragraph.**

5. Recovery of the cost of establishment and tools and plant should be made at percentage rates in the following cases

- (a) Work done for Public Works divisions of other provinces.
- (b) Work done occasionally for Railways, Military Engineer Services, Pakistan Post, Telegraph and Telephone Department or the Archaeological Department.
- (c) Work done for all other departments, when the cost is debitable to these departments.
- (d) Work done occasionally by the Civil Works branch for the Irrigation Branch of the province or vice versa.
- (e) Non-Government works.

**Note-For work done in workshops see paragraph 9**

6. The percentage are fixed, separately for establishment and tools and plant charges, and readjusted, if necessary, at quinquennial intervals or shorter by the competent authority in consultation with the Director, Audit & Account (Works), the rates being based on the actual average cost (per 100 rupees of outlay on works) in the province or branch concerned during the previous five years subject normally to the following maxima :

1.	Establishment Charges	8 ½ per cent.
2.	Tools and plant charges	2 per cent
3.	Audit & Accounts Charges	1 per cent
4.	Pensionary Charges	½ per cent

**Note-1 When only some of the operation necessary to the completion of a non-Government project are undertaken at one time, different percentage may, if desired, be adopted for each operation; provided that, if subsequently the remaining operations are undertaken, the aggregate recovery is equal to the full charge leviable under this paragraph.**

**Note-2 Similarly, different rates of charges, may, if desired, be prescribed for large and small works, or for scattered and concentrated works, respectively, the different rates being so fixed as to give approximately the same aggregate return to Government as if one rate only, as determined under this paragraph were being debited.**

**Note-3 In calculating departmental charges in respect of works (referred to in paragraph 5 above) executed by the Buildings, Highway, Public Health Engineering and Housing and Physical Planning Departments one per cent should be added on account of pensionary contribution and credited to XLIV- Receipts in aid of superannuation.**

- 7. As an exception to paragraph 6, the establishment charge on new supplies and repairs of barrack furniture of the Military Engineer Services is fixed at ten per cent on the outlay.
- 8. The prescribed percentage can be remitted, with the sanction of the Superintending Engineers in the case of Buildings, Highway, Irrigation, Public Health Engineering and Housing and Physical Planning Departments, in the case of non-Government; Works costing less than Rs. 1,000. The charge on account of Audit & Accounts Establishment fixed by the Federal Government need also not be levied in such cases. Remission of the percentage charges in other cases is not normally permissible. Where circumstances render remission advisable the consent of the Finance Department is necessary.

9. For work done in workshops, which are of a quasi-commercial character, percentage charges are leviable in all cases, i.e., even when work is done for Public Works divisions of the province.
10. The percentages referred to in paragraph 6 and 7 are leviable in the actual outlay booked in the accounts, i.e., on the net outlay in case there are any refunds or write-backs. No item of expenditure should be excluded from the levy on the plea that it involved little or no departmental supervision, etc., but the prescribed percentage charges for tools and plant should not be levied in the case of non-Government works on which tools and plant of the Department are not used.

**Note-**Under this rule, even the cost of land acquired through the Civil Department is not exempt when it is adjusted in the divisional accounts as part of the cost of a non-Government work; but, if the estimate for the work does not include the cost of the acquisition of land and this cost is not passed through the Public Works Accounts no percentage charge is leviable on account of it.

11. Recoveries made in accordance with paragraph 5 to 10 should be classified as indicated in Article 69 of Account Code, Volume III, the adjustments being made in the accounts of the Divisional Officer, whenever the cost of work done is adjusted by debit to the deposit, remittance or other account concerned.

**Note-1** An additional charge as such percentage as may be fixed; by the Federal Government, should be recovered in respect of works of the Classes referred to in item (b), excluding the works of the Archaeological Department, and in item (e) of paragraph 5, to cover the cost of audit and accounts establishment and credited respectively to the heads "26-Audit" or Miscellaneous Fees for Government Audit."

**Note-2** In the case of work done in workshops of a quasi-commercial character, the percentage charges referred to in paragraph 9 may be so regulated as to include the percentage referred to in note 1 above, even in the case of jobs executed for other divisions or department both of the same province and of other provinces, but such recoveries should not be credited to "26-Audit" or "XLVI-Miscellaneous-Fees Government Audit" except in the cases referred to in note 1 above.

12. Recoveries on account of services rendered by Special Officers other than Chief and Superintending Engineers, do not appear in the accounts of the Divisional Officer in cases in which there is no works expenditure e.g., fees for advisory work, Such fees should be paid direct into the treasury, to be credited to the head of account which bears the cost of the establishment of the Special Officer concerned when the fees have been recovered from outside bodies or departments of the same Government, and to the corresponding Receipt or Capital head of expenditure in other Section K of Chapter II of Account Code, Volume III.
13. In the case of large surveys for new projects of Irrigation, Navigation, Embankment and Drainage works, for which special establishment is entertained, an addition of 5 per cent to the cost of this establishment should be made by the Director, Audit & Accounts (Works) to cover the supervision charges thereon.

**Note-1** This rule applies also to workshops of a quasi-commercial character and to famine relief works, but the rate of charge may be even less than 5 per cent if so fixed by the competent authority on a consideration of the special features of each case.

**Note-2** Direction charges should be allocated to the sub-head "A 2-Special Officer" at the rate of 5 per cent.

14. Deleted
15. Deleted
16. Deleted
17. Deleted
18. Deleted
19. Deleted
20. Deleted
21. Deleted

**22.** Deleted

**23.** The *pro rata* distribution of the expenditure on Establishment and Tools and Plant in the Pro forma Account shall be made in such manner as may be prescribed by the Government.

**APPENDIX 3**  
**(SEE RULE 7.145)**

**ACCOUNT RULES RELATING TO WATER-COURSES**

1. As a general rule, water-courses of irrigation, etc., projects are not constructed by Government as integral parts of the projects, its liability being confined to the provision of the main canal and of such branches and major and minor distributaries as may be decided upon by competent authority from time to time. Under the ordinary arrangements in force in the province, persons desiring to use the water of a canal are required either to make their own arrangements for the construction of the necessary water-courses or to bear the charges that may be incurred by the Department in constructing them on their behalf. This liability of the cultivators, or other persons benefiting by canal irrigation, extends also to works of improvements and repair to water-course and to construction and repair of bridges, culverts or other works that may be required for the passage of the water of such water-courses across any public road, drainage channel, etc. In the general interests of the cultivators, especially when a canal project, or an integral part of it, is launched in a new locality and if is desired to afford special facilities to the cultivators with a view to the more rapid development of irrigation, it is sometimes decided by Government to lay out and construct, at the cost of Government in the first instance, the entire system of the main water-courses required for a project or a substantial section of it, at the outset. When this course is adopted, a scheme is simultaneously devised for effecting recovery in a number of years, of the additional burden thus thrown on the Government finances. As no separate account can be kept satisfactorily of the liabilities of each individual person benefited usually the recovery takes the form of a general enhancement of the water rates or the imposition of a special acreage rate. The amount which it is usually sought, under such a scheme, to recover in the aggregate, is the initial capital cost of the works (including such cost of maintenance during construction as may be debited to the capital account) *plus* the usual percentage charges referred to in Appendix 2, plus the interest calculated at a rate fixed by the competent authority. In some cases where an entire system of water-courses has been constructed by Government and the particular circumstances of the tract have rendered such a course desirable, the whole or a portion of the cost of construction has been debited finally to the account of the project concerned, or the charge on account of interest waived.
2. It will thus be seen that works outlay on water-courses, which may be incurred by Public Works Officers, falls under the following distinct categories:
  - I. Recoverable from individual cultivators concerned, in lump sums equivalent to the charges incurred on behalf of each.
  - II. Recoverable by a general levy, whether for a specified or indefinite period
    - (a) when the actual recoveries are required to be set off against the outlay;
    - (b) when the actual recoveries are not to be set off against the outlay.
  - III. Borne finally by Government.

Works of the first class are styled "Taccavi Work" and the account rules relating to them are given in Chapter VII. This Appendix deals only with works of the other two classes.
3. In respect of sanctions to estimates, etc., all works in connection with water-courses are treated like other works of the irrigation, etc., project concerned, the expenditure being booked finally under the appropriate detailed head subordinate to the head "Water-courses". After a work has been constructed, the cost of maintenance and repairs is, in all cases, borne by the cultivators concerned.
4. Recoveries actually made under clause II of paragraph 2 should be brought to account in the manner indicated in Article 70 of Account Code, Volume III.

5. In cases falling under clause II (a) of paragraph II, the Director Audit & Accounts (Works) with a view to watching the progress of the recoveries, will maintain a suitable *pro forma* account without disturbing the booked accounts of receipts and expenditure, the form of the account being determined in consultation with the Government. It will ordinarily be found sufficient to keep an account merely in respect of the works outlay, the annual recoveries being distributed ratably, as between works, interest, etc., on a fixed basis determined once for all.

## APPENDIX .4

### (SEE RULE 12.11)

#### CLASSIFICATION OF FOREST REVENUE AND EXPENDITURE

##### I General

The major and minor heads prescribed by the Auditor-General for the classification of forest receipts and expenditure are given in Appendix 2 to Account Code, Volume I. The sub-heads and detailed heads or units of grants and appropriation as determined by Government are given in Punjab Budget Manual; the authorised arrangement of heads shall not, however, be altered except in consultation with the Accountant-General See Article 240 of Account Code, Volume III.

##### II Allocation Of Expenditure Between .Capital And Revenue

The broad principles for determining whether any expenditure is of a capital nature to be met from borrowed funds are set out below:-

- (i) In the case of a new undertaking all initial outlay on first construction and equipment and all outlay on maintenance thereof, until the undertaking reaches a 'productive' stage, are a 'capital' charge. In the case of an existing undertaking, that expenditure which improves the earning capacity of the undertaking, equivalent in the case of a forest to the yield capacity, is a 'capital' charge and that which merely maintains the earning capacity at its previous level is a 'revenue' charge.
- (ii) In accordance with the principle enunciated above, the following Initial outlay should be deemed 'capital':
  - (a) The cost of all operations in connection with the increase of the area under forest growth or the introduction of organized working, e.g.
    - (1) Purchase of land for plantations and forest purposes and cash compensation for extinction of forest rights;
    - (2) Expenditure on forest settlements and demarcation;
    - (3) Initial expenditure on the creation of new plantations; but not expenditure on their maintenance or on replacing a forest crop, natural or artificial;
    - (4) Cost of compiling working plans carrying out regular forest surveys by professional agency.
  - (b) The cost of first construction and equipment and of first supply of all appliances and appurtenances necessary for working the forests, e.g.-
    - (1) construction of permanent roads, tramways, bridges, houses, canals, timber slides, saw mills, factories, etc.,
    - (2) equipment of houses, saw mills, factories, etc.,
    - (3) purchase of live-stock, stores, stools and plants, etc.
  - (c) The cost of construction of any work by Government under section 35 of the Forest Act (Act VII of 1878) on forests and lands which are not the property of Government.
- (iii) 'Revenue' expenditure comprises, besides working expenses incurred on the production of revenue and on the realization thereof, all charges that are necessary for the maintenance of forests (after they have commenced to yield revenue) up to a proper standard of efficiency, i.e., the cost of all operations in connection with the conservation and regeneration of forests, including the replacing of forest crops by artificial means, after harvesting, which may be required from year to year to maintain the forests in a state of normal efficiency. Thus the following expenditure will usually be 'revenue':
  - (a) The cost of tending operations, e.g., thinning improvement felling, cleaning, creeper-cutting, stubbing out *kana* grass, etc.
  - (b) The cost of all measures for inducing and aiding natural reproduction, e.g., clearing undergrowth, collecting and burning the debris of felling, hoeing

the soil prior to the seed fall, artificial filling of gaps to supplement natural reproduction, reopening trenches in order to stimulate the production of root suckers, and so forth.

- (c) The cost of protection of forests from fire, from un-authorised grazing, from unauthorized felling, from insects and fungoid attacks, etc.
- (d) The cost of any renewal or replacement of the items mentioned in (ii) (b) above rendered necessary by ordinary wear and tear or depreciation or natural death.
- (e) The cost of maintaining all Government forests.

**Note-**In doubtful cases the determination whether any particular expenditure is of a revenue' or a 'capital' nature should be based on the application of the principle enunciated in clause (i) above.

### III Rules For The Distribution Of Establishment Charges

1. The accounts of establishment charges are kept on the following principles:

- (i) The charges of a division or special office are, as a rule, met out of a single major head in the first instance.
- (ii) Before closing the accounts of the year, the Budget & Accounts Officer Forest Department apportions the charges of the whole province between the major heads to which the cost of the works was debited.
- (iii) In certain cases where the annual adjustment is unsuitable, recovery of cost is effected in the accounts of the division concerned from time to time by the levy of a percentage charge.
- (iv) Otherwise, the shares pertaining to individual works are not determined except for the purpose of certain *pro forma* accounts.

2. The Establishment charges of a division or of a special office should, in the first instance, be clarified under the minor head Establishment of the major head under which the division or office is classified for the purpose.

3. As an exception to the foregoing rule the cost of the under-mentioned special establishments should be debited as indicated below:-

- (i) Purely revenue establishment such as Revenue Muharrirs, Depot Overseers, etc., employed entirely on assessment and realization of revenue receipts to major head 10 Forests.
- (ii) Establishment employed, solely on capital works to major head "65 Capital Outlay on Forests."

4. Recovery of cost establishment on account of service rendered outside the department should be made at percentage rates fixed by the competent authority on the cost of work done so that the cost of establishment may be correspondingly reduced before it is distributed over the major heads.

5. Recovery of fees for advisory work should also be made at the rate fixed by the competent authority in each case and credited to the head of account which bears the cost of the establishment.

**Note-Additional charges should be recovered in respect of non- Government works and of works done for Railways, Military Engineer Services and Ports, Telegraphs and Telephone Departments a fee for Government audit, to cover the cost of audit and accounts.**

6. Thus, when the accounts of the year are about to be closed, the net charges under establishment other than those mentioned in paragraphs 3, 4 and 5 will represent the residual charges to be apportioned to the several major heads excepting those for which percentage Charges were levied under paragraphs 4 and 5 or special Establishment was employed [paragraph 3 (ii)]. This apportionment will be made by the Accountant-General as indicated in the rules below.

7. The Establishment charges to be distributed pro rata will be the sum of residual charges in each division (vide paragraph 6) *plus* a share of the cost of such officers

(including their establishment) as exercise control over more than one division equally distributed over all the divisions under their charge.

8. The pro rata distribution should be made thus:-

- (a) The divisible establishment charges as calculated under paragraph 7 should be divided among the major heads operated on (paragraph 6) in proportion to the expenditure on works.
  - (b) No items of expenditure on works recorded finally under the major head concerned should be excluded.
9. The apportionment should not be carried to individual works in the regular accounts; but in the *pro forma* accounts of individual projects, if it is desired to prepare any such accounts suitable additions to the outlay on each project should be made to cover the cost of establishment. On the basis of the figures of establishment charges in each division as finally booked under the major head concerned should be determined the percentage (to 4 places of decimals) which the figure bears to the total works outlay finally booked under that head in the division concerned and the establishment charges on account of each project under that head should then be calculated by multiplying the works outlay on the project by this percentage.



## APPENDIX 5

### (Referred to in rule 4.13-a)

#### Assessment and recovery of water charges

The assessment and recovery of water charges shall be made in the following manner:

- I. Recovery from individual occupying residential buildings attached to certain Government Offices or institutions from sources other than Public Works Department

**(a)** Building under the administrative control of the Buildings Department

- (i) The Superintending Engineer concerned will be responsible to assess and fix the charge to be recovered. The charge should be based on a calculated average consumption by each class of tenant in similar institutions of each department, and, if necessary, he may obtain the advice of the Superintending Engineer, Public Health Circle, in arriving at a figure of average consumption. The Superintending Engineer will then intimate the charge assessed to the head of the office or institution concerned.
- (ii) The head of office or institution will then be responsible to recover from the individuals concerned the charges assessed by the Superintending Engineer. Bills for the supply of water to an office or institution are debitable to the head "contingencies". In paying such bills heads of offices and institutions should take steps to ensure that the sums due from individuals are recovered before a bill is paid and that only that amount of the bill for water charges which is payable by Government is finally debited to the office contingent grant. Where for any reason it has not been possible to make recovery from individuals and the entire bill for water supply is met from contingencies, the head of office or institution will indicate in the contingent bill sent to the Accountant-General the amount which is so recoverable and will be responsible to see that it is recovered at the earliest possible moment. To enable the Accountant-General to check the recovery of such amounts heads of offices and institutions will furnish him quarterly with a certificate in the followings form:

#### Form Of Certificate

CERTIFIED that except in cases mentioned below charges on account of water-supply met out of the office contingent grant during the quarter ending (30<sup>th</sup> September, 31<sup>st</sup> December, 31<sup>st</sup> March and 30<sup>th</sup> June) did not include any charges on account of private consumption and that in case in which such charges are included necessary recovery of such charges has been made from the Government servants concerned.

Head of Office or Institution

(Full signature with designation)

- (iii) When any charge for water-supply payable by an individual has been paid from contingencies the amount subsequently recovered will be credited to the Receipt Head of the Department.
- (iv) In order to watch that recovery is made from individuals in accordance with the charges fixed by Superintending Engineers the head of office or institution should maintain a register similar to P.W.A. Form 49 used in Public Works Divisions.
- (v) The low paid employees are not to be subjected to any charge or recovery.

**(b)** Buildings under the control of the Irrigation Branch.-

- (i) Irrigation Branch Secretariat, The two signalers supplied with water are charged at fixed rate and the recovery is

credited to Receipt Head of the Chief Engineers Office. The recovery is reported monthly to the Executive Engineer, Ist Lahore Provincial Division.

- (ii) Irrigation Branch Quarters and Office at Sargodha Circle Office Buildings4/13th of the total charge is recovered from the Superintending Engineer. No charge is made from low paid employees.

Divisional Office Buildings

Water is supplied to signalers and low paid employees and no charge is made.

II. Recovery of water charges for water supplied from Government sources of supply for the use of occupants of Government residential buildings.

- (a) **Unmetered Supply** The Executive Engineer shall intimate the assessment of water charges in a statement in the following form in respect of every residence connected with any Institution/Office to the Head of the Institution/Office concerned and he shall also be responsible to intimate any change in assessment which may occur thereafter.

**Water Charges Assessment Form**

Statement showing assessment of water charges, recoveries of which are to be made with effect from monthly from the establishment of Executive Engineer

Item NO.	Number of Residence or quarter	Designation	Rate of assessment of water charges	Remarks
1				
2				
3				
4				
5				
6				
7				

**Note-**The Head of the Institution/Office should recover from the tenants the total amount of water charges assessed by the Executive Engineer, whether or not the tenant disputes the correctness of the assessment, in the same way as rent of house is recovered in terms of paragraph 256 of the Public Works Account Code and Article 46-A of the Civil Account Code, Volume I, and credit the same to Government under head XXXIX-Civil Works Provincial

- (b) The Head of the Institution/Office shall then directly recover each month, the water charges assessed against all establishment serving under him and shall intimate on the recovery certificate form in the following form to the Executive Engineer concerned by the 25<sup>th</sup> of every month, the detail of the amounts recovered or outstanding for the preceding month for each employee under his control.

Water charges recovery certificate form

Name of institute/office

Certified that the amount of water charges as assessment made,-vide Executive Engineer..... No. dated.....recoverable for the month of.....shown below has been recovered from the tenants concerned by deduction from their pay bills for the month of..... and credited to Government under head XXXIX Civil Works Provincial Miscellaneous detailed below:

Serial No	Number of quarter or residence	Designation of tenant	Rate of assessment	Amount Due			Amount actually recovered and credited to Government	Balance not recovered	Cause of non-recovery
				Previous balance if any	Monthly assessment	Total			

**N.B-**In case where a water-supply connection has been closed and no recovery of water charges is to be made, the Head of Institution/Office should furnish certificate as noted below :-

“Certified that water-supply connection of the residence/quarter including servants' quarters which were completely vacant temporarily was closed for the period.....and no water was used there from.

Head of Office

- (a) The Head of the Institution/Office shall also notify each Officer who resides or has resided in a Government residence or quarter connected with the Institution/Office the amount of the water charges for which each such officer is personally liable in respect of his residence each month and shall send copies thereof in duplicate to the Treasury Officer concerned (or the Accountant-General, Punjab, in the case of Lahore) before the 25<sup>th</sup> of each month, with instructions to see that recovery is made from the pay of the officer concerned for that month, who after the recoveries are made should return one copy to the Executive Engineer on the authority of which he can show the recovery in his accounts.

- (b) Metered Supply. The Executive Engineer shall forward monthly on the 15<sup>th</sup> of each month a bill in triplicate of water charges on the basis of the actual monthly consumption, on the P.W.A. Form 48 to the Head of the Institution-office concerned who will effect recovery and take action as required in sub-paragraph (b) and (c) above.
  - (c) The Heads of Institutions/Office to see that full recovery is made in accordance with the Executive Engineer's assessment.
  - (d) In cases where the tenant disputes the correctness of the assessment the Head of Institution/Office should, after the recovery has been made, submit the representation of the tenant to the Executive Engineer concerned who will be responsible to scrutinize the tenant's claim and to allow a refund if it is found to be correct.
- III** Recovery of water charges, from individuals occupying residential buildings attached to certain Government Offices or Institutions where water supply is derived from open wells, used jointly for offices, etc., and residences
- (a) Where the occupants of the residential buildings themselves arrange to carry the water they require, from such sources of supply for household consumption no water charges should be recovered from them, on the analogy of the orders issued in respect of "technically public taps", of rule 5.37 Civil Service Rules (Punjab), Volume I, Part I, even though cost of "lifting", the water in such cases is borne by Government.
  - (b) Where water-supply from such sources is used for the maintenance of a compound, or garden in a residential building, a charge must be made on this account, in the ratio the compound or garden area attached to the residence bears to the area of the compound of the office or the institution. The cost of upkeep of the well, for the purpose of assessment, shall be calculated to include the following charges:-
    - (1) Interest on capital cost at 6 per cent;
    - (2) Depreciation at 2 per cent on capital cost;
    - (3) Actual cost of maintenance; and
    - (4) Actual cost of working the Well.
  - (c) In cases where wells are for joint supply and a part of the capital cost has been included in the cost of a residential building, the capital cost of the well should be taken out of the capital cost of the building while revising the rent.

## APPENDIX 6

(Referred to in note below rule 2.19)

### Adjustment of transfer transaction in P.W.D

1. The transfer transactions in the Public Works Department fall into following broad categories:
  - (i) Transfers between the Public Works Officers in respect of
    - (a) Stores supplied by one Division to another;
    - (b) Cash transfers by one Division to another; and
    - (c) Services rendered or work done by one Division on behalf of another,
  - (ii) Transactions between the P.W.D. and other Departments of Provincial and Federal Governments.
  - (iii) Transactions with the Pakistan Missions abroad.
2. Transfers between the P.W.D. Officers-Stores supplied by one Division to another
  - (a) The indent (form P.F.R. 26) shall be prepared in triplicate after ascertaining the availability of material from the supplying Division. Double carbon paper will be used to avoid any possibility of alterations. The S.D.O. concerned will take two foils of the indent to the Supplying Division and after inspecting the stores to be obtained entries will be made in the measurement book on the spot. The entries should also be signed by the official supplying the stores. The cost of the stores will be paid by the S.D.O. through cheque on the spot before removing the stores.
  - (b) In cases, where it may not be possible for the S.D.O. to go personally to the supplying Division, the two foil of the indent will be sent to the supplying Division in advance for indicating the availability of materials and the price to be charged. A cheque for the amount involved will then be prepared by the indenting officer. An official not below the rank of Sub-Engineer will take both the foils of the priced indents together with the cheque and the Measurement Book to the supplying Division. The cheque shall be handed over to the supplying Division in payment of the cost of materials. At the time of taking delivery of the materials, the stores should be counted weighed or measured as the case may be, and entered in the Measurement Book and signed in full by both the officials recording measurement and supplying the stores.
  - (c) When it is not possible or feasible to depute any official to take delivery of the stores personally, an advance cheque of the calculated cost of the stores to be obtained will be sent by the indenting Division along with the two foils of the indent. Any variation between the amount of this cheque and the actual cost of stores will be adjusted subsequently. Similar adjustment will be made in respect of variations between the amount of the cheque and actual cost of material in cases where the Overseer takes delivery of the stores.
  - (d) Cheques in case of (a) above will be chargeable to Stock or Works concerned and in respect of (b) and (c) above to the head "Miscellaneous Public Works Advances". When delivery of the stores will be taken personally, both the foils should be completed as usual, one of them i.e., the second foil should be retained by supplying Division and the third foil (invoice) should be taken back by the receiving officer/official. In cases where the stores are not received personally, the supplying Division should complete foil and send one of them back to the indenting Division. On the actual arrival of materials in the indenting Division, the items under Suspense head will be cleared through a Transfer Entry Order by credit to "Miscellaneous Public Works Advances" and debit to Stock or the Work.
3. *Cash transfers between the Public Works Divisions* The existing rules do not provide for lending of cash by one Division to another Division. If any officer does not follow these rules in future action should be taken against commitment of such an irregularity.

4. *Services rendered or work done by one Division on behalf of another* Estimates of work required to be done on its behalf by another Division should be accepted by the Division requiring the work before the work starts. The expenditure incurred during the month by the executing Division should be placed temporarily under the Suspense head "Miscellaneous Public Works Advances Part IV Other Items". At the close of the month a bill will be prepared by the Division executing the work and sent to the Division requiring the work duly supported by vouchers and details of measurement. On receipt of these bills and vouchers in the latter Division, cheques will be issued in favor of the executing Division by debit to the service head involved. In case of the expenditure incurred during the month of June, the bills and vouchers will be sent by the executing Division not later than the 25<sup>th</sup> June to enable the other Division to account for the charges in the same financial year. The Executing Division will clear its Suspense head on receipt of the cheque and will keep a strict watch over the prompt clearance of these items. Similar procedure will be observed in the case of transactions of workshops with the only difference that the expenditure will in the first instance be booked under the head "Workshop Suspense" as usual instead of "Miscellaneous Public Works Advances".
5. The above procedure will not, however, apply in the case of transactions of Machinery Pool Organization and work done by machines in the Irrigation Department which will continue to be governed by the orders in force at present.
6. Transactions between P.W.D. and other Departments of Provincial Government except the Railway and Supply Wing

- (a) Supplies made or services rendered to P.W.D. by Civil Departments.

The Departments concerned should send bill for supplies made or services rendered to the Public Works Divisions. The latter Department will make payment direct to the Departments concerned through cheques instead of book adjustment.

- (b) Receipts collected by P.W.D. on behalf of other Civil Departments. As regards receipts collected by the P.W.D. on behalf of these Departments, the same will be remitted into the Treasuries/Banks through treasury Challans for credit direct to the Receipt head of the Department concerned. In the Divisional Accounts these transactions will be routed through the head "Public Works Deposits". One copy of the Receipt challan will, however, is sent to the Department concerned as an intimation of the remittance made on behalf of that Department.

- (c) Supplies made and services rendered by Public Works Division to Civil Departments (1) the cost of supplies made and services rendered by Public Works Divisions to these Departments.

- (i) In case of Civil Departments whose bills are pre-audited by the (Accountant-General, Punjab, the payment will be made through pre-audit cheques and such cheques will be marked "Not Payable in Cash".

## 7. Transactions with Railways

- (i) Railway Credit Notes Credit notes will not be issued in payment of Railway freight wharf age, demurrage and haulage charges.

Such charges will be paid by cheques to the Station Master by the Public Works Division concerned.

(ii) Clearing, handling, etc., charges in connection with the Public Works Stores received from abroad-The existing procedure will continue for the present.

(iii) Maintenance charges of level crossing and other services rendered by the Pakistan Railways on behalf of Public Works Departments The bills for the above charges will as usual be submitted by the Pakistan Railways administration to the Public Works Divisions concerned direct, who will make payment by cheques.

8. Transactions with the Supply Wing of the Industries Department The existing procedure will continue for the time being.

9. For the purpose of settlement of transfer transactions by cheques as mentioned in the preceding paragraphs special cheque books will be issued to the Divisional Officer for exclusive use for such transactions In order to safeguard against any misuse such cheques will be super scribed "NOT PAYABLE IN CASH" and crossed with the words "ACCOUNT PAYEE ONLY". The special cheque books [Form D.F.R. (P.W.) 3A] should be supplied to the Treasury Officers by the Director of Audit and Accounts (Works) Punjab, Lahore.

LIST OF FORMS

Serial No	Rule in which referred	Particulars of Forms
D. F. R. (P.W) Series.		
1	2.12	Memo, of the review of registers, etc.
2	2.30	Register of transfers a waited.
3	3.24	Public works cheques
4	3.26	Register of cheque/receipt books.
5	4.8	Statements of rents recoverable in cash or by deduction from pay-bills.
6	4.16	Register of rents of buildings and lands
7	5.2 and 5.5	Register of Interest bearing securities.
8	5.5	Accounts of Interest bearing securities.
9	6.17	Half yearly balance Return of stock.
10	6.25	Sale account.
11	6.28	Half -yearly register of stock.
12	6.44	Account of receipts of Tools and plant.
13	6.45	Account of Issues and of Tools and Plant
14	6.46	Yearly Register of Tools and Plant
14(inner	6.48 Note 2	Ditto
15	Sub-rule 1 below 6.58	Survey report of stores
16	6.59	Statement of Receipts, Issues and balance of Road metal.
17	6.62	Road metal rate book
18	7.12	Muster Roll.
19	7.13 (h)	Casual Labor Roll.
20	7.16 (a)	Measurement Book
21	7.16 (b)	Register of Measurement Book.
22	7.20	First and Final Bill.
23	7.20	Running Account Bill A.
24	7.20	Running Account Bill B.
25	7.20	Running Account Bill C.
26	7.20	Hand Receipts.
27	7.27	Account of Petty Contractors



Serial No	Rule in which referred	Particulars of Forms
D. F. R. (P.W) Series.		
28	7.34	Indenture for Secured Advance.
28-A	7.36	Form of Guarantee.
29	7.38	Pay Bill of work-charged establishment.
30	7.49 and 7.53	Detailed Statement of materials compared with estimated requirements.
31	7.57	Report of the value and verification of unused materials at site of work.
32	7.61	Register showing the clearance of suspense head “Materials” in the accounts of works.
33	7.63 (B)	Petty works Requisitions and accounts.
34	7.83	Works Slip.
35	7.86	Detailed completion Report.
36	7.86	Consolidate completion statement.
37	7.106	Running account bill in respect of Lump sum Contracts.
38	7.106	Final bill in respect Lump Sum Contracts.
39	8.3	List of monthly sub-divisional accounts
40	8.3	Detailed List of Works Abstracts/Petty Works requisition and accounts.
41	8.8	Register of sanctions to fixed charges.
42	8.8	Register of miscellaneous sanctions.
43	8.9	Register of miscellaneous recoveries.
44	8.13	Consolidated Treasury Receipts.
45	8.22	Schedule of Rents of buildings and Lands.
46	8.31	Register of Destruction of records.
47	2.16	Register of Divisional Accounts Audit objection.
1	2.12	Memo, of the review of registers, etc.
2	2.30	Register of transfers a waited.
3	3.24	Public works cheques
4	3.26	Register of cheque/receipt books.
5	4.8	Statements of rents recoverable in cash or by deduction from pay-bills.

Serial No	Rule in which referred	Particulars of Forms
D. F. R. (P.W) Series.		
6	4.16	Register of rents of buildings and lands
7	5.2 and 5.5	Register of Interest bearing securities.
8	5.5	Accounts of Interest bearing securities.
9	6.17	Half yearly balance Return of stock.
10	6.25	Sale account.
11	6.28	Half -yearly register of stock.
12	6.44	Account of receipts of Tools and plant.
13	6.45	Account of Issues and of Tools and Plant
14	6.46	Yearly Register of Tools and Plant
14(inner	6.48 Note 2	Ditto
15	Sub-rule 1 below 6.58	Survey report of stores
16	6.59	Statement of Receipts, Issues and balance of Road metal.
17	6.62	Road metal rate book
18	7.12	Muster Roll.
19	7.13 (h)	Casual Labor Roll.
20	7.16 (a)	Measurement Book
21	7.16 (b)	Register of Measurement Book.
22	7.20	First and Final Bill.
23	7.20	Running Account Bill A.
24	7.20	Running Account Bill B.
25	7.20	Running Account Bill C.
26	7.20	Hand Receipts.
27	7.27	Account of Petty Contractors
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33	7.63 (B)	Petty works Requisitions and accounts.
34	7.83	Works Slip.
35	7.86	Detailed completion Report.
36	7.86	Consolidate completion statement.
37	7.106	Running account bill in respect of Lump sum Contracts.
38	7.106	Final bill in respect Lump Sum Contracts.
39	8.3	List of monthly sub-divisional accounts
40	8.3	Detailed List of Works Abstracts/Petty Works requisition and accounts.
41	8.8	Register of sanctions to fixed charges.
42	8.8	Register of miscellaneous sanctions.
43	8.9	Register of miscellaneous recoveries.
44	8.13	Consolidated Treasury Receipts.
45	8.22	Schedule of Rents of buildings and Lands.
46	8.31	Register of Destruction of records.
47	2.16	Register of Divisional Accounts Audit objection.

Form d. F. R. (P.W) 1.  
[see rule 2.12]  
Memo of the review of registers, etc  
For the year \_\_\_\_\_

Month of account.	Dated Initials of		Remarks
	Divisional Account.	Divisional Office	
July			
August			
September			
October			
November			
December			
January			
February			
March			
April			
May			
June			
Supply Accounts			



Form D.F.R. (P.W.) 3.  
(See Rule 3.24)  
Public Works Cheque

Book No  
WORKS DEPARTMENT.  
Dated-----  
Cheque No  
STATE BANK OF PAKISTAN  
NATIONAL BANK OF PAKISTAN  
On the TREASURY OFFICER SUB-TREASURY OFFICER  
Dated-----19  
-----Division  
OF PAKISTAN  
Cheque No  
BANK OF PAKISTAN  
Pay to-----  
OFFICER/SUB-TREASURY OFFICER  
-----  
to-----or order.  
On account of -----  
Rupees-----  
-----  
against the account  
Rupees-----  
-----  
Initials-----  
-----  
  
Rs-----  
  
-----  
  
-----

PUNJAB PUBLIC  
  
Book No  
-----  
-----Division  
  
STATE BANK  
  
NATIONAL  
  
To the TREASURY  
  
Pay  
  
  
and charge the same  
  
of  
  
-----  
  
-----

N.B.-This cheque is current for three months only from the date of issue.

Form D.F.R. (P.W.) 4.  
(See Rule 3.26)  
Register Of (Cheque/Receipts) Books

No of Book	Designation of Officer Using it.	Date of the first entry in the cash book	Date of the last entry in the cash book	Date f the receipt of counterfoils of the books.	Details of the divisional Accountant in token of examination under rule 3.28	Substantive or Divisional receipt books. (When necessary, State the nature of the receipt)
1	2	3	4	5	6	7

Form D.F.R. (P.W.) 5.  
(See Rule 4.8)

Statement Of Rents Recoverable In Cash Or By Deduction Form Pay Bills

Name of division on \_\_\_\_\_ Name of canal  
etc. \_\_\_\_\_

Major Head to be credited \_\_\_\_\_

Register No. Of Building	Name of Building	Name, rank and office of occupant, with rates of his pay and allowances as known to the divisional officer	Amount due to end of 19		To be filled in by the treasury officer.		
					Amount recovered during 19	Remarks with date and other particulars of changes in the rates of emoluments shown in column 3.	
1	2	3	4		5		6
			Rs.	Ps.	Rs	Ps.	

Forwarded to the ----- (Treasury or other Disbursing Officer) with reference to Subsidiary Treasury Rule 4.18.

Dated----- Divisional Officer

Completed and returned to the Officer in charge-----Division.

Certified that the pay and allowances of the tenants named herein remained unchanged during the month, and that no arrears of emoluments were paid to them during the previous month except as indicated in column 6.

Dated----- Treasury Officer or other Disbursing Officer





Dated initials of the Divisional Accountant			
Dated initials of the Divisional Officer			

ABSTRACT OF TOTAL REALISATIONS

		Recoveries how effected.	Rent of buildings	Other rents.	Total	Rent of buildings	Other rents	Total	Rent of buildings	Other rents	Total	Rent of buildings	Other rents	Total
	C <sup>1</sup> A <sup>2</sup> T <sup>3</sup>	Cash realized in the division  Recoveries by other disbursing offers adjusted in the divisional accounts.  Recoveries at treasuries of province adjustable in the Audit Officer.  Total												

<sup>1</sup> If there be any items of minus realizations (sub-rule 1 to rule 4.18) during a month, the figures to be against “C” “A” and “T” should be divided into 2 items each i.e., (1) Gross and (2) Deduct refunds so as to facilitate the posting of the Register of Refunds of Revenue (Articles 113 and 114 of Account Code Vol. III)

<sup>2</sup> If there be any items of minus realizations (sub-rule 1 to rule 4.18) during a month, the figures to be against “C” “A” and “T” should be divided into 2 items each i.e., (1) Gross and (2) Deduct refunds so as to facilitate the posting of the Register of Refunds of Revenue (Articles 113 and 114 of Account Code Vol. III)

<sup>3</sup> If there be any items of minus realizations (sub-rule 1 to rule 4.18) during a month, the figures to be against “C” “A” and “T” should be divided into 2 items each i.e., (1) Gross and (2) Deduct refunds so as to facilitate the posting of the Register of Refunds of Revenue (Articles 113 and 114 of Account Code Vol. III)

**Note-** The entry made in “Realisation” column under each month should be made in black ink and underneath it should be noted in ink of another, colour, the amount realised during the year up to date; see column 10 of Form.

## Form D. F. R. (P.W.) 7

**(See Rules 5.2 And 5.5)**

## Register Of Interest-Bearing Securities

[illegible]

Number	
Percent (or issue price in the case of cash Certificates)	
Loan (or date of issue in the case of cash Certification)	
Amount (i.e. Face Values)	
Name of Post Office Bank	
Number of account & receipts	
Amount <sup>4</sup>	
stant of the Divisional officer verifying columns 1-11	
Number	
Date	
Name Of officer	
Number	
Date	
l of the divisional officer verification column (13.17)	
Name office	
Name	
date	
Number	
Date	
Number	
Date	
verence to the acknowledgement of the depositors.	
nt and the divisional officer verifying columns. 19-26	

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28

---

<sup>4</sup> If the Post Office Saving Book Pass Book pertains to a security deposit recovered. In instalments, no entry should be made in this column until the security has been fully paid up. But if such security deposit is to be refunded before the full amount is recovered it should be treated so fully paid up add brought on the register before being refunded. In all cases only the original deposit should be entered here and not the interest.

**Form D. F. R. (P.W.) 8**

**(See Rules 5.2)**

**Account Of Interest-Bearing Securities**

Division \_\_\_\_\_

For the year ending 30<sup>th</sup> June 19 .

<sup>5</sup> Item No. as per register of securities.								
	Name of Depositor (with name of work in the case of contractors)							
		Balance as per last account.						
			Fresh Depositors of the year.					
				Total				
					Deduct securities returned or retransferred to the depositors.			
						Balance at the close of the year.		
							Reference to acknowledgements for amounts in column 6, which should be attached.	
								Remarks

<sup>5</sup> Items should be grouped separately for each of the classes of securities enumerated in Subsidiary Treasury Rule 3.6 (b).

1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.		

\_\_\_\_\_  
Divisional Accountant

Certified that, with the exceptions noted below, all the securities shown in column 7 of this Account, or their acknowledgments by the authorised custodians are in my possession

Exceptions (with reasons)

\_\_\_\_\_  
Divisional Officer



Form D.F.R. (P.W.) 9

Half-Yearly Balance Return Of Stock

\_\_\_\_\_SUB-DIVISION

\_\_\_\_\_DIVISION

PERIOD \_\_\_\_\_

Clas s	Item No.	Name of Article	Unit	Issue Rate	Balance brought Forward	Receipts						Total Receipts and Balance	Issue							Closing Balance carried forward	REMARKS	
																			Total		By-sub- divisional Officer	By Divisional Officer
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23

CERTIFICATE

Certified that with the exceptions noted the articles shown in this return have, during the year ending been counted by me or by the persons named below-

Signature of sub Divisional Officer

Dated the \_\_\_\_\_19

Signature of Divisional Officer

Form D. F.R. (P. W.) 10.  
See Rule (6.25)

\_\_\_\_\_ Division  
\_\_\_\_\_ Sub Division

Branch \_\_\_\_\_  
Authorities for the sale \_\_\_\_\_

**SALE ACCOUNT**



If the resultant figure does not agree with the corresponding book balance as brought out in column 19 (vide D. F. R. 6.30) an adjusting entry (plus or minus representing respectively the deficit or surplus due solely to the revision of rates) should be made and a further total struck which should agree with the book balance.

(6) Alterations in rates made when closing the Register should be carried out as indicated in (4) above. Those made on other occasions should be noted at once in Part I by making a fresh entry (with the month of change) in column 20. The resultant rectification of the value of the stock balances should in all cases be made only when the Register is closed, vide instruction (5) above, the adjusting entries being cleared on receipt of orders of competent authority in the manner prescribed in Article 102 (b) of Account Code, Volume III.

\_\_\_\_\_ DIVISION  
\_\_\_\_\_ Sub Division  
\_\_\_\_\_ PERIOD

**Form OF D. F. R. (P.W.) 11**  
**See Rule (6.28)**  
**Half Yearly Register Of Stock.**  
**Part - I The Register**



**Form D. F. R. (P. W.) II**

**PART II-- The Summary**

N.B.---- “Book Value” should be posted from column 19 of Part I (see rule 6.30) and the column “Value at Current Issue Rates” from column 21 of Part I.

This total should agree with the balance as per Suspense Register (Stock).

*Divisional Accountant*

**Part III The Review**  
**Report By Divisional Accountant.**

To  
  
The DIVISIONAL OFFICER  
  
Sir,

1. The Further Issue Rates for all articles have been worked out by me personally, under your general instructions and in accordance with the prescribed rules. These rates do not exceed in any case, the market rates as filled in the Register, under your orders, by (Rank) on . Explanations have also been recorded in the “Remarks” column against items of important differences between the Future Issue Rates and (1) the current Issue Rates or (2) Market Rates.
2. The following table shows the surpluses and deficits which are brought out by the revision of rates and should now be adjusted in the accounts in order to effect an agreement between the revised values and the present book values of the stores under each sub head :-

Short notes explaining how these differences have resulted have been recorded in Part I, against the individual items.

Sub head	A - Sub Division		B - Division		
	Surplus	Deficit.	Surplus	Deficit.	
Small Stores					
Building Material					
Timber					
Metals					
Fuel					
Painter’s stores					
House fittings					
Miscellaneous					
Manufacturer					
Land, Kilns, etc.					
Storage					

3. The certificates recorded by Sub Divisional Officers on their Balance Returns for the half year show that, with the exceptions noted below, stock of the articles shown in this return has been taken during the year ending by the persons named below---

Stock of	Sub Division, counted by
Stock of	Sub Division, counted by
Stock of	Sub Division, counted by

4. Quantities seem to be excessive in the following cases.
5. (Other points to be brought to the notice of the Divisional Officer).

Dated 19 Divisional Accountant

Orders of the Divisional Officer

1. The Future Issue Rates are approved. All errors in accounting marked A should be rectified in the next accounts. Subject to this condition the (within net surplus/ net deficit) should



be (credited to the revenue head concerned or treated as receipts, on Capital Account/ charged off on receipt of sanction of                      which should be applied for.)

2. Remarks and orders regarding stock-taking and other points :-

Dated -----19

*Divisional Officer,*

\* close of the year, see Articles 171 of Account Code, Volume III.

Form D. F. R. (P. W.) 12  
[See Rule 6.41]  
Account Of Receipts Of Tools And Plant

Sub-Division \_\_\_\_\_  
Month \_\_\_\_\_19

Date	Source of Receipts with particulars	Names of articles, with classification.																	To be filled in the Divisional office
																			Reference to voucher No. And date or adjustment of value.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
	Total for the month																		

Date\_\_\_\_\_

\_\_\_\_\_  
Sub Divisional Officer

Form D. F. W. (P. W.) 13  
See Rule (6.45)  
Account Of Issue Of Tools And Plant

Sub-Division \_\_\_\_\_  
Month \_\_\_\_\_19

Date	Reference to receipt or vouchers accompanying	To whom issued, with particulars , etc.	Names of articles, with classification.																	To be filled in the Divisional office
																				Referenc e to recovery of value.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
		Total for the month																		

Date \_\_\_\_\_  
\_\_\_\_\_

Sub Divisional Officer,

**Form D.F.R. (P.W.) 14**  
**(See Rule 6.46)**  
**Yearly Register Of Tools And Plant**  
**Instructions**

Parts I and II of the Register should be posted thus

- (1) The Accounts of Receipts and Issues, Forms D.F.R. (P.W.) 12 and 13 should first be totaled up monthly when closing the accounts of the month.
- (2) The total receipts and issues of each article thus arrived at should be posted in Part I of the Register in the columns for Receipt and Issues respectively.
- (3) Each separate transaction connected with articles lent or sent out (vide D.F.R. 6.43) should further be posted in Part II in the section reserved for the contractor or person concerned articles lent, etc., being shown under "Debits" and those received back under "Credits".

## Form D. F. W. (P. W.) 14

**See Rule (6.46)**

Name of Sub-Division \_\_\_\_\_

## Yearly Register Of Tools And Plant

Year ending September 19 ,

## PART -I Articles on head

[illegible]



Part III - Shortages awaiting adjustment.

Item No.	Name of contractor or other person, with names of articles	Balance brought forward	Debits												Total Receipt and balance	Credits												Total	Closing balance carried forward.	Remarks
			October 19 .	November.	December	January 19 .	February	March	April	May	June	July	August	September		October	November	December	January 19 .	February	March	April	May	June	July	August	September			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31

Certified (1) that Part I of this return is a complete account of all imperishable articles for which this account is required to be maintained under rule 6.41, (2) that with the articles shown in Part I of this return have, during the year ending September 19, been counted by me or the persons named below, (3) that I have satisfied myself that the closing balance of Part II actually represent articles lent or sent out for repairs, which could not for good reasons, be returned by the end of September, 19 and (4) that the shortages detailed in Part III are receiving attention, and delays of more than three months in the clearance of individual items have been explained against them in the column of Remarks.

Date-----

-----  
Signature of Sub Divisional Officer  
-----  
Signature of Divisional Officer

## Form D. F. R. (P. W.) 14 (INNER)

**(See Note 2 Below Rule 6.42)**

## Register Of Tools And Plant For The Year Ending September 19

Division

Province

## Part I - Articles on hand

Sub Division

Branch

## Part II - Articles temporarily Lent or sent out.

### Part III Shortages awaiting adjustment

	4	Balance brought forward	Receipts Debits										Total Receipt/Debit and balance	Issues Credits										Total	Closing balance carried forward.	Remarks				
			5	6	7	8	9	10	11	12	13	14		15	16	18	19	20	21	22	23	24	25				26	27	28	29
			October 19 ,	November.	December	January 19 ,	February	March	April	May	June	July	August	September		October	November	December	January 19 .	February	March	April	May	June	July	August	September			



Form D. F. R. (P.W.) 15  
(See Sub-Rule 1 Below Rule 6.58)  
Survey Report Of Stores

\_\_\_\_\_ Division

Report of the survey of stores which have become unserviceable

Number of quantity	Description of articles		Value on the books		Date of Receipt	Remarks by the officer in-charge explaining the cause of the articles becoming unserviceable	Remarks or orders of the Divisional Officer	Orders of the Superintending
			Rate	Amount				
1	2		3	4	5	6	7	8
	Rs.	Ps.	Rs.	Ps.				
						In-charge		

No----- dated the-----19 .  
Submitted to the Superintending Engineer,

No----- dated the -----19 ,

-----Circle, for orders with reference to  
paragraph 4.40 of the Punjab Public Works  
Department Code

\_\_\_\_\_  
Divisional Officer

Returned to the Divisional Officer for necessary  
action as per orders noted above.

\_\_\_\_\_  
Superintending Engineer

## Form D. F. R. (P. W.) 16

**(See Rule 6.50)**

### Statement Of Receipts, Issue And Balances Of Road Metal

DIVISION \_\_\_\_\_

SUB DIVISION

ROAD FROM \_\_\_\_\_ TO \_\_\_\_\_ LEGHT \_\_\_\_\_ MILES.

MONTH \_\_\_\_\_ 19 .

[illegible]

Form D. F. R. (P. W.) 17  
(See Rule 6.62)  
Road Metal Rate Book  
\_\_\_\_\_ Division

Rate Table Showing The Lowest Rates At Which Metal Can Be Supplied To The Road-Side Through Out The Divisions.

Name of Road	No. Of Miles	Quarry from which dug	Distance Carried		Descriptio n of the various kinds of metal	Rate for carrying per mile		Rate per 100 Cubic Feet								Remarks
			Miles	Furlo ng				Digging and stocking at roadside.		Carriag e		Other Miscellaneous charges such as sorting clearing etc.		Total		
1	2	3	4	5	6	7		8		9		10		11		12
						Rs.	Ps.	Rs.	Ps.	Rs.	P S.	Rs.	Ps.	Rs.	Ps .	

Form D. F. R. (P. W.) 18

(See Rule 7.12)

\_\_\_\_\_ Division

Muster Roll

Cash Book Voucher No \_\_\_\_\_ Dated \_\_\_\_\_ Sub-Division \_\_\_\_\_ Name of Work \_\_\_\_\_

Part -I Nominal Roll

Desc ri p ti o n	No.	Names (groupe d accordi ng to class)	Fathers Name	Dates										Tota l	Rat e		Amou nt		Thumb impression or dated acknowledg ment of the payee	Dated initials of officers making payment s
															R	P S	R S	P S		
			Daily Total																	
			Initials of person making the daily attendanc es																	
			Initials of inspecting officer																	
														Tot al...						

Passed for Rs

-----Signatures

Dated the-----

-----Rank.

Rs.

Ps

Grand total of this muster Roll

Deduct Payment not made, as per details transferred to register of arrears-Part II

Balance paid

Add Arrears of previous muster roll now paid off, as per details of register of arrears, Part II

Total amount paid (In words) Rupees

Signature

Dated the\_\_\_\_\_

Rank

Form D.F.R. (P.W.) 18

PART II-Register of arrears of wages due to work people

(The adoption of this method of recording arrears is left optional with Divisional Officers)

Month and periods to with the arrears relate.	Serial No as per nominal muster roll.	Names	Father's name	Amount due	Amount paid	Thumb-impression or dated acknowledgment of the payee	Date & initials of officers making payments	Serial No as per nominal muster roll.	Names	Fathers' name	Amount due
1	2	3	4	5	6	7	8	9	10	11	12
Arrears of previous muster rolls brought forward . .				Rs. Ps.		Rs.	Ps.	Brought over			Rs. Ps.
								Arrears per muster roll			
								Total			
			Total					Grand Total			
			Carried over					Deduct amount paid out of arrears of previous muster roll Balance-Arrears carried to next nominal muster roll			

**Note:-** When wages are not claimed within three months a report of this fact should be made to the Divisional Officers.

**PART III- <sup>6</sup>Detail of measurement of work done by the labor employed as per this nominal Muster Roll in cases in which the work is susceptible of measurement**

Description of work (Each distinct item of work, grouped by sanctioned sub-heads where necessary)	Quantity	As shown on muster Roll.	<sup>7</sup> Balance
1	2	3	4

Measurement taken on

Measurement Book No , Page

Dated the

Signature-----

Rank -----

<sup>6</sup> If the work is not susceptible of measurement a remark to this effect should be recorded.

<sup>7</sup> If desired, rates may be struck where possible and shown in red ink just below the quantities in this column.



Form D. F. R. (P. W.) 19  
(See Rule 7.13 (H))

Casual Labour Roll \_\_\_\_\_ Division \_\_\_\_\_ Sub Division

Cash Book Voucher No \_\_\_\_\_ Dated \_\_\_\_\_ 19

Casual Labor roll of labor Employed on \_\_\_\_\_ form \_\_\_\_\_ to \_\_\_\_\_

Number Employed	Class of Labor	Period	Rate		Amount		Dated initials and remarks <sup>8</sup> of paying officer	Quantity of work done with reference to record measurement, if any	Work to which chargeable
1	2	3	4		5		6	7	8
			Rs.	Ps.	Rs.	Ps.			

Total amount paid (In words) Rupees \_\_\_\_\_

Signature \_\_\_\_\_

Dated the \_\_\_\_\_ 19

Office or designation \_\_\_\_\_

\_\_\_\_\_  
<sup>8</sup> Amounts remaining unpaid should be specified with necessary details.

**Form D.F.R. (P.W.) 20****(See Rule 7.16 (A))****Measurement Book****Instructions For Posting**

1. The Measurement Book is a most important record being the basis of all accounts of quantities, whether of work done by daily labor or by the piece, or by contractor or of materials received which have to be counted or measured. The description of the work must be lucid, so as to admit of easy identification and check.
  2. For large works a separate Measurement Book may be set apart, or if found convenient two or more books may be set apart for different classes of work.
  3. Detailed measurements should be recorded only by Executive, Assistant Executive, Assistant Engineers, or Temporary Engineers or Executive Subordinates in-charge of works to whom Measurement Books have been supplied for the purpose, or by such other subordinate who have been authorized by the Government to record entries in the Measurement Book.
  4. Each set of measurement should commence with entries stating;-
- (i) In the case of bills for work done:
- (a) full name of work as given in estimate ;
  - (b) situation of work, exact locality ;
  - (c) name of contractor ;
  - (d) number and date of his agreement or work order ;
  - (e) date of written order to commence work ;
  - (f) date of actual completion of work ; and
  - (g) date of measurement.
- (ii) In the case of bills for supply of material :-
- (a) name of supplier ;
  - (b) number and date of his agreement or order ;
  - (c) purpose of supply in one of the following forms applicable to the case:
    - (i) "Stock" (for all supplies for stock purpose).
    - (ii) "Purchases" for direct issue to (here enter full name of work as given in estimate).
    - (iii) "Purchases" for (here enter full name of work given in estimate. for issue to contractor on
  - (d) date of written order to commence supplies ;
  - (e) date of actual completion of supplies; and
  - (f) date of measurement;
- and should end with the dated signatures of the person making the measurements. See also articles 119 of Account Code, Volume III.
- (iii) In the case of materials received in transfer from another division or Department:
- (a) The name of supplying Sub-Division and Division or Department;

(b) No. and date of Indent.

A suitable abstract should then be prepared which should collect, in the case of measurements for work done, the total quantities of each distinct item of work relating to each sanctioned sub-head.

**Note-In regard to item 4 (i) (e) and 4 (ii) (d) the date of written order to commence work should only be given if a work order has been issued or a contract agreement has been executed. Where no such order is issued to commence work or supplies the work "nil" may be noted.**

5. No page should on any account be torn out of a book nor should any entry be erased or disfigure so as to be illegible. If a mistake be made, it should be corrected by cancelling the incorrect words or figures with a single stroke of the pen or pencil and by writing the correct words or figures separately and the corrections thus made should immediately be initialed and dated by the official making the correction. All signatures and initials made in the Measurement Book should be dated.
6. All measurements must be neatly recorded in the authorised form of Measurement Book and in no other. The entries should be made, if possible, in ink, but when this is not possible and entries have to be made in pencil, the pencil entries should not be inked over but left untouched. The entries in the "Contents or Areas" column should, however, be made in ink in the first instance and not inked over.
7. As all payments for work or supplies are based on the quantities recorded in the Measurement Book, it is incumbent upon the person taking the measurements to record the quantities clearly and accurately. If the measurements are taken in connection with a running contract account on which work has been previously measured, he is further responsible (1) that reference to the last set of measurements is recorded and (2) that if the entire job or contract has been completed, date of completion is duly noted in the prescribed place. If the measurements taken are the first set of measurements on a running account, or the first and final measurement, this fact should be suitably noted against the entries concerned and in the latter case, the actual date of completion noted in the prescribed place.
8. In the case of large irrigation Construction Works, it is permissible to reserve one or more blank pages for a continuous record of earth work measurements of definite lengths, channels subject to the adoption of the following safeguards.

**(1)** As soon as set of pages has been reserved for any reach of excavation the index of the measurement book should be filled up so as to show-(a) the serial No., (b) the particular reach, (c) the numbers (from and to) of the pages reserved, (d) the dated initials of the Sub-Divisional Officer reserving the pages.

**(2)** To avoid the objection that the break in continuity in the record of measurements may make the Measurement Book less acceptable in a court of law (paragraph 335, Public Works Department Code) a few pages should be reserved at the commencement of each book immediately after the index for recording the following information as soon as each set of measurements is entered on the relevant pages :

Reference to the record of measurements

Serial	Chain No,	Page No.	Dated initials of officer taking measurements

**(3)** Within each set of pages reserved for a particular reach the continuity of the entries of measurements taken should not be broken. Further, once a set of pages has been reserved for any chain, those pages should on no account be utilized for recording the measurements relating to any other chain. The record of each set of measurement should be preceded by the distinguishing serial number assigned to it in the table referred to in clause 2 above,

**(4)** On opening a new book the chains of reach should be filled in each consecutive page or pages. Every Sub-Divisional Officer should be supplied with two rubber stamps- viz (1) "Works not begun" and (2) "Work begun on" to be stamped at the top of ach page the latter being stamped over the former when the work has begun. The design of both the stamps should provide for the dated initials of the Sub-Divisional Officers as indicated below :

\* or work not begun.

* Work begun. Dated .....S.D.O.
------------------------------------

**(5)** The officer in charge of the work should use his discretion about the number of chains he allocates to a page or set of pages. Heavy excavation may require two or more pages per chain, while in light excavation it may be convenient to treat 5 chains as the unit and to reserve possible only one page. Any pages left blank inadvertently must be cancelled by diagonal lines, the cancellation being attested.

**9.** When any measurements are cancelled, the cancellation must be supported by the dated initials of the officer ordering the cancellation, or by a reference to his orders initialled by the officer who made the measurements. In either case the reasons for cancellation should be recorded.

**10.**Each Measurement Book should be provided with an index which should be kept up-to-date.

**11.**

**(i)** The clerk ordered by the disbursing officer is responsible for the arithmetical check of all calculations entered in a Measurement Book, and the former must initial (with date) each account in the book in token of having so checked it.

**(ii)** The clerk carrying out the arithmetical check of entries in a measurement book should initial and date every correction made by him, and in addition, he should initial and date the account at the end of the abstract in the usual manner by the words "checked and billed".

**(iii)** The Measurement Book corrected by the Sub-Divisional Clerk should, before payment is made, go back to the overseer whose calculations have been corrected by the Sub-Divisional clerk for dated initials by the overseer in token of acceptance.

**12.**The officer making the measurements must calculate the "Contents or Areas" of each measurement and enter it in ink and abstract the result himself. The Measurement Book should then be submitted to the paying officer for his orders.

If he is satisfied that a bill should be prepared, and that the name of the estimate has been correctly entered, he will check the rates, if entered, or fill in the correct rates and initial an order in the Measurement Book to the responsible clerk to check and prepare bill.

**13.**When an officer or subordinate is required to submit his Measurement Book, with his accounts, to the Divisional or Sub-Divisional Officer, he should be supplied, if necessary, with a second book for alternate use.



Measurement Book

Particulars	Detail of actual measurement				Contents or Area.
	No.	L.	B.	D.	
1	2	3	4	5	6

Form D. F. R. (P. W.) 21

[See Rule 7.16 (B)]

Register Of Measurement Books

PUNJAB PUBLIC WORKS DEPARTMENT \_\_\_\_\_ BRANCH \_\_\_\_\_ DIVISION/SUB  
DIVISION

PART I - For Ordinary Measurement Books

Serial No. of book.	Name of (Sub- divisions /sub ordinate) to whom issued (To be corrected according to it use in the divisional or sub-divisional office.)	Date of Issue	Date of return	Year from the book day of which period of preservation is to be counted	Remarks
1	2	3	4	5	6

**Part II - For Standard Measurement Books**



**Form D. F. R. (P. W.) 22.**  
**[See Rule 7.20]**  
**First And Final Bill**

\_\_\_\_\_Division  
\_\_\_\_\_Sub-  
\_\_\_\_\_Division

For Contractors and suppliers<sup>9</sup>  
-- To be used when a single payment is made for a job or contract i.e. only on its completion, A single form maybe used for making payments to contractors or suppliers, if they make relate to the same work or to the same head of account. Several in the case for supplies and are filled for at the same time)

Name of work in the case of bills for work done

Serial No. Alphabetically	Sub Division	Particulars of works		By whom Certificated as correct to form the basis of				Remarks
				Annual Repair Estimates		Payment to contractors		
		Name of Buildings	Pages	Name and Designation	Date	Name and Designation	Date	
1	2	3	4	5	6	7	8	9

\_\_\_\_\_ cash book voucher No \_\_\_\_\_, Dated \_\_\_\_\_

<sup>9</sup> In the case of payments to Suppliers a red ink entry should be made across the page, above the entries relating thereto, in one of the following forms, applicable to the case:- (1) "Stock" (2) "Purchases-For Stock" (3) Purchases for direct issue to work ----- "contractor-----" (4) "Purchases for the work-----for issue to

Name of Contractor or supplier and reference to agreement	Items of works or supplies (grouped under “sub-heads” and sub-works to estimate s	Reference to recorded measurements and date			Dates of		Quantity	Rate		Unit	Amount		Total amount payable to the contractor or supplier		Payee’s dated signature in token of (1) acceptance of bills and (2) acknowledgment of payment.	Dated Signature of Witness	Dated certificate of Disbursements		
					Written order to commence work	Actual completion of work							In figures	In words			Mod of Payment cash or Cheque (No and Date)	Pay by me (ref. on next page)	
1	2	3			4	5	6	7		8	9		10(a)		10(b)	11	12	13	14
		Book No.	Page No.	Date				Rs	Ps		Rs	Ps	Rs	Ps					

Dated19

Pay Rs. ( )

Dated\_\_\_\_\_19

In cash and Rs

by cheque

Officer preparing the Bill.

Officer authorizing payment

10

Signature

Rank

Signature

Rank

<sup>10</sup> This signature is necessary only when the officer authorizing payment is not the officer who prepare the bill.





Form D.F. R. (P.W.) 23contd.

II Certificates and Signatures

The measurements on which are based the entries in columns 4 to 9 of Account 1 was made by \_\_\_\_\_ on \_\_\_\_\_, and are recorded at page \_\_\_\_\_ of Measurement Book No. <sup>13</sup>It is certified that in addition to and quite apart from the quantities of work actually executed as shown in column 7 of Account I, some work has actually been done in connection with items \_\_\_\_\_ and the value of such work is, in no case, less than the advance payments as per column 3 of the Account I, made or proposed to be made, for the convenience of the contractor in anticipation of, and subject to the results of, detailed measurement, which will be made as soon as possible.

Dated signature of officer preparing the bill

{

\_\_\_\_\_

Rank \_\_\_\_\_

}

Dated signature of contractor

{

\_\_\_\_\_

Rank \_\_\_\_\_

}

<sup>14</sup>Dated signature of officer authorising payment

---

<sup>13</sup> This certificate must be signed by the Sub-Divisional or Divisional Officer.

<sup>14</sup> This signature is necessary only when the officer who prepares the bill is not the officer who authorizes the payment. In such a case two signatures are essential.

Form D.F.R. (P.W.) 23  
Memorandum of Payments

<div>1. Total value of work actually measured, as per Acct. I. Co. 8, Entry (A)</div> <div>2. Total "up-to date" Advance payments for work not yet measured, as per Acct, I Columns, Entry (B).</div> <div>3. Total (Items 1 + 2).</div> <div>4. Deduct amount withheld:</div> <div><div><div>Rs</div><div>Ps</div></div><div>}</div></div>			Rs	Ps
Figures for Works Abstracts		(a) From previous bill as per last Running Account Bill		
Rs.	P	(b) From this Bill		
		5. Balance, i.e., 'Up-to-date' payments(Items 34 (K) <sup>15</sup>		
		6. Total amount of payments already made as per entry (K), of last Running Account Bill No. forwarded with accounts for		
		7. Payments now to be made, as detailed below:		
		<div><div>By recovery of amounts creditable to this work: (a)</div><div>Rs. Ps.</div><div>Total 4 (b) + 7 (a) (G)</div><div>By recovery of amounts creditable to other works or heads of accounts: (b)</div><div>(c) By cheque</div><div>Total 7 (b) + (c) (H)</div></div>	<div><div>Rs</div><div>Ps</div></div>	

Pay Rs.<sup>16</sup> -----

<sup>15</sup> This figure should be tested to see that it agrees with the total of items 6 and 7.

<sup>16</sup> If the net amount to be paid is less than Rs. 10 and it cannot be included in a cheque the payment should be made in cash, this entry being altered suitably and the alteration attested by dated initials.

----- by cheque.<sup>17</sup>  
(Dated signature of Disbursing Officer)

Received Rs  
<sup>18</sup>----- as  
per above memorandum, on account of this work  
(Amount in words)

Dated the Stamp

<sup>19</sup>Witness ----- (Full signature of contractor)

-----  
Paid by me -----, vide cheque No. ----- dated -----19  
(Dated signature of person actually making the payment)

**IV-Remarks**  
This space is reserved for any remarks which the Disbursing Officer or the Divisional Officer may wish to record in respect of the execution of the work, check of measurement or the state of contractor's accounts.

-----  
<sup>17</sup> Here specify the net amount payable,—vide-item 7 (c).  
<sup>18</sup> The payee's acknowledgement should be for the gross amount paid as per item 7 (i.e., a+b+c).  
<sup>19</sup> Payment should be attested by some known person when the payees acknowledgement is given by a mark, seal or thumb-impression.

(Final payments must invariably be made on forms printed on yellow paper which should not be used for intermediate payments.)

Form D.F.R (P.W.) 24

(See Rule7.20)

Running Account Bill B

(For Contractors this form provides for (1) Advance payments, (2) Secured Advances and (3) payments for measured works).

Cash Book Voucher No

Name of Contractor

Name of work

Serial No. of this Bill

No. and date of his previous bill for this work

Reference to agreement

Date of written order to commence work

Date of actual completion of work

I-Account of Work executed

Advance payments for work not yet measured			Items of work (grouped under “sub-heads” and “sub- works” of estimate)	Unit	Rate		Quantity executed up-to date as per measurement book	Payments to the basis of actual measurements				Remarks (with reason for delay in adjusting payments shown in Column 1
Total as per previous bill.	<sup>20</sup> Since previous bill.	Total up to date						Up to date		<sup>21</sup> Since previous bill.		
1	2	3	4	5	6		7	8		9		10
Rs.	Rs.	Rs			Rs	Ps		Rs	Ps	Rs	Ps	
	(D)	(B)	Total	Total value of work done to date (A)								
Figures (D) in words----- Rupees----- -			Deduct-value of works shown on previous bill.  Net value of work since previous bill (F) Figure (F) in words._____									

<sup>20</sup> Wherever there is an entry in column 9 on the basis of actual measurement, the whole of the amount previously paid without detailed measurement should be adjusted by a minus entry in column 2 equivalent to the amount shown in column 1, so that the "Total up to date" in column 3 may become Nil'.

<sup>21</sup> When there are two or more entries in column 9 relating to each sub-head of estimate, they should in the case of works the accounts of which are kept by sub heads be totalled and the total recorded in column 10 for posting the Works Abstract.





Form D. F.R. (P.W.) 24contd.

II-Account Of “Secured” Advances Allowed On The Security Of Materials Brought To Site.

Quantity outstanding from previous bill.	Deduct quantity utilized in work measured since previous bill	<sup>22</sup> Quantity outstanding (including quantity brought to site since previous bill).	Full rate as assessed by the Divisional Officer,	Description of materials.	Unit	Reduced rate at which advance is made.	<sup>23</sup> Up to date amount of advance.	Reference to Divisional Officer's Written orders authorizing the advance.	Reasons for non clearance of advance when outstanding more than three months
1	2	3	4	5	6	7	8	9	10
			Rs.			Rs.	Rs.	No. date	

Total amount outstanding as per this account (C)

Deduct amount outstanding as per entry (C) of previous bill -----

Net amount since previous bill (inwards) minus rupees (E)

<sup>22</sup> Entries relating to each description of materials should be posted thus in column 3. First enter the difference between the quantities in columns 1 and 2. Then show below this entry, the quantities, if any, brought to site against which a further advance has been authorized, this entry being prefixed by the plus sign. Finally, strike the total of the two entries, which will represent the total quantity outstanding.

<sup>23</sup> Entries in column 8 shown the money values of the total quantities outstanding as per column 3.



III-Certificates and Signatures

1. The measurements on which are based the entries in columns 4 to 9 of Accounts I were made by\_\_\_\_\_on\_\_\_\_\_19\_\_\_\_\_ and are recorded at page of Measurement Book No.
2. <sup>24</sup>Certified that in addition to and quite apart from the quantities of work actually executed as shown in column 7 of Account I, some work has actually been done in connection with several items and the value of such work (after deducting there form the proportionate amount of secured advance, if any, ultimately recoverable on account of the quantities of materials used therein) is in no case less than the advance payments as per column 3 of Account I, made or proposed to be made, for the convenience of the contractor, in anticipation of and subject to the result, of, detailed measurement, which will be made as soon as possible.
3. <sup>25</sup>Certified (1) that the plus quantities of materials shown in column 3 of Account II above have actually been brought by the contractor to the site of the work and the contractor has not previously received any advance on their security (2) that those materials are of an imperishable nature and are all required by the contractor for use on the work in connection with items for which rates for finished work have been agreed upon, and (3) that a formal agreement in Form D.F.R. (P.W) 28 signed and executed by the contractor in accordance with paragraph 2-105 (a) of the Public Works Department code, is recorded in the divisional office.

Dated signature of the Government  
Servant preparing the billRank \_\_\_\_\_

}

<sup>26</sup>Dated signature of the Government servant  
Authorizing paymentRank

}

Dated Signature of the contractors

\_\_\_\_\_

<sup>24</sup>These certificates must be signed by the Sub-Divisional or Divisional Officer.

<sup>25</sup> These certificates must be signed by the Sub-Divisional or Divisional Officer.

<sup>26</sup> This signature is necessary only when the Government servant who prepares the bill is not the one who authorizes the payment. In such a case the two signatures are essential.

Form D.F.R. (P.W.) 24  
IV-Memorandum of Payments

<div>1. Total value of work actually measured, as per Acct. I. Co. 8, Entry (A)</div> <div>2. Total "up-to date" Advance payments for work not yet measured, as per Acct, I Col 3, Entry (B).</div> <div>3. Total up to date secured advances on security of materials as per Account II Col. 8 Entry (C).</div> <div>4. Total (Items 1 + 2).</div> <div>5. Deduct amount withheld:</div>				Rs	Ps
Figures for Works Abstracts		(a) From previous bill as per last Running Account Bill			
Rs.	Ps	(b) From this Bill			
		6. Balance, i.e., "Up-to-date" payments(Items 45 (K) <sup>27</sup>			
		7. Total amount of payments already made as per entry (K), of last Running Account Bill No. forwarded with accounts for			
		8. Payments now to be made, as detailed below:			
		Rs. A.P.			
		By recovery of amounts creditable to this work: (a)			
		<div>Total 5 (b) + 8 (a) (G)</div> <div>By recovery of amounts creditable to other works of heads of accounts: (b)</div> <div>(c) By cheque<sup>28</sup></div> <div>Total 8 (b) + (c) (H)</div>			
Rs	Ps				

Pay Rs.<sup>29</sup> by cheque  
(Dated signature of Disbursing Officer)

Received Rs<sup>30</sup> ----- as per above memorandum, on account of this work  
(Amount in words)

Dated the-----

Stamp

<sup>27</sup>This figure should be tested to see that it agrees with the total of items 7 and 8.

<sup>28</sup> If the net amount to be paid is less than Rs. 10 and it cannot be included in a cheque the payment should be made in cash, this entry being altered suitably and the alteration attested by dated initials.

<sup>29</sup> Here specify the net amount payable,—vide-item 8 (c).

<sup>30</sup> The payee's acknowledgement should be for the gross amount paid as per item 8 (i.e., a+b+c).

<sup>31</sup>Witness

(Full signature of contractor).

Paid by me

-----, vide cheque No. -----

Dated-----19

Cashier,

(Dated signature of person actually making the payment)

**V-Remarks.**

This space is reserved for any remarks which the Disbursing Officer or the Divisional Officer may wish to record in respect of the execution of the work, check of measurement or the state of contractors' account.

<sup>31</sup> *Payment should be attested by some known person when the payees acknowledgement is given by a mark, seal or thumb-impression.*

[Final payments must invariably be made on forms printed on yellow paper which should not be used for interim date payments].

Form D.F. R, (P W.) 25  
(See Rule 7.20)  
Running Account Bill C

Division  
Sub Division

(For Contractors and Suppliers this form provides only for payments for work or supplies actually measured.)

Cash Book Voucher No dated

Name of Contractor or Supplier

Name of Work<sup>32</sup>

Purpose of Supply + 1 “Stock”  
2. “Purchases” for issue to Contractor).  
Direct to work

Serial No. of this Bill

No. and date of his last bill for this work

Reference to Agreement

Date of written order to commence work

Date of actual completion of work

Unit	Quantity executed (or supplied) up-to-date as per measurement book	Items of work supplies (grouped under “sub-head” and sub-works” of estimate)	Rates	Amount		Remarks
				<sup>33</sup> Up-to-date	<sup>34</sup> Since previous bill. Total for each sub-head)	
1	2	3	4	5	6	7
			Rs. Ps	Rs. Ps	Rs. Ps	
Total value of work done or supplies made to date (A)						
Deduct-Value of work or supplies shown on previous bill						
Net value of work or supplies since previous bill (F)						
Figures in (F) words						

<sup>32</sup> The full name of the work as given in the estimates should be entered except in the case of bills for "stock" materials.

<sup>33</sup> The "purpose of supply" applicable to the case should be filled in and the rest scored out.

<sup>34</sup> If the expenditure on the work is recorded by sub-heads the total for each sub-head should be shown in column 5 and against this total there should be an entry in column 6 also. In no other case should any entries be made in column 6.

Form D.F. R, (P W.) 25

II- Certificates and Signatures

1. The measurements were made by -----on -----and are recorded at page of Measurement Book No. .No advance payment has been made previously without detailed measurements.

Dated signature of officer preparing the bill

{

Rank



Dated signature of contractor

<sup>35</sup>Dated signature of officer authorizing payment

{

\_\_\_\_\_

Rank \_\_\_\_\_

}

---

<sup>35</sup> *This signature is necessary only when the officer who prepares the bill is not the officer who authorizes the payment. In such a case two signatures are essential.*

Form D.F.R. (P.W.) 25  
III-Memorandum of Payments

<div>1. Total value of work actually measured, as per Acct. I. Column 5, Entry (A)</div> <div>2. Deduct amount withheld-</div> <div><div>Rs</div><div>Ps</div><div></div></div>		Rs	Ps
<div><sup>36</sup>Figures for Works Abstracts</div> <div>(a) From previous bill as per last Running Account Bill.</div>			
Rs.	Ps	(b) From this Bill	
		3. Balance, i.e., 'Up-to-date' payments-(Items 1-2) (K) <sup>37</sup>	
		4. Total amount of payments already made as per entry (K), of last Running Account Bill No.----- forwarded with accounts for -----19	
		5. Payments now to be made, as detailed below:	
		<div>By recovery of amounts creditable to this work: (a)</div> <div></div>	
		Rs	Ps
		<div>Total 2 (b) + 5 (a) (G)</div> <div>By recovery of amounts creditable to other works of heads of accounts: (b)</div> <div>(c) By cheque<sup>38</sup></div> <div>Total 5 (b) + (c) (H)</div>	

Pay Rs.<sup>39</sup> by cheque  
(Dated signature of Disbursing Officer)

Received Rs<sup>40</sup> ----- as per above memorandum, on account of this work  
(Amount in words)

Dated the-----

Stamp

<sup>36</sup> Net required in the case of bills of suppliers.

<sup>37</sup> This figure should be tested to see that it agrees with the total of items 4 and 5.

<sup>38</sup> If the net amount to be paid is less than Rs. 10 and it cannot be included in a cheque the payment should be made in cash, this entry being altered suitably and the alteration attested by dated initials.

<sup>39</sup> Here specify the net amount payable,—vide-item 5 (c).

<sup>40</sup> The payee's acknowledgement should be for the gross amount paid as per item 5 (i.e., a+b+c).

Witness<sup>41</sup>

(Full signature of contractor).

Paid by me   -----, vide cheque No. ----- Dated-----19

Cashier,

(Dated signature of person actually making the payment)

**V-Remarks.**

This space is reserved for any remarks which the Disbursing Officer or the Divisional Officer may wish to record in respect of the execution of the work, check of measurement or the state of contractors' account.

<sup>41</sup> *Payment should be attested by some known person when the payees acknowledgement is given by a mark, seal or thumb-impression.*

Form D.F.R. (P.W.) 26  
(See Rule 7.20)  
Hand Receipt

(To be used as a simple form of voucher for all miscellaneous payments and advances for which none of the Special .D.F.R, (P.W.) Forms 22, 23, 24 and 25 are suitable.

Division  
Sub-Division

Cash Book Voucher No dated

- (1) Pay by cash<sup>42</sup>
- (2) Pay by cheque
- (3) Paid by me<sup>43</sup>

Received from the Sub-Divisional Officer-in-charge of Sub-Division the sum of Rs Only

Name of work<sup>44</sup> or purpose for which payment is made.  
(Amount in words)

Stamp

--	--

<sup>45</sup>Witness  
payee

Signature of

<sup>42</sup> The Officer authorizing Payment should initial and date the Pay order filling in (1) or (2) as may be applicable to the case.

<sup>43</sup> The person actually making the payment should initial and date payment certificate (3)

<sup>44</sup> In the case of works the accounts of which are kept by sub-heads the amount chargeable to each sub-head should be specified by the Disbursing Officer.

<sup>45</sup> Payment should be attested by some known person when the payees acknowledgment is given by a mark, seal or thumb-impression.

Form D.F.R. (P.W.) 27  
(See Rule 7.27)

-----Division.

Cash Book Voucher No

Account of petty contractors for the month of -----

Name of Work -----

No. of the Account-----

<sup>46</sup> Name of Contractor, and reference to Agreement.	Items of work (grouped under “sub-heads” and “sub-works” of estimate)	Work Done							Payments made			Total	Balance due to Contractor	Payee’s acknowledgment with date	Dated signature of witness	Dated certificate of Disbursement <sup>47</sup>	Mode of Payment-cash of cheque (no and date)
Reference to record measurements and date		Up to date					Deduct value of work shown on previous bill.	Net value of work since previous bills.	To end of previous month		<sup>48</sup> This month					Paid by me	
		Quantity	Rate	Unit	Amount	Cash Book voucher No. and date			Amount								
1	2	3	4	5	6	7	8	9	10	<sup>49</sup> 11	12	13	14	15	16	17	18

46 Final and intermediate transactions should be arranged in two groups, each being totaled separately

47 Payment should be attested by some known person when the payee's acknowledgment is given by a mark, seal or thumb impression.

48 In the case of works the accounts of which are kept by sub-head; the amount relating to all items falling under the same "sub-head" should be totalled in red ink.

49 Totals A and C of columns 8 and II should agree, respectively, with entries B and D of the last account.

		Book No	Page No	Date	Cft.	Rs. Ps.		Rs. Ps	Rs. Ps	Rs. Ps		Rs. Ps	Rs. Ps	Rs. Ps	Rs. Ps				
Total intermediate Transaction																(Total of column 12 in words)			
Total for Accounts effected by the month's transactions  Add total for Open Accounts not affected by this month's transactions as per detail on back.  Grand Total  Dated _____																<div><div><sup>50</sup>Signature } Government servant preparing the Account. Rank</div><div><sup>51</sup>Signature } Government servant authorizing payment. Rank</div></div>			
									A				Cs						
								B	Grant up-to-date Totals of accounts closing during the month  Net up-to-date totals of accounts remaining open at close of the month.			D							
								Pay rupees -----in cash and Rs. ----- by cheque.											

<sup>50</sup> The person actually making the payment should initial (and date in this column against each payment,

<sup>51</sup>This signature is necessary only when the Government servant authorizing payment is not the Government servant who prepares the account.

**Form D.F.R. (P.W.) 27**

**Detail of all open accounts not affected by this month's Transactions**

Form D.F.R. (P.W.) 28

(See D.F.R. 7.34 and paragraph 2.105 (a) of the Punjab Public Works Department Code.)

Name of Contractor	Value of work done up-to-date		Total of payments made up-to-date		Reference to last Transaction		Remarks
					Month	Voucher No.	
1	2		3		4	5	6
Total	Rs.	Ps.	Rs.	Ps.			

Indenture For Secured Advances

(For use in cases in which the contract is for finished work and the contractor has entered into an agreement for the execution of certain specified quantity of work in a given time.)

THIS INDENTURE made the                      day of                      19. BETWEEN

(hereinafter called the Contractor which expression shall, where the context so admits or implies, be deemed to include his executors, administrators and assigns) of the one part and THE GOVERNOR OF THE PUNJAB (hereinafter called the Governor which expression shall, where the context so admits or implies, be deemed to include his successors in office and assigns) of the other part.

WHEREAS by an agreement dated                      (hereinafter called the said agreement) the Contractor has agreed

AND WHEREAS the Contractor has applied to the Governor that he may be allowed advances on the security of materials absolutely belonging to him and brought by him to the site of the works the subject of the said agreement for use in the construction of such of the works as he has undertaken to execute at rates fixed for the finished work (inclusive of the cost of materials labour and other charges) AND WHEREAS the Governor has agreed to advance to the Contractor the sum of Rupees

on the security of materials the quantities and other particulars of which are detailed in Part II of a Running Account Bill (B) for the said works signed by the Contractor onand the Governor has reserved to himself the option of making any further advance or advances on the security of other materials brought by the Contractor to the site of the said works.

NOW THIS INDENTURE WITNESSETH that in pursuance of the said agreement and in consideration of the sum of Rupees                      on or before the execution of these presents paid to the Contractor by the Governor (the receipt whereof the Contractor doth hereby acknowledge) and of such further advances (if any) as may be made to him as aforesaid the Contractor doth hereby covenant and agree with the Governor and declare as follows:



**(1)** That the said sum of Rupees advanced by the Governor to the Contractor as aforesaid and all or any so further sum or sums advanced as aforesaid shall be employed by the Contractor in or towards expediting the execution of the said works and for no other purpose whatsoever.

**(2)** That the materials detailed in the said Running Account Bill (B) which have been offered to and accepted by the Governor as security are absolutely the Contractor's own property and free from encumbrances of any kind and the Contractor will not make any application for or receive a further advance on the security of materials which are not absolutely his own property and free from encumbrances of any kind and the Contractor indemnifies the Governor against all claims to any materials in respect of which an advance has been made to him as aforesaid.

**(3)** That the materials detailed in the said Running Account Bill (B) and all other materials on the security of which any further advance or advances may hereafter be made as aforesaid (hereinafter called the said materials) shall be used by the Contractor solely in the execution of the said work<sup>^</sup> iii accordance with the directions of the Divisional Officer Division (hereinafter called the Divisional Officer) and in the terms of the said agreement.

**(4)** That the Contractor shall make at his own cost all necessary and adequate arrangements for the proper watch, safe custody and protection against all risks of the said materials and that until used in construction as aforesaid the said materials shall remain at the site of the said works in the Contractor's custody and on his own responsibility and shall at all times be open to inspection by the Divisional Officer or any officer authorised by him, In the event of the said materials or any part thereof being stolen, destroyed or damaged or becoming deteriorated in a greater degree than is due to reasonable use and wear thereof the Contractor will forthwith replace the same with other materials of like quality or repair and make good the same as required by the Divisional Officer.

**(5)** That the said materials shall not on any account be removed from the site of the said works except with the written permission of the Divisional Officer or an officer authorised by him on that behalf.

**(6)** That the advances shall be repayable in full when or before the Contractor receives payment from the Governor of the price payable to him for the said works under the terms and provisions of the said agreement : Provided that if any intermediate payments are made to the Contractor on account of work done then on the occasion of each such payment the Governor will be at liberty to make a recovery from the Contractor's bill for such payment by deducting there from the value of the said material) then actually used in the construction and in respect of which recovery has not been made previously, the value for this purpose being determined in respect of each description of materials at the rates at which the amounts of the advances made under these presents were calculated.

**(7)** That if the Contractor shall at any time make any default in the performance or observance in any respect of any of the terms and provisions of the said agreement or of these presents the total amount of the advance or advances that may still be owing to the Governor shall immediately on the happening of such default be repayable by the Contractor to the Governor together with interest thereon at twelve per cent per annum from the date or respective dates of such advance or advances to the date of repayment and with all costs, charges, damages and expenses incurred by the Governor in or for the recovery thereof or the enforcement of this security or otherwise by reason of the default of the Contractor and the Contractor hereby covenants and agrees with the Governor to repay and pay the same respectively to him accordingly.

**(8)** That the Contractor hereby charges all the said materials with the repayment to the Governor of the said sum of Rupees and any further sum or sums advanced as aforesaid and all costs, charges damages and expenses payable under these presents PROVIDED ALWAYS and it is hereby agreed and declared that notwithstanding anything in the said agreement and without prejudice to the powers contained therein if and whenever the covenant for payment and repayment hereinbefore contained shall become enforceable and, the money owing shall not be paid in accordance therewith the Governor may at any time thereafter adopt all or any of following courses as he may deem best :

- (a) Seize and utilize the said materials or any part thereof in the completion of the said works on behalf of the Contractor in accordance with the provisions in that behalf contained in the said agreement debiting the Contractor with the actual cost of effecting such completion, and the amount due in respect of advances under these presents and crediting the Contractor with the value of work done as if he had carried it out in accordance with the said agreement and at the rates thereby provided If the balance is against the Contractor he is to pay same to the Governor on demand.
  - (b) Remove and sell by public auction the seized materials or any part thereof and out of the moneys arising from the sale retain all the sums aforesaid repayable or payable to the Governor under these presents and pay over the surplus (if any) to the Contractor.
  - (c) Deduct all or any part of the moneys owing out of the security deposit or any sum due to the Contractor under the said agreement.
- (9) That except in the event of such default on the part of the Contractor as aforesaid interest on the said advance shall not be payable.
- (10) That in the event of any conflict between the provisions of these presents and the said agreement the provisions of these presents shall prevail and in the event of any dispute or difference arising over the construction or effect of these presents the settlement of which has not been hereinbefore expressly provided for the same shall be referred to the Superintending Engineer-----Circle whose decision shall be final and the provisions of the Arbitration Act for the time being in force shall apply to any such reference.

In witness whereof the said-----and-----by the order and under the direction of the Governor have hereunto set their respective hands the day and year first above written.

Signed, sealed and delivered by-----  
The said contractor in the presence of  
Signature  
Witness      Name-  
Address  
Signed by  
by the order and direction of the Governor in the presence of  
Signature  
Witness      Name  
Address

}  
}  
}  
}  
}  
}

**Form D.F.R. (P.W.) 28-A**  
**(Referred To In Rule 7.36)**

**Form Of Guarantee**

WHEREAS a contract for work has been awarded by the Governor of the Punjab acting through the Government of the Punjab Department (hereinafter called the Government) to M/S (hereinafter called the contractor).

AND WHEREAS under the terms of the said contract the Government has agreed to advance a sum of Rs. to the contractor for execution of the said work and this amount inclusive of interest at the rate of 10% per annum of the reducing balances is to be recovered in five equal installments from the 1st five running bills of the Contractors, and if the number of running bills is less than five, then the balance is recoverable from the final bill of the Contractor till entire amount is recovered.

AND WHEREAS the Government has desired the contractor to furnish a Bank Guarantee for securing the payment of the sum advanced together with interest thereon:

It is agreed as follows

1. I, acting on behalf of (hereinafter called the guarantor) hold and firmly bind to the Governor of the Punjab in the sum of Rs.) together, with interest payable on the same sum given as mobilization advance to the Contractor.
2. The guarantor hereby undertakes to pay the said amount together with interest payable on the said amount to the Government on demand in case the Contractor makes a default in the payment of said amount under the terms and conditions of the contract.
3. The guarantee shall be irrevocable and shall remain in force till the sum advanced together with interest payable thereon has been repaid in full by the contractor.
4. The liability of the guarantor shall in no case exceed the aggregate amount of Rs.(Rupees) together with interest payable thereon for the payment of which the guarantor hereby undertakes to bind itself and promises to pay the whole or any portion of this amount to the Government without making reference to the Contractor .

IN WITNESS whereof we the said guarantor have set out hands to this 4eed of guarantee this day of 19.

Guarantor (Scheduled Bank/State Life Ins. Crop.)

D.F. R. (P.W.) 29  
(See Rule 7.38)

Pay Bill Of Work Charged Establishment.

Division

No. of voucher Month of payment  
Name of Sub-Division Name of section  
Bill for the month of

Item No.	Name of incumbent <sup>52</sup>	Designation	Period	Rate	Amount due	<sup>53</sup> Amount paid	Date acknowledgment	Dated initials of officer making payment.
1	2	3	4	5	6	7	8	9
				Rs.	Rs. Ps.	Rs.    Ps.		
					Total	Total		
				Total amount paid in words.-----				

(This space is reserved for remark-, if any, by the Divisional Officer).

1. Certified that all reasons, for which wages have been drawn in this bill, were on duty during the periods shown against their names, each man being employed on the work and on duty for which his appointment was sanctioned.
2. Certified also that the wages of every person actually employed during the month have been claimed in this bill.

Pay (Rs. ) -----.

Checked and entered.

Dated Signature of Sub-Divisional Officer    Dated Signature of Sub-Divisional Accountant

<sup>52</sup> Names should be grouped by works, the name of the work and reference to orders sanctioning the establishment therefor, being written in red ink across the page, above the entries relating to each group.

<sup>53</sup> The total for each work should be entered in red ink.

NOTE.—Deductions on account of fines, income-tax rent, etc, should be shown by special entries against the names concerned.

Form D.F.R. (P.W) 30  
(See Rules 7.49 And 7.53)

Sub-Division

DETAILED STATEMENT OF MATERIALS COMPARED WITH ESTIMATED REQUIREMENTS

Name of Work

	Description of materials	<sup>54</sup> Principal Items						<sup>55</sup> Petty items	<sup>56</sup> Total	Dated initials of Sub-Divisional Office.	Dated initials of Divisional Account and in token of check
	Units										
Estimated requirements	<div>Quantity</div> <div>Value</div>										
Balance brought forward from previous statement to end of											
During 19											
Total for the month											
To end of											

INSTRUCTIONS FOR POSTING

**I Issues to the work (a)** Issues from stock should be posted in lump sum from the monthly Abstract of Stock Issues, Form P W A 6, and (b) purchases from suppliers and transfers of material from other works, divisions or departments should be posted in detail from the voucher and special transfer entries concerned, at the same time as the corresponding postings in the Works Abstract (Form P.W.A, 10 or 11) are made.

**II Issues from the work (a)** Materials returned to stock should be posted in lump from the monthly Abstract, of Stock Receipts, Form P W A 5 and (b), sales, writes-off and transfers elsewhere should be posted in detail from the vouchers concerned, at the same time as the corresponding entries in the Works Abstract (Form P W A 10 or 11) are made **Issues** from the work should be posted as *minus* entries,

<sup>54</sup> Both quantities and values should be shown, values being posted in red Ink just above the corresponding entries quantities.

<sup>55</sup> Only values should be shown in these two columns.

<sup>56</sup> Sales and transfers of materials should be treated minus issues.

Form D.F.R. (P.W.) 31  
(See Rule 7.57)

-----Division

-----Sub-Division.

Report Of The Value And Verification Of Unused Materials At Site Of Work

Statement showing the quantities and values of materials issued to the work and of those used++  
in construction.

Name of sub-head of work.	Up to date "Progress"	Description		<sup>57</sup> Principal Items							<sup>58</sup> Petty Items	<sup>59</sup> Total	Total issues to date as per form D.F.R. (P.W) 30 A.
		Unit											
		Value											
		Quantities											
	Unit	Quantity	Rat e										
1	2	3	4	5	6	7	8	9	10	11	12	13	14
B-Total used in construction . .													

<sup>57</sup> Both quantities and values should be shown, values being posted in red ink just above the corresponding entries of quantities.

<sup>58</sup> Only values should be shown in these two columns.

<sup>59</sup> The quantities used in construction should be calculated on the basis of the quantities of work executed, such authorised formulae being adopted for the purpose as may be in general use locally.

Form D.F.R. (P.W.) 31

Description of Materials	Principal Items							Petty Items.	Total
Unit.									
A-Total issues as per Form D.F.R. (P.W) 30.									
B-Total used in construction as per statement overleaf. C-Paper balance of unused materials (i.e. A minus B) D-Actual balances after verification.									
E-Differences (i.e. C minus D).									
	1	2	3	4	5	6	7	8	9
F-Remarks explaining action taken to adjust the differences as per line E and, if the work has been completed, to dispose of the surplus balances as per line D	(1)	(2)	(3)	(4)	(5)	(6)			

- \*1. Certified that the quantities of principal items and the value of the petty items as the above statement have been worked, out as accurately as possible on the basis of the quantities of the work actually done
- \*2. Certified that the quantities of the actual balances recorded against line D, are the results of verification made by me on
- \*3. Certified that the balances of materials at site of this work were verified by me on 19, and that the necessary report in this form was submitted to the Divisional Office as this office No..... dated..... 19.
- \*4. The balances of unused materials were not verified at any time during the year 19. As the accounts of this work are expected to be closed within three months.
- \*5. The balances of unused materials were not verified at any time during that year 19. 19 as the work was not under construction prior to January of that year

Dated 19 Sub-Divisional Officer

\*The certificates not applicable to the case should be scored out.

Checked

Dated 19 Divisional Accountant,

- 1. The entries relating to the quantities used in construction are approved.
- 2. The surplus balances as per item D should be disposed of as under
- 3. (Here enter remarks and orders regarding adjustment of losses and differences as per item.

Dated19

Divisional Officer



Form D. F. R. (P. W.) 32  
(See Rule 7.61)

\_\_\_\_\_Division

\_\_\_\_\_ Sub-Division

Register Showing The Clearance Of Suspense Head “Materials” Is The Account Of The  
Work\_\_\_\_\_

PART I- List Of Reports Of Verification Received.

Serial report	No. Of	Date of report	Date receipt	Date of final disposal	Dated initial of Divisional Accountant
I					
II					
III					
IV					

Form D.F.R. (P.W.) 32

PART II-Statement Showing The Disposal Of Materials Remaining Unused i.e., Of Actual Balances On Completion, As Per Item D Of Report Of Verification, Form D.F.R. (P.W.) 31.

How disposed of (with reference to authority)		Principal Items <sup>60</sup>					Petty Items	Total	Total value to be adjusted		Head of account debited.	Divisional Accountant's dated initials	
	Description								If debited to sub-head of this work G.	If debited to other accounts.			
	Quantity <sup>61</sup>									Amount			Month of adjustment
	Value												
Total		Rs. Ps.	Rs. Ps.	Rs. Ps.	Rs. Ps.	Rs. Ps.	Rs. Ps.	Rs. Ps.	Rs. Ps.				

<sup>60</sup> Values to be posted in red ink above the corresponding entries of quantities

<sup>61</sup> To be posted on the completion of the work from the final Report of Verification in Form D.F.R. (P.W.) 31.

Form D.F.R. (P.W.) 32

PART III- Statement Showing The Adjustment Of Difference As Per Item E Of Report Of Verification, D.F.R. (P.W.) 31

How disposed of (with reference to authority)		Principal Items					Petty Items	Total	Total value to be adjusted		Head of account debited.	Divisional Accountant's dated initials	
	Description								If debited to sub-head of this work G.	If debited to other accounts.			
	Quantity <sup>62</sup>									Amount			Month of adjustmen t
	Value <sup>63</sup>												
Total		Rs. Ps.	Rs. Ps.	Rs. Ps.	Rs. Ps.	Rs. Ps.	Rs. Ps.	Rs. Ps.	Rs. Ps.				

<sup>62</sup> Values to be posted in red ink above the corresponding entries of quantities.

<sup>63</sup> To be posted on the completion of the work from the final Report of Verification in Form D.F.R. (P.W.) 31.

**Form D. F. R. (P. W.) 32 - Concluded**

**PART IV Summary Of Form D.F.R (P.W) 31 And Parts II And III Of This Register For Making Closing Entries In The Register Of Works**

[illegible]

<div>3. Adjustment of other losses as per column H of part III ( to be posted in detail)</div> <div>Total debits to final sub heads</div>												
---	--	--	--	--	--	--	--	--	--	--	--	--

\* This total should agree with the outstanding balance of the suspense head “Materials” in the Register of Works.

Approved

Divisional Accountant

Dated the

Divisional Officer

Dated the

**Form D.F.R. (P.W.) 33**

**[See Rule 7.63 (B)]**

**Petty Works Requisition and Account**

[To be used for works repairs not likely to cost more than Rs. 1,000]

Requisition on the Divisional Officer-----Division, for

**Part I-Requisition**

The undersigned wishes to have the following petty (works/repairs) carried out with as little delay as possible:-

Dated the      Signature and designation of the officer by whom the requisition is made.

Form D. F. R. (P. W.) 33 - Continued

Part II - Report of P. W. Subordinate And Estimated Cost.

(Report)

(Rough Estimate Of Probable Cost)

Description of work	Quantity	Rate	Unit	Amount		Amount recoverable Damages in the case of military works		Remarks
				Rs.	Ps.	Rs.	Ps.	
Total								

Major and Minor Heads-

(Signature of P.W. Subordinate)

Date

Sanctioned

Divisional Officer

Date-

No.

Accepted

(Signature and designation of the responsible Civil or Military Officer)

Date-

---

PART III-Completion Certificate

The work was completed on

(Signature of P.W. Subordinate)

(Signature of Sub-Divisional Officer)

Dated

Form D. F. R. (P. W.) 33 - Concluded  
PART IV - Summary Of Charges

Date of Payment	Voucher No	Amount		Total of the Month		Divisional Accountant's initials against the monthly totals	Sub Divisional Officer's initials against the monthly totals	
		Rs.	Ps.	Rs.	Ps.			
Grand Total								

Checked and found correct.  
(Signature of Sub-Divisional Officer)  
Date-

Passed  
Divisional Accountant  
Date-

Divisional Officer  
Date-



Form D.F.R. (P.W.) 34  
(See Rule 7.83)  
Works Slip.

Name of Work-----

Month-----

----- Division

-----Sub- Division

Sub - head	Uni t	As per Estimated			As executed			Probable cost of work remaining to be done and value of work already done but not brought to account			Explanations of deviations, excesses etc.
		Quantity	Rate	Cost	Quantity	Rate	Actual cost to date	Approximate quantity	Rate	Probable cost	
1	2	3	4	5	6	7	8	9	10	11	12
			Rs. Ps.	Rs. Ps.		Rs. Ps.	Rs. Ps.		Rs. Ps.	Rs. Ps.	
Total estimate					Total charges against the final heads.			Probable further expenditure- A			
Add-Suspense Account- “Materials” “Contractors-Advance payments” “Contractors-Secured Advances” “Contractors-Other transactions” “Laborers” Total booked outlay to date Probable further expenditure as per entry A above Total Deduct-Suspense Accounts recoverable Ultimate anticipation expenditure on the work								Remarks			

Work commenced in--- 19

Present state of progress in general terms-

Divisional Accountant

Divisional Officer

Dated-----19

Dated-----19

Form D. F. R. (P. W.) 35  
[See Rule 7.86]  
Detailed Completion Report

DIVISION \_\_\_\_\_

NAME OF WORK \_\_\_\_\_

Amount of estimate	Rs
Expenditure	Rs
Excess	Rs
Percentage of Excess	
Date of commencement....	
Date of Completion....	

Explain of Excess

Name of work \_\_\_\_\_

Major Head \_\_\_\_\_

Minor Head \_\_\_\_\_

Detailed heads of Classification \_\_\_\_\_

REFERENCE LAST SCHEDULE DOCKET SUBMITTED \_\_\_\_\_ NO \_\_\_\_\_ FOR  
THE MONTH OF \_\_\_\_\_ 19 \_\_\_\_ .

Authority \_\_\_\_\_

Sub-heads of estimate	As Estimated			As Executed			Differences <sup>64</sup>			Reference to Paragraphs overleaf explaining Excesses
	Quantity	Rate	Amount	Quantity	Rate	Amount	Quantity	Rate	Amount	
	2	3	4	5	6	7	8	9	10	11
Total			Rs.			Rs.			Rs.	
	Rs.			Rs.			Rs.			

Dated the

Divisional Officer

**N.B** In the case of original works and special repairs, if any considerable deviations from the sanctioned design have occurred the report, specification, drawings and details of measurement of the work actually done in the same form as the estimate should accompany the Completion Report *vide* paragraphs 2.121 and 2.122 of the Public Works Department Code

<sup>64</sup>Excesses to be entered in red ink: Savings in black ink.

**Form D.F.R. (P.W.) 36**  
**(See Rule 7.86 And Paragraph 2.121 And 2.122 Of The Punjab Public Works Department Code.)**

Consolidate Completion Statement of Works and Repairs completed during the month of \_\_\_\_\_  
\_\_\_\_\_

Forward to the Director, Audit and Account (Works) Punjab, as this office No-----, dated-----19----.

\_\_\_\_\_ Divisional Officer \_\_\_\_\_

Transmitted to the Superintending Engineer----- Circle after verification as this office No-----, dated-----19

Director, Audit and Accounts (Works)

\_\_\_\_\_ Transmitted to -----for record as this office No----- dated-----19

Superintending Engineer,  
-----Circle.

Form D. F. R. (P. W.) 36 - Concluded

\_\_\_\_\_DISION

Consolidated Completion Statement Of Works And Repairs

Completion statement of works and repairs completed during the month of \_\_\_\_\_, the outlay on which has not be recorded by sub heads and the actual expenditure on which is in excess of the sanctioned estimate by an amount greater than that which the divisional officer is empowered to pass.

Item No.	Name of works (grouped under major, minor and detailed heads of classification	Sanction			Amount of estimate	Expended	Excess	Percentage of Excess	Remarks <sup>65</sup>
		Authority	No.	Date					
					Rs.	Rs.	Rs.		

Dated the 19---

Divisional Officer

<sup>65</sup> In cases in which the Completion Statement in utilized instead of a Revised Estimate under paragraph 2.121 of the Public Works Department Code, sufficient details must be given if the excess is more than 5 percent.

Form D.F.R. (P.W.) 37  
(See Rule 7.106)

Running Account Bill in Respect of Lump Sum Contractors  
[To be used for “intermediate payments” to contractors]

Public Works Department, Punjab

-----Division

Branch-----

-----Sub-Division

Cash Book Voucher No

dated

Name of Contractor

Name of work

Serial No of the Bill

No and date of his previous bill for this work

Reference to Agreement

Date of written order to commence work

I. Account of Works.		
1. Approximate value of work done up-to-date excluding the measured up additions and alterations.	Rs.	Ps.
2. Value of measured-up additions and alterations.		
3. Deduct amount to be withheld,                      per cent on Rs.		
4. Balance, i.e., “up-to-date” intermediate payments (Items 1+2-3) K		
5. .Deduct intermediate payment already made as per entry “K” of the last Running Account Bill.		
6. Intermediate payment now to be made (Items 4-5)                      D		
7. Amount of ‘Secured’ advances as per entry “E” of Account II		
8. Total payments now to be made as detailed below. <sup>66</sup>		
(a) By recovery of amounts creditable to this work -----G		
(b) By recovery of amounts creditable to other works or heads of account -----H -----		
(c) By cheque		

<sup>66</sup> The total figure against item 8 should be tested to see that it agrees with the total of item 6 and 7.

Form D. F. R. (P. W.) 37--- Continued

II - Account of “Secured” Advances Allowed On The Security Of Materials Brought To Site

Quantity out-standing from previous bill	<sup>67</sup> Deduct quantity utilized in work measured since previous bill.	Quantity outstanding including quantity brought to site science previous bill.	Full rate as assessed by the divisional officer.	Description of material	Unit	Reduced rate on which advanced is made.	Up-to-date amount of advance <sup>68</sup> .	Reference to divisional officer's written orders authorizing the advance.	Reasons for non-clearance of advance when out-standing more than three months
1	2	3	4	5	6	7	8	9	10
Total amount out standing as per this account ... ..								(C)	
Deduct amount outstanding as per entry c of previous bill									
Net amount Since previous bill (n words) rupees ..								(E)	

FORM D.F.R. (P.W.) 37

III-Certificates and Signatures

1. I have satisfied myself by<sup>69</sup>that the value of work done up to date excluding the measured-up additions and alterations not than Rs. conformably with the contractor's agreement and that with the exception of authorised additions and alterations the work has been done according to the prescribed drawings and specification.
2. The detailed measurement of authorised additions and alterations up to date are recorded at page of Measurement Book No.
3. Certified (1) that the plus quantities of materials shown in column 3 of Account II above have actually been brought by the contractor to the site of the work and the contractor has not previously received any advance on their security (2) that those materials are of an imperishable nature and are all required for use on the work for which a lump sum for finished work has been agreed upon, and (3) that a formal agreement signed and executed by the contractor in accordance with paragraph 2.105 (a) of the Public Works Department Code, is recorded in the divisional office.

Dated signature of the Government Servant preparing the bill

Signature of Contractor

Rank \_\_\_\_\_



<sup>67</sup> Entries relating to each description of materials should be posted thus in column 3. First enter the difference between the quantities, in columns 1 and 2. Then show below this entry , the quantities, if any, brought to site against which a further advance has been authorised, this entry being prefixed by the Plus sign. Finally strike the total of the two entries which will represent the total quantity outstanding

<sup>68</sup> Entries in column 8 show the money values of the total quantities outstanding in column 3.

<sup>69</sup> Here specify the method employed for estimating the value of work.

Pay<sup>70</sup> (Rs.     ) Rupees

Dated signature of the Officer authorizing the payment

Rank \_\_\_\_\_



IV- Acquaintance

Received<sup>71</sup> (Rs     ) Rupees

As an intermediate payment in connection with the contract referred to above

Stamp

Witness<sup>72</sup>

Full signature of Contractor

Paid by me by (cash/cheque No,     dated)

Dated signature of the person actually making the payment

Rank \_\_\_\_\_



Remarks

This space is reserved for any remarks which the Disbursing Officer or the Divisional Officer may wish to record in respect of the execution of the work, check of measurement or the state of contractors' account.

<sup>70</sup> Here specify the amount payable-vide Item 8 (c) of Account I.

<sup>71</sup> The payees' acknowledgement should be for the gross amount paid as per item 8 (a+b+c) of Account I

<sup>72</sup> Payments should be attested by some known person when the payee's acknowledgement is given by a mark, seal or thumb impression



(TO BE PRINTED YELLOW PAGER ONLY)

Form D. F. R. (P. W.) 38.

(See Rule 7.106)

Final Bill in Respect of Lump Sum Contracts

(To be used for “Final Payments” to contractors)

Public works Department, Punjab

Branch

Division

Sub-Division

Cash Book Voucher No

, dated

Name of Contractor

Name of work

Serial No. of this bill

No and date of his previous bill for this work

Reference to Agreement

Date of actual completion of work

I - Account of work executed.					
Sub work, Sub-head or item of work	Rate	Unit	Up to date		Remarks
			Quantity	Amount	
Additional work Deduct omissions Total value of work done to date. F.	Rs.	Lump sum for each		Rs.	

Form D.F.R (P.W.) 38-Continued

II - Certificate and Signatures

I certify that the work has been completed in accordance with the prescribed drawings and specification and after taking into account all the authorized additions and alterations the value of work done up to date, conformably with the terms of the contractor's agreement; is Rs.

2. The detailed measurements of the authorized additions and alterations mentioned above are recorded at page of Measurement Book No. and I am satisfied that they are correct.

Signature of Contractor

Date of signature of certifying Engineer<sup>73</sup>

{ Rank

<sup>73</sup> This certificate must be signed by the Executive Engineer or any other officer empowered by the Government to sign it.

III - Memorandum of Payments				
1.	Total value of work done up to date as per 'F' of Account I of this Bill		Rs	Ps.
2.	<div>Deduct :-</div> <div><div>(i) Up to date intermediate payment already made as per entry 'K' of Account I of last Bill No..... dated</div><div>(ii) Total Secured Advances outstanding as per entry 'C' of Account II of last Bill No.....dated</div></div>	<div>D</div> <div>E</div>		
3.	<div>Payment now to be made :-</div> <div><div>(a) By recovery of amount creditabl e to this work.</div><div>(b) By recovery of amount creditabl e to other work or heads of accounts .</div><div>(c) By cheque</div></div>	<div>H</div>		

<sup>74</sup>Pay (Rs. )

}

<sup>74</sup> Here specify the net amount payable,-vide item 3 (c) of Account III.

Dated signature of Officer authorizing payment                      Rank \_\_\_\_\_

---

Form D.F.R. (P.W.) 38

IV- Acquaintance

<sup>75</sup>Received (Rs        ) as above in full settlement of all demands on account of the contract.

Amount in words

Stamp

<sup>76</sup>Witness

Full Signature of Contractor

Paid by me by cash/Cheque No. \_\_\_\_\_ dated. \_\_\_\_\_

Dated Signature of person actually making payment

{

Rank

\_\_\_\_\_

\_\_\_\_\_

V- REMARKS

(This space is reserved for any remarks which the Disbursing Officer or the Divisional Officer may wish to record in respect of the execution of the work, check of measurements or the state of contractor's account.).

<sup>75</sup> The payee's acknowledgement should be for the gross amount as per item 3 (a+b+c) of Account III.

<sup>76</sup> Payment should be attested by some known person when the payee's acknowledgment is given by a mark, seal or thumb-impression.

Form D.F.R. (P.W.) 39  
(See Rule 8.3)

List Of Monthly Sub-Divisional Accounts

Division	Month	19	Sub-Division
<sup>77</sup> Form No.	Name of document	No. of document	REMARKS
P.W.A. 5	Abstract of Stock Receipts, with-		
P.W.A. 4	Extract from Register of Stock Receipts.		
P.W.A. 6	Abstract of Stock Issues, with-		
P.W.A. 4	Extract from Register of Stock Issues.		
P.F.R. 26.	Receipted Invoices and other vouchers.		
D.F.R. (P.W.) 15	Survey Reports.		
D.F.R. (P.W.) 12	Account of Receipts of Tools and Plant,		
D.F.R. (P.W.) 13	Account of Receipts of Tools and Plant, with-		
P.F.R. 26	Receipted invoices and other acknowledgement in support of above.		
D.F.R. (P.W.) 15	Survey Reports relating to above.		
D.F.R. (P.W.) 40	Detailed list of Works Abstracts A, with-		
P.W.A. 10	Work Abstracts A. For major works, etc.		
D.F.R. (P.W.) 30	Detailed statement of materials.		
P.W.A. 15	Outturn statement of manufacture		
P.W.A. 7	Transfer Entry Orders.		
D.F.R. (P.W.) 40	Detailed list of Works Abstracts B, with-		
P.W.A. 11	Works Abstract B, For Minor Works.		
P.W.A. 7	Transfer Entry Orders		
D.F.R (P.W.) 40	Detailed list of “Petty Works” Requisition and Accounts with-		
D.F.R. (P.W.) 33	Petty Works Requisition and Accounts		

<sup>77</sup> Strike out the Form No. of any document not forwarded, submission being unnecessary. If any document due is not ready, a suitable note of explanation for delay and the probable date of its submission should be recorded against it in the column for “Remarks”.

P.W.A. 7	Transfer Entry Orders		
P.W.A. 7	Other Transfer Entry Orders		

Forwarded to Divisional Officer

Dated            19

Sub-Divisional Officer

Form D.F.R. (P.W.) 40  
(See Rule 8.3)

DETAILED LIST OF

{

A- FOR MAJOR WORKS  
WORKS ABSTRACTS -----  
B- FOR MINOR WORKS  
-----

}

PETTY WORKS REQUISITION AND ACCOUNTS

Division

Month

19

Sub-division

Serial No.	Full name of work as given in the estimate	ACCOMPANIED BY		
		Detailed statement of materials (Form D.F.R (P.W.) 30)	Outturn statement of manufacture (Form P. W.A. 15).	Transfer entry orders (Form P.W.A. 7).

Sub-Divisional Officer



Form D.F.R. (P.W.) 41  
(See Rule 8.8)  
Register Of Sanctions And Fixed Charges.  
Name of Worker Account \_\_\_\_\_

Reference of sanction with period for which the sanction has been accorded.	Sanctioned Scale <sup>78</sup>			Amount paid for each Month.							
				Month <sup>79</sup>	June 19	July 19		August			
	Name of appointmen t appointee	Rate	No	Amount per mensem	Reference to Voucher.	Amount	Reference to Voucher	Amoun t	Reference to Voucher	Amount	And so on.

<sup>78</sup> Each entry of sanction should be initialed dated by the Divisional Accountant.

<sup>79</sup> Name of the month which wages have been earned.

Entries should be made briefly e.g. Voucher 24 for July will be entered as 24, 7

Amount paid should be entered in black ink and unpaid amounts of fines in red ink the entries for fines being distinguished by the letter F.

Subsequent payments of unpaid amounts should be entered underneath in black ink, it being seen that they do not exceed the amounts available, as entered in red ink. Claims for arrears not included in the original claims for the month concerned should ordinarily no be admitted without full explanation of the circumstances under which they were omitted.

One or more pages should be set apart for each work or account.

Form D.F.R. (P.W.) 42  
(See Rule 8.8)

Register of Miscellaneous Sanctions

Item No.	No, date and authority	Substance of order	Amount of sanction	Dated initials of Divisional Accountant.	Note of expenditure incurred against each sanction from time to time.			Dated initials of Divisional Accountant	Remarks.
					No of Vouchers	Month	Amount		
			Rs.      Ps.				Ps.      Rs.		

Form D.F.R. (P.W.) 43.

(See Rule 8.9)

Register Of Miscellaneous Recoveries

For the period to Division

Item No.	No and date of authority ordering concerned	Substance of order				Dated initials of Divisional Accountant	Note of recoveries made against each order.				Dated initials of Divisional Accountant	Remarks
		Nature and particulars of recovery and of the account concerned	From whom due	Amount recoverable	Due date or dates of recovery		No of voucher or account	Month	Amount	Progressive total of recoveries		
								Rs.	Rs.	Rs.		

Form D.F.R. (P.W.) 44.  
(See Rule 8.13)  
Consolidated Treasury Receipts

Received from the Officer in-charge of \_\_\_\_\_ Treasury  
Rupees<sup>80</sup> \_\_\_\_\_ Division the sum of  
\_\_\_\_\_ for credit to the Public Works Department, during \_\_\_\_\_ 19  
Rs<sup>81</sup> \_\_\_\_\_

Dated the \_\_\_\_\_ 19 \_\_\_\_\_  
Treasury Officer.

<sup>80</sup> In words

<sup>81</sup> In figures

Form D.F.R. (P.W.) 45  
(See Rule 8.22)  
Schedule of Rents of Buildings and Lands  
Month \_\_\_\_\_ 19

Registered No of Building or Land.	<sup>82</sup> Particulars of property (including class and name in case of Buildings).	Standard Rent (in red ink)		By whom occupied.		Arrears from last month's schedule.	<sup>83</sup> Assessment for the month.	Realised during the month.	Realised during the year.	Balance.	Remarks
		Authority	Rate.	Name, Rank and Office.	Emoluments <sup>84</sup>						
1	2	3	4	5	6	7	8	9	10	11	12
			Rs. Ps.			Rs.    Ps.	Rs.        Ps.	Rs. Ps.	Rs. Ps.	Rs. Ps.	

Abstract Of Total Realization

Recoveries how effected	Distinguishing letter	Rents of Buildings.	Other rents	Total
-------------------------	-----------------------	---------------------	-------------	-------

<sup>82</sup> If any buildings are provided with special services for which rent is charged separately the account of rent charged for each building in respect of these services should be kept separate from that of the rent of the building itself, and in the abstract also the realization on account of each of these services should be shown separately.

<sup>83</sup> When rent is assessed for more than one month at a time, the whole amount assessed should be entered in column 8, a suitable remark being regarded in the column for Remarks which should be repeated month after month until the next assessment falls due.

<sup>84</sup> Column 6 need only be filled in if the emoluments affect the assessment in column 8.

\$ When the rate of assessment for a month is neither the standard rent nor the 5 per cent of the occupants pay for the month the authority for short assessment should be quoted in his column. Authority should also be quoted for the application of the 5 percent concession when that concession is not admissible under the ordinary rule.

Cash realized in the Division. Recoveries by other disbursing Officers adjusted in the Divisional accounts. Recoveries at treasuries of the Province adjusted in the Audit Office.  Total	C A T			

**Form D.F.R. (P.W.) 46**  
**(See Rule 8.31 And Paragraph 1.160 of Public Works Department Code).**

Division\_\_\_\_\_

**Register Of Destruction Of Records**

Item No.	Description of record to be destroyed			Sanction to Destruction		Date of destruction	Dated signature of the officer witnessing destruction	Remarks
	Nature of document.	Volume or size	Period to which the records relate.	Reference to rule or correspondence	Dated initials of the Divisional Officer			

Form D.F.R. (P.W.) 47  
(Referred To In Rule 2.16)

Register of Divisional Accountants Audit Objections

Item No.	<sup>85</sup> Brief particulars of transaction or order placed under objection by the Divisional Accountant.	Name of objection (Rules and Orders to be quoted)	Amount placed under objection	Divisional Officer's replies (with reasons for not admitting the objection).	Remarks by the Director, Audit and Accounts (Works), Punjab.
			Rs.      Ps.		

**Note-**This register will remain in the personal custody of the Divisional Accountant except when submitted to the----- Divisional Officer under the provisions under the provisions of rule 2.16

<sup>85</sup> Objection relating to transactions and orders of subordinate officer which falls within the powers of the-----Divisional Officer to sanction, or confirm should not be entered in this register.





Form D.F.R. (F.) 1

Deleted

**Form D.F.R. (F) 2**  
**(See Rule 14.1)**  
**Muster Roll**

Daily Laborers Employed on-----During-----19

[illegible]

## Disbursement Certificate

### Detail of work done

[illegible]

Form D.F.R. (F.) 3.  
(See Rule 14.3)

Abstract of Payment for Daily Labour

Head of Service ----- Division

Voucher No. 19

Daily labor on the work in Range, from to  
19

Particulars of work	Progress			Description of labor and materials	No.	Rate		Acco
	Previou s	No exhibited	Total			t.	Per.	Per item.
1	2	3	4	5	6	7	8	9
								Rs. Ps.
Total . .								

<sup>86</sup>Certified that the measurements on which the entries in this bill are based were made by ----- (name) ----- (rank) on ----- (date) and are recorded at page ----- of Measurement Book No -----.

The amount of Rupees has been disbursed by me.

----- Forest Ranger,

Dated -----

The -----19

----- Divisional Officer

----- Division

Passed for Rupees (Rs. ) only

----- Division

<sup>86</sup>If it is impracticable to make measurements, a remark to the effect, specifying the reasons, should be recorded.

Form D.F.R. (F.) 4  
(See Rule 14.5)

Measurement Book

Particulars	Details of Actual Measurement				Contents of Area
	No.	L.	B.	D.	

Form D.F.R. (F) 5

(See Rules 14.7 And 14.9)

Forest Department, Punjab

Bill For Payment To Contractors For Supplies

-----Division.

Head of Service-----

Voucher No.

of

Particulars	Amount	
1	2	
	Rs.	Ps.
Totals . .		

<sup>87</sup>Credited that the measurements on which the entries in this bill are based were made by ----- (name) ----- (rank) on ----- (date) and are recorded at page ----- of Measurement Book No -----.

Received the above amount of Rs. ----- in part adjustment of advance outstanding against me

Contractor

(This amount of Rupees ----- (Rs-----) has been disbursed by me)

Dated -----

The -----197

Passed for Rupees ----- (Rs -----) only

Divisional Officer,

-----Division.

<sup>87</sup> If it is impracticable to make measurements, a remark to this effect, specifying the reasons should be recorded.

INDEX

This index deals mainly with the rules in the several Chapters and does not fully cover the Appendices. It has been compiled solely for the purpose of references and no expansion used in it should be considered as in any way interpreting the rules. It has been prepared separately for each part.

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