

GOVERNMENT OF RAJASTHAN
Finance Department
(Expenditure III Division)



**PUBLIC WORKS FINANCIAL
&
ACCOUNTS RULES**

IV Edition

Part - I (Main Rules)

[इस पुस्तक को अद्यतन करने में पूर्ण सावधानी रखी गयी है, फिर भी किसी भी प्रकार की त्रुटि ध्यान में आने पर मूल आदेश से मिलान करलें तथा वित्त (वित्तीय नियम) विभाग को सूचित करें ताकि अगले संस्करण में सुधार किया जा सके।]

**Effective from 1.7.1999
Amended upto 01.01.2026**

Preface to the Fourth Edition

The Public Works Financial and Accounts Rules contain basis principles to be observed and the procedure to be followed by various public works departments in executing the works, maintaining the accounts and other allied matters. Based on Central Public Works Accounts Code and the Central Public Works Department Code, these Rule were first published in Rajasthan in March, 1956. Thereafter, two revisions of PWF and AR have since been effected, last being in the year 1981. Thereafter, though certain amendments were made in the year 1993 to meet the requirements of smooth execution of works, theses were not comprehensive.

In the last few years, there has been rapid expansion in the execution of works due to increase in investment outlays in the State Plans. Consequently, a number of changes have taken place in the functioning of the works departments. Besides, Ministry of Finance, Government of India have also made certain changes in accounting of certain type of transaction. It was, therefore, felt that unless these financial rules, systems and procedure were also brought in consonance with the present day requirements, they instead of regulating the activities within broad parameters of financial discipline and control might, in fact, tend to become impediments in the efficient and speedy execution of various works/schemes.

Finance Department, therefore, decided to have a fresh look at these Rules. Against this back-drop and in this context, it was considered expedient to re-write these Rules comprising three parts viz :-

Part-I	Main Rules
Part-II	Appendices, and
Part-III	Forms

These Rules have been finalized with the help of experts like Shri D.N Madan and after details consultations in work-shops and with senior officers of various engineering departments, financial advisors, Accountants General and other persons experiences in this field.

Despite due care, if any errors or omissions have inadvertently remained and are detected in this edition, they may please be brought to the notice or Expenditure-III Division of the Finance Department.

State Government hopes that the new set of Rules would facilitate the departments in the smooth execution of works and maintenance of accounts related thereto.

(DR.ADARSH KISHORE)
Principal Finance Secretary

Place : Jaipur
Dated: 24.5.1999

PUBLIC WORKS FINANCIAL & ACCOUNTS RULES

PART-I

MAIN RULES

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CHAPTER - I
Extent of Application

Rule

1. The rules contained in this Volume describe the financial transactions of the Public Works Departments, the procedure followed in connection with the initiation and execution of works, maintenance of the stock of stores, materials and Tools and Plant, the initial accounts maintained in the departments and the Accounts submitted to the Accountant General. They are supplementary to the general rules contained in the General Financial and Accounts Rules and Treasury Rules, which are applicable to the Public Works Departments, unless there be something repugnant in the subject or context or except to the extent that they are modified by the rules in this Volume.
2. Articles 148 to 151 of the Constitution of India provide for Comptroller and Auditor General of India. As required under Article 149 of the Constitution, the Duties, Powers and Conditions of Service of the Comptroller and Auditor General of India have been laid down in Comptroller and Auditor General (Duties, Powers and Conditions of Service) Act 1971 as amended from time to time. Extracts of relevant provisions relating to audit and accounts are given in Appendix-I. This Volume contains the subsidiary and Financial Rules of the Government as also the directions by the Central Government on the advice of the Comptroller and Auditor General of India, as embodied in Account Code, Volume III. Likewise, any provision in this code relating to the requirements of Statutory audit are to be regarded as directions issued on the advice of the Comptroller and Auditor General of India. No rule issued by the Central Government on the advice of the Comptroller and Auditor General in regard to the System or Form of Accounts can be amended without the approval of the Central Government on the advice of the Comptroller and Auditor General of India.
3. In exercise of the powers under proviso to section 10(i) of the Comptroller and Auditor General (D.P.C.S.) Act, 1971, as amended, the President has relieved the Comptroller and Auditor General of India of the duties of Compilation of Accounts, preparation of Annual Accounts etc. from 1.4.1977 for all Central Ministries/ Departments of the Government of India in a phased manner and constituted an organization of Controller General of Accounts in the Department of Expenditure, Ministry of Finance. The Presidential Notification dated 27th September, 1980 and duties of Controller General of Accounts are given in Appendix III. Thus, the Controller General of Accounts functions on behalf of the President and wherever required [under the provisions of the Constitution/ Comptroller and Auditor General (D.P.C.S.) Act, 1971], obtains advice of the Comptroller and Auditor General of India before issue of such directions with regard to forms, methods or principles in accordance with which Accounts are to be maintained in the Department and rendered to the Accountant General on prescribed dates. Main features of the scheme of the departmentalization of Accounts of the Union are given in Appendix IIIA.
4. The Departments are often entrusted with the execution or upkeep of Roads, Buildings, Dams, Canals or other Works, the charges on account of which are met either from the revenues of Central Government and the State Government or between two or more State Governments. Execution of such works will be regulated, subject to the directions contained in the Account Code Volume III, by rules made by the State Government contained in this Volume or as might be mutually agreed between the Governments concerned. (See also Chapter XX and Appendix IX)

5. The rules in this Volume may be supplemented by orders and detailed instructions which may be issued by the Administrative Department concerned of the Government in consultation, where necessary, with the Finance Department. The orders and instructions so issued, should be considered as authoritative in so far as they may not be in conflict or inconsistent with the rules in this Volume.
6. Government may by an order prescribe separate Accounting Procedure for any Major Project/Department. The rules in this volume shall apply mutatis mutandis to all such Projects/Departments also.
- 6A. The State Government may, by issue of an order, appoint a committee of retired or serving Government Officers to inspect the work(s) either during the construction or after completion, such committee shall be fully empowered to inspect the works, material, quality, workmanship and record etc. and submit the report to Government. The contractor and department shall be bound to produce all record before the committee and comply with instructions given by the committee on the spot or through Engineer-in-Charge or State Government. The State Government shall take necessary action against the contractor and officers concerned on the basis of irregularities pointed out by such committee.
7. The power to interpret the rules in this Volume shall rest with the Government in Finance Department.
8. The powers delegated to various functionaries in the Engineering Departments are contained in Appendix XIII. Where these powers have been restricted or enhanced in respect of any item for Major Projects/Departments by an order of the Government, the same shall continue to apply for such items. All Financial powers shall be exercised only after written consultation with the senior most officer of State Accounts Service/Subordinate Accounts Service or Officer/Official posted by A.G. Rajasthan in the concerned Division/Department/ Project.
9. Wherever, as a result of international or bilateral agreements, certain schemes/projects of Public Works are to be executed by State Public Works Divisions, separate procedures for Accounting, procurement of Stores/ execution of works reimbursement of funds as laid down by the Loan/Project agreements shall be applicable to those works, after approval of Finance Department.
10. (a) If on a subject, separate provisions have been made in Public Works Financial and Accounts Rules, the provisions of General Financial and Accounts Rules would not apply.
(b) If on a particular point specific modification has been made in Public Works Financial and Accounts Rules, the same will prevail over the provisions of General Financial and Accounts Rules.
(c) If rules in public Works Financial and Accounts Rules are silent on a particular point, the rules in General Financial and Accounts Rules would apply.
(d) If there is conflict between Public Works Financial and Accounts Rules and Treasury Manual/Treasury Rules, the latter will prevail.
¹(e) Government of Rajasthan has enacted Rajasthan Transparency in Public Procurement Act & Rules w.e.f. 26.01.2013. If there is any contradiction between PWF&AR & RTPP Act/Rules, later will prevail.]

1. Added by Circular No.79/2020 dated 23.11.2020.

CHAPTER II

Definitions

11. Unless there be something repugnant in the subject or context, the terms defined in this chapter are used in this Volume in the sense here explained. These definitions are supplementary to those contained in Chapter I of G.F. & A.R. Part I.
- (1) Administrative approval - See Rule 286.
 - (2) Appropriation - See Rule 69 and 70.
 - (3) Assets - In the accounts of works this term indicates all outstanding or anticipated credits, which have to be taken in reduction of final charges. Examples :- recoveries of advances or recoverable payments and sale-proceeds or transfer value of surplus materials.
 - (4) Assistant Engineer(s) - Unless the contrary is evident from the context, this term includes Sub Divisional Officer.
 - (5) Commercial Department - See Chapter XII of G.F. & A.R. (Part I).
 - (6) Completion and Completed - In this volume and in all the Public Works Account forms "Completion of a work" may be understood to include "Abandonment of a work" and "Completed" to include "Abandoned work".
 - (7) Contingencies (Works) - When used in respect of the accounts of works, the term "Contingencies" indicates the incidental expenses of a miscellaneous character which cannot appropriately be classified under any distinct sub-head or sub-work, yet pertain to the work as a whole.
 - (8) Contract and Contractor - The term contract, used in this volume, means any kind of undertaking, written or verbal, express or implied, by a person, not being a Government servant, or by a syndicate, or firm, for the construction, maintenance or repairs of one or more works, for the supply of materials or for the performance of any service in connection with the execution of works or the supply of materials. The term "contractor" means a person, syndicate, or firm that has made such an undertaking, but often its use is restricted to contractors for the execution of works or for services in connection therewith.
 - (9) Department - This term, includes all Engineering Departments, unless the contrary is evident from the context.

Clarification

It is clarified that the words "Department", "Public Works Departments", "Engineering Departments", wherever occurring in these Rules include the Public Works Department, the Irrigation Department including Irrigation and Multipurpose River Valley Projects, the Public Health Engineering Department, Indira Gandhi Nahar Department unless specifically stated otherwise.

- (10) Deposit Works - This term is applied to works of construction or repair, the cost of which is met not out of Government funds but out of funds from non-government sources, which may either be

deposited in cash or otherwise placed at the disposal of the Divisional Officer. Works executed for municipalities and other public bodies fall under this category when the cost is chargeable either to cash deposits made for the purpose, or to their credit balances at treasuries. See also Rule 608.

Note-1 The term 'Deposit Works' has been clearly defined in Rule 11(10) according to which the works of construction or repair, the cost of which is not met out of Government funds but out of funds from Non-Government sources are to be considered as deposit works. This clearly indicates that works for which provision is made in any civil/commercial department's budget are not to be treated as deposit works.

Note-2 In case public works of Civil or Commercial Departments are executed by the Engineering Departments, the latter Department will operate upon the Budget/Account head of the Civil/Commercial Department to the extent intimated. See rule 246 of G.F. & A.R. Part I. Their funds shall in no case be drawn from the treasury and placed in deposit.

- (11) Detailed Head - See Rule 38.
- (12) Direct Charges and Direct Outlay - These expressions, as distinguished from "Indirect Charges" and "Indirect Outlay" (vide sub Rule 23) are applied to those charges pertaining to a work, project, or job, which are directly incurred for its execution and are included in the regular accounts of it.
- (13) 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 government money, e.g., a Chief or Additional Chief or a Superintending Engineer, but if such an officer is also entrusted at any time with the receipt and disbursement of Government money, he is treated as a Divisional Officer for the purpose of this volume, even though some part of his emoluments may be treated as direction charges.
- (14) Direction Officer - The head of a direction office is known by this designation.

Note : A Government servant holding the rank of a Superintending Engineer or an Additional 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 on special duty is not a direction officer.

- (15) Direct Receipts - These receipts, as distinguished from indirect receipts, (vide Rule 11 (24)), relate to items of revenue receipts which are realized in connection with a work or project either by officers of the department or of other departments and are directly brought to account as appertaining to the work or project.
- (16) Division and Divisional Office - Throughout this Volume these terms are used to denote respectively the executive charge held by a Divisional Officer [Rule 11 (17) below] and the head of office of such a charge. Thus, the office of an independent executive sub-division will be treated as a divisional office for the purposes of this Volume, as also that of the Superintendent of a workshop working independently of a Divisional Officer.

Public Works Financial & Accounts Rules Part-I

¹[(16A) **Divisional Accountant/ Divisional Accounts Officer** - The words "Divisional Accountant/Divisional Accounts Officer" wherever appearing shall be deemed as "Divisional Accountant/Divisional Accounts Officer/ Senior Divisional Accounts Officer/Rajasthan State Accounts Service Officer/Rajasthan Subordinate Accounts Service Officer" as per his status, and the definition of "Divisional Accountant/ Divisional Accounts Officer" shall apply everywhere in forms and online transactions.]

(17) **Divisional Officer** - In this Volume, this term is applied to an executive officer of the Department who is in-charge of the division and is usually of the rank of an Executive Engineer. It is also applicable to an officer of the department who is not subordinate to another executive or disbursing officer of the department even through the executive charge held by him may not be recognized as a "division" by the Government. Thus, the officer-in-charge of an independent sub-division will also be treated as a Divisional Officer for the purposes of these rules. See also Rule 11(16). Government servants of other departments who disburse money on behalf of the Public Works Departments and are required to render their accounts direct to the Accountant General are also referred to as Divisional Officers in this Volume.

Note : In the absence of a specific delegation, the financial or administrative powers of an Executive Engineer may not be exercised by a Divisional Officer who does not belong to the grade of an Executive Engineer by reason merely of his being treated as a Divisional Officer under this Rule.

(18) **Extra Item** - means an Item of work which is not provided for in a contract, but is fairly contingent on the execution of the work and considered necessary to be executed under the same contract. It also includes the item of work which is in replacement or substitution of an item already provided for in the contract of work.

(19) **Final Payment** - means the last payment on a running account made to a contractor on the completion or determination of his contract in full settlement of the account.

(20) **Financial Sanction** - See Rule 287.

(21) **Grant** - See Rule 63.

(22) **Inclusive Rate of cost** - See Rule 11(44).

(23) **Indirect Charges and Indirect Outlay** - These expressions are applied to those charges and capital outlay respectively which pertain, or are incidental to a work, project, workshop job, or manufacture job which are not incurred directly and solely in connection therewith and thus cannot be directly taken into such detailed accounts of it as are incorporated in the regular accounts of the expenditure of the Department.

(24) **Indirect Receipts** - Receipts which pertain, or are incidental to a scheme or work, but cannot be directly taken into such detailed accounts of it as are incorporated in the regular accounts of the receipts of the Department.

(25) **Intermediate Payment** - It is a term applied to a disbursement of any kind on a running account, not being the final payment. It includes a Secured Advance, an On Account Payment (other than the final payment on a running account), or a combination of these.

1. Inserted by FD Order No. F.3(2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) and Substituted by dated 12.05.2025 (102/2025) for - "(16A) **Divisional Accountant** - The words "Divisional Accountant" wherever appearing shall be deemed as "Divisional Accountant/Divisional Accounts Officer/ Senior Divisional Accounts Officer" as per his status, and the definition of "Divisional Accountant" shall apply everywhere in forms and online transactions."

- (26) Issue Rate - This term denotes the cost per unit fixed, in respect of an article borne on the stocks of the department at a valuation, for the purpose of calculating the amount creditable to the Stock Account by charge to the account of service concerned, when any quantity of that article is issued from stock, Storage charges mentioned in Rule 11(53) should then be added on percentage basis so as to form part of the Issue Rate.
- Issue Rate will be fixed on arrival of fresh consignment of goods of the same description/specification so that weighted average rate of the existing stock and the fresh arrivals becomes operative from the date of fixing of revised Issue Rate. Material should be issued on "First in First out" basis, so that the value of the stores/stocks already held do not depreciate. (see Rule 175).
- (27) Labour - When a separate materials account is kept for one or more sub-heads of an estimate and the term "labour" is used in connection with such an account, it denotes all charges pertaining to each of those sub-heads, other than (i) the cost of materials issued direct and (ii) carriage and incidental charges in connection with the materials.
- (28) Liabilities - When used in respect of accounts of works, this term includes all anticipated charges which are adjustable as final charges but have not been paid, regardless of whether or not they have fallen due for payment, or, having fallen due, have or have not been placed to the credit of the persons concerned in a suspense head subordinate to the account of the work concerned.
- (29) Local Loan Works - As used in this Volume, this expression indicates works executed by the department on behalf of municipality, nagar nigam/corporation, or any other local body when the cost of the works is to form part of a loan given to it by Government for the purpose.
- (30) Major Estimate is a term applied to the estimate for a work, when the sanctioned amount of the works expenditure exceeds Rs.10,00,000/- . This term is also applied, for the sake of convenience, to the work itself. See also Rule 284.
- (31) Major Head - See Rule 38.
- (32) Market Rate - Used in respect of an article borne on the stock accounts of a division, this term indicates 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.
- ¹(33) Minor Estimate is a term applied to the estimate for a work, when the sanctioned amount of the works expenditure exceeds Rs. 50,000/- but does not exceed Rs. 10,00,000/- . This term is also applied, for the sake of convenience, to the work itself. See also Rule 284.]
- (34) Minor Head - See Rule 38.

1. Substituted by Order No.F.2(4)FD/Exp.III/99 dated 13.1.2005 (Circular No.23/2005)for - "Minor Estimate is a term applied to the estimate for a work, when the sanctioned amount of the works expenditure exceeds Rs. 50,000/- but does not exceed Rs. 10,00,000/- . This term is also applied, for the sake of convenience, to the work itself. See also Rule 284."

- (35) On Account Payment or Payment on Account - It means a payment made on a running account, to a contractor in respect of work done or supplies made by him and duly measured. Such a payment may or may not be for the full value of work or supplies, if it is an intermediate payment, it is subject to the final settlement of the running account on the completion of the contract for the work or supplies.
- (36) Operation - When used in respect of the accounts of manufacture and workshop transactions, this term indicates the charges incurred on the manufacture operations connected with specific jobs.
- (37) Original Works/Construction indicates new construction, whether of entirely new works or of additions and alterations to existing works, except as hereinafter provided; also all repairs to newly purchased or previously abandoned buildings required for bringing them into use.
- (38) Outturn - When used in respect of the accounts of manufacture and workshop transaction, this term denotes the value of the finished products (or of the work done, in cases in which the articles wrought are not supplied departmentally) of manufacture operations connected with specific jobs.
- (39) Payment on Account - See Rule 11 (35).
- (40) Petty Estimate - Is a term applied to the estimate for a work when the sanctioned amount of the works expenditure does not exceed Rs. 50,000/- This term is also applied, for the sake of convenience, to the work itself. See also Rule 284.
- (41) Progress - It means the up-to-date quantities of work done or supplies made.
- (42) Quantity - In the accounts of works this expression is used to describe the extent of work done, supplies made or services performed, when these can be measured, weighed or counted.
- (43) Rate - In estimates of cost, contracts, contractors bills and vouchers generally, rate means the consideration allowed for each unit of work, supply or other service.
- (44) Rate of Cost and Inclusive Rate of Cost - Rate of cost means generally the total cost of a work or supply divided by its quantity. In the accounts it represents the recorded cost per unit, as arrived at by dividing the up-to-date final charge on a sub-head by the up-to-date progress thereof, "Inclusive rate of cost" means the rate of cost of the entire work relating to a sub-head, including the cost of materials if recorded separately in the accounts.
- (45) Re-appropriation - It means the transfer of funds from one unit of appropriation to another such unit as defined under Budget Manual See also Rule 69.
- (46) Recoverable Payment - It means a payment to or on behalf of a contractor which does not represent value creditable or payable to him for work done or supplies made by him, and has, therefore, to be made good to Government by an equivalent cash recovery or short payment of dues.

(47) Repairs includes primarily operations undertaken to maintain in proper condition, buildings and works in ordinary use. It also includes new works in circumstances indicated in clause (i), (ii) and (iii) below the "exception" to this clause.

- (a) When a portion of an existing structure of other work, not being a road, road surface, road bridge, causeway, embankment, ferry approach, protective or training works in connection with a road is to be replaced or remodelled (whether or not the change involves any dismantlement) and the cost of the change represents a genuine increase in the value of the property, the work of replacement or remodelling, as the case may be, should be classed as "Original works" the cost (which should be estimated if not known) of the portion replaced or remodelled being credited to estimate for "Original work" and debited to "Repairs". In all other cases the whole cost of the new work should be charged to "Repairs."

Note-1 In the case of building capital value of any portion of a building which is abandoned or dismantled without replacement should be written off the total capital value of the building in any proforma account of its cost.

Note-2 The expenditure on minor additions and alterations to residential buildings, upto a limit of amount delegated may be classed a petty works expenditure and debited to repairs, provided, the cost is taken into accounts in determining the capital cost and in calculating the rent in accordance with the rules issued by Government.

- (b) When an existing portion of a road, road bridge, causeway, embankment, ferry approach, protective or training work in connection with a road is to be replaced or remodelled (whether or not the change involves any dismantlement) and the change represents a genuine increase in the value of the property, the whole cost of replacement or remodelling as the case may be, should be classed as "New Work" and the cost or value of the portion replaced or remodelled should not be debited to "Repairs".

Exception

Petty and miscellaneous items of work in any materials, as hereinafter described, which ordinarily should be classed as "New Works", should be debited to "Repairs" upto amount delegated provided that the works in question do not, form part of any comprehensive scheme or project covered by a works estimate;

- (a) *Super-elevation at curves.*
- (b) *Widening the formation of carriage way of a road, widening a drain, or cutting back a hill side to improve vision at curves provided that the acquisition of land is not involved in any case.*
- (c) *Improvements of alignment or gradients or changes of grade at Irish bridges or dips, carried out at the time of renewing a surface provided that the acquisition of land is not involved in any case.*
- (d) *Improvements to or reconstruction of the surface of a road in some different material where it is desirable to carry out*

such improvements or re-construction at the time of renewing a surface.

- (e) *The construction or reconstruction of road surface in different materials for the purposes of experiment.*
- (f) *The reconstruction or remodelling of bridges, culverts, cause-ways, embankments, ferry approach, protective or training works in connection with a road.*
- (g) *Expenditure on slip clearance. Widening of roads or culverts, and reconstruction of culverts.*

Note : Item (f) includes replacement of boats and other apparatus connected with ferries.

In addition to all repairs and renewals in material, similar to the pre-existing the following items of road work should be classed as "Repairs"

- (i) Ordinary repairs and maintenance including surface painting and the necessary addition or stone chips, gravel or sand, but not including asphaltic concrete, premix asphalt macadem, bitumen grout bitumen semigrout, mix-in-place, cement concrete or cement macadem.
 - (ii) Special repairs and periodical renewals.
 - (iii) Petty and miscellaneous items of work in any materials as described in the "exception"
- (48) Running Account – It is a term applied to the account with a contractor when payment for work or supplies is made to him at convenient intervals, subject to final settlement of the account on the completion or determination of his contract.
- (49) Sectional Officer – This designation is used in this volume to describe those officials, usually Junior Engineers, who are placed in responsible executive charge of works or stores under the orders of the officer-in-charge of a recognized division or sub-division, and the accounts of whose transactions are, therefore, ultimately, incorporated in those of the division or sub-division concerned.
- (50) Secured Advance – It is a term applied specifically to an advance made, on the security of materials brought to site of work, to a contractor whose contract is for the completed items of work. See Rules 434, 435.
- (51) Special Office – Indicates the office of a Special Officer (vide Rule 11(52)).
- (52) Special Officer (or Specialist Officer) – This term is applied, in this Volume, to such officials of the department as are neither Divisional Officers nor officials subordinate to a Divisional Officer, and have no Divisional Officers working under their control, e.g., the consulting Architect, the Electric Inspector, etc.
- (53) Storage Rate and Storage Charges - These expressions denote, respectively, the centage rate fixed for and charges levied on all issues of stock to cover such expenditure as is incurred, after the acquisition of the stores, on work charged establishment employed on handling and keeping initial accounts, the custody of stock and the maintenance of the store godown or yards, etc.

- (54) Sub-Divisional Officer - This designation is applied primarily to an official, whether a Gazetted Government Servant or not, who holds the charge of a recognized sub-division in subordination to a Divisional Officer, but when the immediate executive charge of any works or stores has not been constituted into a regular sub-divisional charge but is held by the Divisional Officer himself, the latter is also treated as the Sub-Divisional Officer in respect of such charge. When a Divisional Officer holds the immediate charge of a recognized sub-division in addition to his own duties as the executive head of the division, he is treated as the Sub-Divisional Officer in respect of the charge of the sub-division.
- (55) Sub-Head – In the accounts of works and in working estimates this term is used to describe the sub-divisions into which the total cost of work (or of its sub-works if it is the large work) is divided for purposes of financial control and statistical convenience. The several descriptions of works that have to be executed in course of construction or maintenance of a work or sub-work, e.g., excavation, brick-work, concrete, woodwork, etc., are usually treated as the sub-heads of it.
- Note : The term “sub-head” as used for purposes of appropriation audit is explained in Rule 67.*
- (56) Subordinate(s) – Unless the contrary is clear from the context, this term includes members of the Subordinate Engineering Service of the Department.
- (57) Sub-Work - In the case of a large work consisting of several buildings or smaller works or groups thereof, the term sub-work is often applied to a distinct unit of the same if that unit is sufficiently large or important to be kept distinct for the purposes of accounts. For example, the outer wall, the solitary cells, the cook-houses the jailor's quarters, etc., in the case of a large Central Jail. In the case of irrigation, navigation, embankment, drainage and water storage projects, the head works, main line, each branch of a canal, each group of distributaries relating to each branch separately, the drainage and protective works, the watercourse scheme and Special Tools & Plant, all form separate sub-works.
- (58) Supervision Charges – This term is ordinarily applied to the charges which are levied, in addition to book value on a fixed percentage in respect of stock materials sold to the public or other departments and are intended to cover such items of the expenditure incurred on the stores as do not enter their book value and are not included in the storage charges (See Rule 11(53)).
- (59) Suspense Accounts – This term is applied primarily to certain heads of account, falling under the Minor Head “suspense” of a Major Head of expenditure, which are reserved for the temporary passage of such transactions and must at once be taken to the account of the sanction or grant concerned, but cannot be cleared finally either because the relevant payment, recovery or adjustment is awaited, or because it is necessary to keep an effective watch over the values of any stock materials until their final disposal. The charges under a suspense account are taken in enhancement of the charge under the major head

of expenditure concerned, and the receipts in reduction thereof. For suspense accounts within the accounts of works, see Rule 474.

(60) Takavi works – This term denotes works of construction or maintenance relating to water courses or any other works, expenditure on which is treated by Government as a takavi advance i.e., an advance to cultivators recoverable from the party or parties concerned.

(61) Technical sanction – See Rule 289.

(62) Value – This term used in connection with the sale of stock materials (vide Rules 179 and 567) or their issue to works (vide Rules 450, 455 and 590) includes storage charges.

(63) Watercourse - This name is given to a channel for the supply of water from an irrigation work, which falls under the definition of the term as given in the Canal Act applicable to the area concerned. The definition given in the Northern India Canal and Drainage Act of 1873 is as follows :–

"Watercourse" means any channel which is supplied with water from a canal, but which is not maintained at the cost of Government, and all subsidiary works belonging to any such channel."

¹[(64) "works" mean all works associated with the construction, reconstruction, site preparation, demolition, repair, maintenance, or renovation or railways, roads, highways or a building, an infrastructure, or structure or an installation or any construction work relating to excavation, drilling, installation of equipment and materials, as well as services incidental to the works if the value of those services does not exceed that of the works themselves.]

(65) Work Expenditure and Works Outlay – These terms are used to indicate respectively the expenditure, and the capital charges, on the special services connected with the construction, repairs and maintenance of works. The charges falling under these categories may be met out of appropriations funds. When under rule, any receipts are taken in reduction of the charges they do not include the cost of the general services. Tools and Plant and establishment, or any charges not taken to final heads of account but kept under one of the suspense accounts.

1. Substituted by Circular No. 79/2020 dated 23.11.2020 for - "64. Work – The term "Work" when by itself is used in a comprehensive sense and applies not only to works of construction or repair but also to other individual objects of expenditure connected with the supply, repair and carriage of Tools and Plant, the supply or manufacture of other stores or the operations of a workshop."

CHAPTER III
Duties of Departmental Officers

12. The duties of departmental officers are broadly laid down in the rules in this chapter. In respect of particular matters, they are also laid down in the rules contained in other chapters of this Volume, Departmental Manual of Orders, or specific orders/ circulars, rules issued by competent authority.

A. Chief Engineer

13. (i) The Chief Engineer is Head of the Department and is responsible to the Government of Rajasthan for the efficient administration and general professional control of Public Works within his jurisdiction and is its chief professional adviser/ consultant in all matters connected with Public Works. Wherever, there are more than one Chief Engineer, distribution of work amongst them will be such as may be laid down by the Administrative Department from time to time.

Note : On Command area Development Projects, Area Development Commissioner is vested with the powers of Head of Department/ Chief Engineer of all relevant/ allied components e.g., irrigation, Buildings & Roads, Water Supply, Agriculture, Fisheries, Social Forestry etc. The term Chief Engineer should be construed accordingly on such multi-disciplinary organizations.

- (ii) The Chief Engineer has full technical and supervisory control over Additional Chief Engineers and other officers working in the Department/ Organization.
14. (i) The Chief Engineer will exercise a concurrent control, with Accountant General over the duties of the Officers of the department in maintaining accounts and will give legitimate support to the Accountant General enforcing strict compliance with the rules concerning the disbursement of money, the custody of stores and submission of accounts. He has a claim on the Accountant General for assistance and advice in matters relating to accounts and finance. He is also bound to arrange that the Accountant General is kept fully conversant with proceedings and proposals to enable the latter to fulfill his functions.
- (ii) He will prepare annually the portion of budget estimates relating to the works under his control. It will be his duty to administer the grant, and with his object, to keep a close watch over the progress of the expenditure against it with a view to see that no excess is permitted to occur, and that if additional appropriation is required, application for the same is made.
- (iii) He will see that the grant of the year is fully expended in accordance with the Rules, and consistent with general economy, and the prevention of large expenditure in the closing months of the year for the sole purpose of avoiding lapses, and be responsible for ensuring that any money which is not likely to be needed during the year is promptly surrendered so as to allow its appropriation for other purposes by the proper authority.
- (iv) The general supervision and control of the assessment of revenue arising out of the different departmental operations including general receipts, rent of buildings, water works, irrigation and navigation works, etc. within the limits of his charge will rest with the Chief Engineer who will frame the

necessary estimates and watch carefully the progress of the realizations during the course of the year.

- ¹[(v) He will lay down and watch compliance of online budget distribution/budget distribution in respect of drawings by departmental offices from Treasuries as per budget allotment under the Consolidated Fund of the State and payments under Suspense, Deposit and Remittance Accounts under the Public Account of the State.]
- (vi) He will be responsible to ensure arrangement for timely settlement of audit objections, replies to factual statements/draft paras, audit paras, and along with the Administrative Department will be answerable to the Public Accounts Committee of the State Legislature, relating to his department. The Chief Engineer, will also be responsible for answering Parliamentary/Assembly questions relating to his department.
- (vii) He will coordinate preparation and revision of Basic Schedule of Rates with his counter parts in other Engineering Departments (see Rule 501).
- ²[(viii) Chief Engineers will be responsible to provide timely online budget distribution to the Divisions. If Division has made online bills and forwarded to the Treasury for passing, budget for the same shall not be withdrawn in the system by Chief Engineers. Online budget shall be made available for the Divisions within the limits of provisions provided in the system by the Finance Department.]

(B) Chief Architect

- 14A. (i) The Chief Architect is in-charge of his wing responsible for effective and efficient administration and professional work of total architectural Wing.
- (ii) He shall conduct and administer the best and up-dated architectural services on all projects of the State through his own and all its subordinate units in the State to total appreciation and acceptability of public at large.
- (iii) He shall also maintain high standards of architectural dissemination, profession and featuring implementation of approved architectural standards of India and abroad so as to transgrace the same in all and prestigious building projects of the State.
- (iv) He shall also co-ordinate inter-state and national activities relating to architecture interiors and landscaping through the recognised national and state forums of the architects.
- (v) He shall maintain liaison and coordination with apex professional bodies like Indian Institute of Architects and Council of Architecture (established by Act of Parliament) so as to abreast and up-date the latest architectural know-how and utilisation and application in the State for economy and optimisations.

1. Substituted by FD Order No. F.3(2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for - "(v) He will lay down and watch compliance of Letter of Credit in respect of drawings on banks by Departmental Offices as per budget allotment under the Consolidated Fund of the State and payments under Suspense, Deposit, and Remittance Accounts under the Public Account of the State."

2. Inserted by FD Order No. F.3(2) FD/GF&AR/2020 dated 17.8.2020 (77/2020).

- (vi) He will also keep the local historical architecture of place, area and region concern and to project, feature it in the project concern accordingly.
- (vii) He shall also make the environmental impact assessment (EIA) of all sanctioned projects to conceive so nicely in the building projects of architecture concern as to meet with all prescribed environmental clearances.
- (viii) He shall be responsible for ensuring proper specifications of buildings after due considerations of total sanctioned cost of project and discussing with the client department.
- (ix) The Architecture Wing will maintain close contacts with the respective Chief Engineers, Additional Chief Engineers, Superintending Engineers, Executive Engineers, incharge of the buildings concerned.
- (x) The Architecture Wing has the authority to inspect the works executed by the executive wing to ensure conformity with the approved Architectural designs, specifications etc., and send his reports to authorities concerned for compliance.

C. Financial Advisor/Chief Accounts Officer at Headquarters, and Senior/ Accounts Officer at Zonal Level

15. Generally, an officer of the rank of Financial Advisor or Chief Accounts Officer is posted with every Head of Department of the Engineering Departments and Senior/Accounts Officer with the Additional Chief Engineer. His duties will be as under :-
- (i) General Status, duties and functions of Financial Advisor/Chief Accounts Officer/Senior/Accounts Officer, as laid down in Appendix 4 of G.F.& A.R. and other orders issued by the Finance Department from time to time will apply.
 - (ii) He will give his opinion in writing in all matters of exercise of financial powers. (See Appendix XIII of P.W.F. & A.R. and G.F. & A.R. - Part-III and Rule 8 of this Volume).
 - (iii) He will be head of the Budget Section (Plan, Non Plan, C.S.S etc.) of the Department as laid down in Para 44 of the Budget Manual and perform the duties mentioned therein.
 - (iv) The main functions of the Financial Advisor/Chief/Senior/Accounts Officer will inter-alia be :-
 - ¹[(a) To supervise the inter-checks of financial transactions incorporated in the bills submitted to Treasuries.]
 - (b) To exercise control over flow of expenditure as prescribed in the Budget Manual.
 - (c) To watch the realization of departmental revenue.

1. Substituted by FD Order No. F.3(2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for - " (a) To supervise the inter-checks of financial transactions incorporated in the accounts rendered to the Accountant General."

- (d) To act as Financial Advisor to the Chief Engineer/Additional Chief Engineer as the case may be.
 - (v) He will, through the Chief Engineer exercise general administrative control over the Finance, Accounts establishment and revenue collection staff viz., Officers of the Rajasthan Accounts Service, Subordinate Accounts Service, Divisional Accounts Officers/Accountants and other Accountants, Stock Verifiers, Bill Collectors, Accounts Clerks, Ledger Keepers etc., and will secure an efficient system of working of the Financial Administration of the Department/Zone.
 - (vi) The Financial Adviser/Chief Accounts Officer is authorized to correspond direct in all financial, accounts and revenue matters with the Administrative Department, Finance Department, subordinate officers and other sister departments.
16. (i) The specific duties of the Financial Advisor/Chief/Senior Accounts Officer, will relate to :
- (a) Supervision of Financial Accounts, Cost Accounts, and other statistical data including Proforma Accounts, required by the Department/Zone.
 - (b) To take charge of budgetary control including preparation of budget, reconciliation of expenditure with actuals and any subsequent enquiry resulting therefrom.
 - (c) To see that sound financial and accounts organization is maintained throughout.
 - (d) To advise on financial aspects of all important contracts for works, and purchase of stores.
 - (e) To safeguard against fraud.
 - (f) To see that the system of proper assessment of revenue has been laid down, and to watch the collection of revenue.
- (ii) To ensure sound financial organization of the Department, he will carry out himself or through subordinate officers and internal check parties frequent inspections of the Zonal, Circle, Divisional and Sub-Divisional Offices as the case may be, and may carry out test checks in respect of facts which are incorporated in the account books and which form the basis of making a fair assessment of proper realization of revenue and judicious incurring of expenditure. The checks will include physical verification of Cash, Stock, Labour and Material at sites, amidst other items : surprise check on collections, test check of labour payments and task rolls (wherever permitted under Government sanction), inspection of imprest account, petty purchases from imprests, occasional inspection of stores, test check of pay bills, T.A. bills, service books and leave accounts, examination of departmental recoveries, etc. Such test checks are designed to preserve the moral influence and strength of the organization as a whole.
- (iii) He should also check the important items of stores at least once a year to see that the store accounts are properly maintained and concurrently written up and that no deficiencies or surpluses of stock are allowed to accrue.
- (iv) In the case of Public Health Engineering Department, the Financial Advisor and Chief Accounts Officer should have an internal administrative control on the accounts as well as the system of accounts as a quasi-commercial

concern. With the assistance of the Chief Engineer he will get proforma accounts prepared and audited regularly.

Note : Such inspections in respect of Project Divisions will not be necessary by Financial Advisor/Chief Accounts Officer attached to Chief Engineer of the Projects where Financial Advisor and Chief Accounts Officer or Chief Accounts Officer with separate Accounts Organizations has been made responsible to arrange periodical check of accounts records maintained in Divisions and Sub-Divisions. The Chief Engineer may, however, require his Financial Advisor/Chief Accounts Officer to conduct independent inspection of any office/division for efficient supervision, if he so desires.

- ¹[(v) He will be responsible for statistical consolidation of Accounts of the whole department on the basis of system driven reports authenticated from the Divisions and Treasuries and expenditure and revenue statements received through the system from all offices of the department.]
- (vi) He will deal with Audit Inspection Reports, Factual Statements, Drafts Paras, Report of Public Accounts Committee and ensure speedy settlement of Audit Objections and follow up action.
- ²[(vii) He will be over all responsible for issue of online budget distribution/ budget distribution, under the supervision of the Chief Engineer concerned and watch compliance thereof.]
- (viii) He will particularly see to expeditious clearance of balances under Cash Settlement Suspense Account (CSSA), Material Purchase Settlement Suspense Account (MPSSA), Items Adjustable by Public Works Department (IAPWD), Pay Accounts Office Suspense and general suspense heads of the Department.

D. Chief Technical Examiner

- 17 (i) In principle, technical audit and quality control of Public Works is the responsibility of the Chief Engineer concerned exercising this function through Additional Chief Engineers, Superintending Engineers and Executive Engineers.
- (ii) Wherever posted, Chief Technical Examiner, not below the rank of Additional Chief Engineer, functioning under the administrative control of the Chief Engineer or as may be prescribed by the Administrative Department, will carry out technical Audit/Quality control of the works of the Department with a view to ensuring technical soundness and securing economy in expenditure.
- (iii) Detailed strength of the Chief Technical Examiner's organization, duties, extent of technical audit/quality control, concurrent evaluation of schemes or post-audit of works, contracts, Stores, Materials At Site and manner of report, watching compliance etc., will be laid down by the Administrative Department in consultation with the Finance Department.

E. Additional Chief Engineer

- 18. The department generally functions on zonal basis whereby all works in a particular zone are handled/supervised by the Zonal Additional Chief Engineer. On certain specified Projects, Chief Engineers with Additional Chief Engineer(s) may be deputed, looking to the importance/merits of each case. Without prejudice to the general position stated above, the Zonal Additional Chief Engineer performs the following functions:

1. Substituted by FD Order No. F.3(2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for - " (v) He will be responsible for statistical consolidation of accounts of the whole Department on the basis of copies of monthly accounts received from Divisions and expenditure and revenue statements received from all offices of the Department."
2. Substituted by FD Order No. F.3(2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for - " (vii) He will be over all responsible for issue of Letters of Credit, under the supervision of the Chief Engineer concerned and watch compliance thereof."

- (i) The Additional Chief Engineer is responsible to the Chief Engineer and the Government for an efficient administration and general professional control of public works within his jurisdiction. He will share with the Chief Engineer the role of Chief Technical Advisor/Consultant in all matters connected with Public Works.
 - (ii) The Additional Chief Engineer is to perform in his zone all functions of the Chief Engineer, right from preparation of schemes to completion of works construction as well as maintenance.
19. (i) The Additional Chief Engineer is to ensure that an efficient arrangement exists and functions effectively for proper assessment and collection of revenue of the Department.
- ¹[(ii) He will arrange for preparation of budget estimates and all allied matters in his zone, maintain proper financial discipline including compliance of online budget distribution/budget distribution provided by Competent Authority.]
- (iii) He is to ensure that an efficient arrangement exists and functions effectively for maintenance of accounts as required under G.F. & A.R./P.W.F. & A.R. etc. and other rules of the Government.
 - (iv) He is responsible to ensure that objections raised by the Accountant General/Financial Advisor/Chief Accounts Officer of the Department are promptly attended to and to answer to all draft paras/audit paras, references from the Public Accounts Committee, Assembly and Parliamentary questions, etc.
 - (v) He will carry out annual inspections of the works and officers in the zone. Details and quantum of inspection, scale of checking of works etc., will be laid down by the Administrative Department in consultation with the Finance Department.
 - (vi) He will see that cost accounts, proforma accounts wherever required under the rules are timely prepared in his zone and got audited.
 - (vii) He will ensure that the system of check measurement of works and Labour is enforced, and watch the same through site inspection, and periodical returns.
 - (viii) He will ensure a system of sound inventory control, and check undue accumulation of stores in the Divisions in his Zone and reshuffle the stores from the surplus divisions to the deficit divisions, depending on exigencies of works and budgetary appropriations.
 - (ix) He will coordinate preparation and revision of B.S.R. in all circles in his Zone.
 - (x) He will see that there is proper Inventory Management of Stores.

F. Superintending Engineer

20. A circle office is an administrative cum-executive office under the charge of a Superintending Engineer who is responsible to the Additional Chief Engineer/Chief Engineer. The Superintending Engineer co-ordinates and supervises the activities of divisions employed on construction and/or maintenance works. He maintains close liaison with the offices of the Zonal Additional Chief Engineer and the Chief Engineer concerned in regard to works and all technical/administrative matters. Without prejudice to the general position stated above the Superintending Engineer performs the following functions :

1. Substituted by FD Order No. F.3(2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for - "(ii) He will arrange for preparation of budget estimates and all allied matters in his zone, maintain proper financial discipline including compliance of letters of credit fixed by Competent Authority."

- (i) The Superintending Engineer will inspect the state of the various works within his circle and satisfy himself that the system of management prevailing is efficient and economical, that different articles in stock are duly verified according to the rules laid down, and that there is no accumulation of stock in any division beyond its requirements. He should record the results of his inspection of the works in writing as frequently as considered necessary and ensure that the defects pointed out on each occasion are promptly rectified in respect of contracts estimated to cost Rs. 20 lac and above.
- (ii) He will also inspect the divisional offices under him at least once a year, and will forward for the information of the Additional Chief Engineer/Chief Engineer reports of his inspections in the forms prescribed by Chief Engineer in the Manual of Orders or otherwise detailing therein the results of his examination of initial accounts, Accounts of Stock, Tools and Plant and Stock Manufacture, Register of Works, and other divisional accounts and papers, mode of preparation of Estimates, Contract Agreements, Contractors Accounts, Revenue Registers and office work generally. He is also required to satisfy himself from time to time that the staff employed in each Division is actually necessary and adequate for its management.
- (iii) He will further see that the authorized system of accounts is maintained throughout his circle and examine the books of Divisional Officers and their subordinates and see that matters relating to the primary accounts are attended to personally by the Divisional and Sub-Divisional Officers, and that the accounts fairly represent the progress of each work. He will examine the register of works so as to keep a vigilant watch over the rates of work, and when he considers it necessary, he may require a Divisional Officer to report to him monthly or at longer intervals, on a works slip in Form R.P.W.A. 39 the total expenditure to date under each sub-head of a work, in contrast with the sanctioned estimates. It will thus be seen that it rests with the Superintending Engineer to investigate excesses over sub-head with a view to decide whether or not a revised estimate will be required for the work. When a revised estimate is required, it will also devolve on the Superintending Engineer to see that it is submitted in due time to the sanctioning authority, vide Rule 368. He is also responsible to see that no delay is allowed to occur in the submission of completion reports.
- (iv) The supervision and control of the assessment of all revenue within his circle will rest with the Superintending Engineer.
- (v) The Superintending Engineer will ensure that the Basic Schedule of Rates is prepared in a scientific manner according to standard engineering practices and current market rates; will keep detailed analysis of every item, before sanctioning/revising B.S.R. for his circle, keeping in view instructions in this regard received from the Additional Chief Engineer or the Chief Engineer (see Rules 14 and 19).
- (vi) The Superintending Engineer is to see that at least the minimum scale of check measurements prescribed for various types of works are being exercised by Sub-Divisional Officer, Divisional Officer and himself and send a periodical return to the Additional Chief Engineer and the Chief Engineer.

- (vii) The Superintending Engineer is also responsible that no delay is allowed to occur in the submission of revised estimates and completion Reports and drawings.
- ¹[viii) The Superintending Engineer will ensure compliance of online budget /budget provided by competent authority and ensure that contractor's payments are not delayed.]
- (ix) He will ensure inventory control of stock and Tools and Plant in his circle and check undue accumulation of Stores, in the Divisions in his circle and reshuffle stocks from the surplus Divisions to the deficit Divisions, depending upon exigencies of works, and budgetary appropriation. But fictitious stock transfers to manipulate the grants are strictly prohibited under the rules.
- (x) The Superintending Engineer will record his note of inspection on the Site Order Book and ensure compliance of his observations. The Superintending Engineer will generally ensure during his inspections that the materials shown as consumed in the works correspond to the quantities of physical progress of works as per approved departmental formulae or as laid down in the approved analysis of rates of items, and that the Material At Sites accounts maintained at the site inspected depict true position of Receipts, Issues (Consumption), Book Balance, Physical Balance, and Disposal of Unused/Surplus Stores.

G. Assistant Accounts Officer/Accountant posted in Circle Offices.

- 21. (i) General duties, as laid down in Appendix 5 of General Financial & Accounts Rules and Rules 15 & 16 of P.W.F. & A.R. will apply mutatis-mutandis.
- (ii) He will assist the Superintending Engineer in the discharge of his financial and accounting responsibilities.
- (iii) He will accompany the Superintending Engineer in annual inspection of Divisional officers and give particular attention to accounting and financial matters of division/sub divisions. He will point out besides others instances alike :-
 - (a) Where provisions of G.F. & A.R./P.W.F.&A.R./RSR/T.A. Rules/ Budget Manual have not been followed.
 - (b) Non-clearance of Suspense and Remittance Balances.
- ²[(c) Mis-utilization of online budget distribution/budget distribution.]
- (d) Laxity in assessment, collection and accounting of revenue.
- (e) Labourers appointed on Muster Rolls, Task Rolls, Hand Receipts in defiance of ban on such appointments without sanction of Finance Department.

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- 1. Substituted by FD Order No. F.3(2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for - "(viii) The Super-intending Engineer will ensure compliance of Letters of Credit sanctioned by competent authority and ensure that contractors payments are not delayed."
 - 2. Substituted by FD Order No. F.3(2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for - "(c) Mis-utilization of Letters of Credit."

H. Divisional Officer.

22. (i) The Divisional Officer is responsible for efficient execution and management of works within his division. He is strictly prohibited from commencing the construction of any work or incurring any expenditure without the sanction of the competent authority, also from making or permitting any trifling deviations from any sanctioned design and estimate in the course of execution except under specific authority, or in case of emergency, when the change should be forthwith reported to the Superintending Engineer. Immediately on a work being completed it will be the duty of the Divisional Officer to close the accounts and report the fact of completion within 30 days thereof positively, to the Superintending Engineer and prepare the completion report, if required by Rule 372.
- ¹[(ii) The Divisional Officer will take necessary steps for obtaining cash for the works under his control, keep its accounts and submit bills punctually to the Treasuries/Sub-Treasuries as per the rules and exercise a thorough and efficient control and check over his Divisional Accounts Officer/Divisional Accountant. He will also, before submitting the bills to Treasuries/Sub-Treasuries, carefully examine the books, returns and papers from which they are prepared.]
- (iii) The Divisional Officer is responsible for the correctness in all respects, of the original records of cash and stores, receipts and expenditure and for seeing that complete vouchers for payments are obtained. He is also responsible to see that the accounts are regularly posted from day to day and that the Divisional Accounts Officer/Accountant carries out his duties regularly and punctually. The relative position of a Divisional Accounts Officer/Accountant to the Divisional Officer in respect of accounts is analogous to that of Sub-Divisional Officer to a Divisional Officer in respect of works, and the responsibilities of the latter for the work of the Divisional Accounts Officer/Accountant are similar to those which attach to him in respect of the execution of works in the charge of other subordinates.
- (iv) The Divisional Officer is responsible for the detailed assessment of all classes of revenue within his division and will maintain such records and accounts for the purpose as may be prescribed. The Divisional Accounts Officer/Accountant will assist him in maintaining the records and the accounts of revenue realized.
- (v) The Divisional Officer is held primarily responsible for affording information of cases of probability of excess of actual over estimated cost of work, and is expected not to allow any delay to occur in reporting to the Superintending Engineer, any such probability. Immediately on its becoming apparent that whether from excess of tendered rates or from departure from a design or any other cause, the estimated cost of a work is likely to be exceeded, the Divisional Officer is bound to report the fact forthwith to the Superintending Engineer describing the nature and cause of the probable excess and asking for orders. This report should be made on Works Slip Form No. 39. The Divisional Officer must also submit the Works Slip, with such explanation, as will enable the Superintending Engineer to pass orders on the case, on the occurrence, or the probability of the occurrence, of any irregularity in the rate or cost of a sub-head. All important liabilities, not brought to account, should also be noted on the Works Slip.

1. Substituted by FD Order No. F.3(2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for - "(ii) The Divisional Officer will take necessary steps for obtaining cash for the works under his control, keep his accounts and submit them punctually to the Accountant General under the rules for the time being in force and exercise a thorough and efficient control and check over his Divisional Accounts Officer/Accountant. He will also, before submitting the monthly accounts, carefully examine the books, returns and papers from which they are complied."

Note-1 It will be unnecessary for the Divisional Officer to submit the Works Slip in cases in which he can pass finally excesses over estimate under his financial powers.

¹[Note-2 Register of Work-Examination by Divisional Officer. After bills paid by Treasuries/Sub-Treasuries, the posting of the Register of Work should be checked by the Divisional Officer for review. The vouchers of each work on which there has been expenditure during the month should be initialed in token of having examined the entries and found them correct.]

- (vi) The Divisional Officer will carry out at least minimum scale of check measurement of various works in his Division as prescribed by the Administrative Department/Chief Engineer/Additional Chief Engineer from time to time. In general, he will inspect all works costing above Rs 20,000/- at least once a year.
- (vii) During inspection of works he will particularly ensure that the consumption of material is commensurate with the Physical progress of works, and Materials At Site Accounts depict correct position with regard to receipts, issues (consumption), book balance and physical balance. He will take steps, for disposal of surplus materials required for other works in his Division or other sister Divisions.
- ²[(viii) The Divisional Officer will ensure compliance to online budget distribution/budget distribution and other allied instructions issued by Government/Chief Engineer/ Additional Chief Engineer/ Superintending Engineer and maintain strict financial discipline. No bill shall be submitted beyond the availability of online budget as per financial limits.]
- (ix) He will arrange for clearance/adjustment of balances, lying under Suspense, Deposit and Remittance Heads, temporary advances, and advance payments made to Suppliers and Contractors in any form.
- (x) He will take immediate action whenever it is noticed that certain subordinate does not maintain/render initial accounts regularly or leaves charge of office taking away with him cash, accounts, imprests, stock registers, Materials At Site accounts which form the basis for compilation of Sub-Divisional Accounts.
- (xi) Where Divisional Officer is in-charge of a Central Stores Division, he should strictly enforce the provisions of Chapter VIII and Appendix VI. Price Vocabulary of Stores may be framed in consultation with corresponding Central Stores Divisions of Projects within Rajasthan or of C.P.W.D., and all forms in use in a Central Stores Division may be indented and kept in safe custody and issued, as required under the rules.
- (xii) The Divisional Officer should not allow the accounts to fall into arrears, as it has serious implications.

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- 1. Substituted by FD Order No. F.3(2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for - "Note-2 Register of Works Examination by Divisional Officer. Before the date of submission of the monthly accounts to the Accountant General, the posting of the Register of Works should be checked by the Divisional Officer for review. The Monthly Account of each work on which there has been expenditure during the month should be initialed in token of having examined the entries and found them correct."
 - 2. Substituted by FD Order No. F.3(2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for - "(viii) The divisional Officer will ensure compliance of letters of credit and other allied instructions issued by Government/Chief Engineer/Additional Chief Engineer/ Superintending Engineer and maintain strict financial discipline. No Cheque shall be issued beyond limit of letter of credit."
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- (xiii) He will ensure that there is no undue accumulation of stores in his Division. Material charged to works, if not used for a year, must be returned to stock and materials lying in stock for over three years may be declared surplus.
- (xiv) He will ensure that the ban imposed by the State Government on drawl of salaries and allowances of Work Charged Establishment and Muster Roll Labour by cheque vide No. F. (1) FD/Exp-III/93, dated 28.02.1994 with effect from 01.04.1994, is complied with. The Divisional Officer will ensure that the erstwhile Work Charged/Muster Roll Labour is fully employed on works. Moreover, the Divisional Officer will carry out at the close of every month by means of a Transfer Entry Order, transfer of wages etc., of such staff to the respective works/estimates (if they include labour component) on which the said labour was actually employed and bring the balance under the Wages/Salaries detailed Heads to zero to that extent. However, see decision below Rule 406(b).
- (xv) He will ensure proper maintenance of survey and mathematical instruments in his Division, making Annual Report to his Superintending Engineer and take steps for making good any damage or loss due to neglect or carelessness from the party concerned.
- (xvi) He will be responsible for disposal of Audit Objections, Inspection Reports of Accountant General, Internal Check Parties of the Department and Director, Inspection, and all matters connected with Draft Paras, Public Accounts Committee, Assembly and Parliamentary Questions.
- (xvii) He will strictly comply with Departmental Manual of Orders, unless they are inconsistent with or repugnant to these rules.
- (xviii) He will be responsible for timely payment to contractors as per terms of contract. Legitimate payments should be made to avoid litigation, however, after safeguarding Government interest.
- (xix) He will submit technical evaluation report and financial evaluation report or analysis in respect of tenders to be sanctioned by higher authorities to establish that the lowest tender is really the lowest after such evaluation.
- (xx) He will ensure that measurement are recorded properly and works under his jurisdiction are carried out as per approved designs and specifications and will ensure that quality control measures are adopted in the execution of works.
- (xxi) He will maintain daily diary giving details of journeys, work done and results of inspections.
- (xxii) He will be responsible for safe custody of Contract Agreements and Bank Guarantees and other valuable documents/certificates.
- (xxiii) He will ensure that proper arrangements exist for safe custody of stores and machinery & equipment and protection of Government property in Divisions.
- ¹[(xxiv) Divisional officer along with Treasury Officer will be responsible for maintenance of outstanding balances of Deposit, Remittance and Suspense Heads, reconciliation with the books of Accountant General and its clearance.

Note: All the existing rules for reconciliation and clearance of Remittance, Suspense and Deposit balances outstanding prior to 01.04.2016 will be applied as earlier.]

1. Inserted by FD Order No. F.3(2) FD/GF&AR/2020 dated 17.8.2020 (77/2020).

I. Divisional Accountant/Divisional Accounts Officer

23. Duties of Divisional Accounts Officer/Accountants have been laid down in specific Rules of P.W.F. & A.R. and the Departmental Manual of Orders of the respective Department which must be complied with. Some of them are enumerated below :
- (i) Financial advice to the Divisional Officer and general assistance in all matters relating to establishment, accounts, budget estimates or to the operation of financial rules generally.
 - ¹[(ii) He will be responsible for supervision of records of works accounts maintained in Divisional Office in accordance with the prescribed rules and financial discipline and limits in respect of bills submitted to Treasuries and Sub-Treasuries by the Divisions.]
 - (iii) Internal checker to apply certain preliminary checks to the initial accounts, vouchers etc. He is fully responsible for correct payment/expenditure in division and ensure that recoveries are not deferred.
 - (iv) Keeping himself conversant with all sanctions and orders passing through the office which may affect the estimates or accounts of actual and anticipated receipts and charges. He is fully responsible for proper booking and classification of expenditure.
 - (v) Bringing to the notice of Divisional Officer any objectionable transactions/proposals which might be challenged by audit and maintaining a Register of Divisional Accountant's Audit Objections Form RPWA 60 for serious objections on which he has been over-ruled/ignored, presenting the Register to Audit Officer at the time of annual Audit and to the Internal Check Parties/Chief Accounts Officer of the Department/Director of Inspection of his representative.
 - (vi) Bringing to the notice instances of exceeding the powers by Sub-Divisional Officers.
 - (vii) Watching the expenditure on works vis-à-vis lump-sum or other appropriations and Letters of Credit issued in favour of the Divisional Officer and Sub-Divisional Officers.
 - ²[(viii) He is to ensure that no bill is submitted without valid drawing and disbursing authority and not beyond the limit of online budget/ budget.]
 - (ix) Annual inspection of accounts and stores of sub-Divisions and explaining personally the defect of procedure and imparting necessary instructions to the Sub-Divisional Officers and their staff and reporting the serious irregularities to the Divisional Officer, Superintending Engineer, Chief Engineer and Accountant General and Financial Advisor/Chief Accounts Officer of the Department.
 - (x) Examination of accounts of Interest-bearing securities maintained by Sub-Divisional Officers with entries in the accounts records and vice-versa, verification of the securities.

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- 1. Substituted by FD Order No. F.3(2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for "(ii) Compiler of accounts of the division in accordance with the prescribed rules and timely rendition of accounts to the Accountant General."
 - 2. Substituted by FD Order No. F.3(2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for "(viii) He is to ensure that no cheques are issued without valid cheque drawing authority from Accountant General and not beyond limit of Letter of Credit."

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- (xi) Dealing with Audit Objections, Rejoinders, Inspection Reports of Audit, and Internal Check Parties, Draft Paras, Audit Reports, Appropriation Accounts.
 - (xii) Checking of tenders, comparative statements, classification/ competence of estimates. He is required to ensure that tenders for works/supplies are not split up to avoid open competitions. Tenders for sufficiently large works/supply should be ensured.
 - (xiii) Checking of Cash Book with receipts, vouchers and challans and its total, opening and closing balances, Imprest Accounts, vouchers, Stock Accounts/Half Yearly Balance Return of Stock. Yearly Register of Stock, Tools and Plant, Materials At Site Accounts. In case of Central Stores Division, checking of Summaries of Stock Receipts, Issues Store Ledger, T & P Ledger etc.
 - (xiv) Reporting through Divisional Officer, all cases of defalcations or losses of Government Money. Stores and other property as required under Rule 20 of G.F. & A.R.
 - (xv) Submission of periodical returns relating to accounts to the Accountant General/higher authorities.
 - (xvi) Checking of Accounts returns of Sub-Divisional Officers, including review of Standard Measurement Books, other Measurement Books, muster rolls, unpaid wages, record of revenue/refunds.
- ¹[(xvii) Scrutiny of Cash, Stock and Adjustment transactions before submission of bills to Treasuries/Sub- Treasuries.]
- ²[(xviii) Deleted]
- ³[(xix) Careful checking of payments and Remittances/ Receipts by Treasury Officers with Divisional Cash Book, Forms of Accounts, reconciliation with AG and Treasuries.]
- ⁴[(xx) Supervision of prescribed Accounts, Records, Registers, Ledgers in Divisional Office and placing them for review by Divisional Officer.]
- (xxi) Accuracy of transactions occurring in the Division after the flaws noticed by him.
 - (xxii) Carry out periodical Adjustment in Accounts through book transfer e.g., percentage charges of combined Establishment and Machinery and Equipment, transfer of share of cost of common works to other Governments/Departments as per rules, etc.
 - (xxiii) Assist in maintaining the Records and Accounts of revenue realized.
 - (xxiv) Assist in maintenance of Proforma Accounts of Commercial/Semi-Commercial Departments/ Schemes.

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1. Substituted by FD Order No. F.3(2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for "(xvii) Scrutiny of Cash, Stock and Adjustment transactions before incorporation in the Monthly Account of the Division."
 2. Deleted clause "(xviii) Compilation of Monthly Account along with prescribed Schedules and placing the accounts for review by the Divisional Officer before submission to Accountant General." by FD Order No. F.3(2) FD/GF&AR/2020 dated 17.8.2020 (77/2020).
 3. Substituted by FD Order No. F.3(2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for "(xix) Careful checking of list of Cheques encashed and Remittances acknowledged by Treasury Officer with Divisional Cash Book, reconciliation of Schedule of settlement with Treasuries. "
 4. Substituted by FD Order No. F.3(2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for "(xx) Maintenance of prescribed Accounts Records, Registers, Ledgers in Divisional Office and placing them for review by Divisional Officer."

- (xxv) He will propose revision of Issue Rates of stores and carry out adjustment of profit or loss in the manner laid down in these Rules.
- (xxvi) He will ensure that the ban imposed by the State Government on drawl of salaries and allowances of work charged establishment, muster roll labour and office expenses by cheque is complied with except in certain circumstances and to the extent permitted otherwise specifically by the Government in Finance Department.
- (xxvii) He will ensure timely reconciliation of expenditure of Works Establishment, Suspense and Remittances with the Books of the Accountant General and timely submission of periodical accounts/ returns to prescribed authorities.
- (xxviii) He will ensure that all required adjustments are carried out Monthly/Annually to bring to account certain assets or liabilities, and adjustment of wages of erstwhile work charged establishment, muster roll labour by transfer from the detailed Head (i) Execution- "Salaries/Wages" to respective works/estimates, which include the labour components also where they have been actually employed during the month and bringing the balance under the former Head to zero to that extent. However, see decision below Rule 406(b).
- (xxix) He will ensure compliance of Government ban on supply of stores, without advance receipt of cheque.
- (xxx) He will ensure amounts recoverable from other Governments/ Departments for works executed or services rendered are recovered quickly in accordance with the prescribed procedure and watch their receipt.

J. Sub-Divisional Officer.

- 24. Duties of Sub-Divisional Officer as laid down in Chapter XXIV and elsewhere in these rules must be complied. Some of the duties are enumerated below :
 - (i) Checking of lay out of important works in accordance with sanctioned plans.
 - (ii) Arrangement and supervision of actual execution of all works in the Sub-Division in accordance with sanctioned estimates, budget provision, specifications and drawings.
 - (iii) Checking of foundations of all important works and measurement, check measurements of underground works before they are covered up.
 - (iv) Checking of works in his charge and maintaining them properly.
 - (v) Maintenance of initial accounts/record of cash, stores as well as works abstracts with necessary accompaniments for each work in progress written up as the transactions take place, as required, under the relevant rules in this Volume.
 - (vi) Closing the initial accounts of Cash, Stock for month on 20th of every month and render Accounts/Returns to Divisional Office by 23rd, except in the case of March when the initial accounts of the Sub-Division are kept open upto 31st of that month.
 - (vii) Transmission of Cash Balance Report to Division Office immediately after the Cash Book of a month is closed, and copies of the Cash Book (supported by vouchers) twice a month after satisfying himself that they are true copies of the Cash Book.
 - (viii) Submission within three days of the date of closing of Sub-Divisions Accounts to the Division Office, of all the prescribed Accounts Returns, with a covering list in Form 93, and other Returns periodically as prescribed.

- (ix) Fully responsible for correctness of Measurement in his Sub-Division and calculations in Measurement Books, who should satisfy himself by inspection and, where necessary, by Measurements of the correctness of all bills before signing orders.
- (x) Careful checking of Muster Rolls, minimum as per prescribed norms of the Department where ever specifically permitted by Government.
- (xi) Pre and Post monsoon inspection of all important works and report to Divisional Officer.
- (xii) Proper training of subordinates in understanding of details of estimates, specifications.
- (xiii) Reporting immediately to the Divisional Officer of any serious accident/occurrence resulting in serious injury or death of any person or damage to any work in his charge due to natural causes, etc.
- (xiv) Watch over flow of expenditure on works and report progress of works.
- (xv) Checking of all Stores and Tools and Plant and Materials-At-Site including road metal twice a year and recording his check in the Measurement Book.
- (xvi) Proper care and safe custody of Government cash and stores.
- (xvii) Control over working of his subordinates.
- (xviii) Preparation and passing of running and final bills after due checking and submission to Divisional Officers as per prescribed procedure/rules.
- (xix) Watch on proper maintenance of accounts by Junior Engineer, in-charge of section and in his own office, carry out inspection and tours as per prescribed norms.
- (xx) Ensure prescribed norms for engaging labour for maintenance of Works.
- (xxi) Watch on unauthorized encroachments on Government property.
- (xxii) Ensure proper recoveries of cost of Stores, hire charges of Tools and Plant and other recoveries before making/recommending payment, allow full rate only if work done is as per approved specifications and terms and conditions, otherwise will be held responsible for over payments.
- (xxiii) Maintenance of prescribed Register and timely submission of progress reports, returns, completion plans, reports of all works as required.
- (xxiv) Maintenance of Register of Lands and Buildings, upto date Road Maps, Progress Charts, periodical Inspections of G.T. Sheets, Bench Marks, alignment of rising/mains and distribution lines of water supply and submission of report to Divisional Officer.
- (xxv) Lodging F.I.R. with police, in respect of any theft, embezzlement of Government property/materials, Government records, etc.
- (xxvi) He will be responsible for receipts, safe custody, issues (consumption) of Material At Site, corresponding to the progress of physical work done and maintenance of Material At Site Accounts, disposal of surplus materials as per rules. He shall take immediate action, wherever it is noticed (and he should have a constant watch in the matter), if some

subordinate is not maintaining or rendering accounts regularly, or has left head-quarters along with record of cash, imprest, stock registers, Materials-At-Site accounts as this would create a mess in accounts and adversely affect the whole system of accounting, physical and financial controls. Any such outstanding amount may be put in suspense "Miscellaneous Works Advances" against the personal name of the subordinate concerned and also be entered in the Last Pay Certificate, if at all, it has to be issued. The defaulting Subordinate should be made to account for all cash, store, Materials At Site in his charge, properly and effectively.

- (xxvii) The Sub-Divisional Officer will not allow accounts to fall into arrears on any account, whatsoever.
- (xxviii) He will ensure that the ban imposed by the State Government on drawl of salaries and allowances of Work-Charged establishment and muster roll labour/office expenses by cheques is complied with except in certain circumstances and to the extent permitted otherwise by the State Government in Finance Department, and send Allocation Statement of (erstwhile Work Charged muster roll labour now converted into regular staff) labour employed on various works/estimates for monthly adjustment in Divisional Office to clear the Head "Salaries/Wages" on which Pay and Allowances were initially charged while drawing through Treasuries. However, see decision below Rule 406(b).
- (xxix) He will ensure compliance of ban imposed by the State Government on issue of stores on credit and conversely watch receipt of stores, where advance cheques have been issued by him or the Divisional Officer.
- (xxx) The Sub-Divisional Officer is responsible that value of stores sold to Municipalities, Local Funds, Public, and issues to contractors for private use, under the orders of the competent authority is recovered in cash in advance. He is also responsible for clearance from works accounts of all outstandings against contractors on account of the recoverable value of materials issued and services rendered to them by charge to works.
- (xxxi) All records of works are based on:
 - (a) Measurement recorded in Measurement books (Goods Received Sheets in case of Central Stores Division).
 - (b) Task/Muster Rolls, wherever permitted, and,
 - (c) Cash, Imprest and Temporary Advance Accounts.
- (xxxii) Sub-Divisional Officers should carry out surprise physical verification of Stock, and Materials At Site (also called charged materials) carefully. Keeping of both types of Stores in the same stores godown (Yard) can mislead the officer verifying the stores, due to intermingling of stores of similar description. Action for shortages and excesses should be taken immediately as per rules.
- (xxxiii) Carriage of stores through private agencies should receive special attention of Sub-Divisional Officer. If any deficiencies are noticed in the system and leakage of Stores is detected/apprehended, the matter

should be reported at once to the Divisional Officer/Superintending Engineer, as laid down in the rules; steps should be taken to check pilferage.

- (xxxiv) In case of a Sub-Division of a Central Store Division, the Rules laid down in Chapter VIII and Appendix VI should be strictly followed by the Sub-Divisional Officer in maintenance of accounts, safe custody of stores, indents and preparation of summaries of stock receipts, and issues, and maintenance of store and Tools & Plant Ledgers.
- (xxxv) Inspection notes on sites of works must be complied with promptly and compliance report submitted to the Inspecting Authority and the Divisional Officer.
- (xxxvi) He will ensure timely submission of returns required of him as per Rules/Manual of Orders. He will strictly follow the rules given in the Manual of Orders, Other orders unless they are repugnant to or inconsistent with the rules in this Volume or other Rules framed by the State Government and point out any such discrepancies.
- (xxxvii) Being localized at the field level, he will protect the interest of the Government in all respects as regards properties, dues/revenue of the State Government and report promptly cases of theft, fire, accident loss/fraud/neglect of duties of subordinate staff.
- (xxxviii) He will ensure that measurements are recorded properly and works under his jurisdiction are carried out as per approved designs and specifications and will ensure that quality control measures are adopted in the execution of works. In certain circumstances, for reasons to be recorded, Superintending Engineer may order initial recording of measurements in the Measurement Book by the Assistant Engineer.
- (xxxix) He will maintain daily diary giving details of journey, work done and result of Inspections.
- (xxxx) He will be responsible for correct and timely maintenance of stock and Tools & Plant and M.A.S. Accounts, consumption of materials according to approved formulae, disposal of surplus stores, and avoid unnecessary accumulation of stock and M.A.S. in his Sub-Division.

¹[24A.] Duties of Sub-Divisional Officers (AEN Civil) as laid down in Chapter XXIV and elsewhere in these rules must be complied. Some of the duties are enumerated below:

- (i) Management and execution of works within his Sub Division.
- (ii) Collection of engineering data required for preparation of correct estimates of works, preparation of estimates and preparation of site plans.
- (iii) Giving lay out of works in accordance with sanctioned plans.
- (iv) Arrangement and supervision of actual execution of all works through contractors or by departmental labour in the Sub-division in accordance with sanctioned estimates, budget provision, specifications, standards and drawings.
- (v) Checking of foundations of all works and measurement, checking measurements of underground works before they are covered up.
- (vi) Checking of works in his charge and maintaining them properly.

1. Inserted by Order No.F.2(4)FD/Exp.III/99/Part dated 20.4.2007(29/2007)

- (vii) Maintenance of initial accounts/record of cash, Stores as well as works abstracts with necessary accompaniments for each work in progress written up as the transactions take place, as required, under the relevant rules in this Volume.
- (viii) Closing the initial accounts of cash, Stock for month on 20th of every month and render Accounts>Returns to Divisional Office by 23rd, except in the case of March when the initial accounts of the Sub-division are kept open upto 31st of that month.
- (ix) Transmission of Cash Balance Report to Division Office immediately after the Cash Book of a month is closed and copies of the Cash Book (supported by vouchers) twice a month after satisfying himself that they are true copies of the Cash Book.
- (x) Submission within three days of the date of closing of Sub-Divisions Accounts to the Division Office, of all the prescribed Accounts Returns, with a covering list in Form 93, and other Returns periodically as prescribed.
- (xi) Maintenance of Measurement Books and Standard Measurement Books, taking measurements himself.
 - (a) Sub Divisional Officers are fully responsible for measurement of works and stores recorded in the Measurement Books or Goods received Sheets. Rules for check measurements of works must be followed meticulously, especially those works which cannot be checked subsequently, if the work is continued without check measurements.
 - (b) Loss of Measurement Book, Muster/Task Roll, Good received Sheets, Indents, Bin Card, etc. are very serious matters Sub Divisional Officers shall take due care to protect them from theft loss or destruction by any cause whatsoever.
 - (c) Putting up Measurement Books to his Divisional Officer and at the time of inspection of Divisional Officer, for test checking/check measurements getting in time measurements of works checked by Executive Engineer before such works are covered up.
 - (d) He will record measurements in measurement book properly and ensure that works under his jurisdiction are carried out as per approved designs and specifications and will ensure that quality control measures are adopted in the execution of works.
 - (e) Timely preparation of running and final bills of all works and regular submission to Executive Engineer along with Measurement Book containing detailed measurements and Abstract of Measurements and Goods Received Sheets, in case of Central Stores Division as per prescribed norms.
 - (f) Fully responsible for correctness of Measurement and calculations in Measurement Books, of all bills before submission of bill to Executive Engineer.
- (xii) Reporting immediately to the Divisional Officer of any serious accident/ occurrence resulting in serious injury or death of any person or damage to any work in his charge due to natural causes, etc.
- (xiii) Watch over flow of expenditure on works and report progress of works.

- (xiv) Checking of all Stores and Tools and Plant and Material At-Site including road metal twice a year and recording his check in the Measurement Book.
- (xv) Proper care and safe custody of Government cash and stores.
- (xvi) Control over working of his subordinates.
- (xvii) Ensure prescribed norms for engaging labour for maintenance of works, arrangements for labour within B.S.R. and not less than prescribed minimum wages, required for works, executed departmentally, where specifically permitted.
- (a) Supervision of labour employed on daily wages and otherwise and submission of Daily Labour Reports without fail to his Executive Engineer, except where exempted, checking their attendance, maintenance of muster rolls, work-charged establishment bills, watch their progress and to record connected measurements and submission to Executive Engineer provided Government sanction to employ labour on Work Charged, or muster roll basis has been received.
- (xviii) Watch on unauthorized encroachments on Government property.
- (xix) Ensure proper recoveries of cost of Stores, hire charges of Tools and Plant and other recoveries before making/recommending payment, allow full rate only if work done is as per approved specifications and terms and conditions, otherwise will be held responsible for over payments.
- (xx) Maintenance of prescribed register and timely submission of progress reports, and point out any handicap, obstructions in work returns completion plans, reports of all works as required.
- (xxi) Maintenance of Register of Lands and Buildings, upto date Road Maps, Progress Charts, periodical Inspections of G.T. Sheets, Bench Marks, alignment of rising/mains and distribution lines of water supply and submission of report to Divisional Officer.
- (xxii) Lodging F.I.R. with police, in respect of any theft embezzlement of Government property/materials, Government records etc.
- (xxiii) He will ensure compliance of ban imposed by the State Government on issue of stores on credit and conversely watch receipt of stores where advance cheques have been issued by him or the Divisional Officer.
- (xxiv) All records of works are based on:-
 - (a) Measurement recorded in Measurement Books (Goods Received Sheets in case of Central Stores Division)
 - (b) Task/Muster Rolls, wherever permitted, and
 - (c) Cash, imprest and Temporary Advance Accounts.

It is an important function of the Sub-Divisional Officer to see that these initial records are written up neatly in accordance with prescribed rules to avoid all doubts about their authenticity.
- (xxv) The Sub-Divisional Officer is responsible that value of stores sold to Municipalities, Local Funds, Public and issues to contractors for private use, under the orders of the competent authority is recovered in cash in advance. He is also responsible for clearance from works

accounts of all outstanding against contractors on account of the recoverable value of materials issued and services rendered to them by charge to works.

- (xxvi) Sub Divisional Officers should carry out physical verification of Stock and Material at site (also called charged materials) carefully. Keeping of both types of Stores in the same stores godown (Yard) can mislead the officer verifying the stores due to intermingling of stores of similar description. Action for shortages and excesses should be taken immediately as per rules.
- (xxvii) Carriage of stores through private agencies should receive special attention of Sub-Divisional Officer. If any deficiencies are noticed in the system and leakage of Stores is detected/apprehended, the matter should be reported at once to the Divisional Officer/Superintending Engineer. As laid down in the rules, steps should be taken to check pilferage.
- (xxviii) In case of a Sub-division of a Central Stores Division, the Rules laid down in Chapter VIII and Appendix VI should be strictly followed by the Sub-Divisional Officer in maintenance of accounts, safe custody of stores, indents and preparation of summaries of stock receipts, and issues, and maintenance of store and Tools & Plant Ledgers.
- (xxix) Inspection notes on sites of works must be complied with promptly and compliance report submitted to the Inspecting Authority and the Divisional Officer.
- (xxx) He will ensure timely submission of returns required of him as per Rules/ Manual of Orders. He will strictly follow the rules given in the Manual of Orders. Other orders unless they are repugnant to or inconsistent with the rules in this volume or other rules framed by the State Government and point out any such discrepancies.
- (xxxi) Being localized at the field level, he will protect the interests of the Government in all respects as regards properties, dues/revenue of the State Government and report promptly cases of theft, fire, accident loss/ fraud/neglect of duties of subordinate staff.
- (xxxii) He will maintain daily diary giving details of journey, work done and result of Inspections.
- (xxxiii) He will be responsible for correct and timely maintenance of stock and Tools & Plant and M.A.S. Accounts, consumption of materials according to approved formulae, disposal of surplus stores, and avoid unnecessary accumulation of stock and M.A.S. in his Sub-Division.
- (xxxiv) Note down in Site Order Book any works done below specifications.
- (xxxv) Watch and control over expenditure and execution of works within sanctioned costs/budget provision.
- (xxxvi) Not to leave work sites without permission of Competent Authority.
- (xxxvii) Maintenance of accounts of Temporary Advances. Imprests and submission to Divisional Officer, identification of labour at the time of disbursement.
- (xxxviii) Maintenance of works in proper order, carrying out annual inspections and point out structural weakness, if any. Carryout pre

post monsoon inspection of important works and make report to his Divisional Officer and report to Divisional Office.

- (xxxix) Preparation of indents of drawl of stores, verifications Stores/Indents/ Invoices/issue notes, of material received, maintenance of Accounts of stock, Materials-At-Site, Tools and Plant in his charge, report to Executive Engineer the recoveries to be made from Contractors for material actually issued/consumed by him obtaining back surplus stores.
- (xl) Submission of report of all cases of thefts, fire, accidents/damages or loss to Government property to his Divisional Officer.
- (xli) Maintenance of Visitors Registers of all Rest House/Inspection/Dak Bungalows in his charge and collect rent and other receipts from chowkidars and deposit them in Divisional Office.
- (xlii) Physical verification of Stock, T. & P. Materials at Site in his charge and prepare half yearly distribution list of the stores, submission of report of all unserviceable stock and T.& P.
- (xliii) Regular submission of imprest accounts, accounts of temporary advance, Stock and Tools and Plant accounts, Materials-At-Site accounts and other returns to Divisional Officer.
- (xliv) It is a serious offence to leave Headquarters along with Cash Books, Imprest/Temporary Advances Accounts, Stock Registers, Materials At Site Accounts, which seriously damages physical and financial controls, account keeping and handicaps the successor Sub Divisional Officer to start with fresh books of accounts with ground balances at start of his new tenure as Sub Divisional Officer. In case of any default in this regard the Divisional Officer will be free to lodge an F.I.R. with the Police and show the amount as recoverable in the Last Pay Certificate besides, debiting the amount to the Suspense "Miscellaneous Works Advances" of the defaulting subordinate in his personal name. Therefore, on the occurrence of transfer or proceeding on leave, proper charge must be handed over to the successor.
- (xlv) As far as possible verbal orders of officers should be got confirmed in writing.
- (xlvi) Amount recoverable from private parties or contractors must be recovered timely and shall not be deferred. Delays may lead to defalcations and losses of Government money/Stores/Tools and Plant.
- (xlvii) Consumption of stores according to physical progress of works should be correctly reflected in the Material at Site Accounts along with receipts and issues, and disposal of surplus materials, as per rules.
- (xlviii) Use of unauthorized forms for maintenance of accounts of any sort is prohibited. The Sub Divisional Officers must obtain their requirements of forms and Registers from Divisional Stores timely. The Divisional Officer will ensure unobstructive supply of forms/registers to the required extent.]

K. Junior Engineer/In-charge of Section

25. Duties laid down in various chapters of this Volume and Manual of Orders will apply. Some of them are enumerated below:
- (i) Management and execution of works within his Section.
 - (ii) Collection of engineering data required for preparation of correct estimates of works, preparation of site plans.
 - (iii) Site surveys and preparations of drawings.
 - (iv) Giving lay out of works.
 - (v) Supervision of actual execution of works through Contractors or by departmental labour, according to approved Specifications, Drawings and Designs/Standards.
 - (vi) Note down in Site Order Book any works done below specifications.
 - (vii) Not to leave work sites without permission of Competent Authority.
 - (viii) Submission of Monthly Progress Reports of works and point out any handicaps, obstructions in works. '
 - (ix) Maintenance of Measurement Books and Standard Measurement Books, taking measurements himself, assist Sub-Divisional Officer, Executive Engineer in check measurements, getting in time measurements of works checked by Assistant Engineer before such works are covered up.
 - (x) Timely preparation of running and final bills of all works and regular submission to Assistant Engineer along with Measurement Book containing detailed measurements and Abstract of Measurements and Goods Received Sheets, in case of Central Stores Division. .
 - (xi) Preparation of indents of drawl of stores, verifications of Stores/ Indents/Invoices/Issue notes, of material received, maintenance of Accounts of Stock, Materials-At-Site, Tools and Plant in his charge, report to Assistant Engineer the recoveries to be made from Contractors for material actually issued/consumed by him, obtaining back surplus stores.
 - (xii) Preparation of completion plans.
 - (xiii) Putting up Measurement Books to his Sub-Divisional Officer and at the time of inspection of Sub-Divisional Officer/Divisional Officer, for test checking/ check measurements.
 - (xiv) Arrangements for labour within B.S.R. and not less than prescribed minimum wages, required for works, executed departmentally, where specifically permitted.
 - (xv) Supervision of labour employed on daily wages and otherwise and submission of Daily Labour Reports without fail to his Sub-Divisional Officer and Executive Engineer, except where exempted, checking their attendance, maintenance of muster rolls, Work-Charged establishment bills, watch their progress and to record connected measurements and submission to Assistant Engineer provided Government sanction to employ labour on Work Charged, or muster roll basis has been received.
 - (xvi) Watch and control over expenditure and execution of works within sanctioned costs/budget provision.
 - (xvii) Maintenance of accounts of Temporary Advances, Imprests and submission to Sub-Divisional Officer, identification of labour at the time of disbursements.
 - (xviii) Submission of report of all cases of thefts, fire, accidents/damages or loss to Government property to his Assistant Engineer/Divisional Officer.
 - (xix) Maintenance of works in proper order, carrying out annual inspections and point out structural weakness, if any, carryout pre/post monsoon inspection

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- of important works and make report to his Sub-Divisional Officer.
- (xx) Watch on unauthorized encroachments on Government property.
 - (xxi) Checking of Visitors Registers of all Rest Houses/Inspection/Dak Bungalows in his charge at least once a month and collect rent and other receipts from chowkidars and deposit them in sub-divisional office.
 - (xxii) Physical verification of Stock, T. & P., Materials At Site in his charge and prepare half yearly distribution list of the stores, submission of report of all unserviceable stock and T.&P.
 - (xxiii) Maintenance of daily diary giving details of journeys undertaken, work done and result of inspections.
 - (xxiv) Regular submission of imprest accounts, accounts of temporary advance, Stock and Tools and Plant accounts, Materials-At-Site accounts and other returns to Sub-Divisional Officer.
 - (xxv) It is a serious offence to leave Headquarters along with Cash Books, Imprest/Temporary Advances Accounts, Stock Registers, Materials At Site Accounts, which seriously damages physical and financial controls, account keeping and handicaps the successor Sectional Officer to start with fresh books of accounts with ground balances at start of his new tenure as Sectional Officer. In case of any default in this regard the Sub-Divisional Officer/Divisional Officer will be free to lodge an F.I.R. with the Police and show the amount as recoverable in the Last Pay Certificate besides, debiting the amount to the Suspense "Miscellaneous Works Advances" of the defaulting subordinate in his personal name. Therefore, on the occurrence of transfer or proceeding on leave, proper charge must be handed over to the successor.
 - (xxvi) As far as possible verbal orders of officers should be got confirmed in writing.
 - (xxvii) Inspection notes of officers on work sites or office/accounts matters should be complied with quickly.
 - (xxviii) Amount recoverable from private parties or contractors must be recovered timely and shall not be deferred. Delays may lead to defalcations and losses of Government money/Stores/Tools and Plant.
 - (xxix) Consumption of stores according to physical progress of works should be correctly reflected in the Material At Site Accounts along with receipts and issues, and disposal of surplus materials, as per rules.
 - (xxx) Sectional Officers are fully responsible for measurement of works and stores recorded in the Measurement Books or Goods Received Sheets. Rules for check measurements of works must be followed meticulously, especially those works which cannot be checked subsequently, if the work is continued without check measurements.
 - (xxxi) Loss of Measurement Book, Muster/Task Roll, Goods Received Sheets, Indents, Bin Card etc., are very serious matters. Section Officers shall take due care to protect them from theft, loss or destruction by any cause, whatsoever.
 - (xxxii) Use of unauthorized forms for maintenance of accounts of any sort is prohibited. The Section Officers must obtain their requirements, of forms and Registers from Sub-Divisional/Divisional Stores timely. The Sub-Divisional/Divisional Officer will ensure unobstructive supply of forms/registers to the required extent.

L. Junior Accountants

- 26. Junior Accountant will be responsible for performance of duties laid down in the G.F. & AR. and as supplemented by departmental instructions issued by the office, where posted or higher authorities.

M. Ministerial Staff

27. Ministerial Staff shall be responsible for performance of duties laid down in the Hand Book of Office Procedure and as supplemented by departmental instructions, issued by the office, where posted or higher authorities.

N. Incumbency Register

28. Chronological record of officers/ officials in the Division/Sub-Divisions / Sections shall be kept in Incumbancy Register Form RPWA 47.

CHAPTER IV

GENERAL OUTLINES OF SYSTEM OF ACCOUNTS

A. Classification of Transactions

29. The Engineering departments execute primarily works of all* classes under their control. It also execute civil works required for other departments of the Government, except such as are entrusted to the administration of the departments concerned. Civil works of the Central Government, Defence Department, Railway works, may also be entrusted to the department, either occasionally or as a standing arrangement and at times works for the public works or other departments of other administrations and non-government works may also have to be undertaken.
- Note : Besides the foregoing, other services, such as the manufacture or supply of stores, are also undertaken by Divisional Officers.*
- * Civil works (civil buildings. roads and bridges). Irrigation works. Navigation works. Embankment works. Drainage works. Thermo and Hydroelectric works. Water Supply Sewerage Schemes.
30. As a general rule, the classification of transactions in Government accounts, shall have closer reference to the functions, programs and schemes/activities of the Government and the object of the revenue or expenditure rather than the Department in which the revenue or 'expenditure occurs. For example, expenditure incurred by the P.W.D. on the construction of hospital shall be debited as expenditure under Major Head "2210 Medical and Public Health," or "4210 Capital outlay on Medical and Public Health" as the case may be and not to the Major Head for "Public Works.". This principle is, however, subject to such exceptions as may be authorized specially in any individual case or a class of cases e.g., receipts representing 'Interest' are shown under "0049 Interest Receipts and expenditure on the maintenance and repairs of non-residential buildings under the administrative control of the P.W.D. are shown under the Major Head "2059 Public Works" irrespective of the functions to which they relate.
31. Expenditure on Public works where the works are under the administrative control of the P.W.D. shall be classified in accounts according to the following principles :
- (i) Expenditure on the construction of Government non-residential buildings for administrative and office purpose and other buildings which exclusively relate to functions under General Services as distinct from that on the construction of buildings for functional purposes like Schools, Colleges, Hospitals, etc., will be accounted for under the Major Head "2059-Public Works" or "4059-Capital Outlay on Public Works" as the case may be.
 - (ii) Expenditure on the construction of buildings for purely functional purposes such as those for Schools, Colleges, Hospitals etc., will be accounted for under the relevant Major Heads closely connected with the functions such as "2202-General Education/"4202-Capital outlay on Education, Sports and Culture, "2210- Medical and Public Health,"4210- Capital Outlay on Medical and Public Health" etc., as the case may be.
 - (iii) Expenditure on the maintenance and repairs of all Government non-residential buildings whether for administrative, office or functional purposes will, however, be accounted for under the Major head "2059 Public Works".
 - (iv) Expenditure on Government Residential buildings will be accounted for under the Major Head "2216-Housing/4216-Capital Outlay on Housing" in the revenue or capital section as the case may be in the sector "Social Services".

- (v) Expenditure on Roads and Bridges, being in the nature of communication services, will be accounted for under the Major Head "3054 Roads and Bridges/5054 Capital Outlay on the Roads and Bridges" in the revenue or capital sections, as the case may be in Sub-Sector 'Transport' of the Sector "Economic Services".

Note-1 Where the buildings etc. are not under the administrative control of the P.W.D. it is open to Government to prescribe that expenditure on construction and repairs upto certain monetary limits may be incurred by the Civil departments (i.e. departments other than the Public Works Department) concerned. See Rule 245 of GF & AR Part-I. In cases, where the expenditure exceeds Rs. 5,000/- and it can be identified with the programme (Minor Head) relating to the function (Major Head) it should be accounted for under the detailed head "Minor Works" or "Buildings" below the minor head. Where the minor head is not identifiable, it should be classified under the residuary minor head "800- Other expenditure" of the relevant major head.

Note-2 Expenditure on the staff quarters (construction) as well as maintenance forming part of a Scheme or Project such as those of Doctors or Nurses in a hospital, will normally be accounted for as expenditure of the programme under the relevant functional Major Head "2210/4210- Medical and Public Health" in the example cited above and not under the Major Head "Housing". If, however, Government finds it difficult for administrative reasons to follow this principle, in the case of maintenance expenditure the expenditure on maintenance may be debited to "2059- Public Works". As a corollary, the license fee receipts will go to "0216-Housing" in such cases.

32. The term "Administrative Control" when applied to Civil Works implies inter-alia the assumption of the responsibility for construction, upkeep and maintenance of buildings and other works, and the provisions of funds for their execution. This responsibility is not diminished if the execution of the work is entrusted to a different agency. Those works under the administrative control of the P.W.D. may by mutual arrangement be executed by the Military Engineering Service or by any other Civil Department but the charges in connection with them are nevertheless classified as Public Works expenditure. On the other hand a Civil department to which a building has been assigned, may invoke the aid of the P.W.D. for technical advice or execution but the charges relating thereto are to be provided for in the budget of the department concerned. The function of the Military Engineering Service in the former case and that of the P.W.D. in the latter case is merely that of the contractor and the administration and the control over expenditure rests with the P.W.D. in the former case, and with the administrative department in the latter case.
33. Transactions relating to the charges and receipts connected with the services pertaining to Civil Works chargeable to the revenues of the State are adjusted finally in the accounts of Divisional Officers against the appropriations therefor, placed at their disposal. Transactions connected with the services for other government works including civil works for departments of the Central Government are not so adjusted finally, but pass eventually out of the accounts of Divisional Officers for incorporation in the accounts of the departments and administrations concerned. Outlay on non-government works is charged against the deposits received therefor.

¹[Note 1: When a Public Works Division undertakes a service on behalf of another Public Works Division in the State, the connected Receipts and Charges are paid or received respectively by Book Transfer/Adjustment Bill/Challans to/ from the latter Division.]

1. Substituted by FD Order No. F.3(2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for "Note-1 When Public Works Division undertakes a service on behalf of another Public Works Division in the State, the connected Receipts and Charges are paid or received respectively by Cheques/ Demand Drafts to/from the latter Division (See Chapter XX and Appendix XII.)"

Note-2 Operations undertaken in the Manufactories and Work-shop of a division on behalf of other divisions, departments, local bodies or individuals are treated as operation of the division in the first instance, but the entire cost is ultimately recovered from the party concerned.

34. Brief Accounting Procedure for works executed by P.W.D. as an agency of C.P.W.D., Railways, Defence, Postal Department, Tele-communication Department, Government of India and other State Governments are given in Chapter XX; Detailed Rules and Special Accounting Procedures adopted for specific Schemes sponsored by the Government of India, or wholly or partly financed by Government of India, or common Works of Central and State Governments, like works financed from Central Road Fund, Calamities Relief Fund, National Highways, Bridges, Strategic Roads, Special Problem Areas Schemes etc., payment for supplies received from D.G.S. & D. Rate Contract holders, procedures for payments against Railway Freight Credit Notes are given in Appendix IX of this Volume.
35. In all cases the primary accounts of these transactions should be kept in accordance with the rules in this volume, even though the ultimate cost of the transactions may not have to be brought to account finally in the books of the Divisional Officer.
36. 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 realized have to be paid into treasuries and stores have to be obtained from other divisions or departments or from other countries.
37. The transactions of Public Works Officers may thus be grouped 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 the Consolidated Fund of the State in the accounts of Divisional Officers.
 - (III) Remittance Heads - Receipts as well as payments for cash, stores or other values received from, or paid to or on behalf of, other departments or governments.
 - (IV) Suspense and Deposit Heads- for certain receipts and payments held in Suspense or Deposit 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 or as sub-heads in the accounts of works as will be explained in later Chapters.
38. In the case of revenue and expenditure heads the main unit of classification is known as the major head, which is denoted by a four digit Code of Arabic numerals broadly covering a function which is sometimes sub-divided into Sub Major-Heads denoted by a two-digit code of Arabic numerals, covering a sub function; a minor head identifies a programme undertaken to achieve the objective of the function and is indicated by three digit Arabic numerals. A programme may consist of a number of schemes or activities which are generally denoted by sub-heads below the Minor Head and are indicated by small Arabic numerals in brackets e.g.(001),(002), followed by detailed heads which are called "Objects" of classification and are indicated by Arabic numerals, 0001, 0002, 0003, 0004 etc. (w.e.f. 01.04.99).

39. Revised list of Major and Minor Heads of receipts and disbursements pertaining to typical Public Works transactions is given in Appendix II to this Volume along with explanatory notes. This list has been issued by the Controller General of Accounts on behalf of the President on the advice of the Comptroller and Auditor General of India.

Note-1 The detailed classification of Accounts Heads in Government Account and the order in which the Major and Minor Heads shall appear in all accounts records shall be such as are prescribed by the Central Government from time to time on the advice of the Comptroller and Auditor General of India.

Note-2 In the case of works undertaken by the P.W.D. as a standing arrangement for other departments/governments prescribed classification applicable to the concerned transactions shall be intimated by the Accountant General. (However, see Appendix IX)

40. Revenue is realized and credited to the Consolidated Fund of the State as it falls due under the statutory or other rules governing it, but expenditure can be incurred only against a grant voted by the Legislative Assembly or against the sum provided in the budget estimates of the State to meet the expenditure charged on the Consolidated Fund of the State under the provisions of Article 202 of the Constitution of India.

Note : For classification of expenditure consequent upon award of an Arbitrator or Arbitral Tribunal see Notes below Rule 481.

41. Revenue and expenditure relating to works of the Central Government entrusted to the control of the Public Works Departments should be classified separately from the transactions relating to the Revenues of the State. (See Rules 729 and 731).

The incidence of Revenue and Expenditure under the Central or State Government is determined by the division of subjects as detailed in the 7th Schedule of the Constitution of India.

B. System of Accounts

42. 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 ¹[bills] on the treasury the funds required for all disbursements, in connection with the execution of works. He also collects, some of the departmental receipts of the division and pays them into the treasury. See also Rule 6 and note 3 below Rule 51.
- ²[(b) The records of these receipts and disbursements (including the transactions of subordinate officials acting on his behalf) are checked and reconciled under his supervision by a Divisional Accountant/Divisional Accounts Officer/ Senior Divisional Accounts Officer posted in the office and submitted monthly to the Accountant General through Treasuries who audits them against sanctions and appropriation of funds and then incorporates them in the general accounts of the State.]
- (c) He is further required to maintain clear accounts of all stores received by him and to make these accounts available for audit by the Accountant General.

1. Substituted by FD Order No. F.3(2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for "cheques".

2. Substituted by FD Order No. F.3(2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for "(b) The accounts of these receipts and disbursements (including the transactions of subordinate officials acting on his behalf) are compiled under his supervision by an Accountant/Accounts Officer posted to his office by the Accountant General/ State Government, and are submitted monthly to the Accountant General who audits them against sanctions and appropriation of funds and then incorporates them in the general accounts of the State."

- (d) 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), proforma accounts of all transactions connected therewith are prepared annually by the Accountant General and for this purpose, the receipts pertaining to each work of this class are also shown separately in divisional accounts.
- (i) Major and medium Irrigation Projects (Commercial) (See Appendix-XIV)
 - (ii) Residential buildings (See appendix XIV A)
 - (iii) All Urban Water Supply Schemes (See Appendix XIV B)
 - (iv) Quasi-Commercial undertakings such as workshops (See Rule 592).
- (e) Personal claims of all Government servants of the Public Works Departments (including wages, allowances, bonus, liveries, overtime and other payments relating to Work Charged establishment, labour employed on muster roll basis or through any other method) and funds required to meet -
- (i) Office Expenses e.g. Telephones, Telegrams, Service Stamp, Stationary, Printing, Repairs of Furniture and Fixtures, Repairs and Maintenance and purchase of Office Motor Vehicles including P.O.L., Purchase of Furniture and Office Equipment and Office Machinery and Tools and Plant, Liveries, Electricity and Water and Charges other such petty charges needed to regulate and manage the office, and
 - (ii) Contingent Charges e.g. Rent, Rates and Taxes, Conveyance Hire Charges, Books and Periodicals, Hiring of Vehicles, Purchase of Inspection Vehicles and its maintenance, Power/Electric Charges of RSEB paid by PHED through FVC. Bills, are made on bills presented at the Treasury in accordance with the general rules in GF & AR Part-I applicable to all civil Departments and are brought to accounts by the Accountant General himself from the data furnished to him directly by Treasury Officers (See Chapter XXII).
43. 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 a 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 bonafides of the transactions. It is further essential that the records of payment, measurement and transactions in general must be so 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 suspense 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 the head "Deposit", if a receipt or under suspense "Miscellaneous Works Advances", if a charge (See Appendix II).

CHAPTER V

RELATIONS WITH AUDIT

A. General

44. 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 Rule 22.
45. The Divisional Officer is further required to ¹[provide his record of expenditure/ receipt] to the Accountant General, who has to apply to them such audit checks as may, from time to time, be prescribed by the Comptroller and Auditor General. See also Rule 23 and Appendix I.

The accounts/returns which have ordinarily to be submitted for audit and compilation are enumerated in Chapter XXV, but the Accountant General is authorised to call for additional accounts, books, papers, and writings having relation thereto, should be consider them necessary for the elucidation thereof.

46. 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 Accountant General he should at once apply for such assistance.

B. Divisional Accountant/Divisional Accounts Officer

- ²[47. To assist Divisional Officers in the discharge of their responsibilities referred to in Rule 44 and 45 above, the Accountant General/State Government will post a Divisional Accountant/ Divisional Accounts Officer to each divisional office.]
48. (a) The functions of the Divisional Accountant are three-fold :
 - (i) As Accountant i. e. the compiler of the accounts of the Division in accordance with the prescribed rules and from the data furnished to him.
 - (ii) As internal checker charged with the responsibility of applying certain preliminary checks to the initial accounts, vouchers etc. (See chapter XXV).
 - (iii) As financial assistant i.e. as the general assistant and adviser to the Divisional Officer in all matters relating to establishment, the accounts and budget estimates, or to the operation of financial rules generally.
- (b) In the discharge of these duties, he is expected to 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 estimates or accounts of actual or anticipated receipts and charges. He should advise 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.
- (c) The Divisional Officer should see that he is given the fullest opportunity of becoming conversant with these sanctions, orders and proceedings. To enable him to discharge his duties efficiently, the Divisional Accountant is treated as the senior member of the office establishment of the division, though his position is analogous to that of a Sub Divisional Officer, vide Rule 22.

1. Substituted by FD Order No. F.3(2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for "submit his accounts".

2. Substituted by FD Order No.F.3(2)FD/GF&AR/2020 dated 12.5.2025 (102/2025) for - "47. To assist Divisional Officers in the discharge of their responsibilities referred to in Rules 44 and 45 above, the Accountant General will post a Divisional Accountant to each divisional office."

49. The Divisional Accountant is expected to see that the rules and orders in force are observed in respect of all the transactions of the division. If he considers that any transaction or order affecting receipts or expenditure is such as would be challenged by the Accountant General, 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 has 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 Divisional Accountant's Audit Objections; Form RPWA 60, and lay the register before the Divisional Officer so that latter may have an opportunity either of accepting the Divisional Accountants advice on reconsiderations and ordering action accordingly or of recording for the information of the Accountant General 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 Accountant General for whose inspection the register should be available at all times. The Divisional Accountant shall not refuse to show this register to inspecting authorities viz. SE/ACE/Sr.A.O./FA/CAO/CE on demand.

If no Audit/Inspection takes place in a year and entries have been made in the Register during the period since the last inspection, the Register, or, if the entries are few an extract therefrom, should be submitted to the Audit Office in the month of April for review.

50. (a) The Divisional Accountant should bring to the Divisional Officer's notice all instances in which subordinate officers exceed the financial limitations placed on their powers 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 appropriations for individual works, expenditure should be watched against individual appropriations and excesses brought to the Divisional Officer's notice.

- (b)
- (i) The Divisional Accountant is responsible for the safe custody of Tender documents during the period when they remain in the Accounts Branch until submission to the Executive Engineer.
 - (ii) The Divisional Accountant is responsible for checking the computed tenders i.e., for seeing that satisfactory and efficient arrangements are made for checking,
 - (iii) He should personally conduct a test check of the computed and checked tenders sufficient to satisfy himself reasonably that the checking work has been properly done; and
 - (iv) He should see that the comparative statement correctly incorporates the totals as checked on the individual tenders.
 - (v) In the case of lumpsum tenders, he should see that detailed drawings and specifications duly authenticated by the competent authority form part of the Notice Inviting Tenders and that the cost of various items forming part of the sanctioned estimate of the work is correctly assessed with reference to the relevant scheduled rates or in the case of non-Scheduled items on the basic rates supported by detailed analysis therefor sanctioned by the competent authority.
- (c) He may further be required by the Divisional Officer to undertake on

his behalf, such other scrutiny of the accounts of the receipts and disbursements of subordinate officers falling within the Divisional Officer's own powers of sanction as the latter may consider necessary.

- (d) The Divisional Accountant is not as a rule, required to receive or pay out cash. He may, however, be authorized by the Divisional Officer to issue final receipt in the form prescribed in Rule 104 over his own signatures.
51. The Divisional Accountant is further expected to inspect periodically at least once a year 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 procedure and imparting necessary instructions thereon to the Sub-Divisional Officers and their staff.

Note-1 The results of these inspections should be placed on record for the inspection of the Accountant General, 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. See also Rule 20 of G.F. & A.R. requiring a report to be made immediately to the Accountant General of all defalcations or losses of Government money, stores or other property

Note-2 The Account of Interest-bearing Securities/Bank Performance Guarantee maintained by Sub-Divisional Officers should be examined to see that the rules relating to them are observed and that the Register in Form RPWA 85 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 accounts and vice versa. The securities certified in the last Annual Account of Interest-bearing Securities, Form RPWA 86 as being on hand should be, verified by inspection, as far as possible, and it should be seen, in respect of such of them as are not produced for inspection, that these are in existence, either the original acknowledgments of the depositors bearing dates subsequent to the dates of the last account, or the acknowledgments of the authorized custodians, as the case may be.

Note-3 In case of Major Projects, where Chief Accounts Officers have been declared Disbursing Officers under the Accounting Procedure applicable to them (See Rule 6), the Divisional Accountants posted in the organization shall perform such functions as may be assigned by the Chief Accounts Officer of the Project.

52. Two sets of questions for the guidance of the Divisional Accountant in carrying out his inspections are contained in Appendix IV. Part I of the questions contains the subjects which should necessarily be examined by the Accountant, Part II refers to matters about which the Accountant should obtain, before commencing his inspection, the specific orders of the Divisional Officer in writing as to whether he should examine them or whether the Divisional Officer would take them up. The Accountant will then take up those subjects in Part II which the Divisional Officer has ordered him to do so. The remaining points therein should be examined by the Divisional Officer himself.
53. The Divisional Officer has a right to seek the advice of the Accountant General in all matters connected with the accounts of his Division on the application of financial rules and orders concerning which there may be any doubt. It will usually be desirable, however, that he should first obtain the advice of the Divisional Accountant who is specially trained for this duty, and this should be done in writing in all cases of importance.

C. Audit/Inspections

54. The Accountant General arranges for the periodical test audit and local inspection of the accounts of Divisional and Sub-Divisional Offices, 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 Accountant General, and, for this purpose, it is desirable that the head of the office should be present at the inspection unless his presence is urgently required elsewhere.

D. Communication of Sanctions to Audit

55. As a general rule, every sanctioning authority is responsible that all sanctions and orders against which audit of receipts or disbursements is to be conducted in the Audit Office are communicated to it.

Note-1 Copies of the administrative approvals need not be supplied to audit when they are issued separately, and not with the financial sanction.

Note-2 Whereas orders regarding allotment of funds would be communicated in all cases as and when appropriation or re-appropriation of funds is made, technical sanctions may be communicated to the Accountant General only in respect of works relating to projects costing more than Rs. 25 lac and Non-Project Works costing more than Rs. 10 lac. Copies of abstracts of estimates need not be supplied to audit unless specifically called for.

Note-3 A return of all estimates sanctioned by the Divisional Officer (including those sanctioned by the Sub-Divisional Officers under him) should be sent by the Divisional Officer to the Audit Officers direct by 5th of every month with a copy to the Superintending Engineer. The Superintending Engineer should forward simultaneously a copy of such returns to the Chief Engineer/Additional Chief Engineer.

A return of such estimates sanctioned by the Superintending Engineer should also be sent by him to Audit direct by the 5th of every month and a copy of such return should be forwarded to the Chief Engineer/Additional Chief Engineer.

A return of such estimates sanctioned by the Chief Engineer/Additional Chief Engineer should be sent by him to the Audit Officer direct by the above mentioned date.

The sanctioning authorities will be responsible for communication to the Audit Officer concerned of all sanctions which are not included in the monthly returns referred to above.

Note-4 Audit against sanctions accorded by the Divisional Officer is conducted in the audit office only in respect of technical sanctions to estimates and sanctions to write-off stores or loss of Government money. In respect of other sanctions of the Divisional Officer the Divisional Accountant is responsible for the necessary check vide Rule 50.

Note-5 Sanctions to contract agreements accorded by Divisional Officers, the tenders of which are accepted by authorities higher than the Divisional Officer, should be communicated to the Accountant General by the authority who accepted the tender in such form as to enable that officer to audit the Payments to contractors on the basis of rates sanctioned for each item of work or supply or 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 up and sign again an agreement already executed.

E. RESULTS OF AUDIT

56. 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 Rule 171 to 176 of G.F. & A.R. 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; reports prepared in this manner have more than once, by lulling suspicion, led to greater irregularity afterwards.
57. Objection Statements and Inspection Reports should be returned through the Superintending Engineer after the Divisional Officer has recorded his replies thereon. 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 Accountant General.

Note: The first reply to an Audit Inspection Report may be sent by the Divisional Officer direct to Accountant General.

58. Once a transaction has been entered in the objection statement or otherwise challenged in one or the other documents referred to in Rule 56, the responsibility for having the objection removed will devolve upon the Divisional Officer, and the Accountant General is required to report to the higher authorities cases in which objections are not cleared within a reasonable time.

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 Accountant General.

59. The Accountant General is required to place 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 to be anticipated, may be within his own powers of sanction without the need for 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 him when the divisional accounts in which the irregular transaction appears are being audited, the Accountant General is bound to raise the objection, as he is not authorised to assume that the necessary sanction has been accorded. Divisional Officers will, therefore, find it advisable to send to the Accountant General the earliest intimation of such of their sanctions and orders, as are required to be communicated to him (vide Rule 55) and to give it, without waiting for the receipt of the objection statement or audit note, all the necessary information in regard to transaction for which, within their knowledge, adequate authority does not exist. A single statement recorded monthly over the signature of the Divisional Officer in Form RPWA 83, monthly

list of accounts submitted to audit or in Form RPWA 84, Divisional Officer Report of Scrutiny of accounts, when Form RPWA 83 has been signed by the Divisional Accountant, will ordinarily suffice in respect of transactions brought to account in the monthly 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 rules has occurred.

Note-2 The Divisional Accountant is responsible (i) for bringing 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) for giving 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.

(i) Audit Report in respect of important and serious irregularities.

60. A Factual Statement is prepared by the Accountant General with complete details and key Statements and sent to the Administrative Department of the Government with a copy to the Head of the concerned Department. Government usually has eight weeks time to accept or reply to the factual statement. If no reply is received or the reply received is considered by the Accountant General to be unsatisfactory, a Draft Para is developed by the Audit office and sent again to the Government, saying that it is proposed to include the case in the ensuing Annual Audit Report. Government is expected to reply to the draft para within three weeks. If no reply is received or the reply received is not considered satisfactory, the draft Para is finalised into an Audit Para for inclusion in the Audit Report, which is finalised by the Comptroller and Auditor General of India.

(ii) Public Accounts Committee

- 60A. The Comptroller and Auditor General of India submits to the Governor of the State, Annual Finance Accounts, Appropriation Accounts and the Audit Report for being placed before the State Legislature as required under Article 151 (2) of the Constitution of India. On being so placed, normally a period of two weeks is prescribed for furnishing replies to the Public Accounts Committee after vetting by the Accountant General. These Annual Accounts and Audit Reports are examined by the Public Accounts Committee of the Legislature, where the Administrative Secretary and the Head of the Department are examined on oath critically by the members of the Committee. If the Public Accounts Committee is satisfied with the explanation, the Para in the Audit Report is dropped, otherwise the public Accounts Committee recommends suitable action to the Government. In case of expenditure incurred in excess of the grant, the Public Accounts Committee recommends, regularisation of such expenditure by obtaining "Excess Grant" from the Legislature as required under the provisions of Article 205 of the Constitution. Compliance Report on the recommendations of the Public Accounts Committee is to be submitted within four months, after vetting by the Accountant General.
61. Detailed procedure for quick disposal of Audit Objections, Inspection Reports, Factual Statements, Draft Paras, Audit Reports etc., given in Finance Department Circular No.F.9(3)FD/A/61/66 dated 5-8-1969 and subsequent circulars, which are applicable to all Departments shall be complied with.

CHAPTER VI

Appropriations

A. Introductory

62. (a) Expenditure, as defined in Rule 40 can only be incurred on a work or other object :

- (i) if sanction of the Competent Authority has been obtained, as required by any statutory rules or by any orders, general or special, issued thereunder by Competent Authority e.g. Schedule of Powers of the Officers of Public Works/Engineering Departments. See Appendix XIII.
- (ii) if necessary appropriation to cover the charge during the year has been sanctioned by Competent Authority.

Note: When under Rule 348(b), an intimation is received from an Officer of the Engineering Department that he is incurring an unauthorised liability on a work, the Accountant General is responsible for bringing the facts instantly to the notice of the competent authority so that the requisite steps may be taken either to stop the work or to regularise its execution.

- (iii) if no breach of a financial rule, principle or other order issued by competent authority is involved.

(b) For payments chargeable to the accounts of other Divisions, Departments or Governments or of Non-Government Works, and repayments of Deposits, 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 Volume.

For inevitable payments which are not covered by sanction of a Competent Authority or for which necessary appropriation has not been made in the Budget Estimates see Rule 13 of G. F. & A. R.

B. Grants and their Distribution

63. A Grant or supplementary Grant may be in respect of expenditure falling under one or more Major Heads or sections of a Major Head. For purposes of financial control, the grant allotted to each Major Head of account is divided into primary units of appropriation.

Form of Accounts Main Divisions of Accounts

64. Government Accounts shall be kept in the following three Parts:

- Part-I Consolidated Fund of the State,
- Part-II Contingency Fund of the State,
- Part -III Public Account of the State.

Part-I Consolidated Fund of the State

- (i) Revenue consisting of Sections for "Receipts Heads (Revenue Account)" and "Expenditure Heads (Revenue Account)".
- (ii) Capital, Public Debt, Loans consisting .of sections for "Receipts Heads" (Capital Account)". "Expenditure Heads (Capital Account)" and "Public Debt", "Loans and Advances".

The first division shall comprise the Section Receipt Heads (Revenue Account) dealing with the proceeds of taxation and Other Receipts classed as Revenue, and the Section "Expenditure Heads (Revenue Account)" dealing with expenditure met therefrom.

The second division shall comprise the following Sections:-

- (a) The Section "Receipt Heads (Capital Account)" which deals with receipts of a Capital nature, which can not be applied as a set off to Capital Expenditure.
- (b) The Section "Expenditure Heads (Capital Account)" which deals with expenditure met usually, from borrowed funds with the object of increasing concrete assets of a material and permanent character. It also includes receipts of a Capital nature intended to be applied as set off to Capital expenditure.
- (c) The Section "Public Debt" "Loans and Advances", which comprise of loans raised and their repayments by Government such as, Internal Debt, and Loans and Advances made by Government and their recoveries, transactions relating to "Appropriation to Contingency Fund".

In Part-II Contingency Fund of the State - In it be recorded the transactions connected with the Contingency Fund set up by the Government of the State.

In Part-III Public Account of the State - The transactions relating to Debt, (Other than those included in Part-I), "Deposits", "Advances", "Remittances" and "Suspense" shall be recorded. The transactions under Debt, Deposit and Advances in this Part are such, in respect of which Government incurs a liability to repay the moneys received or has a claim to recover the amounts paid, together with the repayments of the former (Debt and Deposits) and the recoveries of the latter (Advances). The transactions relating to "Remittances" and "Suspense" in this Part shall embrace all merely adjusting Heads under which shall appear such transactions as Remittances of Cash between Treasuries and Currency Chests and Transfers between different Accounting Circles. The initial debits or credits to these. Heads will be cleared eventually, by corresponding receipts or payments either within the same Circle of account or in another account Circle.

Sectors and Sub-Sectors of Accounts

- 65. (a) Within each of the Divisions and Sections of the Consolidated Fund, the transactions shall be grouped into Sectors such as "General Services", "Social Services", "Economic Services" under which specific Functions or Services shall be grouped the Sectors shall be sub-divided into sub-sectors before their division into Major Heads of Account. Each Sector in a Section shall be distinguished by a letter of the alphabet.
- (b) In Part-II Contingency Fund, there shall be a single Major Head and all the transactions met out of the Contingency Fund shall be recorded under it.
- (c) In the case of Part III - Public Account, the transactions shall be grouped into Sectors and Sub-Sectors which shall be further sub-divided into Major Heads of Accounts. The Sectors/Sub-Sectors shall be distinguished by letters of the alphabet.

Allotment of Code to each Major Head

- 66. A four digit Code has been allotted to the Major Head, the first digit indicating whether the Major Head is a Receipt Head or Revenue

Expenditure Head or Capital Expenditure Head or Loans and Advances Head, or it pertains to Public Account. If the first digit is "0" or "1" the Head of Account will represent, Revenue Receipt, "2" or "3" will represent Revenue Expenditure, "4" or "5" Capital Expenditure, "6" or "7" Loans and Advances Head (4000 for Capital Receipts) and "8" will represent Contingency Fund and Public Account (8000 for Contingency Fund). Adding 2 to the first digit of the Revenue Receipt will give generally the Code Number allotted to corresponding Revenue Expenditure Head, adding another 2, the Capital Expenditure Head, and another 2, the Loans and Advances Head of Account, e.g.,

- 0216 Represents Receipt Head for Housing.
- 2216 Represents the Revenue Expenditure on Housing.
- 4216 Represents the Capital Outlay on Housing.
- 6216 Represents Loans for Housing.

Such a pattern is; however, not relevant for those departments which are not operating Capital/Loan Heads of accounts e.g., Pension and Miscellaneous General Sewers. In a few cases, however, where receipt/expenditure is not heavy, certain Major Heads have been combined under a single number, the Major Heads themselves forming Sub-Major Heads under that number.

The range of Code Numbers allotted under the scheme of codification is shown below:

Major Head Code Numbers	
Part-I Consolidated Fund	
Section I-Receipt Heads (Revenue Account)	0020-1999
Expenditure Heads (Revenue Account)	2011-3999
Section II Receipt Head (Capital Account)	4000
Expenditure Heads (Capital Account)	4046-5999
Section III Public Debt, loans & Advances	6001-7999
Part II Contingency Fund	8000
Part III Public Account	8001-8999

Major, Minor and Detailed Heads

67. (a) The main unit of classification in accounts is the Major Head which shall be divided into Minor Heads, each of which shall have a number of Subordinate Heads, generally shown as Sub-Heads, The Sub-Heads are further divided into Detailed Heads. Sometimes Major Heads may be divided into Sub-Major Heads before their further division into Minor Heads.

The Sectors, Major Heads, Minor Heads, Sub-Heads, Group Heads and Detailed Heads together constitute a five tier arrangement of the classification structure of Government Accounts.

- (b) Major Heads of Account falling within the Consolidated Fund generally correspond to "Functions" of Government, such as different Services like "Public Works", "Major & Medium Irrigation", "Water Supply and Sanitation", while Minor Heads subordinate to them shall identify the "Programme" undertaken to achieve the objectives of the Function represented by the Major Head. A Programme may consist of a number of Schemes or activities and these shall, generally, correspond to "Sub-Heads" below the Minor Head represented by the Programme. In certain cases, especially in regard to Non-Developmental Expenditure or Expenditure of an administrative nature, the Sub Heads may denote the components of a Programme such as "Organization" or the "Wings of Administration".

Note: Group heads represents sub-schemes under schemes and are subordinate to the sub-heads. They are denoted by (01), (02) and so on.

- (c) A "Detailed Head" is termed as an Object of Classification on the expenditure side of the Accounts, particularly in respect of heads of Accounts within the Consolidated Fund, Detailed Heads are primarily meant for itemized control over expenditure and indicate the object or nature of expenditure on a scheme or activity or organization in terms of inputs such as "Salaries", "Office Expenses", "grants-in-aid", "loans", "Investments". Standard Detailed Heads with their Code Numbers have been prescribed by the Finance (Budget) Department which should be uniformly adhered to.
- (d) The detailed classification of Account Heads in Government Accounts and the order in which the Major and Minor Heads shall appear in all Accounts records shall be such as are prescribed by the President on the advice of the Comptroller and Auditor General of India. The list of Major and Minor Heads of Accounts of Union and States contains the classification prescribed (including the Code Number assigned up to the Major Heads and Minor Heads thereunder) shall be strictly followed.
68. (a) When a Demand has been voted by the Legislative Assembly the amount voted, together with any sum, assigned to the same Major Head or Heads of Accounts, which does not require the vote of the Assembly (See Rule 40) is distributed, as shown in the departmental estimates.
- The distribution is usually effected as under :-
- (1) **Major Works** - Grants for original Major Works are generally distributed according to works and, when set free by competent authority, are at the disposal of the Divisional officers to be utilized for expenditure on those works.
 - (2) **Minor & Petty Works** - For Minor or Petty Works a lump-sum appropriation is ordinarily placed at the disposal of the Chief Engineer, who makes necessary allotments therefrom.
 - (3) **Maintenance and Repairs** - Appropriations for ordinary maintenance and annual repairs are made by districts in the P.W.D and by canals and divisions in the Irrigation Department, by Water Supply Schemes in Public Health Engineering Department and are placed at the disposal of Divisional Officers for expenditure on the works concerned.
For Special Repairs, lump sum appropriations are made and the amounts so appropriated are placed at the disposal of the Chief Engineer, Additional Chief Engineer and Superintending Engineers, who make necessary allotments therefrom.
 - (4) Establishment-
 - (i) Separate grants are made for 'Establishment' and are distributed by Divisions.
 - (ii) Temporary and Famine Relief Establishment - In the Public Works Department, lump sum appropriations for temporary and famine relief establishment are placed at the disposal of the Government, and necessary allotments are made on the recommendation of the Chief Engineer, but in the Irrigation Department a small sum for temporary establishment is placed at the disposal of the Chief Engineer/Additional Chief Engineer when necessary, and lump sum appropriations are set

aside for Superintending Engineers for famine relief survey establishment.

Note: Survey charges in connection with the preparation of Famine Relief Projects, incurred in the Public Works Department are treated as 'Works Expenditure'.

- (5) Ordinary tools and plant - Appropriations for ordinary tools and plant are generally distributed by divisions. In the Public Works Department lump sum are also placed at the disposal of the Chief Engineer, Additional Chief Engineer and Superintending Engineers to meet unforeseen demands under this Head.
- (b) Divisional Officers are responsible that the appropriations, placed at their disposal, are not exceeded and that timely steps are taken to obtain additional funds, when necessary.
- (c) The Appropriations for a Sub Head/Detailed Head can be increased only by a formal order of reappropriation, authorising a transfer of funds from one head to another.
69. An appropriation or reappropriation represents the allotment of a particular sum of money to meet expenditure on a specific object. It can be authorized within the grants of a year at any time before, but not after, the expiry of the year.
70. An appropriation is intended to cover all the charges, including the liabilities of past years, to be paid during the year or to be adjusted in the accounts of it. It is operative until the close of the financial year. Any unspent balance lapses and is not available for utilisation in the following year but an endeavour will ordinarily be made to include any anticipated lapse in the demand for the following year.

The financial year closes on March, 31. After that date all cash and stock transactions are treated as pertaining to the following year, but bonafide Transfer Entries are permissible for some months, vide Rule 747.

71. (a) The Accountant General is responsible for watching firstly that the total expenditure under a grant does not exceed the grant and, secondly, that the total expenditure under each Sub-Head/Detailed Head within a grant does not exceed the appropriation therefor as modified by orders of reappropriation passed by competent authority from time to time.
- (b) In compliance with Rule 62 (a) (ii), he must further see that, if under the rules in the Budget Manual a work or other object of expenditure requires a specific appropriation, all expenditure on it is audited against such appropriation.
- (c) Similarly, if a lump sum appropriation is made for a group of works or items of expenditure of a division, the total expenditure thereon will be audited against the lump sum placed at the disposal of the Divisional Officer for the purpose.

The check against any specific appropriations which the Divisional Officers may make out of any lump sum placed at his disposal is conducted by the Divisional Accountant vide Rule 50.

- (d) When, however, several Divisional Officers are authorised to incur charges relating to a unit of appropriation, against a lump sum appropriation placed for the purpose at the disposal of a single higher authority, it devolves upon this authority to watch the progress of expenditure in all the divisions and to keep the aggregate charges within the appropriation. If the Accountant General is requested by the

Government to audit the charges against the appropriation he will comply with the request.

72. The procedure relating to the preparation of demands for grants to the appropriation and reappropriation of funds and to budget matters generally, is laid down in the Budget Manual. The authorities to sanction reappropriation are set out in the Budget Manual and Schedule of Powers.

C. Watching of Actuals

73. It is an important function of the Divisional Officer to keep a constant watch over the progress of expenditure, and to keep himself informed of such circumstances as may effect the progress of expenditure in order to take early steps for obtaining additional reappropriation or surrendering probable savings, as may be necessary.
74. It will be found convenient in practice, to adopt the plan indicated below :-
- (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 will watch the progress of expenditure against appropriations by the maintenance of 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 a form of register showing the appropriations and re-appropriations ordered from time to time.
 - (c) In this review of expenditure, undischarged liabilities play an important part and their effect on individual and lump sum appropriations should, therefore, be watched.
- 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 liabilities 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 class (ii) may affect not only the grants for the Minor Head 'Suspense' of the Major Head under which the suspense account concerned is classed, but also the grants for works and services falling under the same and other Major Heads.*
- (d) Anticipated credits (if any) which will ultimately be taken in reduction of the expenditure chargeable against any individual or lump sum appropriation should also be taken into account. See Statement E of Appendix II.
 - (e) This review is of special importance in the last three or four months of the year.
 - (f) If desired, this review may also be conducted collectively in respect of each Sub-Head/Detailed Head a suitable register of appropriation being maintained for the purpose, see clause (b)(ii) above. Such a review is of special help in formulating proposals for re-appropriation.
75. (1) The Demands for Grant presented to the Legislature (which include provisions for Suspense Accounts within the Consolidated Fund of the State) are for gross amount of expenditure to be incurred. All receipts and

recoveries which are adjustable in the accounts by reduction of expenditure are explained separately in foot notes in budget estimates, e.g.

- (i) Recoveries of percentage/prorata charges of combined establishment and Tools and Plant.
- (ii) Credit on account of clearance of Suspense heads Stock, Miscellaneous Works Advances, Workshop Suspense, etc. Any modification sought in the original budget estimate will affect only gross expenditure, See Para 53(12) of Budget Manual (Volume I).

In the case of works expenditure, however, the credits arising as a result of sale proceeds of surplus material and plants acquired specially for any work, or of materials received from dismantled structures should be taken in reduction of expenditure, vide Rule 717 and the demand should be for the net amount of expenditure.

- (2) It is, however, obligatory on the part of a Divisional Officer to ensure that the receipts and recoveries and credits under Suspense and Remittance Heads shown in the budget are realised by actual transactions. This responsibility is in respect of both the opening balances and to fresh operations of the year.
76. ¹[All liabilities and assets of the Division adjustable by transfer, credit or debit to respective service/revenue Heads of accounts, shall be registered in Form RPWA-57, Register of Transfer 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 be known at any time.]

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

77. **Privatization of Public Works.**

Whatever may be the form of privatization of Public Works, e.g. Build, Operate and Transfer (BOT), Build, Operate, Lease and Transfer (BOLT), Build, Operate, Own and Transfer (BOOT), arrangements shall be made for :-

- (i) proper records of assets created,
- (ii) proper supervision of engineering construction and costs,
- (iii) proper operation and maintenance of works at reasonable standards.
- (iv) reasonable tariffs and tolls,
- (v) proper account of outlays and recoveries set off against them,
- (vi) proper handing over the infrastructure facilities on termination of the contract,
- (vii) strict compliance of the Terms and Conditions of contract entered into with the private agency,
- (viii) statutory audit in terms of sections 14 and 15 of the C A G (D.P.C.S) Act. 1971. (Appendix-I).

(Also see Rule 395)

With the prior specific approval of Finance Department, the works department may choose to award any work/project through privatization. While inviting bids for privatization of a works/project separate tender document, agreement form and other terms and conditions shall be required to be approved from Finance Department.

1. Substituted by FD Order No. F.3(2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for "All liabilities and assets of the division adjustable by transfer, credit or debit to Remittance Heads of Account, should be registered in Form RPWA 57, 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 be known at any time."

CHAPTER VII
CASH
A. INTRODUCTORY

78. The term 'Cash' as used in this chapter, includes Legal Tender Coin, Currency Notes, Cheques, Call Deposit Receipts of the Scheduled Banks, receipted copy of challan and Drafts payable on demand. A small supply of Rupee one revenue stamps may, when necessary for use as receipt stamps be kept as part of the cash balance. Government securities, deposit receipts of banks/FDR's debentures, bonds and Bank Guarantee accepted as security deposit under the provisions of Rule 594 are not to be treated as cash. See also rules 43 and 44 of G.F. & A.R. part-I.
79. 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 403.
Note: Government may, in certain cases, entrust the responsibility of Disbursing Officer to another Officer/Organization, who will, for the purpose of these Rules, act as the Divisional Officer.
80. Every Government servant is personally responsible for the money which passes through his hands and for the prompt record of receipts and payments in the prescribed account and as well as for the correctness of the account in every respect. The private cash or accounts of members of the Department should not be mixed up with the Government money or Government accounts.
81. The instructions for the handling and safe custody of cash contained in Chapter IV of G.F. & AR. part-I should very carefully be observed.

B. CASHIERS

82. Cashiers may be appointed whenever in the opinion of the Government, the cash transactions of a Division or Sub-Divisions are sufficiently extensive to require it. Duties of the cashier shall generally be as provided in Rule 60 of GFAR Part-I except as may be supplemented with separate orders.
83. One cashier may make the cash payments of two or more Sub-Divisions, or throughout the whole of a division, whenever such an arrangement is found to be practicable.
84. The Divisional Officer will count the cash in the hands of each cashier at least once a month or in the case of out-stations he or the Assistant Engineer will count it whenever he may visit them. He will on such occasion records a note in the Cash Book showing the date of examination and the amount (in words) found.
85. Cashiers, whether appointed permanently or temporarily, must furnish security, the amount being regulated according to the circumstances of each case, under the sanction of the Chief Engineer vide rule 313 of G.F. & AR. part-I. Storekeepers, Sub-Storekeepers, subordinates, members of the Subordinate Engineering Service and other members of the clerical, petty plantation and revenue establishments entrusted with the custody of cash or stores, may be required to furnish security at the option of the Superintending Engineer who will determine whether the amount shall be paid in a lump sum or by instalments.

C. MODES OF OBTAINING CASH FROM TREASURIES

I. GENERAL

Note : The term 'Treasury' as used throughout this volume includes the Sub-Treasury, unless the contrary is evident from the context.

- ¹[86. Disbursing Officers of the department obtain cash for disbursement by bill drawn on the Treasury. For payment of Pay and Allowances of Government Servant working in Divisions and Sub-Division (including Work charged/Muster Roll labour) and office expenses/contingent charges as mentioned in Rule 42(e), Heads of Office and other officers draw bills on treasuries in prescribed forms in accordance with the rules. All disbursements shall be made by Treasuries/ Sub-Treasuries by Divisional Officers as per the financial limits provided to any Divisional/Sub-Divisional Officers of an Engineering Department. The Divisional Officers may either place the Sub- Divisional Officers with funds by means of a fixed imprest as per Schedule of Powers or by transfer of cash from the Divisional Cash Chest not exceeding Rs. 20000/- at a time. Recoupment of imprest by bills drawn to the Treasury or Sub-Treasury will be same as defined under GF&AR.

Note: In case of other emergent charges as prescribed and approved by the respective departments with the approval of Finance Department, A.C. Bills shall be drawn by the Divisions upto the maximum limit of Rs. 1.00 lac.]

- ²[87. The Chief Engineers/Additional Chief Engineers are authorized to fix limits on the drawal of funds by Executive Engineer by the way of online budget distribution. The limits so fixed are always to be adhered to by the Disbursing Officer. Budget control shall be maintained in Treasuries at the time of passing of bills.]
88. The appropriation of departmental receipts to expenditure in the Department is strictly prohibited except in the cases provided for the Rule 107.
89. Funds for disbursement may be obtained by means of ³[bills] drawn on Sub-Treasuries subordinate to a Treasury with which a Disbursing Officer has been placed in account. See also rules 86, 97 and 98 of G.F. and A.R. Part-I.

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1. Substituted by Order No.F.2(4)FD/Exp.III/99 dated 15.11.2006 (28/2006) for - "86. Disbursing Officers of the Department obtain cash for disbursement in two ways viz., directly by bill drawn on the Treasury or by means of Cheques. For payment of Pay and Allowances of Government Servants working in Divisions and Sub-Divisions (including Work Charged/Muster Roll labour) and office expenses/contingent charges as mentioned in Rule 42(e), Heads of Office and other officers draw bills on treasuries in prescribed forms in accordance with the rules in Chapter XXI and XXII. All other disbursements are made by cheques by Divisional Officers. For this purpose, the Accountant General, only after receipt of recommendation of Finance Department, shall give cheque drawing powers to any Divisional/Sub-Divisional Officers of an Engineering Department. The Divisional Officers may either place the Sub Divisional Officers with funds by means of a fixed imprest or by transfer of cash from the Divisional Cash Chest not exceeding Rs. 10,000/- at a time.

Note : At places where cash business of the Treasury is conducted by the Bank, Cheques are drawn direct upon the Bank, without the intervention of the Treasury Officer."

Again substituted by FD Order No. F.3(2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for "86. Disbursing Officers of the Department obtain cash for disbursement in two ways viz., directly by bill drawn on the Treasury or by means of Cheques. For payment of Pay and Allowances of Government Servants working in Divisions and Sub-Divisions (including Work Charged/Muster Roll labour) and office expenses/contingent charges as mentioned in Rule 42(e), Heads of Office and other officers draw bills on treasuries in prescribed forms in accordance with the rules in Chapter XXI and XXII. All other disbursements are made by cheques by Divisional Officers. For this purpose, the Finance Department, after receipt of recommendation of Administrative Department concerned, shall give cheque drawing powers to any Divisional/Sub-Divisional Officers of an Engineering Department under intimation to the Accountant General. The Divisional Officers may either place the Sub Divisional Officers with funds by means of a fixed imprest or by transfer of cash from the Divisional Cash Chest not exceeding Rs. 10,000/- at a time.

Note : At places where cash business of the Treasury is conducted by the Bank, Cheques are drawn direct upon the Bank, without the intervention of the Treasury Officer."

2. Substituted by FD Order No. F.3(2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for "87. The Chief Engineers/Additional Chief Engineers are authorised to fix limits on the drawal of funds by the Executive Engineers. The limits so fixed are always to be adhered to by the Disbursing Officer. Copies of such letters of credit shall be sent to the bank as well as the treasury concerned."
3. Substituted by FD Order No. F.3(2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for "Cheques"

90. The procedure prescribed for accounting for cash obtained from Treasuries on bills for pay and allowances of establishment not charged directly to works is detailed in Chapter XXI. Undisbursed balances of cash thus obtained may be kept in departmental cash chests, but they should not be mixed up with the regular cash balances of the department accruing from money obtained on ¹[bills of works], which are dealt with and accounted for in accordance with the following rules.
91. Without making previous arrangements through the Accountant General no officer is authorized to draw Cheques on a Treasury situated outside the limits of the State, even though his own jurisdiction may extend beyond those limits.
92. When for the convenience of work, it is necessary that the Divisional Officer or any of his subordinate Disbursing Officers should be authorised either occasionally or as a standing arrangement, to draw cheques on a Treasury situated outside the limits of the Division such an arrangement may be sanctioned by the Accountant General on the recommendation of the Superintending Engineer.

Note-1 This rule is intended to be applied with special care and only to cases of real necessity. Payments to contractors should, as far as conveniently practicable, be made by Cheque and a stipulation to the effect that payments shall be so made should be inserted in the contract agreement where necessary.

Note-2 The transactions involving payments to be made by Divisional Officer outside the jurisdiction of the Accounts circle (State Accountant General), in which the Divisional Head Quarters are situated, should be settled by bank drafts (A/c Payee only) except where monetary settlement through the Accountant General is prescribed elsewhere in these rules.

II. CHEQUES

- ²[93. Petty sums under Rs. 2500/- should not be paid by bills and for the disbursement of these and other charges which naturally are paid in cash e.g., the wages of labours and of establishment charged directly to works, (wherever permitted by the Finance Department) and Value Payable Postage, it is permissible to draw money from time to time from the Treasury/Sub-Treasuries by bills to replenish the Cash Chest. Whether there be a guard or not, disbursers must draw Treasury Cheques through bills for the minimum cash actually required to meet current disbursements, and if it is found at any time the balance in hand is larger than is required to meet the anticipated expenditure of the next month, or of the next fifteen days, if the Treasury is not situated at an inconvenient distance, the surplus should be deposited through challans into the Treasury.]
- ³[94. In drawing bills Drawing officers should be guided by the general rules laid down in Chapter VI of G.F. & A.R. Part-I. The special rules applicable to the department are set forth in Rules 91 to 94 and 97 to 100.]

1. Substituted by FD Order No. F.3(2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for "Cheques".

2. Substituted by FD Order No. F.3(2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for "93. Petty sums under Rs. 2500/- should not be paid by cheques and for the disbursement on these and other charges which naturally are paid in cash, e.g., the wages of labourers and of establishment charged directly to works, (wherever permitted by the Finance Department) and Value-Payable Postage, it is permissible to draw money from time to time from the Treasury by cheques to replenish the Cash Chest. Whether there be a guard or not, disbursers must draw Cheques for the minimum of cash actually required to meet current disbursements, and if it is found at any time the balance in hand, is larger than is required to meet the anticipated expenditure of the next month, or of the next fifteen days, of the Treasury is not situated at an inconvenient distance, the surplus should be returned into the Treasury. All payments above Rs. 2500/- must be made by cheques marked "Account Payee only".

3. Substituted by FD Order No. F.3(2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for "94. In drawing cheques (Form RPWA 6) Drawing Officers should be guided by the general rules laid down in Chapter VI of G.F. & A.R. Part-I. The special rules applicable to the department are set forth in Rules 95 to 100."

Public Works Financial & Accounts Rules Part-I

¹[95. Deleted]

²[96. Deleted]

97. A Divisional Officer may authorise one Assistant Engineer to sign ³[bills] on his behalf subject to the following conditions:-

(i) It is left entirely to the discretion of the Divisional Officer to make the delegation or not, to make it for indefinite or a definite period, and to prescribe any limit on the drawings of the authorised officer.

⁴[(ii) When a Gazetted Officer is given powers to sign bills, specimen signatures and the order of the delegation must be sent to Treasury Officer concerned and DDO powers shall be delegated as per the provisions of GF&AR.]

(iii) It must be remembered that the delegation shall not in any way lessen the responsibility placed upon the Divisional Officer by the standing rules and regulations.

⁵[98. In such Division where Divisional Accountant/ Divisional Accounts Officer/Senior Divisional Accounts Officer are posted, all the bills will be jointly signed by the Executive Engineer and the Divisional Accountant/ Divisional Accounts Officer/Senior Divisional Accounts Officer.]

⁶[99. For time barred claims, process shall be adopted as per the provisions of GF&AR (Rule 90 to 94 of Part-I). The un-cleared cheques received in Divisions which were issued prior to 01.04.2016 from the bank or the

1. Deleted by FD Order No. F.3(2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for "95. Before a Cheque Book is brought into use, all the cheque forms in it should be marked by a distinguishing letter. Cheques drawn by a Disbursing Officer on any Treasury should be distinguished by a different letter from those drawn by other Disbursing Officers of the Division on that Treasury and also from those drawn by himself on any other Treasury."

2. Deleted by FD Order No. F.3(2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for "96. In the case of Sub-Treasuries the advice of the number of the Cheque Book to be used (vide Rule 98 of G. F. & A. R. Part-I) should ordinarily be sent through the District Treasury, but in cases of urgency, it may be sent direct to the Sub-Treasury, a copy being forwarded simultaneously to the District Treasury."

3. Substituted by FD Order No. F.3(2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for "Cheques".

4. Substituted by FD Order No. F.3(2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for "(ii) When a Gazetted Officer is given powers to sign cheques, specimen signatures and the order of the delegation must be sent to the Treasury Officer concerned."

5. Substituted by FD Order No. F.3(2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for -

"98. (i) (a) The existing procedure and rules regarding pay orders will invariably be followed.

(b) The cheque should be tallied with the contents of Pass Order and the Cheques Book Register maintained and initialed.

(ii) In such divisions where Divisional Accounts Officers are posted, the cheques over Rs. Three lac will be jointly signed by the Executive Engineer & the Divisional Accounts Officer."

6. Substituted by FD Order No. F.3(2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for "99. If the currency of a cheque should expire owing to its not being presented at the Bank/Treasury for payment within three months after the month of its issue (vide Rule 106 of G.F. & A. R. Part-I) it may be received back by the drawer who should then destroy it and draw a new cheque in lieu of it. The fact of the destruction and the number and date of the new cheque should be recorded on the counterfoil of the old cheque, and the number and date of the old cheque that is destroyed should be entered on the counterfoil of the new one. The fact of the new cheque having been issued should be entered on the date of issue in red ink in the Cash Book but not in the column for payment, a note being made at the same time against the original entry in the Cash Book.

Note-1 Currency of a cheque issued by Divisional Officer of the Public Works Departments in the last quarter of financial year expires on 31st March, i.e. the cheque is valid upto the end of that financial year. Therefore, Drawing and Disbursing Officers may issue new cheque in lieu thereof and destroy the old one. It would be a financial irregularity if any Divisional Officer is found to have issued advanced cheques, just for the purpose for utilization of a grant.

Note-2 For procedure relating to lost cheques, see Rule 110 of G.F & A.R. Part-I."

vendors, will be cancelled and the amount will be minus credit to Major Head 8782-102/103 by the Division. New bills against the cancelled cheques will be prepared through the available new online budget (LC) in the system.

- Note 1.** Bills shall be drawn as per the provisions of GF&AR (Part-I Chapter VI).
2. For procedure relating to lost bills, provisions of GF&AR (Part-I - Rule 88 and 89) shall be followed.]
- ¹[100. For procedure relating to cancellation of bills, provisions of GF&AR (Chapter-VI, Part-I) shall be followed.]

D. RECEIPT OF MONEY

I. ACCOUNTING PROCEDURE

101. When money is received by a Government Servant on behalf of Government, it should at once be brought to account in the Cash Book and a receipt in Form RPWA 3 should invariably be granted to the payer unless the Government authorise the use of Cash Memo in Form RPWA 3-A in any particular case. If, however, the amount be realised by recovery from a payment made on a bill or other voucher setting forth full particulars of the deduction a receipt 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. See also Note 1 below Rule 104.

Note-1 Final receipt for private cheques and drafts on local banks accepted under proper authority (vide Rule 44 of G.F & A.R. Part -I) should not be given to the payer until they have been cleared.

Note-2 Before an Officer signs a receipt in Form RPWA 3 for cash actually received by him, he should see that receipt of the money has been duly recorded in his cash book, and in token of this check the entry in the Cash Book should be initialed and dated at the same time.

Note-3 As an exception to this rule, Earnest Money received in cash and in the form of at call deposit receipts, bank drafts of the Scheduled Banks attached to the tenders and returned to contractors, whose tenders are rejected on the same day as the tenders are opened, by the Divisional Officer need not pass through the Divisional Accounts, provided that the contractors concerned are required to give a stamped receipt for the money in the Register of Tenders, Form RPWA 20 maintained in the Divisional Office and the register is to that extent treated as subsidiary Cash Book and consequently as an accounts form. Earnest Money which is received prior to the date fixed for opening of the tender or which for any reasons cannot be

1. Substituted by FD Order No. F.3(2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for "100. When it is necessary to cancel a cheque, the cancellation should be recorded on the counterfoil and the cheque, if in the drawer's possession, should be destroyed. If the cheque is not in his possession, he should promptly request the Bank and the Treasury Officer to stop payment of the cheque and, on ascertaining that payment has been stopped, he should write back the entry in his Cash Book by exhibiting the amount of the cheque as a minus figure on the payment side in the "Bank or Treasury" column. A counter reference should be given in the Cash Book against the original, to the second entry of the cheque. A cheque remaining unpaid from any cause for twelve months after the month of its issue should be cancelled and its amount written back in a similar manner."

refunded on that date should be brought to account in the Cash Book and returned subsequently to the contractors under the ordinary rules.

¹[*Note 3(a) On receipt of the tender form downloaded from the website, entries shall be made in the register of sale of tender (RPWA 20) as required in note 3.]*

Note-4. The total gross receipts and payments recorded in the subsidiary Cash Book in full detail in accordance with the above note should be shown as single item without any details at the foot of Public Works Department, Form RPWA 79 to be sent to the Accountant General.

Note-5. As an exception to this Rule, in respect of cheque/bank drafts received in settlement of inter-divisional transactions, which bear the endorsement "Payment by book adjustment only "or" Not negotiable and not payable in cash, creditable to Government Account only", it is not necessary to issue receipt in Form RPWA 3, as the acknowledgement given as referred to in Appendix XII, will serve the purpose.

²[102. Entries in cash book shall be made for expenditure through treasury bills by the way of ECS/NEFT/Treasury cheques and revenue receipts. For electronic payments soft copy number/ UTR numbers and TV numbers shall be entered in cash book. Similarly GRN number and Challan number along with date and amount shall be entered in cash book .]

103. In the Public Health Engineering Department, in order to relieve Cash Book of a large number of detailed entries of realisation of water charges, such realisations may be initially entered in a subsidiary Revenue Cash Book in Form RPWA 1B and only the daily total of receipts entered in the Cash Book.

104. Receipts in Form RPWA 3 can be issued by Divisional Officers, Sub-Divisional Officers and other Government Servants specially authorised by Government. All persons regularly or frequently receiving money on behalf of Government should keep a Cash Book in Form RPWA 1. Also see Rule 50(d).

Note-1. In the Irrigation Department Divisional Accountants are authorised to issue receipts in Form RPWA 3 for amounts not exceeding Rs. 500/- in each case and Ziladars for amounts received by them in accordance with the Rules contained in the Irrigation Manual of Orders.

Note-2. In the Public Works Department cashier of a Divisional Office or a clerk of a Sub-Divisional Office is provided with Receipt Books with

1. Added by Order No.F.2(4)FD/Exp.III/99 dated 7.8.2004 (Circular No. 22/2004).

2. Substituted by FD Order No. F.3(2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for "102. Cheques, Drafts and Call Deposit Receipts of the "Scheduled Banks" of private individuals, if accepted, in payment of government dues should be treated as cash vide Rule 78 and entered in the Cash Book in the ordinary way just like other transaction. When they are sent to the bank for encashment they should be shown in the disbursement column as "Remittances into Treasury". In order, however, to relieve the Cash Book of a large number of detailed entries in cases in which the transaction of receipts of private cheques are frequent and numerous the cheques may be initially entered in a "Register of cheques received and adjusted" in Form RPWA 1-A and only the daily totals of receipts and remittances entered in the Cash Book. This register will also facilitate the watching of the clearance of the cheques. Provision of Rule 44 of GFAR Part-I shall also be followed.

Note: Where cheques accepted from private individuals are dishonoured on presentation to the bank, the original entries on both sides of the Cash Book should be written back by minus entries. Register of cheques received and adjusted should be maintained in a revised Form R.P.W.A.1A."

foils in duplicate and he is authorised to grant receipts for the sums received by him. But he should have each receipt issued by him countersigned

by a Gazetted Officer who will also initial the entry in the each Book. But if no Gazetted Officer is present in the headquarters, the cashier should on return of the first Gazetted Officer to headquarters get the duplicates of his Receipt Book and the entries in his Cash Book initialled by him. The Divisional Officer should at the time he verifies the cash chest balance ascertaining that the entries of all receipts in the Cash Book have been initialled by a Gazetted Officer.

Note-3 The duplicate copies of receipts should be made out by using carbon paper of the double sided variety in order that there may be carbon impressions on the reverse of the original receipt as well as on the obverse of the duplicate.

Note-4 Cashiers and Bill Collectors are authorised to Issue Receipts in Form RPWA 3 for charges connected with Water Works Receipts for amount not exceeding Rs.100/- in each case. Each duplicate of the Receipt Book issued by them should be countersigned by the Divisional Officer, who will also initial each entry in the Subsidiary Revenue Cash Book (See also note below Rule 106).

105. If a Government Servant, who is not incharge of a Cash Book, receives money on behalf of Government at exceptional times, he should not mix it up with the imprest or any other Cash in his charge, but pay or remit it, at the earliest opportunity to the nearest officer having a Cash Book or direct into a Treasury, accompanied by a challan in duplicate vide Rule 54 of G.F.& A.R. Part-I. The acknowledgment of the Treasury (with an intimation of the full particulars of the receipt including the date of its realisation) should be forwarded immediately to the next superior officer having a Cash Book to enable him to make the necessary entries therein. The record of the transaction will be in the correspondence and not in the imprest account of the Receiving Officer.
106. Wherever Junior Engineer of the Subordinate Engineering Service are also authorised to issue receipts with foils in triplicate in Form RPWA 3, when money is received by them on behalf of Government, the money thus received, should be deposited in the nearest Treasury or the Divisional or Sub-Divisional Office, whichever is nearer, within three days of its receipts. The Junior Engineer granting the receipt, should send with the Treasury Challan or Cash, as the case may be, the duplicate of that receipt to the Cashier of the Divisional Office or the clerk of the Sub-Divisional Office who will in turn issue to the Engineer a receipt in Form RPWA 3 for each duplicate sent. The cashier or the clerk will paste Junior Engineer's duplicate against the duplicate of each receipts granted to the him and the Junior Engineer will paste against the remaining triplicate copy of each receipt issued by him the cashier's or clerk's receipt. The triplicate copies of receipts, issued by him, will be examined and Initialled by the Assistant Engineer on each visit. The Divisional Officer should see that this is regularly done and should in token of his examination initial the counterfoil of the last receipt issued.

Note : The Receipt Books will be supplied with foils in triplicate. Copies will be made out by using carbon paper of the double sided variety in order that there should be carbon impressions on the reverse of the original receipt as well as on the obverse of the duplicate and triplicate.

II. DISPOSAL OF RECEIPTS

- ¹[107. Cash realized by officer of the department should be paid as soon as possible, into the nearest Treasury.]

E. PAYMENTS

I. MANNER OF PAYMENT

- ²[108. All payments which officers are authorized to draw should be made by bills.]

- ³[109. It is permissible to make payment to suppliers of stores through ECS/ NEFT/ Treasury cheques issued by the Treasury.]

- ⁴[110. As a rule no online bills should be drawn until it is intended to be paid away and payment of online bills/bills should be credited in bank account of contractors and others by Treasuries through ECS/NEFT. As a payment made by online bill/bill should appear in the Cash Book of the Disbursing officer who draws the online bill/bill, and the subordinate's record will be in his correspondence.

1. Substituted by FD Order No. F.3(2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for "107. Cash realised by officers of the department should be paid, as soon as possible, into the nearest Treasury, for credit as Miscellaneous Receipts of the Department, should a Divisional Officer or Sub-Divisional Officer, however, require to make use of cash receipts temporarily for current urgent expenditure, he may do so instead of obtaining fresh cash by cheques, but before the end of the month he must send to the Treasury a cheque for the amount thus utilized, drawn in his own favour and endorsed by himself with the words "Received payment by transfer credit to the Department".

Note : This rule does not apply to receipts realised by short payment on bills or other vouchers."

2. Substituted by FD Order No. F.3(2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for "108. All payments which officers authorized to draw cheques have to make, should as far as possible, be made by cheques (Form RPWA 6) but see also Rule 93."

3. Substituted by FD Order No. F.3(2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for "109. It is permissible to make payments to suppliers of stores within by obtaining crossed and Account payee Bank Drafts from the banks entrusted with Treasury business at the latters request and at government cost. Remittances for such purposes of amounts for which Bank Draft cannot be issued may be made by Postal Money Order at government cost."

4. Substituted by FD Order No. F.3(2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for "110. As a rule no cheque should be drawn until it is intended to be paid away and cheques drawn marked "Account Payee only" in favour of contractors and other's should be made over to them by the disburser direct, but the disburser may be assisted in making disbursements by a cashier appointed for the purpose under Rule 82. The occasional delivery of cheques through a subordinate may be permitted at the discretion and on the responsibility of the disburser. In such cases the subordinate should make no entry in any Accounts which he keeps, as a payment made by cheque should appear in the Cash Account of the Disbursing Officer who draws the cheque, and the subordinate's record will be in his correspondence.

Note-1 Divisional Officers who are unable to hand over cheques directly to the contractors concerned may, if so desired by the contractors, send them by registered post at government cost.

Note-2 It is a serious irregularity to draw cheques and deposit them in the Cash Chest at the close of the year for the purpose of showing the full amount of grant as utilized.

Note-3 When money due to contractor or other creditor is attached by a prohibitory order of a court and is afterwards paid into that court, the receipt (to be prepared by the Department concerned) signed by an officer of the court should show that the payment is on account of an attached debt and should set forth interalia, the name and capacity of the actual creditors to whom the money is due by the Department on what account it is due, and the number and date of the Court's Order in accordance with which the payment is made. This receipt should be attached to the contractor's certificate or other bill in which the particulars of the creditor's claim are recorded and should be enfaced in red ink by a reference to that bill, being correspondingly enfaced by a reference to the attached receipt of the court."

Note : When money due to contractor or other creditor is attached by a prohibitory order of a court and is afterwards paid into that court, the receipt (to be prepared by the Department concerned) signed by an officer of the court should show that the payment is on account of and attached debt and should set forth interalia, the name and capacity of the actual creditors to whom the money is due by the department on what account it is due, and the number and date of the Court's Order in accordance with which the payment is made. The receipt should be attached to the contractor's certificate or other bill in which the particulars of the creditor's claim are recorded and should be enfaced in red ink by a reference to that bill, being correspondingly enfaced by a reference to the attached receipt of the court.]

111. Payments due to contractors may be made to financing banks instead of direct to contractors provided that (1) an authorization is obtained from the contractor in the form of a legally valid document like a Power of Attorney or Transfer Deed conferring authority on the bank to receive payment, and (2) the Contractor furnishes his own acceptance by the correctness of the account made out as being due to him by Government, or his signature on the bill or other claims preferred against Government, before settlement of the account or claim by payment to the bank. While the receipt given by the bank holding a Power of Attorney or Transfer Deed from the contractor constitute a full and sufficient discharge for the payment, contractors should wherever possible, be induced to present their bills duly receipted and discharged through their bankers.

Nothing herein contained shall operate to create in favour of the bank any rights or equities vis-a-vis Government.

II. BILLS

112. General instructions regarding the form of bills and their preparation, completion and stamping are laid down in Chapter VI (Rule 74 to 89 of G.F. & A.R. Part-I). As far as possible, the particular form of bill applicable to the case should be used. Suppliers of stores and others should be encouraged to submit their bills and claims in proper departmental forms. But bills not prepared on such forms should not be rejected, if they set forth the necessary details of the claims. In such cases, the additional particulars required should be added by the Disbursing Officer.

Except in the case of lump sum contracts, every Bill or other demand for payment should, as far as possible, set forth the unit rate at which payment is to be made.

III. VOUCHERS

113. As a general rule, every payment including repayment of money previously lodged with Government for whatever purpose, must be supported by a voucher setting forth full and clear particulars of the claim and all information necessary for its proper classification and identification in the accounts. The full name of the work as given in the estimate and other particulars specified in Rule 399 or the Head of Account, to which the charges admitted on a voucher are debitible, or, to which the deductions or other credits shown in the voucher are creditable, should be clearly indicated on it in the space provided for the purpose or in some prominent position.

When a voucher exhibits any expenditure from which revenue may prima-facie be expected to accrue, as for instance when payment appears in a bill for removing material from a building or other work, either dismantled or undergoing repairs or for clearing jungle or cutting trees in the compound of Buildings or in Canal Banks, etc., a note should be recorded to indicate how the old materials removed or the trees cut, etc., have been disposed of and if sold, when the sale-proceeds will be credited to Government.

Note : When it is not possible to support a payment by a voucher or by the payees receipt, a certificate of payment, prepared in manuscript signed by the Disbursing Officer, and countersigned, if necessary, by his superior officer, together with a memorandum explaining the circumstances, should always be placed on record and submitted to the Accountant General, where necessary. Full particulars of the claims should invariably be set forth and where this necessitates the use of regular Bill form, the certificate itself may be recorded thereon.

114. Every voucher must bear a pay order signed or initialled and dated, by the responsible Disbursing Officer. This order should specify the amount payable both in words and figures. All pay orders must be signed by hand and in ink.

Note : Cashiers and others authorised to make disbursements on passed bills vide Rule 110, should make no payment without a proper Pay Order of the responsible Disbursing Officer recorded clearly on the bill or other voucher.

115. Except as provided in Rule 111, every voucher should also bear, or have attached to it, an acknowledgment of the payment, signed by the person by whom or in whose behalf the claim is put forward. This acknowledgment should be taken at the time of the payment. When the payee signs in vernacular script, he should be required to note the amount acknowledged in the script in his own handwriting. In transliterating his acknowledgment, the amount acknowledged as well as any remarks made by him, should also be reproduced in English or Hindi.

[Note 1 : If a Disbursing Officer anticipates any difficulty in obtaining a receipt in the proper form, from the person to whom money is due. Disbursing Officer is open to decline online payment/payment through treasury cheques until the receipt of acknowledgement from concerned person. In all cases of payment by remittance a note of the date and mode of remittance must be made on the bill or voucher at the time of remittance.]

1. Substituted by FD Order No. F.3(2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for "Note-1 If a Disbursing Officer anticipates any difficulty in obtaining, from the person to whom money is due, a receipt in the proper form, it is open to him to decline to hand him over, the cheque or cash, or to make a remittance to him as the case may be, until the acknowledgement of the payment, with all necessary particulars has been given by him. In all cases of payment by remittance a note of the date and mode of remittance must be made on the bill or voucher at the time of remittance. In cases of remittance by Postal Money Order the purpose of the remittance should be briefly stated in the acknowledgment portion thereof, vide clauses (11) of Rule 80 of G.F & A.R Part-I."

Note-2 In the case of articles received by Value Payable Post, the Value Payable Cover together with the invoice of bill showing the details of the items paid for may be accepted as a voucher. The Disbursing Officer should endorse a note on the cover to the effect that the payment was made through the post office and this will also cover charges for the Money Order Commission.

Note-3 A certified copy (marked Duplicate) of a received voucher may be retained by the Disbursing Officer should this be necessary to complete the record of this office, but the payee should not be required to sign such a copy or give a duplicate acknowledgement of the payment.

F. REMITTANCES TO TREASURIES

- ¹[116. The Officer-in-charge of Cash Book should keep a Treasury transactions Book in Form RPWA-4 (Treasury deposit book) in which all expenditure and receipts shall be entered.]

G. CASH ACCOUNTS

I. CASH BOOK

(a) Upkeep

- ²[117. An Account of cash transactions should be maintained in the Cash Book Form RPWA-1 (column no. 10 may be replaced as bill no./soft copy number/UTR number and date) by all Government Servants authorized, 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 online bills/ bills from the Treasury. Government servants entrusted with fixed imprests or temporary advances should maintain and render accounts of their disbursements in Imprest Cash Account, Form RPWA-2.]

118. The Cash Book is one of the most important account records of the department. The detailed instructions prescribed for writing it up are given in the notes in Form RPWA 1, and Disbursing Officers are required to observe them strictly in practice.

(b) Balancing

119. The Cash Book must be totalled daily and the daily balancing of Cash Book may also be done but the cash in chest may be counted on

1. Substituted by FD Order No. F.3(2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for "116. The Officer-in-charge of a Cash Book should keep a Treasury Remittance Book in Form RPWA 4, in which he should enter all his remittances to the Treasury as they are made vide Rules 105 and 107. This book should accompany the cash. Remittances made to the bank or cheques paid in as Public Work's Receipts should be entered in the Remittances Book, but in the place for the Treasury Receipt should be entered "By Bank Cheques" and the Book need not be sent with the remittance, provided that the cheques are always endorsed as prescribed in Rule 107."

2. Substituted by FD Order No. F.3(2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for "117. An Account of cash transactions should be maintained in the Cash Book Form RPWA 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 RPWA 2."

the date prescribed for closing the Cash Account of the month. However, when the transactions are numerous, it is advisable to count the cash at convenient intervals, as this affords an independent check of the accuracy of the postings.

The results of such intermediate counting should be recorded in the form of a note in the body of the Cash Book (Column 8) so as not to interfere with the up-to-date totals, the actual balance of cash in the chest should invariably be stated in the note both in words and figures, and the outstanding balances of imprests and temporary advances should be taken into consideration when certifying to the accuracy of the Cash Chest Balance.

In divisions, to which a cashier is attached, all entries in the Cash Book whether relating to receipts or to expenditure, must be made by him, but they should be reviewed by the Divisional Accountant, before the accounts of the month have been closed to see that the classification has been correctly noted.

*Note: A certificate regarding count of cash by the Disbursing Officer should be recorded in their own hand writing and in the following form:
"Certified that the cash in chest has been counted by me on (dated) _____ and found to be Rs. _____ (in words) _____ which tallies with the cash balance shown in the Cash Book on this day."*

(c) Rectification of Errors

120. An erasure of an entry once made in the Cash Book is strictly prohibited. If a mistake has been made and it is discovered before the copy of the Cash Book has been submitted to the Divisional Office, the mistake should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The Disbursing Officer should initial every such correction and invariably date his initials. When the mistake is discovered too late for correction in this way, an intimation of the necessary corrections should at once be sent to the Divisional Office accompanied by a proposed Transfer Entry, if necessary. Except as indicated above, no correction of an entry once made in Cash Book should be made by a Sub-Divisional Officer, unless authorised by the Divisional Officer to do so.

The same principles should be observed in correcting errors noticed in the Divisional Cash Book. If the accounts of the month have been closed, no corrections of errors in amount, classification, or name of work, should be made in that Book but a Transfer Entry should be prepared for the necessary correction. A suitable remark in red ink (quoting reference to the correction in accounts) should, however, be recorded against the original erroneous entry in the Cash Book.

(d) Verification

121. The Disbursing Officer is required to check all the entries in the Cash Book daily and attest in token of check. The Disbursing Officer should verify the totalling of the Cash Book or have this done by some responsible subordinate other than the writer of the Cash Book, initial it as correct. The signature at the end of the day should be understood as fixing responsibility for all the entries of the day inclusive of the closing balance.

The following are the more important details of the verification to be made.
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 by an authorized subordinate, and ticking off each voucher as it is passed;
- (2) See, whilst examining the postings of vouchers in 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) Verify the totalling of the Cash Book or have this done by some principal subordinate (other than the writer of the Cash Book) who should initial (and date) it as correct;
- ¹[(4) Deleted]
- ²[(5) Compare each entry of payment into the Treasury with the Treasury Officer's Receipt on the challan or his Treasury transactions book and satisfy himself that the amounts have been actually credited into the Treasury.]
- (6) Verify balances brought forward/carried forward on next date/page.

Note : If the Disbursing Officer is on tour he should check the entries made in the Cash Book during his absence, immediately on return to Headquarters.

122. The actual balance of cash in cash chest should be counted on the last working day of each month (i.e. immediately after closing the Cash Account of the month under Rule 119), 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 RPWA 5 and a certificate of the count of cash specifying both in words and figures the actual Cash Balance (exclusive of imprest and temporary advances), and of reconciliation of the balance, so counted, with the Book Balance, should be recorded below the closing entries of the month. This certificate should be signed by the Disbursing Officer who should invariably date his signature.

Note : 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 reasons for the delay on the Cash Balance Report (RPWA 5).

123. Whenever, on the contents of the Cash Chest being counted the balance as per Cash Book is found to be incorrect, it must, unless the error can be detected and set right at once under Rule 120, be rectified forthwith by making the necessary receipt or payment entry - "To cash found surplus in chest" under "Public Works Deposits", or "By cash found deficient in chest" under suspense "Miscellaneous Works Advances", as the case may be. The administrative action to be taken on the occurrence of a deficiency must depend on the nature of each case.

1. Deleted by FD Order No. F.3(2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for "(4) Verify the total of the postings 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; and"

2. Substituted by FD Order No. F.3(2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for "Compare each entry of payment into the Treasury with the Treasury Officer's Receipt on the challan or his Remittance Book and satisfy himself that the amounts have been actually credited into the Treasury."

II. IMPREST ACCOUNT

124. An imprest is an advance of a fixed sum of money given to an individual not below the rank of Junior Engineer, In-charge of a Section, to enable him to make certain classes of disbursements relating to works which may be entrusted to his charge by the Divisional Officer or the Sub-Divisional Officer. The amount of an imprest should be kept down as far as possible to the amount actually required for current expenses and generally must not exceed Rs. 2,000/- in any case.

Note : Imprest will be reviewed by the officers during their inspections, and amount of imprest varied, looking to the requirements of the charge of the subordinate.

The Powers to sanction Imprest shall be as under :

<i>Administrative Department</i>	<i>Full Power</i>
<i>Chief Engineer/Additional Chief Engineer</i>	<i>Up to Rs. 10,000</i>
<i>Superintending Engineer</i>	<i>Up to Rs. 5,000</i>
<i>Executive Engineer</i>	<i>Up to Rs. 2,000</i>

(See Note 2 below Rule. 130)

Note: These powers shall be exercised only when account of first advance has been rendered but at any time not more than one advance shall remain unadjusted.

125. It should be borne in mind that the imprest system is only suitable in cases where small payments have to be made by single individual. In cases where heavy payments have to be made, the disburser should be furnished with a Cash Book and supplied by the Divisional Officer with such funds as may, from time to time, be required and this course should invariably be followed where an Imprest within the limit of Rs. 2,000/- is found to be insufficient.
126. Imprest should be entrusted to those members only of the temporary government servant of whose character the Divisional or Sub-Divisional Officer has had opportunity of judging favourably. In the case of any irregularity, the Divisional Officer will be held responsible. Therefore he should satisfy himself that all requisite precautions have been taken. Imprests can only be given with the express sanction of the Divisional Officer.
127. The account of imprest cash should be kept in duplicate in accordance with the instructions printed on Form RPWA 2, Imprest Cash Account. The counterfoil should be retained by the imprest-holder and the original, supported by the necessary vouchers, should be forwarded to the officer from whom the imprest is held, whenever the imprest-holder finds it necessary to have the account recouped, or it is proposed to increase or decrease the amount of the imprest or to close the account altogether. The account must, in any case, be rendered so as to reach the officer from whom the imprest is held, in time to enable him to incorporate the account in his Cash Book before it is closed for the month on the date fixed for the purpose.
128. The Recouping Officer should examine the Imprest Cash Account and the supporting vouchers, initial and date the vouchers in token of approval and by a formal pay order (vide Rule 118 of G.F. & A.R. Part-I) recorded

on the account, authorise the recouping, enhancement, reduction or closing of the imprest, as the case may be. The account should then be abstracted and incorporated in the Cash Book in the manner prescribed in Notes on Form RPWA 1 and 2.

- Note-1 Should any item in an Imprest Account appear to the Recouping Officer to be open to objection, this item may not be recouped till objection is removed or got settled or the amount is made good by the imprest holder.*
- Note-2 The account of temporary advance should be submitted immediately after the disbursement are done and in any case within four weeks from the date of drawal. Where the disbursement are not made within this period the amount should be refunded forthwith along with the reasons for not disbursing the amount. After four weeks time, the amount may be recovered from the salary bill of following month of the employee without any notice.*
- Note-3 The account of temporary advance be adjusted in full and if there is any item open to objection, the same may be kept under suspense "Miscellaneous Works Advances".*
- Note-4 Such of the items of Objection which can be watched through Objection Book maintained by Chief Accounts Officer/Accountant General need not be kept under suspense "Miscellaneous Works Advances".*
- Note-5 In case of transfer of an employee, outstanding advance be shown in last pay certificate (LPC) and shall be recovered at next station from the first salary bill or any claim.*
- Note-6 If misuse of imprest is found, disciplinary action may also be initiated.*
129. The imprest-holder is responsible for the safe custody of imprest money and he must at all times be ready to produce the total amount of the Imprest in vouchers or in cash.

III. TEMPORARY ADVANCE ACCOUNT

130. When a Disbursing Officer makes a remittance to a subordinate officer to enable him to make a number of specific petty payments on voucher which has already been passed for payment by competent authority to whom powers delegated, the amount remitted should be treated as a temporary advance and accounted for in Form RPWA 2 in the same way as an imprest. The account of a temporary advance should be closed within 15 days.

Note-1 This Rule applies also to cash taken out of the chest by the Disbursing Officer himself for making payments at a distance.

Note-2 Unspent amount of temporary advance must be deposited within 15 days. In the event of transfer of the incumbent, the outstanding amount of temporary advance and imprest, if not deposited back in Divisional/Sub-Divisional Office, shall be recovered from the salary, and the balance, if any still left unrecovered, may be mentioned in the Last Pay Certificate of the Officer/Official. The Drawing Officer of the new office shall recover the outstanding amount, regardless of any grounds or arguments, which the incumbent must settle directly with the Officer Incharge of the previous office. Besides, disciplinary action shall be taken against such defaulting officers/officials.

Note-3 The official requesting for temporary advance is required to give voucherwise details of payment to be made otherwise no advance shall be sanctioned.

H. CHEQUE BOOKS AND RECEIPT BOOKS

- ¹[131. Receipt Books, in Form RPWA-3 and Cash Memo Books (Form RPWA-3A) of this volume are similarly obtained by them from the Treasury of the district within which their respective Headquarters are situated. Similarly, Receipt Books in Machine numbered (Form G.A.55) may be obtained by them from the Government Press.]
- ²[132. Receipt Book should, on receipt, be carefully examined by the Divisional Officer/Sub-Divisional Officer concerned who should count the number of forms contained in each book and record a certificate of count on the flyleaf.]
- ³[133. Receipt Book must be kept under lock and key with the Divisional Officer concerned.]
- ⁴[134. Counterfoils of used receipt books should be returned promptly to the Divisional Office for record.]

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- 1. Substituted by FD Order No. F.3(2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for "131.Cheque books in the prescribed forms required by Divisional Officer, authorized to draw on Treasuries and Sub-Treasuries are obtained by them from the District Treasury concerned, vide Rule 96 of G.F. & A.R Part-I. Receipt Books, in Form RPWA 3 and Cash Memo Books (Form RPWA 3A) of this volume are similarly obtained by them from the Treasury of the district within which their respective head quarters are situated. Similarly, Receipt Books in machine numbered (Form G.A. 55) may be obtained by them from the Government Press."
 - 2. Substituted by FD Order No. F.3(2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for "132. Cheque (or 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 flyleaf."
 - 3. Substituted by FD Order No. F.3(2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for "133. Cheque Books must be kept under lock and key with the Divisional Officer concerned. Receipt books should similarly be kept by the officer authorized to sign the receipt."
 - 4. Substituted by FD Order No. F. 3 (2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for "134. Counterfoils of used books should be returned promptly to the divisional office for record."

CHAPTER VIII

STORES

A. Introductory

I. GENERAL

135. The general administration of all the stores of a Division is vested in the Divisional Officer on whom primarily devolves the duty of arranging in accordance with the Rules in this Chapter and with any general orders of the Government for the acquisition, custody, distribution and disposal of stores.

Note: For general instructions for purchases of stores, refer to G.F. & A.R. (Part II).

136. The stores of the Departments are divided into the following classes viz. (i) Stock or general stores, (ii)Machinery & Equipment/Tools and Plant, (iii) Road Metal and (iv) Materials charged direct to Works. The Divisional Officer is also responsible that proper arrangements are made throughout his Division for the custody of stores and for their protection from deterioration and fire, while, unless there are orders to the contrary, the Officer-In-charge of a Sub-Division is responsible for the correctness and safe custody of all the stores belonging to it.

Note: Where there are no Sub-Divisions, the responsibility rests with Assistant Engineer attached to the Division, who may be given charge of particular godown.

137. Every Government Servant is bound to take charge of Departmental stores which, from the death or departure of the person lately in charge, or from any other cause, may be left at or near his station without adequate protection.

II. ACQUISITION OF STORES

(a) Purchase of Stores

- (i) Stores (Other than Machinery & Equipment/Tools & Plant)**
(ii) Machinery & Equipment/Tools and Plant

- ¹[138. Stock, road metal and other materials required in the ordinary course for the execution of sanctioned works may, subject to the provisions of the Rules for the supply of articles for the Government use, be procured on the responsibility of the Divisional Officer without special authority, though the Superintending Engineer's approval should be obtained to the measures proposed for the purchase of stock of Rs. 30,000/- or upwards. If the stores are to be manufactured, a separate estimate for their preparation may be required as laid down in Rule 140. When a Departmental Officer carries out

1. Substituted by Circular No.79/2020 dated 23.11.2020 for - "138. Stock, road metal and other materials required in the ordinary course for the execution of sanctioned works may, subject to the provisions of the Rules for the supply of articles for the Government use, be procured on the responsibility of the Divisional Officer without special authority, though the Superintending Engineer's approval should be obtained to the measures proposed for the purchase of stock of Rs. 30,000/- or upwards. If the stores are to be manufactured, a separate estimate for their preparation may be required as laid down in Rule 140. When a Departmental Officer carries out a work for any of the Local Bodies the said Rules shall apply, except when the Local Body specially desires to have the stores purchased otherwise and the Government have accorded their approval there to. All purchases of stores should be made in accordance with the Stores Purchase Rules of GF & AR Part-II."

a work for any of the Local Bodies the said Rules shall apply, except when the Local Body specially desires to have the stores purchased otherwise and the Government have accorded their approval there to. All purchases of stores should be made in accordance with the Rajasthan Transparency in Public Procurement Act, 2012 and the Rules made thereunder.

The purchase of stores or materials far in advance or in excess of requirements is likely to result both in direct and indirect losses to the Government and therefore purchase should be made in most prudent manner and must be need based.]

139. (a) The articles comprised under the head "Machinery & Equipment/Tools and Plant" can only be purchased or manufactured on estimates sanctioned by competent authority, with the exception of purchases or manufactures not exceeding Rs. 5,000/- for which estimates are not required.
(b) Engineering Departments should utilise the facility of computers for modernisation. Provision for the same be made under "Machinery & Equipment/Tools & Plant".
140. The procurement and/or manufacture of stores involving an outlay of Rs. 30,000/- or upwards, must, in all cases, be covered by a detailed estimate showing the proposed outlay and the materials to be received.
141. If the material be for a work already duly sanctioned or for Reserve Stock within the sanctioned limit for the Division, the estimates will merely require the approval of the Superintending Engineer, but in all other cases the estimate must be duly sanctioned by competent authority, as though for an original work. Procurement of stores costing Rs. 30000/- or upwards will require preparation and sanction of a detailed Estimate based on careful assessment of requirements by competent authority, irrespective of the Reserve Stock Limit.

Note: The Sub-Divisional Officer shall compute the requirement of their Sub-Divisions after taking into account all materials in stock as well as charged material in the Sub-Division and Materials-At-Site of Junior Engineers and send the same to the Divisional Officer by 15th April, every year along with a certificate that he has compiled his requirements of stock keeping all balances in Stock/Materials-At-Site in view and requirements of the year.

III. RESERVE OF STOCK

142. Reserve Stock Limit (RSL) is the maximum amount of net balance of value of stock at the end of every month of a financial year, which should not be exceeded in any month without sanction of the competent authority as per Schedule of Powers. To avoid the delay that might occur in manufacturing and procuring various materials, stores may be collected and kept in reserve. As these stores cannot be debited at once to any specific work since it is not known on which work they may be used, they are accounted for under Suspense "Stock".

Note-1 Advance collection of stores should not exceed the anticipated requirements for subsequent three months.

Note-2 Position of unused and unserviceable stores shall be reviewed every year by the Superintending Engineer and the responsibility be fixed for purchase of stores without due requirements. (See Rule 193).

Note-3 In case maximum balance of stock in a month has exceeded the R.S.L., revised R.S.L. be got sanctioned from competent authority.

143. Ordinarily, materials should be purchased only for works-in-progress, and no reserve of stock should be kept except with the specific sanction of and to the money limit prescribed by the Government. If such a reserve has been sanctioned, the Divisional Officer is authorised, subject to the approval or sanction of the estimate therefor by the provisions of Rule 140 to purchase or manufacture stock to an extent sufficient to keep it up to that limit. The fixed money limit should be kept at the lowest point compatible with efficiency, and the Stock Returns of Divisions should be carefully scrutinized by Superintending Engineers, from time to time, with reference to this point.

IV. DISPOSAL OF STORES

(a) Loss of Stores

144. All losses of Stock should be immediately investigated and steps taken to obtain the sanction of competent authority to their write-off, if necessary. See also Rule 22(1) and Appendix 3 of G.F.&A.R.

Note : In the case of serious losses the Divisional Officer should hold a departmental enquiry and record the evidence and his findings thereon, including a finding as regards the responsibility and culpability of the persons concerned.

145. An immediate report of the loss of stores must also be made to the Police, and all proper steps taken for the recovery of the property. When an inquiry is held either by the Police Authorities or others, the Divisional Officer must, in cases where he is not himself authorised to write-off the value of the property, obtain and forward, as soon as possible, to the Superintending Engineer, a copy of the proceedings.

(b) Sale of Stores

(i) General

146. When Stock Materials are sold to the Public or other Departments, the cost as per book value and in addition 10 percent of the cost on book value must also be charged/recovered to cover be charges on account of supervision. This addition may, however, be waived by the Officer empowered to sanction the sale in the case of surplus stock which, in his opinion, would otherwise be unsaleable. See also Rule 590.

Note-1 Due precautions must be observed that the rate as per book value is not lower than the market rate, especially when sale is to a private party/public.

Note-2 Supervision Charges should be added while determining the amount of loss to be made good from defaulting Government Servants.

Note-3 The Supervision Charges recovered under this Rule should not be treated as Receipts on account of stock, but as Revenue Receipts or Receipts on Capital Account, as the case may be.

(ii) Surplus and unserviceable stores

147. When stores of any kind become surplus or unserviceable, a report thereof, should be made in Form RPWA 18. This should be done at once on discovery of the fact.

148. Except as provided in Rule 146 no stores may be sold otherwise than by public auction, without the permission of the Superintending Engineer. Commission, which should ordinarily not exceed 5 percent, may be allowed to the auctioneer, not being a departmental subordinate, but no commission can be allowed on private sales.

Note-1 When Stores are sold by auction, a responsible officer or subordinate should attend and record the final bids, in order that the Sale Accounts rendered by the auctioneer may be checked.

Note-2 Only the net sum received from the auctioneer for sale of stores after deduction of his commission should be credited as sale-proceeds to the Consolidated Fund of the State.

Note-3 Procedure for declaration of stores as surplus, their survey, sanction for write off, committees for disposal/sale/auction etc. are contained in Rules 16 to 27 of G.F. & A.R. Part-II which should be complied with.

Note-4 Ordinance store not required by the officer of the department must be returned by them in to the nearest Magazine.

V. SURVEY, DRAWING AND OTHER MATHEMATICAL INSTRUMENTS

149. All new instruments required for the Department, which have been provided for in a sanctioned scale, should be obtained by indent from the Mathematical Instrument Ltd., Calcutta. A normal scale of mathematical instruments is sanctioned for each Division or Circle. Instruments must not be indented far in excess of that scale without sanction of the Superintending Engineer, if the excess is not more than Rs. 1000/- or of Additional Chief Engineer or Chief Engineer, if the excess is over Rs. 2500/- or Rs. 5000/- respectively. An estimate is required if the cost of the instruments required exceeds Rs.5,000/-. All indents on the Mathematical Instrument Ltd., should be countersigned by the Superintending Engineer accompanied, if the amount exceeds Rs. 5000/-, by a certificate to the effect, that the supply of the articles detailed therein is covered by a sanctioned estimate. The specific reference numbers of the instruments shown in the Price List of that office should always be quoted on all indents. Instruments requiring repair should ordinarily be sent to the Mathematical Instrument Ltd., Calcutta, or to the depot from which they were supplied for the purpose, unless there is any Government workshop more conveniently situated where the repairs can be properly executed, or in cases of urgency, when the work may be entrusted to a local firm. Surveying and Mathematical Instruments should not be stocked in excess of requirements and surplus instruments should be returned either to the Mathematical Instrument Ltd., Calcutta, or to the depot from which they were obtained.
150. The Divisional Officer is responsible that the Surveying and Mathematical Instruments in his Division are properly cared for. Any injury to the Instruments due to neglect of carelessness should be made good at the expense of the officer or subordinate responsible for the damage.

VI. STORE-KEEPERS

151. A storekeeper is appointed with the sanction of the competent authority, if the charge of stores is sufficiently large. His duties will be confined to the receipt, quantity, inspection, custody, preservation, and issue of the stores under his charge, and to keeping the required returns relating to them and he will have nothing to do with the disbursement of cash, the supply of materials, or the preparation of bills.

VII. ACCOUNTS OF STORES

A - GENERAL

152. Government Servants entrusted by the Divisional Officer with the care, use, or consumption of stores are responsible for maintaining correct records and preparing correct returns in respect of the stores entrusted to them.
153. All transactions of receipts and issues should be recorded strictly in accordance with the Rules, in the order of occurrence and as soon as they take place, 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 materials intended to be utilized on another work for which no appropriation has been sanctioned, (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 Internal Check Parties and Accountant General.
154. (a) The accounts of the stores are based on the fundamental principle that the cost of their acquisition should be debited to the particular work for which they are required, when the work is done departmentally or by contractors whose rates are for labour only, otherwise it should be kept in a Suspense Account of "Stock" pending clearance when the materials actually are issued by debit to special Head of account or works.
- (b) In accordance with this general rule, the cost of the supply of all stores required as Machinery & Equipment/Tools and Plant for the general use of the Division, is debited at once to the Minor Head "Machinery and Equipment", subordinate to the Major Head under which such charges of the Division are classified, and special items of Machinery & Equipment/Tools and Plant, which are required not for general purposes but for a specific work are charged off to that work, See also Rules 1 and 4 of Appendix V.
- (c) Similarly, all road-metal required for the maintenance of a road or a section of a road is charged at once to the Minor Head "Maintenance & Repairs" under the Major Head "3054-Roads and Bridges" against the estimate sanctioned for the collection of it, and when road-metal is required specially for use in the construction/development of a road or other work, its cost, is debited to the estimate for such construction.
- (d) In the case of other materials, when purchases are made for the requirements of works generally, the cost is accounted for under the Suspense Head "Stock" (vide Rule 143). Materials purchased specially for a work, are however, charged to that work.
155. The four classes of stores enumerated in Rule 136, thus fall into two distinct categories as shown below:-
- (1) Stores charged to Suspense -
- (i) Stock,
- (2) Stores finally charged off -
- (ii) Machinery & Equipment/Tools and Plant,
- (iii) Road-Metal,
- (iv) Materials charged to works.

156. With certain exceptions [vide Rules 450 and 456 (b)] 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 works or otherwise. This quantity account has further to be reconciled periodically with the value accounts, except in the case of Machinery & Equipment/Tools and Plant and Road-Metal. The Rules in this Chapter are framed on the principle that, as far as possible, the initial records of all stores, as also the returns of Sub-Divisional Officers should take account of quantities only, and that the value accounts should be maintained in the Divisional Office.

Note: Accounting for coaltar, pitch and asphalt which are required for road surfacing for maintenance estimates and for minor estimate for renewal and also for preparatory road surfacing will be carried out in the same way as in the case of road metal i.e. as in Rule 154 (c) and this Rule.

B. Stock

I.GENERAL

157. The stock of a Division is kept in a single godown or yard in the charge of a Store-Keeper or other officer. Each Sub-Divisional Officer or Assistant Engineer may have a separate stock in his charge, either at his headquarters or scattered over the Division or 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 official and the Sub-Divisional Officers may merely indent upon him, the official concerned keeping all the accounts. The Rules prescribed below, will apply, whatever be the arrangement in force in the Division.
158. Stock Accounts may be maintained in a Sub-Divisional Office even though the officer-in-charge is not authorised to keep a Cash Book in Form RPWA 1. 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 an officer under his orders and not under the orders of a Sub-Divisional Officer.

II. QUANTITY ACCOUNTS

(a) RECEIPTS

159. Materials may be received on stock from the following sources :
- (a) Suppliers in India or abroad,
 - (b) Other Sub-Divisions, Divisions or Departments, including Government Workshops,
 - (c) Manufacture, 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.
160. All Materials received should be examined and counted or measured, as the case may be, when delivery is taken. The record of the detailed count or measurement should be kept in the Measurement Book in the manner prescribed in Rules 411 and 412 and the total number or quantity received should be simultaneously entered in the Register of Stock Receipts, Form RPWA 8. Such acknowledgment 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 Store-Keeper or Sectional Officer concerned may be called upon to record in respect of the receipt of stores, for this or any other purpose (vide Rule 171) should be in the following form :-
"Received on _____ and duly recorded in the Register of Stock Receipts. See also page _____ of Measurement Book No. _____
Date _____
(Signature)"

(b) Issues

161. Materials may be issued from stock for the following purposes:-
- (a) for use on works either by issue to contractors or direct (Rule 442);
 - (b) for dispatch to other Sub-Divisions, Divisions, or Departments;
 - (c) for sale to contractors, employees, other persons Local Bodies with the sanction of the authority competent to do so. They should be issued only on receipt of an indent (Form RPWA 7) signed by the Divisional or the Sub-Divisional Officer;
 - (d) When a Sectional Officer has to issue stock materials for the requirements of works under himself, a similar indent for materials drawn on every occasion shall be issued, if the Sectional Officer has been empowered 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, Issues and Works Abstracts, Sub-Divisional Officers should see that in practice this rule is observed strictly and they should deal suitably with instances of unauthorised and excessive issues to works made by Sectional Officers without due cause.

Note-2 The term "Works" includes manufacture operations (vide note below Rule 167).

162. (a) Indent's (Form RPWA 7) and Indent Books should be machine-numbered and bound at the Government Press itself. Indent Books should be stocked and issued by the Divisional Officer, stamped with stamp of his office in the same manner, as the important record/books such as "Measurement Books".
- (b) 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 and of contractors/employees, other persons or Local Bodies to whom it is authorised to be sold 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 (vide Rule 442). Record of stores indented should be simultaneously kept in the Register of Indents (Form RPWA 7A).
163. Indent (Form RPWA 7) shall be prepared in three parts, which will be marked (1) Counter-foil, (2) Indent, (3) Invoice of stores supplied.

The Indenting Officer will keep the counterfoil and send the two parts to Assistant Engineer/Junior Engineer of supplying in Sub Division. Only the counterfoil and the indent will be filled up by the Indenting Officer. The 3rd part of "Invoice" will be filled up by the supplying Junior/Sub Engineer/Store-Keeper, who shall sign the indent and indicate the quantity actually supplied and send it to the Indenting Officer. Simultaneously issue note (Form RPWA 7B) will be prepared in quadruplicate, out of which two copies will be sent to the Indenting Officer alongwith the 3rd part of indent. The Indenting Officer will return one copy of issue note duly accepted to the supplying Junior Engineer/Store Keeper to serve as a voucher for Monthly stock Issue Account., the other copy of issue note alongwith the 3rd copy of indent will be retained by the receiving/indenting officer and enclosed with the Monthly Stock Account as voucher for receipt entry. All the copies of the indents and issue note should be got signed by authorised representative of Indenting Officer, at the time of making supplies.

Note-1 Issues to contractors should be made only to persons/ agents whose authenticated specimen signatures are available to prevent the contractor from disclaiming receipt of material subsequently. In case of issues to departmental officers/messengers, it should be seen that the acknowledgment of materials is signed either by the person to whom they are ordered to be delivered or dispatched through duly authorised agent.

Note-2 Note 1 applies also to Issues made to contractors by the Sectional Officer himself without the production of an Indent signed by Higher Authority (vide Rule 161).

Note-3 (a) Where transactions for carriage of stores from one Division/Sub-Division to another are too large and frequent, a system of Carriage Slips may be introduced with the approval of the Chief Engineer, to guard against pilferage of stores in transit by transport agency.

(b) The carriage slips are intended to show late, nature and quantity of stores given to the transport agency, and also whether the transportation of material is through Government truck or Contractor.

(c) The carriage slip in quadruplicate should be standardised and printed with machine number and bound in books just like Indent Books. The first copy will serve as counterfoil for the Supplying Officer/Junior Engineer/Store Keeper, the 2nd copy will be retained by transport contractor, who should be required to give the number of carriage slip, while presenting Bill for payment, the 3rd copy will be received by Indentor/recipient and kept with him to keep watch on the total supply of materials indented, being transported in piecemeal/truck loads, etc. The 4th copy will be returned to the supplying Junior Engineer/Store Keeper for being pasted on the 1st copy as a proof that the material being sent piece-meal has reached to correct indentor/destination.

164. When making entries in the Register of Stock Issues (Form RPWA 8) the Store-Keeper 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 columns of the indent or as otherwise known to him.

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 RPWA 7 (vide Rule 162) should invariably be given in the column "To whom issued."

165. As an exception to the general Rule 153 that all stock transactions shall be shown in the accounts as soon as they occur, issues of petty stores by a Sectional Officer direct to works (vide Rule 442 (2)) under his supervision may be shown in the accounts collectively once a month when closing the accounts of the month.

(c) Monthly Abstracts of Receipts & Issues

166. The receipt and issue transactions of the entire Sub-Division should be abstracted monthly in a single "Abstract of Stock Receipts" (Form RPWA 9) and in a single "Abstract of Stock Issues" (Form RPWA 10). These forms should be posted from the Registers of Stock Receipts and Stock Issues, Form RPWA 8, entries being made only in respect of quantities.

Note-1 The several transactions of the month need not be entered severally, in the abstract, it being sufficient to show, as a single transaction the total receipts from each source or; the total issues to each account or work. The quantities received (or issued) in each transaction should be noted in the lower part of the abstract, against the entry of the transaction in separate columns for each distinct article of stock, these columns being so written up as to group the articles by the prescribed Heads of Stock. After all transactions of the month have been posted, the total receipts (or issues) of each article should be computed and noted in the column headed "quantities" in the upper part of the Form. No entries need be made in the Sub-Divisional Office in any of the money columns in either part of the form as these will be filled up in the Divisional Office (vide Rule 180).

Note-2 In posting column 1 of the abstracts those receipts and issues of the month which represent transactions, the value of which is brought to account in the same month through the Cash Book or Transfer Entries, should be separated from transactions not so brought to Account in the same Month. See Rule 739.

Note-3 It is left to the Sub-Divisional Officer to make the most suitable arrangement for collecting the information required to complete these abstracts. The Registers of Stock Receipts and Stock Issues of subordinates stationed at the Sub-Divisional Head-quarters may be obtained in original, and Store-Keepers and Sectional Officers at out stations may be required to furnish copies of their registers. Care should be taken to reconcile all transfers of stock between subordinates of the same Sub-Division, and reconciled transactions connected with such transfers within the Sub-Division should not appear in the abstracts of the Sub-division.

Note-4 The Registers of Stock Receipts and Stock Issues maintained by Sectional Officers may, if necessary, be closed a little earlier than the date fixed for the closing of the Sub-Divisional Accounts. See note 2 below Rule 701.

167. 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 Appendix. II). It is not sufficient to enter the name of the Major Head affected, but the Minor and Sub-Heads should also be stated, as well as the additional particulars mentioned in Rule 164.

Note: 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 ass Issues to or from any other distinct Head of account, and each manufacture

operation should be treated as a separate work. See also Rule 11(64).

168. The Quantity Accounts of a particular month show all quantities received or issued in that month; but the corresponding cash payment, cash recovery, or other adjustments 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 can not be adjusted in the accounts of the month in which the actual transactions take place, should be accounted for in the abstracts under the heads "8658 Suspense Accounts Material Purchase Settlement Suspense Account, and Suspense "Miscellaneous Works Advances" under the Major Head" concerned respectively (see also note 2 below Rule 166). The values of accounts of Abstracts of Stock Receipts and Issues thus worked out shall be "Passed for adjustment" by the Divisional Officer. The abstracts will then become the vouchers for the receipts and issues entries, respectively, through Stock Account of the Division for the month. Monthly Adjustment of Stock Accounts of receipts and issues must be ensured. (See Rule 739).

(d) Half-Yearly Balance Return of Stock

169. (a) The total quantities of the receipts and issues of each article of stock, as recorded in the Monthly Abstracts (Forms RPWA 9 and 10) should, before the abstracts are transmitted to the Divisional Office (vide Rule 704), be posted in the Half-Yearly Balance Return, (Form RPWA 11) 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 September and March, that for the September 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, 23 and 24 relate to valuation, which will be filled in Divisional Office (See Rule 184).

(e) Corrections

170. (a) Any error that may be discovered in the Registers of Receipts and Issues or the Monthly Abstracts before the accounts for the month are closed may be set right by the Sub-Divisional or Divisional Officer. Such corrections should be made neatly by scoring out the incorrect figures or other entries and writing the correct ones above them and they should be attested by dated initials.
Store-Keeper and Sectional Officers may similarly correct their respective Registers of Receipts and Issues before submitting them to the Sub-Divisional or Divisional Office.
- (b) Mistakes, subsequently noticed, should not be corrected, except in accordance with a formal Transfer Entry, or under instructions received from the Divisional Office.
- (c) 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.

III. VALUE ACCOUNTS

(a) Payment for stock Received

171. Bills of suppliers should, before payment, be examined and dealt with in the manner prescribed in Rules 404 and 418-430.

Special attention is invited to the Rule 429, the object of which is to prevent erroneous or double claims being put forward successfully. Store-Keepers and Sectional Officers may, if desired, be required to verify supplier's bills before payment (vide Rule 160), but the Disbursing Officer is responsible that no payment is made unless the precautions referred to above have been observed.

- ¹[172. The claim for stores received from the Divisions will be settled by the way of B.T. through Treasury in accordance with the procedure prescribed in Appendix XII and Chapter XX.]

- ²[173. Cash payment should not be made for stock supplied by any Government Department, Workshop or Depot except in accordance with the rules in Chapter XII of G.F.&A.R. Part-I when under these Rule payment for supplies made by any department of the Government 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 way of BT/Adjustment bill/Treasury cheque by bills through Treasuries in the Head concerned, should be made by the Divisional Officer in accordance with the instructions in Chapter IX and XX, after obtaining a verification of the claim, which should not be certified without crossing off the connected Measurement Book entries with a suitable remark.]

(b) Recoveries for Stock Issued

(i) Issue Rate

174. 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 the Stock Accounts. It should provide, beyond the original price paid, for the carriage and other incidental charges, if any, actually incurred on the acquisition of stores plus storage charges as defined in Rule 11 (53) so as to form part of the Issue 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.

1. Substituted by FD Order No. F. 3 (2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for "172. The claim for stores received from the divisions will be settled in accordance with the procedure prescribed in Appendix XII and Chapter XX."

2. Substituted by FD Order No. F. 3 (2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for "173.Cash payment should not be made for stock supplied by any Government Department, workshop or depot except in accordance with the Rules in Chapter XII of G.F. & A.R. Part-I. When under these Rules payment for supplies made by any Department of the Government 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 in Chapter IX and XX, after obtaining a verification of the claim, which should not be certified without crossing off the connected Measurement Book entries with a suitable remark."

Note 2 :The Issue Rates should be worked out to the nearest rupee, balances of below 50 paise being ignored and fractions of 50 paise and above taken as a rupee.

175. Normally, the Issue Rates will remain constant throughout the year but 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 Abstract of Stock (Rule 186), all rates must be reviewed and revised, if necessary, to bring them within the Market Rates.

Note : In the cases of controlled articles or articles having administered prices like cement, steel, petroleum products etc., the Issue Rate should be revised whenever there is a change in controlled/administered prices.

176. 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 sales or on issues outside the Division which the Divisional Officer may prescribe :-
- Issues to contractors and sales may be made at market rates, but see Rules 446 and 447.
 - Issue to other Divisions and Departments may be made at a rate higher than the Issue Rate (inclusive of storage charges) to guard against frauds.

(ii) Storage Charges

177. A Storage Rate is fixed annually for each Division or Sub-Division on the principle that the total estimated annual expenditure (See Rule 11 (53)) 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 issues made under Rule 161. The storage charges should be fixed at the beginning of a year and added on a percentage basis so as to form part of the Issue Rate.
178. The expenditure on storage should be debited to a distinct Detailed Head "0179-Storage" under Minor Head "800-Other Expenditure" under respective Major Head of the Department concerned under which Suspense Head "Stock" of the Division is accounted for. For instance, in Public Works, "Storage" will appear under "2059-Public Works-800-Other Expenditure-0179-Storage." If the main Suspense Head "Stock" is kept under Capital Major Heads, then the Detailed Head "0179-Storage" will appear under "4059-Capital Outlay on Public Works-800-Other Expenditure-0179-Storage", as the case may be.

As the Issue Rates for stores fixed are inclusive of storage charges on a percentage basis, the amount of recovery effected for the year on account of storage should be worked out (on the same percentage basis) from the total credits to Suspense Stock and adjusted under respective Receipts Head of the department concerned, in the above illustration to "0059-Public Works-800-Other Receipts- (ii) Other items" or taken in reduction of capital expenditure under the sub-head "Deduct-Receipts and Recoveries on Capital Account", which may be opened below the relevant Minor Head under the Major Head "4059-Capital Outlay on Public Works" etc. The amount, so adjusted, should be compared with the expenditure on storage as stated in Rule 177 above, and the profit or loss on Storage, if any, should be adjusted in accounts in

accordance with the provision of Rule 187 (Authority : CAG's letter No. 218/TA/II/169/69 Dated 11.02.1971).

(iii) Mode of recovery

179. (a) The Sub-Divisional Officer is responsible that the value of materials sold to Municipalities, Local Funds, and the public, and of issues made to contractors for private use, is recovered in cash in advance at the earliest opportunity.

Note : A Sale Account in Form RPWA 19 should be prepared in support of every such sale.

- (b) All adjustments of the value of stock issued, except on sale, should be made by the Divisional Officer as in the case of receipts (vide Rule 173). The Sub-Divisional Officer is, however, responsible for the clearance from Works Accounts, of all outstanding against contractors on account of the recoverable value of materials issued to them by charge to Works.
- (c) Ten percent supervision charges should be realised in addition to the value of stock including storage charges in all cases in which it is recoverable under Rule 146, but the amount 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.
- (d) For issue of stores against advance Cheques see Rule 558 & 637.

(c) Valuation of Quantity Accounts

180. The Abstracts of Receipts and Issues, when received from the Sub-Divisional Officer, will be incomplete in respect of (1) the values of quantities shown as received and issued, (2) the calculation of the Storage Charges on the issues and (3) cash or adjustment charges on account of manufacture operations, storage and incidental charges, such as those for carriage, loading and unloading of stock materials. They should now be completed in the Divisional Office in all these respects.

Note-1 The lower part of each abstract shall first be taken up. In this part, quantities of the several articles received or issued in connection with each transaction have already been entered separately in the columns provided for this purpose (vide Note 1 below Rule 166). These quantities should now be valued by recording the amount of each just below it, and the total value of each transaction should be shown in the first money column (third column of Form RPWA 9, or sub-column 1 of the second column of Form RPWA 10, as the case may be). In Form RPWA 10, Storage Charges should be calculated on the book value entered in sub-column 1 and shown in sub-column 2 and a total of these should be entered in the last sub column of the second column against each transaction. Total should then be struck in the next money column "Total" separately for each head of account. The upper part of the form should be valued next. The total of the values entered against each article in the lower part should be shown in the column headed "Amount (separately for each article)" against that article, it being seen further, in the case of issues, that this total is equal to the rate for the article multiplied by the total quantity. Finally, the entries in the last money column should be totalled up both for each Sub-Head of stock and for the

whole abstract. In Form RPWA 10 the total of the sub-column 2 of the second column in the lower part should be shown against the line "Total Storage" in the upper part and grand total struck in that part. The grand total should agree with the total of the second money column "Total" in the lower part of the form. The Cash and Transfer Entry Debits and Credits to stock (vide Note 2 below Rule 150) should be agreed with the transactions pertaining to stock brought to account in the Cash-Book and the Transfer Entry Book (vide Rule 739).

- Note-2 Receipts should be valued on the basis of the prices paid or payable as per bills or other claims. Extra charges, when paid or adjusted, should be posted as separate items without quantities.*
- Note-3 Issues should be valued at the Issue Rates fixed for the purpose (vide Rules 174 to 176).*
- Note-4 All entries made in the divisional office should be in red ink to distinguish them from those made in the sub-divisional office.*
181. Carriage and other Incidental Charges should be debited to stock only when they are incurred in connection with the general stock requirements. See also Rule 527. These charges should be adjusted against the particular Sub-Head under which the item is classified. Carriage and other Incidental Charges, which are incurred simultaneously in connection with several articles of stock and cannot, therefore, be allocated to various articles should be booked under a separate Sub-Head under stock titled "Handling and other Incidental Charges". A suitable percentage based on expenditure on account of these charges of the previous year should be fixed annually on the principle enunciated in Rule 177 and added to the Issue Rate.
Expenditure booked under Sub-Head "Handling and Incidental Charges" should be brought to Nil at the time of adjustment of Profit and Loss in the Stock Account at the end of each year as laid down in Rule 195.
182. 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 in respect of expenditure on works, that is, Works Abstracts and Registers of Works should be maintained. See also Rule 733.

IV. CONSOLIDATED HALF-YEARLY ABSTRACT OF STOCK VALUES (FORM RPWA 12)

(a) Rates Register of Stores (FORM RPWA 12A)

183. Divisional Officer will maintain a Rates Register of Stores in Form RPWA 12A in respect of all items of stores grouped under prescribed Sub-Heads. Each item with distinct description may preferably be given a fixed Code Number. These rates must be posted by 15th April of every year, after which further issues of stores may be allowed at the prescribed rates thus entered in the "Rates Register". Market rates may be ascertained through a Team or Committee of Assistant Engineers/ Junior Engineers/Divisional Accountant.
184. The Closing Balances of quantities as shown in column 21 of Form RPWA 11 (Revised) (Half Yearly Balance Return of Stock) may be multiplied by the current Issue Rates as ascertained from the Rates Register, (Form 12-A) and Value at current Issue Rates may be shown in column 22. Similarly, values at Market Rates and values at future Issue Rates may be shown in columns 23 and 24 respectively against every item in Form RPWA 11 itself. Future Issue Rates will normally be the same as Market Rates, unless the

Divisional Officer decides to prescribe a different future Issue Rate for any particular item.

Note: It is an important duty of the Divisional Accountant to check correctness of quantities shown in Form RPWA 11, with those earlier reported by the Sub-Divisional Officers in Form RPWA 9 and 10 monthly, before taking action under this Rule, to check possible irregularities.

185. Values worked out as stated above on Half Yearly Balance Return of Stock (Form RPWA 11) received from Sub-Divisions will be consolidated half yearly in the Divisional Office in Consolidated Half Yearly Abstract of Stock Values (Revised Form RPWA 12).
186. The following procedure is prescribed in this behalf for arriving at correct values:

The Divisional Accountant will examine whether the Issue Rates (exclusive of the element of Storage Charges) are more or less in conformity with the rates of materials and incidentals of the stores received and also that they are within the Market Rates (Col.6 of the Rates Register). If as a result of the review of issue rates and the percentage for recovery of Storage Charges/Handling and other Incidental Charges, it is found that Issue Rates and/or the storage/handling charges need revision, the Divisional Accountant will put up the case to the Divisional Officer, indicating the necessity for the revision of the these rates/percentages.

(b) Adjustment of Profit or Loss

187. At the close of financial year, the net amount of annual excess or shortfall of all Sub-Heads of stock representing the difference in value, column 6 of Form RPWA 12, should be worked out on proforma basis and credited to revenue or receipts and recoveries on Capital Account, as the case may be or charged off to the Detailed Head "0026-Write-Off of Losses" under the Minor Head "800- Other Expenditure" of the Department.
188. No attempt should be made to charge off the loss or give credit for the profits to the works/estimates or to Divisions/Departments to whom materials have been charged/supplied during the year. The Profit/Loss will only be a guiding factor for the future.
189. Orders of the Divisional Officer should be obtained, before carrying out adjustment of Profit or Loss which is actually the net result of various factors inter-acting during the year, viz., receipts and issues at rates different from the Issue Rates, intermediate revision of rates of specific items, Profit/Loss in handling and incidental charges, land and kiln, and manufacture operations.

Note : Alongwith the monthly A/c for March every year, the following certificate shall be appended by the Divisional Accountant and the Divisional Officer:-

"Certified that all stock receipts and issue accounts required to be incorporated in the accounts of the financial year..... as per rules laid down in P.W.F. & A.R. have been so incorporated, and no false/fictitious booking of receipts/issues of stocks have been made or withheld to circumvent the budget allotment/letter of credit under any head of account or the accounts of the works or any other false/fictitious adjustments have been made in the stock and materials-at-site accounts of the year in violation of the said rules/instructions issued by the Competent Authority. In particular, clearance of suspense head during the year has been ensured as required under the rules."

V. STOCK-TAKING

190. Divisional Officers are to have stock-taking through out their Divisions at least once a year.
191. It is not necessary that all the stores of a Division, or even of a Sub-Division, should be checked and counted at the same time; and the stock-taking may be arranged so as to go on gradually in the manner most convenient to the officers concerned. It is, however, essential that the greatest possible precision and accuracy should be maintained in the Stores Returns, and the Divisional Officer should make such arrangements as are calculated to secure this result, and Superintending Engineers are responsible that this is done. The dates on which articles are taken stock of/checked are to be entered in the store returns.

A certificate of check specifying clearly the items personally checked by Stock Verifier should be recorded under his dated signature.
192. Important stores should, as a rule, be counted by a Stock Verifier or an officer not below the rank of a Sub-Divisional Officer but this duty may, at the discretion of the Superintending Engineer, be entrusted to a senior member of the Subordinate Engineering Service, when holding Charge of a Sub-Division. The Superintending Engineer, when he thinks proper, may depute an officer from one division to aid in the stock-taking of another.
193. All articles of stock (not including tools & plant), which are not likely to be required during the following twelve months, should be reported to the Divisional Officer who will, if necessary, take the Superintending Engineer's orders as to their disposal.(see Note 2 below Rule 142).
194. The results of all verifications of stock should be reported to the Divisional Officer for orders in Form RPWA 99, but as soon as a discrepancy is noticed, the book balance must be set right by the verifying officer, an excess being treated as a receipt and a deficit as an issue, with a suitable remark.
195. (a) The value of stores found excess should be credited at once as a revenue receipt or a receipt on capital account as the case may be.
(b) The value of a deficit should, however, not be charged off finally, but kept under suspense "Miscellaneous Works Advances" pending recovery or adjustment under orders of the competent authority. When the loss is declared to be irrecoverable and its write-off ordered, a Transfer Entry should be prepared clearing the Head "Miscellaneous Works Advances" by debit to
 - (i) the works for which the stores were specially collected, if the accounts thereof, are still open, or
 - (ii) the general Detailed Head "0026-Write-Off of Losses" under Minor Head "800-Other Expenditure" below one or more Major Heads, as shown in the classification in Annual Budget of the Government.
196. Under Rule 191, 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 the same time. Where such conditions prevail, the following expedients should be adopted :-
(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) of stock materials in their charge. These accounts

should be posted monthly from the registers of 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 or Divisional Officer at the close of each half year for record after reconciliation with the Half-Yearly Balance Return of the Sub-Division.
- (c) As far as possible, the various stocks, in charge of a Sectional Officer, of each 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 194 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 or 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 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.

197. The procedure of verification outlined in the foregoing Rules is suitable primarily for Divisions executing ordinary works. In the cases 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 Chief Engineer/Additional Chief Engineer in consultation with the Accountant General.

VI. RECTIFICATION OF ACCOUNTS

198. Clerical errors in value accounts of stock should be dealt with generally under Rule 120. (See also Rule 170) Corrections of errors discovered after closing the accounts of the month, should, when permissible, be made (i) by making entries of values (without quantities) in the Stock Accounts of the current month when no change is to be made in the Head of Account affected, and (ii) by preparing Transfer Entries in other cases.
199. Other corrections in stock accounts may be necessary in the following cases :-
- (i) When quantities are found excess or short, either as a result of stock-taking, or otherwise (vide Rules 190, 191, 144 and 145).
 - (ii) When Issue Rates have to be raised or lowered (vide Rule 175).
 - (iii) When stores of any description become unserviceable (vide Rule 147) and have, therefore, to be removed from stock.
200. Both in quantity and value accounts, all additions to quantities should be treated as receipts and reductions therein as issues a suitable remark being made in the entries in Form RPWA 8, 9 and 10 see also Rule 194 and 195. These entries must be made as soon as difference in quantities come to notice, but in case of materials to be declared unserviceable, no adjustment should be made until receipt of orders of competent authority which should be obtained on a Survey Report in Form RPWA 18.
201. No corrections will be made in the accounts in respect of stores declared to be in excess of requirements, vide Rule 193. Such stores will continue to be borne on the Stock Account until transferred elsewhere or otherwise disposed-off in the ordinary course.

C. Machinery and Equipment/Tools and Plant

I. GENERAL

202. The Tools & Plant of a division are of two kinds :-
- General or ordinary Tools & Plant, i.e., those required for the general use of the division.
 - Special Tools & 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 "Machinery and Equipment", 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 & Plant.

203. Numerical accounts of articles of both classes should be kept in accordance with the following Rules, in each Sub-Division or for the Division as a whole.

Note: The Rules relating to numerical accounts of Tools & Plant apply also to imperishable articles, e.g., type-writers, furniture of Rest Houses, surgical instruments and hospital furniture of canal and power house, dispensaries etc., whether acquired by charge to Heads of Account other than "Machinery and Equipment" or received free of cost.

204. The accounts of Tools & Plant issued for use by subordinates of the Sub-Division, or temporarily lent to contractors, as well as those of articles lent to Local Bodies and others with the sanction of competent authority, should be specially reviewed periodically, and it should be seen that the articles are returned without unnecessary delay and in good condition.

Note: This Rule also applies to Tools & Plant sent out for repairs.

II. NUMERICAL ACCOUNTS

(a) Receipts

205. 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 & Plant, Form RPWA 13. Such acknowledgement 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 the case of purchases from suppliers, be kept in the Measurement Book in the manner prescribed in Rules 411 and 412.

Note-2 The entries in Form RPWA 13 in respect of receipt back of articles lent or sent out (vide Rule 204) should be made in red ink, with a reference to the original entries in the account of issues of Tools & Plant.

(b) Issues

206. All transactions of issues (including those of articles referred to in Rule 204) should be posted in the account of issues of Tools & Plant, Form RPWA 14. Except, in the case of cash sales, unstamped but dated acknowledgements 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 note 1 below Rule 163.

Note: Entries of articles referred to in Rule 204 should be made in red ink.

(c) Register of Tools & Plant/Machinery & Equipment

207. A consolidated account of the receipts, issues and balances of Tools & Plant should be maintained in the Sub-Divisional Office in Form RPWA 15, Register of Tools & Plant/Machinery & Equipment. 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 204,

Part III- For shortage awaiting adjustment.

In part I articles should be grouped under the prescribed Sub-Heads, which are (1) Scientific Instruments and Drawing Materials, (2) Plant and Machinery, (3) Tools, (4) Navigation Plant, (5) Camp Equipage and (6) 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 III is brought into use only if any shortage come to notice and the instructions relating to it are given in Rule 220.

208. Parts I and II of the register should be posted thus :-

- (a) The accounts of receipts and issues, Forms RPWA 13 and 14 should first be totalled up monthly when closing the accounts of the month.
- (b) The total receipts and issues of each article, thus arrived at, should be posted in part I of the register, Form RPWA 15 in the columns for receipts and issues respectively.
- (c) Each separate transaction connected with articles lent or sent out (vide Rule 204) 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".

209. 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.

210. It is not necessary to maintain separate Tools & Plant registers in the divisional office for each Sub-Division. The check of the registers received from Sub-Divisions (vide Rule 705 (c)) should be effected by comparing the opening balances with the closing balances of the previous registers which are kept in the divisional office. The receipts and issues should be checked with Form RPWA 13 and 14 submitted by Sub-Divisional Officers monthly.

III. PAYMENT FOR SUPPLIES

211. Payment for tools & Plant received from suppliers and other sources should be made generally in the manner prescribed for stock receipts in Rules 171 and 173. But when the Mathematical Instruments Ltd., Calcutta is unable to supply any instrument indented for and arranges for their purchase, the supplier's bill will be paid by ¹[ECS/NEFT/Treasury cheques through Treasury.]

1. Substituted by FD Order No. F. 3 (2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for "a bank draft".

IV. RECOVERIES

(a) For use of Tools & Plant

212. The procedure to be observed in charging the cost of Machinery and Equipment in the accounts of a Division and in making adjustment on account of cost of Tools & Plant used on works executed on behalf of other Divisions, Departments etc. and on certain works of the Division itself, is described in Appendix V.

Note-1 Log Books of different types of Machinery & Equipment e.g. Jeeps, Trucks, Earthmoving Machinery, Mixers, Pumping sets, Hot mix Plant etc. as prescribed in Departmental Manual of Orders/instructions, shall be adjusted monthly, so as effect recoveries wherever required and to charge off to works/ jobs/ divisions/ departments/local bodies for whose use the Machinery & Equipment have been deployed.

Note-2 See Rules 546, 587, 588, 589 for classification of recoveries, where Depreciation, Renewal & Major Repairs, Reserve Fund has been created.

213. When Machinery & Equipment are lent to local Bodies, Contractors or others, vide Rule 204, the hire and other charges should be determined by the orders issued by the Government on the subject and should be recovered regularly.

Note: To avoid disputes about the levy of hire charges on particular articles lent to contractors, contracts should invariably specify what Tools & Plant, if any, are to be supplied free of charge to the contractor.

214. The whole cost of carriage of all Government tents belonging to Executive and Revenue Officers should be debited to Minor Head "Machinery & Equipment". For charges incurred in excess of the sanctioned scale laid down or if they are used wholly or partly for private purposes recoveries will be in accordance with the rules framed by the Government in this behalf, and should be accounted for in conformity with the Rules in Statement E of Appendix II.

(b) For Sales and Transfers

215. The Sub-Divisional Officer is responsible that - when Tools & Plant are disposed-off by sale or otherwise, with the sanction -of competent authority, the amount recoverable from the parties concerned is realised at the earliest opportunity. If the amount is not recovered within the month in which the articles are delivered, it should be charged to suspense "Miscellaneous Works Advances" as a sale transaction, by the issue of Transfer Entry.

Note : A Sale Account in Form RPWA 19 should be prepared in support of every transaction.

216. When Tools & Plant are transferred to other Divisions or Departments, the Sub-Divisional Officer should note in Form RPWA 14 in red ink, just below the entries of quantities, the values thereof, if recoverable under the Rules in Chapter XX. The necessary adjustment or monetary settlement for the transfer value/sale price will be effected by the Divisional Officer.

217. The foregoing Rules regarding the adjustment or transfer value of Tools & Plant apply equally to special Tools & Plant (Rule 202) the cost of which was charged to a work or project, provided :-

- (1) that the articles are actually disposed-off 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 of the Government they are

actually required for immediate use on a work or project which has already been sanctioned by competent authority in accordance with such Rules as may be prescribed.

It is not permissible to write-back the cost of special Tools & Plant in anticipation of the possibility of the articles being utilised on another work or project at some distant date.

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 charged have been closed until they are actually sold or transferred, or they having become unserviceable and their write-off is sanctioned.

V. VERIFICATION

218. The Rule 194 regarding verification of stock applies also to verification of Tools & 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 RPWA 14 without making any entries in the quantity columns, so that the articles may continue to be borne on the accounts of Tools & Plant, until the loss is adjusted by recovery or a sanctioned write-off. See also Rule 220.

VI. RECTIFICATION OF ACCOUNTS

219. Clerical errors in the numerical accounts should be dealt with in the manner prescribed in Rule 170 for Stock Accounts except that no Transfer Entries will be necessary.
220. Discrepancies in quantities and losses should be dealt with as under :-
- When they are noticed, action should be taken as indicated in Rule 218, losses being treated as deficiencies.
 - When writing up the register, Form RPWA 15, 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.
 - If the deficiencies are made good in kind, the receipt or recovery should be shown in the account of receipts, Form RPWA 13, without making any entry in the quantity columns, and, while posting the account in to the register, Form RPWA 15 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.
 - 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, Form RPWA 14 with a suitable remark, and when this entry is transcribed into the register, Form RPWA 15 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: The Authority to write-off should be obtained on a Survey Report in Form RPWA 18.

D. ROAD METAL

I. QUANTITY ACCOUNTS

221. Supplies of Road Metal should be measured and paid for in the same way as supplies of other materials for works, vide Chapter XIV.
222. As, however, metal is often kept in store at the road side before being laid down, a quantity account of it should be maintained in the Divisional and Sub-Divisional Offices in Form RPWA 16. "Statements of Receipts, Issues

and Balance of Road Metal" copies of loose sheets being submitted monthly where necessary to the divisional office by the Sub-Divisional Offices within a fortnight of the submission of the monthly accounts.

Note-1 In the case of metal collection for petty repairs, a quantity account known as Road Metal Return in the same Form RPWA 16 is maintained in the Divisional and Sub-Divisional offices under the Rules issued by the Government. The data required for the maintenance of this return should be supplied monthly by the Sectional Officers on the prescribed Road Metal Return Slips.

Note-2 The authority to write-off should be obtained on a Survey Report in Form RPWA 18.

Note-3 This statement should show, Kilometer by Kilometer, the receipt, disposal and balances of Road Metal of each kind (Stone, Kankar, etc.). The balance of metal in each Kilometer should be shown, whether there are any transactions on it during the month or not.

Note-4 Separate statements should ordinarily be kept for metal collected for annual repairs, for renewals and for petty repairs.

Note-5 Surfacing materials, such as Coaltar Pitch, Asphalt and Proprietary Road Surfacings stocked for maintenance estimates and for minor estimates for renewals at the road side will be accounted for in the same way and at the same time as Road Metal and will also be entered up in the Road Metal Return in Form RPWA 16. In the case of Major Estimates entries will be made in Form RPWA 35, as amended from time to time. See also the Note under Rule 156 and also Rules 453 to 461.

II. RECTIFICATION OF ACCOUNTS

223. Metal found surplus, as the result of check measurement (vide Rule 416) 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. ROAD METAL RATE BOOK

224. 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 RPWA 17. The Rates should be revised from time to time, as old Quarries are exhausted or new ones opened or as other circumstances affect the rates. See also Rule 501.

IV. CHARGES FOR QUARRIES

225. When Land is acquired for extracting Road Metal primarily intended for :-
- the maintenance of an existing road, or
 - the construction of a new road or the raising in class of an existing road, the following Principles of Accounting should be followed in adjusting the charges connected with the Land and Quarries:-
 - When the charges do not exceed Rs. 5000/- the amount should be debited direct to "Maintenance and Repairs" or to "Construction" according as the Quarry is intended to serve the purpose specified in clause (i) or (ii) above.
 - Where the charges exceed Rs. 5000/- and the Road Metal is required to maintain an existing Road or Roads for a series of years, the total initial outlay should be debited to the Sub Head

"Land and Kiln etc." of Stock Account and this Sub-Head should be gradually relieved by debit to the collection estimate of each year in the manner prescribed in Rule 540 for similar charges connected with manufacturing operations.

- (c) When the charges exceed Rs. 5,000/- and the Road metal is required for the purpose specified in clause (ii) above, the Divisional Officer, should charge direct to the original work concerned such portion of the cost as is proper. The balance, if any, should be debited to the Sub-Head "Land and Kilns etc." of the Stock Account, and this Sub-Head should eventually be cleared by debit to "Maintenance & Repairs" in the manner prescribed in Rule 540(b).

E. MATERIALS CHARGED TO WORKS

226. The Accounting Procedure relating to materials obtained specially for a work is described in Chapter XIV. Special Tools and Plant charged to works do not fall under the category of 'Materials Charged to Work' vide Rules 202 and 203.

F. CENTRAL STORES

227. Rules for Accounting of Stores including Tools & Plant in a Central Stores Division established with specific sanction of the Government are contained in Appendix -VI.

G. INVENTORY mANAGEMENT

228. General Rules for Inventory Management may be seen in Section XV of G.F.&A.R. Part-II.

CHAPTER IX

Transfer Entries

229. Transfer Entries, that is, entries intended to transfer an item of receipt or charge from the account of a work-in-progress or of a regular head of account to the account of another work or head, are necessary :
- (a) In order to correct an error of classification in the original accounts.
- Note : Sometimes it is more convenient to classify items pertaining to several heads (or works) under a single Head in the first instance than to classify them under each head from the beginning. For example, when a joint work in which several parties are interested is undertaken, the individual transactions relating to it are taken to the account of a single party in the first instance, and before closing the accounts of a month, the necessary distribution over all the accounts is effected by Transfer Entry.*
- (b) In order to adjust, by Debit or Credit to the proper Head of Account (or work), an item outstanding in a Suspense Account of under a Debt or Deposit head.
- Note : The value of materials issued from stock to a work is not adjusted by a Transfer Entry but through the Stock Accounts at the end of the month, vide Rules 450 and 455 (a).*
- (c) In order to bring to account certain classes of transaction which do not pass through the Cash or Stock Account, e.g. -
- (i) For credits to "8658-Suspense Account-Material Purchase Settlement Suspense Account" on account of materials received for works from sources other than stock, vide Rule 450 and 455.
 - (ii) For credit to 'P.W. Deposits' on account of balances due to contractors on closed accounts, vide Rule 481.
 - (iii) For credit to Revenue Heads on account of revenue not recovered in cash including lapsed deposits and lapsed balances under "8443 and 8658-Suspense Account - Material Purchase Settlement Suspense Account" unclaimed for more than three completed accounting years.
 - (iv) For original debits or credits to Remittance Heads based on transactions not appearing in cash or stock accounts e.g., transfer of Tools and Plant to another Department or Government when the value is recoverable from them.
 - (v) For credits to the heads concerned of the several percentages leviable under the rules, e.g. those on account of supervision (when not recovered in cash), establishment, Tools & Plant and workshop charges, vide Rule 146 and Appendix V and Rule 590, and decision below Rule 406 (b).
- (d) In order to respond to a Remittance transaction advised by the Accountant General, if the corresponding debit or credit to the Remittance head has not already appeared in the accounts.
- (e) In order to relieve the account of a work-in-progress of :
- (i) items which have ceased to be chargeable against the estimate for the work, and
 - (ii) Suspense charges which can no longer be kept within the accounts of the work (vide Rule 474). Such Transfer Entries are necessary

either when the accounts of any contractor or of the work itself are to be closed, or when any recoveries (otherwise than in cash) have become due, e.g., by the transfer of stores to any other work or account.

Note-1 For the rectification of errors in accounts see Rules 120, 170, 500 and 751.

Note-2 A list of adjustments which have to be made periodically should be maintained in order to ensure that they are regularly made.

230. For every Transfer Entry there must either be an authority in Form RPWA 53, Transfer Entry Order, or an order recorded on another document (e.g., Survey Report Form RPWA 18 and Final Bill of a contractor's closed account placed under P.W Deposits) which sets forth all the necessary particulars. See also Rules 709 and 728.

Note-1 In cases in which the Transfer Entry Order is not required to be submitted to audit with the monthly account, vide Rule 742, the necessary order, if not initiated by a Sub-Divisional Officer, may be signified by the Divisional Officer's initials against the entry in the Transfer Entry Book (Rule 234).

Note-2 There is no objection to a Transfer Entry covering a number of adjustments and corrections, provided that all the necessary particulars are set forth in respect of each. However on one side of every Transfer Entry there should be only one Major Head, but there may be a debit or credit to various other heads or vice versa. In the Transfer Entry all particulars explaining both the nature of the adjustment and the grounds for the correction must be clearly stated.

Note-3 Omnibus Transfer Entries, in Form RPWA 53 A, may be made out for purchases directly debitible to works. This may be prepared in triplicate by carbon process, one copy of which may be posted in the Transfer Entry Book and allotted appropriate item number.

231. A Transfer Entry Order may be initiated by the Sub-Divisional Officer and should be so initiated by him in all cases falling within clauses (a), (b), (c) and (e) of Rule 229, which come within his cognizance.
232. The Divisional Officer is responsible that no Transfer Entry is made in the accounts unless admissible under the Rules that a Transfer Entry is made as soon as it becomes necessary and that Transfer Entry Orders in respect of transactions falling under clauses (a), (b) and (e) of Rule 229 proposed by Sub-Divisional Officers/Divisional office are countersigned by himself in token of acceptance.

Note-1 Transfer Entries should receive the special attention of Divisional Officers so that habitual errors and misclassifications in the accounts of subordinate officers may not remain unnoticed.

Note-2 It is a serious irregularity to carry out fictitious adjustments from one budget head of Account/work to another head of Account/work, just to bring the expenditure within the budget allotment or to book the expenditure to avoid lapse of budget allotment, or for any other false or contrived purposes.

233. All Transfer Entry Orders should set forth such explanation of the correction or adjustment proposed to be made as would establish clearly the correctness and necessity of the entry.

Note: In cases of corrections involving a reduction in the charges against the estimate of a work, it is essential not only that full particulars of the vouchers and accounts in which the erroneous charges originally appeared are specified but also that the circumstances in which the charges were wrongly allocated under the estimate for the work are clearly set forth. It is not sufficient to state that the charges were erroneously classified previously.

234. All Transfer Entries ordered to be made should be registered in the Transfer Entry Book, Form RPWA 54, maintained in the Divisional Office. Entries should be numbered in separate groups for each month in the accounts of which they are to be incorporated, Roman figures being used in lieu of Arabic figures. Before the book is closed monthly. The Divisional Accountant should see that no adjustments which are required to be made under any Rule or order are omitted.
235. No transfer should be made from one Sub-Head to another in the accounts of a work except on the authority of a formal Transfer Entry Order prepared in accordance with the procedure prescribed in this Chapter and approved by the Divisional Officer. The order should be filed with the Works Abstract for the month in which the transfer is affected and it should not be entered in the Transfer Entry Book.

Note: The Transfer Entry Orders prepared for the clearance of the Suspense head "Land Acquisition" within the Works Accounts by debit to the final head "Land" of the works estimate vide Rule 483 should be entered in the Transfer Entry Book and submitted to the Accountant General along with the Monthly Account supported by land acquisition vouchers.

236. Cost of erstwhile Work Charged/Muster Roll/Task Roll Labour initially charged to relevant Minor Head "Direction and Administration" shall be transferred at the end of the month, by Transfer Entry, to the work/works on which they were employed provided there is provision in that work and norms have been got approved from concerned competent authority (See Rule 406, 650). Also see Note 3 below Rule 403 for transfer of power charges of water supply and sewerage schemes. See also decision below Rule 406 (b).

[Note : At the end of Financial year and after 31st March Every year, the following certificate shall be provided by Divisional Accountant/Divisional Accounts Officer/ Senior Divisional Accounts Officer and Divisional Officer to the Treasury Officer/ Sub-treasury Officer and Treasury Officer shall submit it to the Accountant General Office before submission of first list of Account to AG office by Treasuries for the month of April (following year). This certificate will be generated through the system by Divisional Officer at WAM (Works Account Monitoring) after the submission of March month Accounts freezing of this account at the system (WAM and RAJKOSH) by Treasuries to AG office.

"Certified that all adjustments of receipts and disbursements required to be carried out in the accounts of the financial year.....as per various financial rules/executive instructions issued by the Competent Authority have been carried out, and no false/fictitious adjustments have been incorporated in the accounts of the years in violation of the said rules/instructions."]

1. Substituted by FD Order No. F. 3 (2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for "Note : Alongwith the Monthly Account for March every year, the following certificate shall be appended by the Divisional Accountant and the Divisional Officer :-

"Certified that all adjustment of receipts and disbursements required to be carried out in the accounts of the financial yearas per various financial rules / executive instructions issued by the Competent Authority have been carried out, and no false / fictitious adjustments have been incorporated in the accounts of the year in violation of the said rules/instructions."."

CHAPTER X
Government Buildings
I. GENERAL

237. In addition to the Departmental Buildings, the Public Works Department executes or controls the construction and maintenance of buildings of other Administrative Departments, the responsibility for the construction and maintenance of which has not been transferred by the Government to those Departments.

Note: Public Works Department Manual Vol. I, II and III have been approved by the Government of Rajasthan, vide No. F.3(902) JAs/Sec 3/82 D-72/ dated 29-1-1982, as amended from time to time, contains detailed Rules and instructions in connection with construction, maintenance, hiring of accommodation for office purposes, renting of Government Buildings, categorization of employees, allotment of Government Bungalows, building inventory, purchase, sale, dismantling of Government Buildings, valuation of buildings, scale of charges for bungalows, scale of furniture, Rules for occupation of Dak Bungalows/ Rest Houses/Inspection Houses and other miscellaneous matters connected with buildings. They should invariably be referred to.

The Chief Engineer, Public Works Department will arrange to keep the Manual upto date with latest instructions with the approval of competent authority.

II. INSURANCE OF GOVERNMENT BUILDINGS

238. Insurance of Government Buildings is not to be affected, except in the case of specially valuable property liable to special risks, for which the special sanction of Government should be obtained.

Note: Purchase of stores and machinery liable to special risk may be insured whenever considered necessary by the authority competent to sanction their purchase.

III. FIXTURES AND FURNITURE

(a) Fixtures

239. Every Public Building should be provided with all necessary fixtures, and the repair of these should be carried out periodically as part of the repairs to the building. All petty repairs of fixtures and the replacement of broken glass in doors and windows required during the intervals between periodical repairs will, however, ordinarily be carried out by the officers using the building.

(b) Furniture

GENERAL

240. The Divisional Officer will not supply nor repair furniture, screens, purdahs or tatties; nor will he perform any of the duties specified above as devolving on the departmental officer in charge. Furniture for new offices may, however, be supplied by the Divisional Officer and charged in his accounts, provided the special sanction of the Government has been obtained to the inclusion of the cost of such furniture in the estimates of the offices concerned. This Rule does not apply to the case of furniture for Rest-Houses, Staging Bungalows or Circuit Houses, the outlay on the supply and repair of which will be treated as charges of the civil department. In the case of Public Works Dak Bangalows/Inspection Bungalows/Rest Houses, the furniture should be supplied and repaired at the cost of the Department.

IV. PURCHASE AND SALE OF GOVERNMENT BUILDINGS

(a) Purchases of Buildings

241. No building may be purchased without the orders of the Government, to whom a survey and valuation report by the Divisional Officer, approved by the Superintending Engineer; should in all cases be submitted.

(b) Sale and Dismantlement of Buildings

242. Permanent Government Buildings may be sold or dismantled under the orders of the Government or any subordinate authority to whom power has been delegated.

Temporary Buildings erected during the construction of a work may, under the sanction, previously obtained, of the Superintending Engineer, be sold or dismantled on the completion of the work or when the purpose for which they were erected has been served. It is the duty of the Divisional Officer to report when, in his opinion, any building or other property of the Government in his charge ought to be sold or dismantled.

V. HIRE OF OFFICE ACCOMMODATION FOR OFFICES

243. For rates for determination of rent and assessment of fair rent of private buildings to be hired for office purposes, See Chapter 24 of the P.W.D. Manual of Orders Volume-I. For Powers to sanction rent of private buildings required for office purposes, See Rule 225(2) of G.F. & A.R. Part-I and item 5 of G.F.& A.R. Part-III. Where private buildings are hired for combined office cum-residence purposes, the Government Servant will pay house rent in accordance with the Rules for allotment of government residence and the balance of hire charges, if any, will be chargeable to Government Account.

VI. RENTING OF BUILDINGS

244. No Government Buildings in charge of the Department may be occupied as a private residence without the consent of the Divisional Officer except under the orders of superior officers or of the Government. See also Rules 250 and 251 of this Volume.
245. On no account, a Church, Chapel, Mosque, Temple, Tomb or other Buildings devoted to religious use, shall be occupied as a dwelling house or any other purpose without the consent of the District authorities and State Government. See also Rule 246.

VII. TAXES

246. Municipal Taxes on Public Works buildings or buildings occupied as residences are payable by the Department occupying them and are debitible to the Department. In the case of buildings occupied as residences, taxes which are by local rule or custom ordinarily leviable on tenants should be paid subject to note 1 below, by the occupant during the term of his occupancy, even though he be entitled to rent-free quarter. If by local rule or custom the tax is chargeable to the owner, it will be payable by the Government and will be ordinarily adjusted as part of the cost of maintenance. The responsibility for the acceptance of the assessment rests with the Divisional Officer-in-charge of the building, and on the Divisional Officer recording his acceptance, the payment will be arranged for by the Department concerned. If the assessment appears unduly high, proceedings should be taken to obtain redress under the ordinary Municipal Law.

Note-1 (a) Taxes which are levied by local rule or custom on the owner are treated by Government as part of the rent. Thus, if the building is occupied by a government servant who pays rent for the same, the amount due from him for rent plus owner's taxes is, recovered from him.

- (b) As regards taxes which by local rule or custom are recoverable from tenants & may thus be considered as service taxes, the following Rules apply:-
- (i) Such taxes must be paid by a government servant occupying a Government building without payment of rent.
 - (ii) Exemptions from the payment of such taxes or reduction on the amount of the taxes in cases in which government servants, who by reason of the nature of their duties occupy more expensive residences than they would, if they were left to make their own arrangements, require the sanction of the Government. If owing to changes of government servants, there is likely to be difficulty in recovery, the Government may fix a lumpsum for recovery in the case of each residence. But charges which are levied not on the basis of rental but as payment for a definite amount of service rendered, e.g., the quantity of water or electric light supplied, must be paid in full by the occupants.
- (c) In case in which the amount of tax payable to the Municipality in respect of a building has to be borne partly by the government servant occupying the building and partly by Government, the tax will be paid in full by the Government in the first instance and the amount payable by the government servant will be recovered from him.

Note-2 For further instructions regarding the payment of Municipal Taxes see Chapter 24 of the P. W.D. Manual of Orders Volume I.

VIII. SANITARY, WATER-SUPPLY AND ELECTRIC INSTALLATIONS

247. All works and repairs in connection with sanitary, water-supply and electrical installations to Government Buildings under the control of the Department should be carried out by, or through the agency of the concerned Departments i.e. (See also Rule 247 of G.F. & A.R. Part I.)

IX. REGISTER AND PLANS OF BUILDINGS

(a) Register of Buildings

248. Each Superintending Engineer will keep a register in the prescribed form of all buildings in charge of the Department within his circle, and each Divisional Officer a similar register of all the buildings within his division.

In these registers the value of the land comprised in a property will be shown separately from the value of the building or buildings thereon; the value of each separate structure being also shown separately. In the case of a purchased property the price will be apportioned between the various items comprising the property e.g. land, main building, servants quarters, compound wall, well etc.

(b) Plans of Buildings

249. In case of buildings, Water Supply & Sewerage Schemes and other works borne on the returns of the Department, the Divisional Officer will be held responsible that plans drawings of all such works are corrected on completion and of any alterations, and kept in safe custody.

X. TERMS OF OCCUPATION OF GOVERNMENT RESIDENCES

250. Rules of the allotment of Government residential accommodation are

contained in the instructions issued by the General Administration Department as amended from time to time, which have been incorporated in the P.W.D. Manual of Orders Vol. I which should be strictly followed.

XI. RENTING OF NON-RESIDENTIAL BUILDINGS

251. (a) When a residential or non-residential building is let out to a private person for residential or business purposes, rent should be recovered monthly in advance at the market rate prevailing in the locality for similar accommodation used for similar purposes. If the building is let out on rent from month to month, the competent authority may sanction the rent on recording, a certificate that the rent is charged not less than the market rate prevailing in the locality. If a regular lease is to be entered into, the lease should be sanctioned by the Head of the Department stating in the order of sanction that the rent has been fixed in accordance with the market rate.
- (b) When any non-residential building is definitely converted into a residential building for a government servant, steps should be taken to assess the standard rent. In the case, however, of a causal allotment, no standard rent be fixed but the rent shall be recovered at 10 percent of the government servant's monthly emoluments or at the market rate, whichever is less. If such an allotment is made at the request of the government servant himself, the rent shall be recovered at the market rate irrespective of his monthly emoluments. If a lease of a building is granted, it will be sanctioned by the Chief Engineer, while the rent will be sanctioned by the Executive Engineer.

CHAPTER XI
REVENUE RECEIPTS

A. General

252. ¹[Departmental revenue is assessed and realised in respective revenue heads in accordance with rules prescribed by the Government in the Public Health Engineering Department, the Irrigation/WRD and the P.W.D. Manuals of Orders. When collected, it should be correctly brought to account in accordance with the classification prescribed in Appendix II.]

Note : Till a separate Manual is prescribed under orders of competent authority, the P.W.D. Manual of orders approved by the Government vide No. F.3-F.902/AS Sec-3/82/D-72 dated 29.01.1982, as amended from time to time shall be applicable to the Public Health Engineering Department in respect of all matters contained in the said Manual, unless specific orders have been or are issued otherwise, by the State Government or the Rajasthan Water Supply and Sewerage Management Board, in certain specified matters in which case the latter will override the provisions in the P.W.D. Manual, to that extent.

253. Consistently with the provisions of the Rules in this Chapter the provisions of G.F. & A.R. and Treasury Rules of the State Government pertaining to assessment, collection, depositing in Government Treasuries and accounting of revenues in all Engineering Departments have been prescribed by the authorities of the Departments/State Government and incorporated in respective Manual of Orders or by specific orders, as referred below, which shall be complied with by all concerned :-
- (1) Determination of rent of buildings, hire charges of machinery and equipment, toll on roads and bridges, ferry receipts, initial collection and deposit into Government Account - P.W.D. Manual of Order Vol. I.
 - (2) Measurement of Irrigation, preparation of demand slips, correction of errors, compilation of Khataunies/Jamabandis, their checking and final approval, refunds and remissions, initial collection of revenue by patwaris of Irrigation Department and in certain cases by patwaris of Revenue Department, their accounting in Subsidiary Cash Book (called SIAHA), deposit into Government Account, without passing through the Divisional Accounts. Other irrigation revenue passes through Divisional Account-(C.E.(I), Circular No. F 23/Recovery 16/Procedure/75/59 dated 29/01/75).
 - (3) For Grant of water connections, allotment of binder numbers, ledger Accounts, meter reading, their checking, preparation of bills for water supply & sewerage charges at approved tariff rates, their checking, distribution of bills, remissions, and refunds, collection of revenue, their accounting in Subsidiary Revenue Cash Book, accounting in Sub-Divisional and Divisional accounts, their ledgerization and reconciliation, computerization of billing and management information system-Water Supply Rules 1967 and instructions for Maintenance Divisions of Public Health Engineering Department, may be referred to.

1. Substituted by FD Order No. F. 3 (2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for "Departmental revenue is assessed and realized in accordance with Rules prescribed by the Government in the Public Health Engineering Department, the irrigation and the P.W.D. Manuals of Orders. When collected, it should be correctly brought to account in accordance with the classification prescribed in Appendix II."

Note : As a Rule, departmental revenue shall be collected by Departmental Officers/Authorized Officials or designated Banks. In exceptional cases, with the general or specific sanction of the Government, where collection of revenue is entrusted to a private agency, e.g. Lambardars in the Irrigation Department, Co-operative Societies in the Public Health Engineering Department. Lease-holders for tolls on Roads & Bridges and Ferries in the P.W.D. Private Companies under Schemes of "Build, Operate and transfer" or "Build, Operate, Lease or Transfer", adequate precautions shall be taken against loss of leakage of Government revenue, and that the enactments of the State Legislature or Parliament are duly complied with.

254. ¹[Distinction must be made between receipts which are finally creditable to the Consolidated Fund of the State as departmental revenue and transactions which represent merely such cash or other value received as has either to be eventually repaid or to be utilized to meet the cost of some service to be rendered or already rendered or to be taken in reduction of expenditure previously incurred but all these transactions shall be adjusted through adjustments challans/bills as the case may be. Receipts of the latter class are creditable to the Debt, Deposit, Revenue or Expenditure Head concerned and are not subject to the Rules of this chapter, See also Statement E of Appendix II.]

Note-1 For appropriation of unclaimed balances lying in the Deposit Accounts. See Rule 601.

Note-2 Receipts in connection with Municipal and Local Fund Works, which are realized by officers of the Department are creditable to the Head "8448-Deposits of Local Fund". See Rule 272 and 273 of G.F. and A.R. Part-I.

255. (a) It is not permissible, except in the case of (1) supervision charges on sales of stock on credit, (2) sale proceeds of such articles of tools & plant (3) adjustment of profit on revaluation of stock as are creditable to the Minor Head "Other Receipts" by debit to Suspense "Miscellaneous Works Advances", to credit revenue to the head concerned until it is realized, 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.

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.

- (b) The recovery of all debts 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.

1. Substituted by FD Order No. F. 3 (2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for "Distinction must be made between receipts which are finally creditable to the Consolidated Fund of the State as departmental revenue and transactions which represent merely such cash or other value received as has either to be eventually repaid or to be utilized to meet the cost of some service to be rendered or already rendered or to be taken in reduction of expenditure previously incurred. Receipts of the latter class are creditable to the Debt, Deposit, Remittance or Expenditure Head concerned and are not subject to the Rules of this chapter. See also Statement E of Appendix II."

¹[(c) All these transactions and adjustments shall be made through bills or challans as the case may be.]

B. Irrigation Revenue Assessed and Collected by the Civil Department upto certain specified acreage of Irrigation

256. Revenue from Irrigation Works when required to be collected by the Revenue Department, the procedure described below shall be observed:-

²[(a) The collections made in the Civil Department shall be paid into Treasuries direct to the credit of relevant Receipt Head (name of Project/Scheme) of the Irrigation Work, as the case may be, without being passed on to the Divisional Officer for adjustment. They are brought to the account of the Irrigation Department in the office of Accountant General on the basis of Treasury Accounts.]

Exception

Irrigation revenue from tanks/schemes irrigating less than 50 acres are not to be credited to the Receipts Heads of the Irrigation Department and would be passed on to the respective panchayats who are responsible for maintenance of these works also.

- (b) Every Tehsildar shall maintain tank-wise/scheme-wise Demand Collection and Balance Statement in respect of Irrigation Works irrigating upto 2500 acres and shall send Monthly Demand Collection and Balance Statement to the Divisional Canal Officer concerned under intimation to the District Collector to enable both to watch progress of recovery against demands or assessments, scheme-wise.
- (c) The District Collectors will not grant any remission/refund of irrigation revenue without prior clearance from the Divisional Canal Officer, unless specifically permitted by the State Government by a general or a special order in particular situations. In the latter case, a statement of remission/refunds granted by the District Collectors a scheme-wise and cultivator-wise, shall be submitted to the Divisional Officer to enable him to make necessary posting in jamabandis and other records.
- (d) The remission statement in respect of remissions made by the District Collectors (where so permitted by the Government) or by the Divisional Canal Officer in exercise of the powers under the Rajasthan Irrigation and Drainage Act/Rules shall be counter-signed by the Divisional Officer and sent to the Accountant General for the purpose of audit.
- (e) The Accountant General should maintain a register showing separately for each canal or other work the monthly realizations pertaining to the different divisions.
- (f) The Accountant General should bring to the notice of the Chief Engineer any marked shortcoming of revenue realization, as compared with the budget estimate and the assessment of the year, but this will not relieve the authorities of the department of their responsibilities as prescribed in the rules referred to in Rule 253.

1. Inserted by FD Order No. F. 3 (2) FD/GF&AR/2020 dated 17.8.2020 (77/2020).

2. Substituted by FD Order No. F. 3 (2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for - "(a) The collections made in the Civil Department shall be paid into Treasuries direct to the credit of relevant Receipt Head, (name of Project/Scheme) of the Irrigation Work, as the case may be, without being passed on to the Divisional Officer for adjustment. They are brought to the account of the Irrigation Department in the office of Accountant General on the basis of Treasury Accounts."

BB. Irrigation Revenue assessed and collected by the Irrigation Department

257. Water Rates are assessed and collected under the Rajasthan Irrigation and Drainage Act, 1954 and Rules made thereunder, Betterment Charges, under the Rajasthan Land (Special Irrigation Charges) Act, 1953 and Rules made thereunder, as amended from time to time, for which detailed provisions are made in the Irrigation Manual of Orders. Water Rates (except as stated in Rule-256) and Betterment Levy are assessed and collected by the Irrigation Department and deposited direct into the Treasuries/Sub-Treasuries under the specific heads relevant to Irrigation Scheme/Project by means of challans which are accounted for in the books of the Accountant General, under the relevant Receipts Heads of the Department/Project, direct. All other revenue receipts of the Irrigation Department are passed through Divisional Accounts¹[submitted through treasury].
258. Divisional Officer shall maintain scheme-wise/tank-wise record of assessment, collection and arrears of demand. He shall arrange for periodical reconciliation of the collections reported by the Treasury Officer with the revenue records of the Divisional office to detect possible misclassification, frauds, embezzlements and straighten out any discrepancies.
259. Demand, Collection and Balance Statement district-wise and scheme-wise including collections made through the civil department shall be prepared by the Divisional Officer and send monthly to Superintending Engineer, Additional Chief Engineer and Chief Engineer and the Accountant General on prescribed dates. The Chief Engineer shall send Monthly Demand, Collection and Balance Statement to the State Government on prescribed dates.

C. Licence Fee of Buildings and Lands

DEMAND AND RECOVERIES

(a) From private persons

260. When a government building, land or other property is licenced to a person not in the service of the Government, the full assessed licence fee must be recovered in advance. In the case of government buildings, licence fee will be assessed in the manner laid down in Rules 250 and 251 of this Volume, and the P.W.D. Manual of Orders.

(b) From Government Servants & Pensioners

261. The recovery of Licence Fee from Government Servants occupying the buildings may be made by deduction from pay bills or in cash as laid down in chapter VIII of G.F. & A.R. The instructions contained in those Rules should be carefully observed by the Public Works Officers.

Note-1 Where government residences are meant for allotment to the staff of a single Office/Department/Project, the Administrative Department concerned will make necessary arrangements for the allotment and the recovery of licence fees of such residences. Where, however, the residences under the control of the P.W.D. are to be allotted commonly to the staff of several Offices/Departments, the Divisional Officer of the PWD in charge of the residence will continue to make the recovery of licence fee of such residences.

1. Inserted by FD Order No. F. 3 (2) FD/GF&AR/2020 dated 17.8.2020 (77/2020).

- Note-2 Amount 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 this Rule.*
262. Where licence fee is recoverable in cash, a bill in suitable form should be sent to the Licencee on or before the last day of each month and he should be required to pay the licence fee before the expiry of the following month.
263. When recoveries of licence fee are to be effected through Heads of Offices/Disbursing Officers, a demand in Form RPWA 48, Statement of Licence Fee recoverable in cash or by deduction from pay bills should be sent in duplicate before the close of each month to that officer who will make necessary recoveries and return one copy of the statement duly completed.
- Note-1 In cases where the Officers-in-Charge of the government building and Disbursing Officers who are responsible for recovery of licence fee are not rendering accounts to the same Accountant General/Accounts Officer, the P. W Officer will issue the Licence Fee Demand Statement (Form RPWA 48) in triplicate and the Disbursing Officer will attach one copy with the pay bill and return the 2nd to the Divisional Officer duly certified to the effect that the recovery has been made and the emoluments are correct. The third copy will be retained as office copy.*
- Note-2 In cases of cash recovery from government servants, the Divisional Officer should obtain from the disbursing officer, a certified copy in Form RPWA 48.*
- Note-3 In Form RPWA 48 will also be included any amount due on account of 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 residence allotted to him, vide Note 1 below Rule 261.*
- Note-4 Disbursing Officers are required to recover the amount specified by the Divisional Officer, without prior reference to the Licencee and to note on the Statement of Licence Fee' the particulars of emoluments and of change therein in respect of percentage of such emoluments.*
- Note-5 If the licence fee recoverable from a government servant is limited to a certain percentage of his emoluments and such emoluments are changed retrospectively, the rate of which licence fee is recovered should also be changed retrospectively.*
- Note-6 If the Divisional Officer or the Divisional Accountant, becomes aware that the emoluments of a government servant had been changed in respect of a certain period during which he occupied a government residence at some other station or stations, he should see that the instructions of the change of emoluments is given to the Divisional Officers of the State concerned to enable them to recover the arrears of licence fee, where necessary.*
- Note-7 In the case of vacation of quarter by a government servant before the last day of the month owing to his departure on transfer, leave or retirement the demand for the license fee for the broken period should be made at once so that the amount due may be recovered before his departure.*
- Note-8 Pending orders on a representation against the Divisional Officer's assessment, the amount assessed must be paid by licensee on demand.*
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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 actual repayment.

264. Amounts recovered by Heads of Offices by deduction from pay bills, will not be passed on to the Divisional Officer, for adjustment in his accounts, as the Accountant General will credit the Revenue Heads concerned, direct in his own books. The Divisional Officer should, however, credit the accounts of the Licencees in the Register of licence Fees of Buildings and Lands, Form RPWA 49 (Rule 277), with the recoveries as certified by the Treasury Officer.

¹[Note-1 The Divisional Officer will furnish a certificate in Form RPWA-75B to the Accountant General initially for one year. After that, AG office may review the actual need for submission of this (RPWA-75B) certificate and inform to Finance Department.]

Note-2 The Divisional Accountant should compare Forms RPWA 48 with the corresponding entries in the Register of Licence Fees of Buildings and Lands (Form RPWA 49), and take steps to revise the assessment of licence fees of government servants whose rates of emoluments have been altered.

265. Licence fee on behalf of the State Government made by the Disbursing Officers or Accounts Officers of Central Government including the Defence, Posts and Tele-communications and Railway Accounts Circles are remitted by them to the Divisional Officers by Cheques/Demand Draft, who will remit the same into Government Treasury and credit the Receipts Heads concerned. Conversely, recoveries of licence fee on behalf of other Governments made by Disbursing Officers of the State Government are initially put under head "8443-Civil Deposits-Public Works Deposits" and when the amount is remitted to the Government concerned by Cheque or Bank Draft, the Deposit Head is cleared.

Note : Statements received from Disbursing Officers and submitted to the Accountant General along with the Divisional Accounts will be sent periodically to the Audit Officers of the Circles or Departments concerned for verification, and the procedure indicated in Note 1, under Rule 264 will then be followed in respect of verified statements.

266. A licensee who is a government pensioner should be treated as a private individual for the purpose of these Rules and shall be responsible to pay the licence fee to the government. 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 like Bank etc. concerned, on the pensioner furnishing the Divisional Officer with a written request authorising such deduction. This authority should be transmitted to the Treasury or Disbursing Officer with the first demand.

1. Substituted by FD Order No. F. 3 (2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for - "Note-1 The Divisional Officer will furnish a certificate in Form RPWA 75 B to the Accountant General along with the monthly account that all the Forms R.P.W.A.48 pertaining to a third the preceding month have been received and on this basis the Register of licence fee of Buildings and Land corrected where necessary and Licence Fee revised."

D. Revenue from Water Supply and Sewerage Schemes.

- ¹[267. Revenue from Urban and Rural Water Supply Schemes is assessed/ collected by the Public Health Engineering Department or through outsourcing as per Government policy and deposited into Government Treasuries/Sub-Treasuries by challans under the respective revenue heads.]
- 268. Revenue from Sewerage Schemes, as a percentage of water charges or any other method, are assessed, collected and accounted for in the same manner as laid down in Rule 267.
- 269. Departmental Officers will exercise check measurement of water reading of water supply or flat rates, consumers categorized as domestic, commercial, industrial, as may be prescribed by the Administrative Department to ensure that there is no loss or leakage of revenue from Water Supply and Sewerage Schemes.
- 270. Wherever billing of water charges and Reporting Matrix are entrusted to a computer agency or done through departmental computers, in addition to the bills for water charges and sewerage charges, such statistical information might be obtained to keep watch on assessment and collection of revenue, as may be prescribed by the Chief Engineer or Departmental Manual of Orders.

E. Refunds and Remissions.

- 271. Remissions of irrigation and water works revenue allowed before collection should be treated as reductions of demands. Cash repayments of such revenue after collection should be taken in reduction of the receipts by accounting for under the Minor Head "Deduct Refunds" of the Revenue Head concerned. All other refunds of revenue, such as refunds of licence fee or water adjusted by short assessments or short realisation in the subsequent month and repayments of receipts and recoveries on capital account (Appendix II) should be taken in reduction of the receipts under the heads concerned.
- 272. Before a remission or refund of any kind, otherwise in order is allowed, the original demand or realisation, as the case may be, should be traced and reference to the remission or repayment should be so recorded against the original entry in the Cash Book and other accounts as to make the entertainment of a double or erroneous claim impossible. A certificate of such a note having been made should be given in all vouchers of refund. Any acknowledgment case, recorded on the counterfoil of the receipt.

Note: See Rule 604 for refund of deposits.

F. Accounting Procedure

I. REGISTER OF REVENUE

- 273. All revenue receipts of the Division should be classified and abstracted in Register of Revenue, Form RPWA 46, maintained in the divisional office. The receipts relating to each Project for which a separate Capital Account is kept, should be registered separately and all the other receipts pertaining to a Major Head should be booked collectively. The receipts relating to the transactions of the Central Government, if any, should be recorded separately, See Rule 41.

1. Substituted by Order No.F.2(4)FD/PWF&AR/99 Part-II dated 6.1.2015 (52/2015) with immediate effect for - "267. Revenue from Urban and Rural Water Supply Schemes is assessed/collected by the Public Health Engineering Department, and deposited into Government Treasuries/Sub- Treasuries by challans under the Head "8782-Cash Remittances and Adjustments between Officers rendering accounts to the same Accounts Officer - Public Works Remittances - I - Remittances into Treasuries." They are accounted for to the respective sanctioned Receipts Heads of the Public Health Engineering Department through monthly accounts of the Divisions." **Again substituted by FD Order No. F. 3 (2) FD/GF&AR/2020 dated 17.8.2020 (77/2020)** for - "267.Revenue from Urban and Rural Water Supply Schemes is assessed/ collected by the Public Health Engineering Department or through outsourcing as per Government policy and deposited into Government Treasuries/Sub- Treasuries by challans under the Head "8782-Cash Remittances and Adjustments between Officers rendering accounts to the same Accounts Officer - Public Works Remittances - I - Remittances into Treasuries." They are accounted for to the respective sanctioned Receipts Heads of the Public Health Engineering Department through monthly accounts of the Divisions."

274. In this Register, a column is opened for each Minor Head of Revenue (and Detailed Heads subordinate to it) other than "Deduct-Refunds", for which a single deduction is made from the total revenue of the month, the details of the amounts making up the figure to be deducted being recorded in a separate Register of Refunds of Revenue, which should also be in Form RPWA 46.

Note: For Accounting Procedure in respect refunds of licence fees realised see note below Rule 279.

275. All receipts and recoveries on Capital Accounts should also be abstracted in Form RPWA 46 wherein separate record should be kept in respect of Minor Head concerned. If there is no separate Minor Head, then, separate record should be kept in respect of the Minor Head "Other Expenditure" under each Major Head of Expenditure. A separate account may be kept for each Project the expenditure relating which is classified in accounts separately. Receipts adjustable under the Minor Head "Recovery of Percentage Charges" in respect of recoveries pertaining to P.W.D. and Public Health Engineering Department Divisions or "Other Receipts" in respect of recoveries pertaining to Irrigation Divisions will appear in the Register of Revenue for the Major Head concerned under three distinct Detailed Heads namely (1) Establishment Recoveries (2) Tools & Plant Recoveries and (3) Other Recoveries.
276. In respect of licence fee receipts of the buildings and special services, for which a subsidiary account is kept in Form RPWA 49 (See Rules 277 and 279), it is not necessary to make entries in detail in any of the Registers, in Form RPWA 46. The monthly totals only (excluding the amount realised by Treasury Officers in the State) for each class of the licence fees for which separate Sub/Detailed Heads have been opened under concerned Minor Head as "Rent/licence Fees", "Other Items" should be transferred from Form RPWA 49 to Form RPWA 46.

II. REGISTER OF LICENCE FEES

277. A register in Form RPWA 49 (Register of Licence Fees of Buildings and Lands) should be maintained in the divisional office to show monthly assessments, realizations and balances of licence fees of all residential buildings (including office buildings used as residences) and of such other buildings, land etc., as may be available for being licenced. No building, other than those falling within the categories specified below, or site should be excluded from this register on the plea that it is intended to be occupied licence fee free or it is not likely to be licenced, but all such buildings may be grouped separately.

- (1) Residence for use of the Governor.
- (2) Buildings which are situated within the precincts of jails, hospitals, police lines, tehsils, educational institutions, provided that they are allotted free under the orders of Government to government servants who are required to occupy particular houses in order to ensure the proper performance of their duties.

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

Note-2 Licence fee free quarters for Class IV Servants need not be entered, in this register except where allotted to persons from whom licence fee is recoverable, nor need rest houses and other dak/inspection bungalows be entered although rent/licence fee receipts from them are also treated as licence fees of buildings, which are required to be booked under the relevant Minor Head.

Note-3 On closing the accounts of a work involving expenditure on construction acquisition or equipment of a building intended to be used as a residence or expenditure on additions, 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 Licence Fees of Buildings and Land,*
- (ii) *That steps are taken to obtain the orders of competent authority to assess or revise the licence fee, as the case may be, and*
- (iii) *That the correct capital cost of the building is noted in the Register of Buildings referred to in Rule 248.*

Note-4 Note 3 applies also to expenditure on provision of special services in connection with residential buildings such as furniture, etc., for which rent is charged separately.

Note-5 If a building is actually occupied prior to closing the accounts of expenditure on its construction, acquisition or equipment, licence fee is, nevertheless, chargeable from the date of occupancy and should therefore, be fixed provisionally with the sanction of competent authority.

Note-6 If under the Rajasthan Service Rules or under other Service/Financial Rules/Orders, the standard licence fees as well as the allowance fixed for maintenance and repairs are subject to a periodical revision, the Divisional Accountant should see that they are punctually reviewed and necessary revisions carried out in accordance with the prescribed Rules and Procedure.

Note-7 In the Irrigation Department, land attached to residential buildings should also be included in this register.

278. The entries relating to the assessment of licence fee should be made month by month, and for this purpose, arrangements should be made to obtain timely intimation (with full particulars) of all changes during the duration of licence fee from the subordinates-in-charge of the properties.

If any property is occupied free of licence fee, or if the rate for any month's assessment is neither the standard rate nor the 10 per cent of the occupant's emoluments, 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 10 per cent concessions a reference to the specific orders of Government allowing it should be recorded in the remarks of the Register of Licence Fees.

279. The total realisations of each month should be abstracted at the foot of the register, so as to show separately (1) cash realised in the division, (2) recoveries by other Disbursing Officers adjusted in the Divisional Accounts (Rule 265), and (3) Recoveries by Treasury Officers of this State adjustable in the Accounts office (Rule 264), for both licence fees of buildings and licence fees of lands, etc. If any building are provided with special services such as furniture etc., for which licence fee is charged separately, the account of licence fee charged for each building in respect of these services should be kept separate from that of the licence fee of the building itself, and in the abstract also the realisations on account of each of these services should be shown separately.

Note: Cash refunds of licence fees realised should be shown separately as "Deduct - Refunds"/"Minus Realisations" in the register of licence fees of buildings and lands, and thus distinguished from the gross realisations of licence fee.

III. CONSUMERS LEDGER

280. In the Public Health Engineering Department, Consumer's Ledger in Form RPWA 49A (revised) should be maintained in the Water Supply Scheme to show the monthly assessment, realisations and balance of dues against each customer. The entries relating to the assessment of consumption of water should be made month by month and for this purpose arrangements should be made to obtain timely intimation (with full particulars) of all changes of connections from the subordinates concerned.

If any consumer is allowed concessional rates a suitable remark (quoting authority) should be made against the entry relating to it.

The total assessments, realisations and balances of water dues should be abstracted at the end of the last ledger so as to show separately for each prescribed Head of Revenue, the total monthly assessment, realization and balance due and also the grand total of the month and progressive total upto the month.

If any consumer is supplied or provided with special services such as fans, refrigerators etc. for which licence fee is charged separately, the licence fee charged for such services should be shown separately.

Revision or changes in the assessment should be made by Minus or Plus entry in the month of change against the item concerned with brief detail in the remark column.

Cash refunds of water charges etc. should be shown separately as Minus Realisations in the Consumer's Ledger and thus distinguished from the gross realisations of water Charges etc.

Note-1 All postings into the Ledger should come through the Meter Reading Binders, which are just like Measurement Books.

Note-2 Ledger Account number should remain unchanged for every connection to avoid frauds.

CHAPTER XII

Works

Note : The Rules in this Chapter do not apply to works for the execution of which officers of Civil Departments (i.e. other than the Engineering Departments) are responsible and which are governed by the Rules in chapter XIII of G.F. & A.R.

A. Classification of the Operations of the Department.

281. The Operations of the Department are divided primarily into two classes viz. "Original Works" and "Maintenance/Repairs" which under the revised accounts classification are termed "Construction" and "Maintenance & Repairs".
282. The terms "Construction" and "Repairs" are explained in Rule 11(37) and 11(47) respectively.
283. When a building or a portion of a building or other works is dismantled, the dismantled materials may be:
 - (a) sold,
 - (b) brought on to the Stock Account at a valuation,
 - (c) utilized in the construction of a new work in the same building, or
 - (d) utilized in the construction of a new work in a different building.
- ¹[284. Works are divided into three classes viz.
 - (i) Petty Works i.e. those costing not more than Rs. 4.00 lacs.
 - (ii) Minor Works i.e. those costing more than Rs. 4.00 lacs but not more than Rs. 5.00 crores, and
 - (iii) Major Works i.e. those costing more than Rs. 5.00 crores.]

B. Basic Rules applicable to all State Works executed by the Department.

285. (a) There are four main stages connected with a project for a work, namely, Administrative Approval, Financial Sanction, Technical Sanction, and Appropriation or Re-appropriation of Funds.
- (b) Execution of works should not commence without administrative, financial and technical sanction followed by budget allocations. However, sanction to incur expenditure on preliminary works like surveys, investigations, detailed design/drawing including consultancy services, acquisition of land may be accorded by competent authority.

Separate budget provision should be available for such works in each Department. After working out all technical and working details and on completion of surveys and investigation, formulation of working drawing/designs, detailed technical estimates be prepared and got sanctioned. For conducting detailed investigations and preparation of designs/drawings, use of Consultancy Agencies may be availed, wherever necessary. After sanction of detailed technical estimates, budget allocations should be applied for along with a copy of technical sanction.

1. Substituted by Order No.F.2(4)FD/Exp.III/99 dated 13.1.2005 (13/2005), again substituted vide Circular No.39/2009 dated 12.1.2009, again substituted vide oder dated 4.2.2016 and again substituted vide Circular No. 70/2018 dated 23.4.2018 for -

"284. Works are divided into three classes viz.

(i) Petty Works i.e. those costing not more than Rs. 2.00 lacs.
(ii) Minor Works i.e. those costing more than Rs. 2.00 lacs but not more than Rs. 2.00 crores, and
(iii) Major Works i.e. those costing more than Rs. 2.00 crores."

(a) ADMINISTRATIVE APPROVAL

286. (1) **Original** - For every work (excluding petty works and repairs) it is necessary to obtain in the first instance the concurrence of competent authority of the Administrative Department requiring a work. The technical estimate for the work has to be prepared in advance and shall have to be sent to the Administrative Department alongwith the proposal for administrative/financial sanction. Formal acceptance of the proposal by that authority is termed 'Administrative Approval' of the work and it is the duty of local officers of the Department requiring a work to obtain the requisite approval to it. An approximate estimate and such preliminary plans as are necessary to elucidate the proposal should be obtained from the Public Works Department. The procedure prescribed in this Rule will apply also to modifications of proposals originally approved if, by reason of such modifications, revised Administrative Approval becomes necessary and to material deviations from the original proposals, even though the cost of the same may be covered by savings on other items.

In respect of works required not for a particular Department but in the interests of the general public e.g., Roads and Bridges, Irrigation Works and miscellaneous improvements, the necessary Rules regarding submission and scrutiny of preliminary designs and estimates before a detailed estimate is prepared for the purpose of technical sanction, shall be found in the Departmental Manuals of the Irrigation, Public Health Engineering Department and P.W.D.

- (2) **Revised** - When expenditure on a work exceeds, or is likely to exceed, the amount administratively approved for it by more than 10 per cent, or where there are material deviations from the original proposals, even though the cost of the same may possibly be covered by savings on other items, revised Administrative Approval must be obtained from the authority competent to approve the cost, as so enhanced.

(b) FINANCIAL SANCTION

287. Financial sanction means the specific concurrence of the Government in the Finance Department to the expenditure proposed for all Major Works referred to in Rule 284 and breakup against lumpsum provision. In all other cases, the act of appropriation or re-appropriation of funds (See Rule 290) will operate as sanction to the expenditure concerned. The duty of obtaining financial sanction, where necessary, rests with the Department requiring the work. Any excess over the amount to which financial sanction has been given requires revised financial sanction which should be applied for through the Administrative Department concerned as soon as such an excess is foreseen. Administrative approval and financial sanction for the works may be accorded simultaneously, with the permission of the Finance Department, in order to expedite sanctions.

The sanction of Government in the Finance Department is also necessary in the case of expenditure on a residential building in excess of limit of the powers of the Administrative Department.

- ¹[**Note** : In case of Minor Works to be taken under plan or non-plan or under any scheme, competent authority shall ensure the following conditions:-
- (i) The Administrative Department shall only undertake works which are budgeted and sanctioned.
 - (ii) The budgetary limits shall not be exceeded.
 - (iii) The works shall not be split up into smaller works.]

1. Added by Order No.F.2(4)FD/Exp.III/99 Part-II dated 12.1.2009 Circular No. 39/2009.

288. A revised financial sanction is necessary, if the actual expenditure exceeds the amounts of original sanction by more than 10%.

(c) TECHNICAL SANCTION

289. Before preparation of detailed technical estimates the following requirements should be fulfilled:

- (1) Reference bench marks should be established.
- (2) Detailed surveys and investigations must be carried out and working designs/drawings should be prepared.
- (3) Systems which function as one unit, should be sanctioned by the competent authority, as a total system. It should not be broken up for sanction at lower levels.

For every work proposed to be carried out except petty works and petty repairs and repairs for which a lump-sum provision has been sanctioned by the Superintending Engineer, under Rule 320, a properly detailed estimate must be prepared for sanction by competent authority. This sanction is known as technical sanction to the estimate. The tenders for the work shall be invited only after issuance of technical sanction and a reference of this shall be made in Notice Inviting Tenders. As its name indicates, it amounts to no more than a guarantee that the proposals are structurally sound and the estimates are accurately calculated and based on adequate data. Technical sanction may include a PERT (Programme, Evaluation and Review Technique) Chart for execution of works, involving technical sanction of more than Rs. 50 lac or period covering more than 18 months. This will also facilitate the analysis of reasons of delay. Such sanctions will be accorded by an officer of the Public Works Departments authorised to do so. In the case of an original work, other than a petty work, the countersignature of the local Head of the Department on behalf of which its execution is proposed, or of such other officer of lower status as may have been empowered to accord administrative approval to it, should be obtained to the plans and estimates in token of his acceptance of them, before technical sanction to the latter is accorded, if subsequent to the grant of technical sanction, material structural alterations are contemplated, the orders of the original sanctioning authority should be obtained, even though no additional expenditure may be involved by the alterations. For revised technical sanction see Rule 368, read with Item 5 of Appendix XIII.

Note-1. It is not essential that financial sanction should invariably be obtained before technical sanction is given; in some cases it may be convenient to reverse the order. No detailed estimate for any work shall be prepared until funds for the works have actually been allotted or promised by competent authority, excepting in the case of emergent work where an officer's departmental superior can call on a Divisional Officer for a project even if the above conditions are not satisfied.

Note-2 In the report of every detailed estimate, besides other things, time required for completion of the work shall be indicated by the sanctioning authority. The Administrative Department may prescribe standard periods for uniform types of works in the department concerned.

(d) APPROPRIATION AND RE-APPROPRIATION

290. See Rules 69 and 70.

C. Limitation of Sanction

291. The powers of departments of the Government and of subordinate authorities to sanction expenditure on works will be found in the Schedule of Powers for Engineering Departments/Projects as contained in Appendix XIII or specific orders issued by the State Government in the Finance Department.

Note: Splitting of works/tenders for the purpose of keeping tenders in his own competence by subordinate officers is an irregularity. Therefore, splitting of tenders should not be resorted to. If, however, in genuine cases, it becomes necessary in the interest of work to split up, it should be done only after obtaining prior permission of the authority competent to sanction the tender of work without split up. The competent authority, shall, while according permission mention the reasons for splitting of works.

292. A group of works which forms one project shall be considered as one work and the necessity for obtaining the approval or sanction of higher authority to a project which consists of such a group of works is not avoided by the fact that the cost of each particular work in the project is within the powers of approval or sanction of particular authority.

While no officer may sanction any estimate for a work which cannot be fully efficient unless other works are also sanctioned, if the cost of all such works collectively exceeds his power of sanction, it is not the intention that two or more works should be regarded as forming part of a group of works merely because they are of the same nature, if they are otherwise mutually independent.

D. Requisition by Civil Officers

I. GENERAL

293. Applications for new buildings, and for additions or alterations to existing buildings required for the use of any department should be made by the officer of the department concerned, in communication with the Divisional Officer, see also Rule 289.
294. The Head of a civil department may call upon the Divisional Officer to report on any proposals for additions or alterations to the buildings in his use, the execution of which is likely to be entrusted to the department and to state roughly the probable cost; but Divisional Officer cannot be required, except by their departmental superiors, to prepare the detailed drawings and estimates, required for the purpose of technical sanction of projects, which they consider likely to cost a sum greater than that which can be administratively approved by the Head of the Department concerned, or those, however, small their probable cost, in the necessity for which they do not concur.
295. The Divisional Officer must in each case exercise his judgement on the demand made, giving all proper weight to the opinions of the officers of the departments concerned; but it is his duty to oppose any application of the funds at his disposal to works, of the real necessity for which he is not satisfied and in every case in which he thinks that he cannot recommend the execution of a work called for by a duly constituted authority, he should explain his objections to the officer concerned, and if he fails to convince him, he should refer the matter for the orders of the Superintending Engineer. At the same time, he is responsible that such references are not made unnecessarily.
296. The actual execution of works, asked for by civil officers, must in every case be dependent on the necessary funds being available.

II. PROCEDURE IN REGARD TO ORIGINAL PETTY WORKS

297. An officer of a civil department may in special cases, arrange for the execution of petty works by the Public Works Department. In such cases the following procedure will be adopted:
- (I) The requisition will be made by officer, for whose convenience the work is required, in Form RPWA 32.
 - (II) The Divisional Officer, or an assistant or subordinate empowered by him to act in such cases, will record on the requisition his opinion as to what work should be done, and give on the face of the requisition a rough estimate of the probable cost.
 - (III) The acceptance by the responsible civil officer of the estimate as sanctioned by the Divisional Officer will be sufficient authority for the execution of the work.
 - (IV) In case the civil officer is not satisfied with the report of the deputed subordinate of the department, he should refer the matter to the Divisional Officer.

III . PROCEDURE IN REGARD TO ORIGINAL MINOR AND MAJOR WORKS

298. The following procedure will be adopted by the Divisional Officer for the execution of such civil works as are to be constructed by the Department :-
- (I) The Divisional Officer on receipt of sanction of competent authority, will call for, from the concerned officer, all necessary data to enable him to prepare either a preliminary proposal or a detailed estimate, as he may deem necessary, and submit the same for administrative approval to the authority competent to accord such approval.

Note: The P.W.D. should be allowed the time that is necessary for the proper planning and designing of each particular work with a view to obtaining the best results. Availability of the site is a pre-requisite for planning and designing of a work and as such no department of the Government should call upon the P.W.D. to initiate planning until the site is physically in its possession. Where land has to be acquired for a particular work, a notification for the acquisition of the land under Land Acquisition Act should invariably be issued before the P.W.D. is called upon to initiate planning. In cases where site is not available for any particular work, the P.W.D. should not go in for detailed planning. They should give rough estimates only for purposes of preparing the schemes.

- (II) On receipt of the administrative approval, the Divisional Officer should take necessary steps for the preparation of a detailed estimate, if not already done, and for its technical sanction by the competent authority.
- (III) After the estimate is technically sanctioned, the Divisional Officer will execute the work.

E. Preparation of Projects

I. GENERAL

299. The papers to be submitted with the project for a work will consist of a report, a specification and a detailed statement of measurements, quantities and rates, with an abstract showing the total estimated cost of each item. These documents together form what is called "the Estimate" in these Rules. In the case of a project consisting of several works, the report may be a single document for all the works and likewise the specification; but details of measurements and abstracts may conveniently be prepared for each work, supplemented by a general abstract bringing the whole together. In the case of estimates for "Repairs" or " Maintenance", only the specification and the detailed statement of measurements and quantities with the abstracts will

ordinarily be required. The report should state in clear terms the object to be gained by the execution of the work estimated for, and explain, all peculiarities which require elucidation, including, where necessary, the reasons for the adoption of the estimated project or design in preference to other.

Note-1 Broad Guidelines for preparation of Projects/Schemes may be seen in Chapter XIII, with relevant Accounting Procedures in Appendix IX.

Note-2 Detailed instructions for preparation of Projects will be found in the Manual of Orders of the respective Engineering Department including Projects, or specific instructions issued by the Administrative Department from time to time with the approval of the Finance Department.

300. The abstract of the estimate will show the total cost, in rupees only, of each kind of work, the only exception to this Rule being the case of Miscellaneous Petty Works, which may be entered into the abstract without measurements, the estimated cost being alone given.
301. The abstract of the estimate may, under instructions of the Superintending Engineer, be framed to show merely the quantity and cost of each completed item of artificer's work, e.g. brickwork or it may be framed to show the cost of labour and materials separately. The adoption of either form of abstract should be determined with reference to the mode in which it is proposed to carry out the work. If it is proposed to contract for the completed item of artificer's work such as masonry; etc., then the first mentioned form of abstract will suffice if it is intended to purchase or procure materials and to employ labour for construction separately, than the second form of abstract will admit of a closer easier and earlier check on the outlay and it will, therefore, be preferable.
302. In addition to the usual charge for unforeseen contingencies, all incidental expenditure which can be foreseen, such as compensation for a cost of land, sheds for workmen and stores, should be separately provided for in the Estimate. The provision for contingencies may not be diverted to any new work or repair which is not provided for in the estimate, and of which the cost exceeds Rs.15,000/- without the sanction of the Superintending Engineer.
303. The Rules regulating the inclusion in estimates of the approximate cost of establishment and Tools & Plant will be found, in respect of irrigation projects, in Rule 307, and in respect of other works in Appendix V.
304. Estimates for works on which it is intended to use prison labour will, as in the case of free labour, provide for the market value of the work to be done, but a note of the reduction, if any, to be affected thereby should be made at the foot of the abstract of the estimate.
305. The following procedure will be followed in preparing and submitting schemes for roads financed from the Central Road Fund, which are sanctioned by the Central Government :-
 - (1) A brief memorandum should accompany the scheme giving a general description of the Project and its position.
 - (2) A copy of the standard road map of the State should be sent with the position of the scheme clearly marked thereon unless the memorandum or description of the project will enable the precise position to be identified in the standard road map already with the Central Government.
 - (3) The Railway Administration concerned with the scheme should be fully and freely consulted from the early stages and should be furnished with the full particulars of the scheme. The views of the Railway

Administration and the State Board of Communications should accompany the proposals sent to the Central Government.

306. When the preparation of an estimate is entrusted to a firm of Architects or Consulting Engineers the scale of fees laid down by the Government shall apply.

Decision

The question of appointment of private Architects/Consultants and payment of their fees has been engaging the attention of Government. While it is usual to fix the fees of the private Architects/Consultants on the basis of a percentage of the total cost of construction, it is likely that the Architects/ Consultants may step up the cost of construction unless a suitable ceiling is fixed.

The matter has been carefully considered. In order that the Architects/ Consultants do not step up the cost of construction with a view to earning enhanced fees due to increase in cost of construction as a result of rise in the cost of materials subsequent to preparations of plans, estimates etc. it is desirable to prescribe in the agreement itself a ceiling on the fees payable to the Architects/Consultants in the case of works costing more than Rs. 5.00 lac individually. The percentage of fees to be paid to Architects/Consultants should be applied to the estimated cost of the project and the amount thus worked out should be laid down as the ceiling. However, if the administrative authority concerned demands any additions and alterations subsequently and these are executed during construction in consultation with the Architects/Consultants, the latter would be entitled to payment of extra fees for such items at the percentage as originally agreed to. Administrative Departments are requested to keep this in mind while engaging private Architects/Consultants and entering into contract with them. They may also inform the Government owned undertakings under them accordingly.

I A. Consultancy Contracts

- ¹[306A. As a rule, no private consultant shall be engaged for the regular functions of the department e.g. Survey and Investigation, Research, Preparation of Drawings and Designs, Traffic Survey, Project formulation, Execution, Supervision, Direction, Architectural Services, Land Scaping, Furnishing and Interior Decoration, structural engineering etc. However, for a special nature of study/job, this can be got done through private consultants after prior administrative and financial sanction from the Administrative Department and subject to specific budget provision and obtaining written "No Objection Certificate" from the concerned Chief Engineer and other similar departments in individual case. In case of private consultancy/study relating to Architectural services, designing, landscaping and other similar works "No Objection Certificate" from Chief Architect shall be obtained in individual case. The authority competent for sanction of consultancy studies/appointment of consultant shall be as per delegation of powers under Appendix XIII of these rules.

The hiring for consultancy services shall be made in accordance with the provisions of Rajasthan Transparency in Public Procurement Act, 2012 and the Rules made thereunder.

1. Substituted by order dated 9.5.2017 for - "As a rule, no private consultant shall be engaged for the regular functions of the department e.g. Survey and Investigation, Research, Preparation of Drawings and Designs, Traffic Survey, Project formulation, Execution, Supervision, Direction, Architectural Services, Land Scaping, Furnishing and Interior Decoration, structural engineering etc. However, for a special nature of study/job, this can be got done through private consultants after prior administrative and financial sanction from the Finance Department and obtaining written "No Objection Certificate" from the concerned Chief Engineer and other similar departments in individual case. In case of private consultancy/study relating to architecturing, designing, landscaping and other similar works "No Objection Certificate" from Chief Architect shall be obtained in individual case. The authority competent for sanction of consultancy studies/appointment of consultant shall be as per delegation of powers under Appendix XIII of these rules.

The detailed procedure to be followed for award of consultancy contracts is given in Appendix VIIA."

Note : As per Section 59 of Rajasthan Transparency in Public Procurement Act, 2012 and Rule 86 of Rajasthan Transparency in Public Procurement Rules, 2013, only those provisions of Appendix VIIA shall remain in force, which are not inconsistent with the provisions of Rajasthan Transparency in Public Procurement Act, 2012 and the Rules made thereunder.]

II. ESTIMATES FOR IRRIGATION WORKS

307. (i) The complete estimates for an Irrigation Project should include indirect as well as direct charges. The main headings are as follows :-

DIRECT CHARGES

- 1. Works
- 2. Establishment
- 3. Tools and Plant (Ordinary)
- 4. Provision for Leave Salaries and Pensionary Charges; (11 per cent)

INDIRECT CHARGES

- 1. Capitalisation of abatement of land revenue on area occupied by works
- 2. Audit & Accounts Charges

- (ii) The items included under the head "Works" should be classified under the prescribed Main and Subsidiary Heads of Account.
- (iii) The cost of surveys, including expenditure incurred prior to the submission of the project, should be included in the estimate.
- (iv) The provision to be made for "Establishment" and "Tools & Plant" should include only the cost of additional establishment entertained for such works and the additional Tools & Plant required plus percentage charges of combined establishment and Tools & Plant to be transferred to Capital Major Heads as may be prescribed by the Government from time to time. Provision may also be made @ 1 percent for Audit and Accounts charges.

Note: Special Rules regarding Irrigation Projects/Works have been approved with the approval of the Finance Department, which may be referred to, for formulation of project estimates and obtaining Government sanction therefor. (see Appendix XV).

III. REPAIRS

(a) General

308. Repairs are, ordinarily, of three kinds; first, those which as a matter of regulation are carried out periodically, and which are usually of the same quantity from time to time, such as the painting and white-washing of a building or a new coating of metal on a road; second, those which are not done as matter of regulation periodically, but which it is convenient to carry out, so far as may be necessary, at the time of periodical repairs; and third, such occasional or petty repairs as become necessary from time to time, and which may have to be carried out between the times of periodical repair.
309. Except in the cases contemplated in Rule 320, provision for repairs of the first two kinds should be made in annual estimates, and for the third kind in separate requisitions as the occasion may require.
310. A separate estimate should be prepared for the maintenance of each work, or of each class of building in each District, or of a portion of a work or group of works as detailed in the budget. Attention to this point is necessary, for in the principal accounts the total outlay against each estimate being alone posted, it is only by recording the outlay year after year on the maintenance of each particular set of buildings or works that useful comparisons can be made.
311. Each ordinary annual maintenance or repair estimate should include the whole expenditure which it is anticipated will be incurred during the financial year on the

maintenance of the work concerned.

312. Repair estimates should, like those for original works provided for the removal of all rubbish which may have accumulated, filling in unsightly pits, etc., around the buildings; all works establishment employed specially on the work; and under separate sub-heads, all watchmen sanctioned by competent authority for the care of vacant buildings, guarding works, working sluices, etc.

Note: The duty of cleaning the compounds of residential buildings devolves on the tenant. Such charges should not, therefore, be provided for in the repairs estimates of those buildings.

313. The sanction to an ordinary repair estimate lapses on the last day of the financial year. If, however, inconvenience would arise in any exceptional case from the stoppage of the work at the end of the year, the repairs may be carried on to completion, the expenditure incurred in the new year being treated as expenditure against a fresh repair estimate for the next financial year.

Unused materials should be returned to the stores or transferred to other works requiring them, within a reasonable time, duly check measured, by credit to the work concerned.

314. Estimates for special repairs remain current till the completion of the repairs in the same manner as estimates for original works.

Exception

In P.W.D., estimate for special repairs to Road Communications, including Bridges, Culverts and Inspection Houses, shall remain current from October 1 to September 30, after which date shall be definitely closed and the unspent balances reported as available for re-appropriation.

Note: When an item of special repairs is of such a nature that the work cannot be completed within the specified period (October 1 to September 30) a separate estimate should be prepared for that item and the sanction of the Superintending Engineer obtained to keep the estimate open till the work has been completed. This sanction should be communicated to the Accountant General.

315. In cases of urgency, the Superintending Engineer may up to the amount delegated authorise the commencement of repairs in anticipation of the formal sanction to the estimate; but in such cases an approximate sum must be fixed, to the expenditure of which sanction is provisionally given, and the Divisional Officer will be responsible that the regular estimate is submitted at the earliest possible date. See relevant items of Schedule of Delegation of Powers and its note for reporting such cases to the Government, Accountant General and the Finance Department where there is no budget allotment.
316. In the case of all descriptions of work, for the renewal of which any specific period of time has been fixed the estimate for its repair should show the date when such item of work was last executed.

(b) SPECIAL RULES

(i) Buildings

317. The method of arriving at the valuation of a building with reference to repairs, is prescribed by the Government in the Public Works Department, subject to the proviso that the value assigned to any given building should not exceed the sum that would be arrived at where the approximate rate per superficial foot of plinth area for that class of building applied to it. See item 29 of delegation and its note for reporting such cases to the Government, A.G. and the Finance Department where there is no budget allotment.
318. Where municipal or other taxes on Government Buildings are payable by the Government, provision for such taxes should be made in the annual repair estimates.
319. The cost of petty works, such as replacement of fixtures, shades, etc., and

repairs to fans and other fittings required at occasional intervals in connection with an electrical installation in a building is ordinarily chargeable to the annual repairs grant provided for that installation.

Note : Bulbs are not be treated as parts of electric fittings in the case of residential buildings.

320. In the case of any building the cost of the ordinary annual repairs (excluding municipal taxes) to which is less than Rs. 10000/-, the Superintending Engineer may prescribe, subject to revision from time to time, a lump sum limited to Rs. 10,000 (plus the amount of the municipal taxes, if any, payable by the Government under Rule 246) for any one building, to cover the cost of maintenance, and within this amount expenditure will be permissible without any detailed estimates being prepared. Such lump sum should be framed after consideration of the cost of maintenance in the past and, in the case of residential buildings, should further be limited to the amount included for this purpose in the rent assessment. If in any working year the estimated cost of maintenance is more than the permissible limit given above, or if the lump sum sanctioned by the Superintending Engineer is exceeded, a detailed estimate must be prepared in accordance with the ordinary Rules and be sanctioned by competent authority. On sanction being accorded to such an estimate, the sanction of the Superintending Engineer to the lump sum provision will automatically be superseded for the working year in question.

Note-1 The sanction accorded to the lump sum provision referred to in this Rule shall be held to be a sanction to an estimate for the same amount for all purposes of these Rules.

Note-2 Divisional lists of buildings, the annual repairs estimates for which are less than Rs. 10,000 each should be submitted in quadruplicate for the sanction of the Superintending Engineer early in April each year. One copy of the sanctioned lists will be returned to the Divisional Officer, one retained by the Superintending Engineer and the other two will be forwarded to the Accountant General.

When submitting their detailed or lump sum estimates for residential buildings, the Executive Engineer should certify that the amount is not greater than the sum allowed in the rent statement. In cases where they demand more than the normal grant they must give their reasons.

(ii) Roads

321. Unless road metal is to be obtained by purchase or contract, delivered on the road, the estimates should show the proposed cost, divided under "Cost of Collection" and "Carriage", if the road metal is to be manufactured, the probable outlay on each sub-head of the operation should be shown distinct from Carriage.

F. Contracts

I. General

322. Contracts are of various types, e.g. Percentage Rate Contract (Form RPWA 100), Item Rate Contract (Form RPWA 101), Lumpsum Contract (Form RPWA 102).

Percentage Rate Contracts are those contracts in which the contractors are required to execute the work at specified percentage above or below the total estimated cost of work shown in the schedule of quantities attached to the tender.

Item Rate Contracts are those in which the rates are quoted for individual items of work on the basis of schedule of quantities furnished by the

department. This ensures a more detailed analysis of cost by the contractor and as such this is more scientific. The Divisional Officer has to work out schedule of quantities against each item of work very carefully and the contractors have to work out these rates against each item.

Generally, in view of overall merits, Percentage Rate Tenders should be invited. However, in cases, where it is considered necessary to call Item Rate Tenders, payment at part rates should be made in order to safeguard against the possibility of front loading or other situations, which may lead the overdrawal of money by the contractor before completion of entire work. In either case, schedule of Items and quantities should be prepared comprehensively, (based on technically sanctioned detailed Estimate) to avoid occurrence of extra Items as far as possible or foreseen at the time of sanction of the estimate or preparation of schedule of quantities.

Note-1: Appendix XI contains standard form of Notice Inviting Tenders, General Rules and Directions for Guidance of Contractors, "Tenders for Works" and Conditions of contract for Percentage Tenders (Form RPWA 100). For abridged Form of Notice Inviting Tender meant for the publication in news papers, see note 3 below.

Note-2: Conditions of Contract for Item Rate Tenders (Form RPWA 101), wherever necessitated by special circumstances, shall also be in the Form given in Appendix XI, with the following changes :-

- (i) *Under the heading "Tender for Works" reading as "I/We hereby tender for the execution for the Governor of the State of Rajasthan, of the work specified in the Memorandum at% below or above the rates entered in the Schedule mentioned in Rule 1, shall be substituted by the following : -
I/We hereby tender for execution for the Governor of the State of Rajasthan of the works specified in the Memorandum within the time specified in the Memorandum at rates specified by me/us in the Schedule attached, mentioned in Rule 1'.*
- (ii) *In clause 12 of the Conditions of Contract the words 'Plus or Minus the tendered premium' wherever occurring shall be deleted.*
- (iii) *Clause 30 of the Conditions of Contract shall be deleted.*

Note-3: For the sake of economy, an abridged form of Notice Inviting Tender shall be given in Press through D.P.R. (when publicity through Press is required under the Rules of the State Government) making it clear that detailed form of NIT will be binding to all bidders and will eventually constitute part of the Agreement of the successful tenderers. No form of abridged NIT has been prescribed. Only essential information viz. name of the work, estimated cost, time for completion, date and time of opening tenders, amount of earnest money, class of contractors entitled to participate, and name of the sanctioning authority (based on the amount of Schedule-G), place, time upto which tender forms can be obtained etc. may be notified in the Press.

Note-4: Once decision for rejection of tenders for a work has been taken by the Competent Authority, work shall not be allotted on the basis of the same tenders, by re-opening the case. If the work is so allotted, it will tantamount to award of work without calling tenders, for which sanction of the Finance Department shall have to be obtained.

323. ¹[Deleted]
324. Rules regarding the execution of works on Lump sum Contracts, will be found in Rules 378, 379 and 512 to 526.
-
1. Deleted by Circular No.79/2020 dated 23.11.2020 for - "323. Other recognised system for carrying out work other than by the employment of daily labour are (i) Piece Work System and (ii) Work Order.
- (i) **Piece Work System**
- (a) Piece Work System means a system of Annual Running Rate Contract, in which only rate sanctioned by competent authority is enlisted in the Piece Work Agreement (Form RPWA 104) without reference to the total quantity of work to be done within a given period. Execution of work on Piece Work System should normally be avoided Piece Work System may be resorted to only in a uniform type of work in large quantities, like earth work of canals, desilting, repair and maintenance of roads etc.
- (b) **Determination of Rate** : Open tenders will be invited by Additional Chief Engineer for the work, on Divisional basis in his zone. The intention of the department in calling such tenders for determination of Annual Rate Contract for entering into Piece Work Agreement should be made clear at the time of invitation of tenders. Registered contractors of all categories will be entitled to participate in such tenders. After observing all required formalities of tenders, the Additional Chief Engineer shall be competent to sanction unit rates for the specified items of work, which will remain in force normally for one year, till replaced by fresh sanctioned rates in the like manner.
- (c) **Operation of the System** : Once such unit rates have been sanctioned, Divisional Officers shall be competent to enter into Piece Work Agreement upto Rs. 30,000/- at a time with a single contractor of any category. Second Piece Work Agreement will be entered into only after successful completion of the earlier work. Piece Work Agreement will be entered into with the enlisted contractors allowed to operate in the said Division.
- (d) In the Piece Work System, the Department is free to ask the contractors to cease work, and payments are made for the work actually executed as per designs, drawings, specifications, after due measurements and check measurement as prescribed. While awarding work on Piece Work Agreement, the quantities of work not exceeding Rs. 30,000/- shall be mentioned. The maximum period of completion of each piece work is 21 days which shall not be extended in any case.
- (e) In every Divisional office, a Register of Piece Work Agreements shall be maintained in Form RPWA 107. In the first week of every month, the Divisional Officer shall submit copies of all Piece Work Agreements accepted by him during the previous month to the Superintending Engineer, giving justification for the award of work on Piece Work Agreement explaining the necessity/ emergency instead of on regular contracts. The Superintending Engineer, during their inspection and otherwise, shall ensure that the Divisional Officer do not execute work on Piece Work Agreement in a routine manner and rates allowed are not in excess of the running rates approved by the Additional Chief Engineer for the relevant Division, and check with tendered rates of similar works on regular contract basis in the Sub-Division/ Division/Circle and that the system of record measurements of work done and check measurements thereof is followed properly.
- (f) **Performance Guarantee/Security Deposit** : The contractors awarded work on 'Piece Work System' are exempted from deposition of performance guarantee and security deposit.
- (ii) **Work Order System**
- (a) **Work Order System** is that in which quantity, rate and time of completion are invariably mentioned. Penalty for failure to complete the work within the stipulated time is also specified. Maximum work that can be allotted on a work order will not exceed Rs. 30,000/-
- (b) **Rate** : Work Order can be given only on the approved Schedule of Rates applicable to the Division/Sub-Division, Superintending Engineer/ Executive Engineer should keep watch that the rates being allowed on Work Order are not in excess of tendered rates prevalent in the area.
- (c) **Authority** : Work can be given by officers as per delegation of powers.
- (d) Work Order Agreement is executed in Form RPWA 103. Rules in force on the subject are contained in Appendix VII. A Register of Work Orders shall be maintained in Form RPWA 106.
- (e) **Performance Guarantee/Security Deposit** : The contractors awarded work on Work Order basis are exempted from deposition of Performance Guarantee and Security Deposit."

²[325. Rules for award of works without calling tenders in exceptional cases or when no tenders are received shall be laid down in Manual of Orders/Instructions of the Administrative Department with the approval of Finance Department. A monthly return of such cases shall be submitted in Form RPWA 30 to the Superintending Engineer/Additional Chief Engineer/Chief Engineer by 10th of the following month.]

¹[325A. [Deleted]

326. The general instructions contained in Rule 19 of G.F.&A.R. for the guidance of Departmental Officers entering into contracts on behalf of the Government should also carefully be followed.

Note: Splitting of works/tenders for the purpose of keeping tenders in his own competence by subordinate officers is an irregularity. Therefore, splitting of tenders should not be resorted to. If, however, in genuine cases, it becomes necessary in the interest of work to split up, it should be done only after obtaining prior permission of the authority competent to sanction the tender of work without split up. The competent authority, shall, while according permission mention the reasons for splitting of works.

II. CONTRACT DOCUMENTS

327.(a) Before a work is given out on contract, the Divisional Officer must prepare "Contract Documents" to include :-

- (i) A complete set of drawings showing the general dimensions of the proposed work and, so far as necessary details of the various parts.
- (ii) A complete specification of the work to be done and of the materials to be used, unless reference can be made to some standard specification.

1. Added by Order No.F.2(4)FD/Exp.III/99 Part-II dated 21.7.2007 (32/2007) and deleted vide Circular No. 79/2020 dated 23.11.2020 for -

325A. For allotting, without inviting tenders, works of emergent nature arising out of floods and other natural calamities, a committee comprising of following officers shall be constituted.

The committee shall decide the ceiling rates for each work on the basis of rates received during the last six months or the prevailing market rates(s) analysis.

District Collector	-	Chairman
Superintending Engineer of the concerned department.	-	Member
Treasury Officer	-	Member
Executive Engineer of the concerned department.	-	Member Secretary.]

2. Substituted by Order No.F.2(4)FD/Exp.III/99 Part-II dated 27.7.2007 (34/2007) for - "325. Rules for award of works without calling tenders in exceptional cases or when no tenders are received, award of works to unemployed qualified Engineers and retired Engineers shall be laid down in Manual of Orders/ Instructions of the Administrative Department with the approval of the Finance Department. A monthly return of such cases shall be submitted in Form RPWA 30 to the Superintending Engineer/Additional Chief Engineer/Chief Engineer by 10th of the following month. See also rule 331."

Again substituted vide Circular No.79/2020 dated 23.11.2020 for - "325. Rules for award of works without calling tenders in exceptional cases or when no tenders are received or award of works to unemployed qualified Engineers shall be laid down in Manual of Orders/Instructions of the Administrative Department with the approval of Finance Department. A monthly return of such cases shall be submitted in Form RPWA 30 to the Superintending Engineer/Additional Chief Engineer/Chief Engineer by 10th of the following month."

- (iii) A Schedule of the Quantities of the various descriptions of work.
 - (iv) A set of Conditions of Contract to be complied with by the person whose tender may be accepted.
¹[Existing Note 1 to 7 deleted]
- (b) Preparation of 'G' Schedule (Schedule of Quantities & Prices) :
- (i) Typical drawings and special conditions/specifications pertaining to the work in question should be enclosed with the 'G' Schedule.
 - (ii) Power of Attorney for signing 'G' Schedule and all communications thereafter by the contractor should invariably be obtained with the 'G' Schedule.
 - (iii) Every page of the Schedule should be signed by the Engineer-in-charge as well as the Contractor or his authorised representative with their seal.
 - ²[(iv) Minimum period for supplying G-Schedule alongwith complete tender documents, before the date of receiving tender, should be specified as under:-
 - 1. For works costing upto Rs. 5 lac - 5 days.
 - 2 .For works costing Rs. 5 to 50 lac - 7 days.
 - 3. For works costing above Rs. 50 lac - 12 days.]

1. Existing Note 1 to 7 deleted vide Circular No. 79/2020 dated 23.11.2020 :

"Note-1 No tender notices are to be issued unless all tender documents are ready.

Note-2 Time for completion of the work shall be specified by the tender sanctioning authority (as per amount mentioned in the estimate) before floating tenders.

Note-3 Tender documents, in all cases, will necessarily be sold at the tender receiving office and the next higher authority (except in the case of Chief Engineer Office). This fact would be notified to all prospective tenderers through NIT.

Note-4 Forms of tender documents shall be supplied to all prospective tenderers at the time of supply of tender forms, so that all the tenderers are in the knowledge of the total quantum of the work to be done including general and special conditions attached to the work.

Note-5 The following facts are to be mentioned necessarily in NIT before issue:

(a) If date of opening/selling is holiday, then tenders shall be sold/received/opened on next working day.

(b) Reference of land acquisition, approval drawings and layout plan etc.

Note-6. If the date of opening/selling of tenders is extended, the approval of next higher authority upto Chief Engineer will be necessary. Such extension will be notified to all prospective tenderers by issue of corrigendum.

Note-7. If the sanctioning authority fails to approve the tender within the period allowed to him for sanction commencing from the date of opening of tender, the tender will be sent to next higher authority for sanction.

2. Substituted by Order No.F.2(4)FD/Exp.III/99 dated 21.10.2005 (25/2005) with immediate effect for -

"(iv) Minimum period for supplying G-Schedule alongwith complete tender documents, before the date of receiving tender, should be specified as under:-

- 1. for works costing upto Rs. 2 lac - 7 days.*
- 2. For works costing Rs. 2 to 5 lac - 10 days.*
- 3. For works costing above Rs. 5 lac - 15 days."*

- (c) A Consolidated Register of Contracts/Agreements shall be maintained in Divisional office in Form RPWA 105, which should be reviewed at least once a month.
- 328.(a) If the amount of the tender is likely to be beyond the Divisional Officer's powers of acceptance, or to be of an unusual character, he should, before publicly inviting tenders, submit the contract documents to the Superintending Engineer for his approval or remarks, together with a copy of the proposed advertisement for tenders, and the form in which tenders are to be submitted. If the amount of tender is likely to exceed the Superintending Engineer's powers of acceptance, or to be of a very special nature, that officer should, in like manner, submit the contract documents to the Additional Chief Engineer/Chief Engineer for approval.
- (b) Normally tenders should be received at the divisional level. Tenders, for which sanctioning authority is Additional Chief Engineer/Chief Engineer, would be received in Circle Office. Similarly, tenders for which sanctioning authority is State Government, would be received in Additional Chief Engineer/Chief Engineer Office.
329. In works of great magnitude, the contract deeds should be specially prepared by the Department concerned with the consultation/approval of Law and Finance Departments but for ordinary contracts, including all such as are based on tenders which a Superintending Engineer is competent to accept, such ordinary forms as may have been approved by the Government will generally suffice.

Note : In the case of contract documents to be prepared for execution of works to be financed by International Agencies or Foreign Governments in accordance with the requirements of those bodies, all special conditions which are inconsistent with the standard conditions of contract of the Government of Rajasthan shall require specific approval of the Government in the Finance Department, which should be obtained well in time.

330. Estimates and amounts of sanction are to be treated as strictly confidential and officers of the Department are forbidden from communicating them to any contractor, piece worker or prospective tenderer.

Note : The restrictions imposed in this Rule do not apply to Percentage Rate Tenders.

III. TENDERS

¹[331. (A) Potential Assessment:

Every administrative department shall prescribe a uniform evaluation criteria applicable throughout their department for selection of contractors on the basis of potential assessment method. The evaluation criteria shall be enclosed with tender documents and no relaxation/deviation shall be made in evaluation criteria after opening of assessment bid.

(B) Post Qualification:

Every administrative department shall prescribe a uniform evaluation criteria applicable throughout their department for selection of contractors on the basis of post qualification. The evaluation criteria shall be enclosed with tender documents and no relaxation/deviation shall be made in evaluation criteria after opening of qualification bid.]

1. The existing Rule 331 partially retain as above vide Circular No. 79/2020 dated 23.11.2020 for -

"331.(a) Tenders for works, costing more than Rs. 30,000/- or the amount specially prescribed by the Finance Department, which should always be sealed, should invariably be invited in the most open and public manner possible whether by advertisement in the News Papers etc., in the manner provided in the decision below this rule and by notice boards of Divisions, Sub-Divisions, Circles and Zones and letters to Contractors Association at all levels and tenderers should have free access to the contract documents. The notice should in all cases state:-

- (i) *The place(s) where and the time when the contract documents can be seen, and the blank forms of tenders obtained, also the amount, if any, to be paid for such form of tender.*
- (ii) *The place where, the date on which and the time when tenders are to be submitted and are to be opened (in the case of large contracts this should be at least one month after the date of first advertisement or notice).*
- (iii) *The amount of earnest money to be deposited, the amount and nature of the ¹[xxxx] security deposit required in the case of the accepted tender.*

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<p>(iv) With whom or what authority the acceptance of the tender will rest.</p> <p>(v) Abridged notice inviting tenders containing essential information may be given in the press, but detailed notice inviting tenders, prescribed in Appendix XI, shall be obtained by the prospective tenderers alongwith other tender documents which will eventually form part of the contract of the successful tenderer.</p> <p>(vi) Tenders shall normally be invited by the authority next below the sanctioning authority. In specific cases, tenders be invited by Chief Engineer/Addl. Chief Engineer. If there are non-standard conditions, it shall first be got approved from the competent authority.</p>
<p>²I(b) The procedure for inviting open tenders shall be as under:</p>

(1)	Normal procedure	Upto Rs. 1 crore
(2)	Potential assessment method: (a) For roads (b) For other construction works	From Rs. 1 crore to 5 crore From Rs. 1 crore to 2 crore
(3)	Post-qualification method: (a) For roads (b) For other construction works	From Rs. 5 crore to 20 crore From Rs. 2 crore to 10 crore
(4)	Pre-qualification method: (a) For roads (b) For other construction works	From Rs. 20 crore and above From Rs. 10 crore and above

³I(A) **Potential Assessment:** Every administrative department shall prescribe a uniform evaluation criteria applicable throughout their department for selection of contractors on the basis of potential assessment method. The evaluation criteria shall be enclosed with tender documents and no relaxation/deviation shall be made in evaluation criteria after opening of assessment bid.

Under potential assessment method for selection of the contractor, the system of 2 envelopes shall be followed. Envelope-1 shall contain information in respect of potential assessment based on predetermined evaluation criteria and earnest money etc. Envelope-2 shall contain unconditional financial bid only. Both the sealed envelopes shall be received simultaneously. The potential assessment bid shall be opened by a committee constituted by competent authority in which AAO/AO/Sr AO/CAO/FA of the office will also be member. The potential assessment bid will be evaluated by the above committee. After evaluation of the potential assessment bid as per predetermined evaluation criteria, a comparative statement of all tenderers will be prepared. The authority competent to sanction the tender on the basis of estimated cost put to NIT or the committee (with one Accounts Member, not below the rank of Sr.A.O.) authorised by the Administrative Deptt. will approve the responsive qualified tenderer(s). Financial bids shall be opened by the committee of only those tenders who have qualified and have been declared as being responsive by the competent authority/authorised committee. The tender, will be sanctioned as per delegation of powers.

However, it shall be ensure by the department that the criteria are such that it does not restrict the fair competition and lowest tenderer is not bye-passed on frivolous reasons.

Financial bid should be opened within 7 days from the date of opening of qualifying bid. Date of opening of both the potential assessment bid and financial bid should be mentioned in NIT and also be informed to all responsive tenderers.

Authority should always be reserved to reject any or all of the tenders so received without assigning any reason and this should be expressly stated in the advertisement.

(B) Post Qualification: Every administrative department shall prescribe a uniform evaluation criteria applicable throughout their department for selection of contractors on the basis of post qualification. The evaluation criteria shall be enclosed with tender documents and no relaxation/deviation shall be made in evaluation criteria after opening of qualification bid.

Under post qualification method for selection of the contractor, the system of 2 envelopes shall be followed. Envelope-1 shall contain qualification bid in respect of information based on predetermined evaluation criteria and earnest money etc. Envelope-2 shall contain unconditional financial bid only. Both the sealed envelopes shall be received simultaneously. The qualification bid shall be opened by a committee constituted by competent authority in which AAO/AO/Sr.AO/CAO/FA of the office will also be member. The qualification bid will be evaluated by the above committee. After evaluation of the qualifying bids as per predetermined evaluation criteria, a comparative statement of all tenderers will be prepared. The authority competent to sanction the tender on the basis of estimated cost put to NIT or the committee (with one Accounts Member, not below the rank of Sr.A.O.) authorised by the Administrative Deptt. will approve the responsive qualified tenderer(s). Financial bids shall be opened by the committee of only those tenderers who have qualified and have been declared as being responsive by the competent authority/authorised committee. The tender, will be sanctioned as per delegation of powers.

Financial bid should be opened within 10 days from the date of opening of qualifying bid. Date of opening of both the pre-qualification bid and financial bid should be mentioned in NIT and also be informed to all responsive tenderers.

Authority should always be reserved to reject any or all of the tenders so received without assigning any reason and this should be expressly stated in the advertisement.

(C) Pre Qualification: Under pre qualification method, every administrative department shall prescribe a uniform evaluation criteria for pre qualification applicable throughout the department. Under this procedure. Initially the request for "Expression of Interest" (EOI) shall be published in news papers and a copy of the same may also be sent to such reputed/enlisted contractors having experience of the work concerned. The request shall also be for preparation, finalising and standardize techno-commercial details. In response to request for E.O.I. a pre bid meeting may be held with contractors having experience of such works. The department may if deemed proper discuss evaluation criteria during pre-bid meeting. After such meeting with participants, the department will finalise and standardize the techno commercial details and evaluation criteria.

However, if techno-commercial details and evaluation criteria are already pre determined and standard, the department may opt to invite tenders on such standard techno commercial details and evaluation criteria.

On the basis of such techno commercial details and evaluation criteria, open tenders as per rules shall be invited in 2-envelope system. The envelope 1 shall contain pre qualification bid submitted by the tenderer on the basis of pre determined pre

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qualification evaluation criteria. Envelope 2 shall contain unconditional financial bid. Both the pre qualification bid and the financial bid shall be sealed separately and put together in a third envelope. The qualification bid shall be opened by a committee constituted by the competent authority in which AAO/AO/Sr.AO/CAO/FA of the office will also be member. The qualification bid will be evaluated by the above committee. After evaluation of the qualifying bids as predetermined evaluation criteria, a comparative statement of all tenderers will be prepared. The authority competent to sanction the tender on the basis of estimated cost put to NIT or the committee (with one Accounts Member, not below the rank of Sr.A.O.) authorised by the Administrative Deptt. will approve the responsive qualified tenderer(s). Financial bids shall be opened by the committee of only those tenderers who have qualified and have been declared as being responsive by the competent authority authorised committee. The tender will be sanction as per delegation of powers.

Financial bid should be opened within 15 days from the date of opening of qualifying bid. Date of opening of both the pre-qualification bid and financial bid should be mentioned in NIT and also be informed to all responsive tenderers.

Authority should always be reserved to reject any or all of the tenders so received without assigning any reason and this should be expressly stated in the advertisement.]

Note-1: Form of Notice Inviting Tenders, the general rules and directions for the guidance of contractors while submitting their tenders and standard conditions of contractors in Appendix XI. Any deviation from those conditions will require prior approval of the Finance Department.

Note-2: Administrative Department may constitute committees for opening of tenders at various level.

Note-3: For execution of work estimated to cost below Rs. 30,000/- see Appendix-VII.

DECISION

[The mode of publication & time limit to be given in the notices while inviting tenders for the works classified under Rule 284 of PWF&AR for the Public Works Departments contracts will be as under :-]

S.No.	Amount of Work	Time limit	Mode of Publication
1.	Upto Rs. 30,000/-	7 days	(i) Contractors Association at Divisional level. (ii) Notice Board of the Division and all the Sub-Divisions.
2.	Rs. 30,000/- to Rs. 1 lac	7 days	(i) Contractors Association at Circle level and all the Divisions in the Circle. (ii) Notice Board of the Circle, Division and all the Divisions in the Circle and all Sub-Divisions of the Division. (iii) One Regional Newspaper.
3.	Rs. 1,00,001/- to Rs. 5 lac	10 days	(i) Contractors Association of Division, circle and all the Divisions in Circle. (ii) Notice Board of the Circle Office, all Divisions of the Circle and All Sub-Divisions of the Division. (iii) Publication in one leading Regional daily Newspaper and one state level leading daily news paper.
4.	Rs. 5,00,001/- to Rs. 10 lac	10 days	(i) Contractors Association at Zonal level, Circles and all Divisions in the zone. (ii) Notice Board of Zone, Circle Offices, Division and Sub-Divisional offices of the Division. (iii) Publication in one leading Regional daily Newspaper, one state level leading daily news paper and one all India level daily news paper. (iv) Any trade Journal specializing for publication of NIT's.
5.	Rs. 10,00,001/- to Rs. 100 lac	15 days	(i) Contractors Association at Departmental level all Zones, Circles and all Divisions in zone. (ii) Notice Board of Head Quarters Office of Zone, Circles, Divisions and all Sub-Divisional offices of the Division. (iii) Publication in one leading Regional daily Newspaper, two state level leading daily news papers and one all India level daily news paper. (iv) Any trade Journal specializing for publication of NIT's.
6.	Above Rs. 100 lac	30 days	(i) Contractors Association at Departmental level all Zones, Circles and all Divisions in Zone. (ii) Notice Board of Head Quarter, offices of Zones, Circles, Divisions and all Sub-Divisional offices of the Division. (iii) Publication in one leading Regional daily news paper, two state level leading daily news paper and two all India level daily news paper. (iv) Any Trade Journal specializing for publication of NIT's.

Note-1. Time allowed for publication commences from the date of publication in the News Paper - wherever prescribed. This applies to extension of reinvititation of tenders also.

Note-2. In case of Flood Control Works and urgent repairs to Irrigation works, where immediate action is necessary due to impending rains or closures of canals, the next higher authority may permit a shorter notice. In case of other works of emergent nature, time period of publication may be reduced with prior permission of the concerned Chief Engineer. In all other cases approval of Finance Department shall be required. The time limit of 30 days and 15 days could be reduced to 20 days and 10 days respectively and there will be no reduction in the time limit of 10 days and 7 days.

Note-3. The advertisement in Newspapers shall be made through Director, Public Relation, Rajasthan, Jaipur. For the purpose of appropriate categorisation, the amount of individual NIT shall be taken in consideration and not total of all.

Note-4. The Notice Inviting Tender shall also be published by including it on the Website of the Director Information and Public Relations, Rajasthan, Jaipur (DIPR) if the value of the tender exceeds Rs. 10.00 lacs. The tender below Rs. 10.00 lacs shall, however, be published through the Departmental Website.

Note-5. The tender to be published through the Website of the DIPR shall be E-mailed on "Tender@rajasthan.gov.in" by attaching word/HTML format file.

Note-6. As the tender is being published on the Website, a brief NIT only shall be given in the newspaper containing a note that other particulars of the tender may be seen on the website "www.dipronline.org" [and Departmental Website.....].

Note-7. Any tender received other than on prescribed form shall not be entertained. The tender form can also be downloaded from the website and this shall be entertained. Cost of the tender form downloaded from the website shall be deposited by the tenderer separately as applicable by way of Demand Draft or in cash along with the earnest money.]

1. Deleted words "performance guarantee and" by Order No.F.2(4)FD/Exp.III/99 dated 23.3.2001 (12/2001) with immediate effect.
2. Existing Rule 331 (b) and (c) substituted and renumbered as 331 (b) by Order No.F.2(4)FD/Exp.III/99 dated 19.3.2001(04/2001) with immediate effect.
3. Substituted by Order No.F.2(4)FD/Exp.III/99Pt. dated 4.6.2007 (31/2007).

332. ¹[Deleted]

333. ²[Deleted]

IV. Enlistment of Contractors

334(A) As a rule, all works are to be awarded to enlisted contractors only subject to following exceptions. The rules for enlistment of contractors in various categories and classes and different departments are given in Appendix-XVI.

- (i) In case, no registered contractor comes forward as a result of open tenders the competent authority may allow participating unregistered contractors for works not exceeding Rs 2.00 lac.
 - (ii) For special nature of works, for which there are no registered contractors or participation of unregistered contractors in such tenders is in the interest of Government and will attract better competition, the Administrative Department may give prior permission for allowing unregistered contractors to be awarded the works.
 - (iii) Contractors of C.P.W.D.; M.E.S.; Railway, Post and Tele-Communications and other State Governments/Central Government undertakings/organisations shall be treated as unregistered contractors. However, contractors of above organisations equivalent to class AA and A of Engineering Departments of State of Rajasthan can be allowed to participate in tenders costing Rs 1.50 crores and above by depositing full earnest money as per rules.
- (B) ³[(i) Only those contractors who have valid enlistment on the date of the issue of bid document, as prescribed in these rules, shall be eligible for issuance of bid documents.]
- (ii) Eligibility for issuance of tender documents to a particular class of contractors shall be determined by the amount of work shown in the NIT.
 - (iii) If there is difference between the amount of tender shown in the NIT and that shown in the schedule of quantity (normally known as Schedule-G) and contractors of lower class thus become entitled to participate in a tender fresh tenders shall be invited by issue of corrigendum or otherwise.

1. Deleted by Circular No. 79/2020 dated 23.11.2020 for - "332. At the advertised time and place all tenders received for the same contract should be opened by the Divisional officer or other officer in person, in the presence of such of the intending contractors or their agents as may choose to attend. No tender should be accepted from any person directly or indirectly connected with a service of the Government."

Note : To avoid possibilities of original tender documents being tampered with, tenders of all the contractors alongwith rates and conditions shall be entered in the Register of Opening of Tenders for Works/Stores and other items, in Form RPWA 20A."

2. Deleted by Circular No. 79/2020 dated 23.11.2020 for - "333. As a rule, no tender for the execution of works of any description should be entertained unless accompanied by earnest money paid to the extent which has been notified as necessary, by the Divisional or other officer. But in the case of petty works costing less than Rs. 50,000/- and for collection of material costing less than Rs. 30,000/- the Divisional or other officer may, at his discretion, accept tender without earnest money."

3. Substituted by Order No.F.2(4)FD/PWF&AR/99 Part-II dated 9.5.2017 (62/2017) with immediate effect for -

"(i) Tender document shall be issued to the contractors having valid enlistment on the date of issue of tender documents as provided in these rules."

(C) Tender Inviting Authority, with prior approval of the Chief Engineer or Additional Chief Engineer, as the case may be, may in exceptional cases, such as given below, may allow participating in tenders unregistered contractors possessing requisite qualifications, capability and experience :-

- (i) Number of registered contractors is too small in the particular category to allow any genuine competition,
- (ii) There is an attempt/tendency to form a ring or pool of contractors to wrest out contract on self dictated rates,
- (iii) Contractors boycott tenders floated by the department.

(D) Procedure for award of consultancy contracts is given in Appendix VIIA read with Rule 306A.

335. ¹[Deleted]

336. ²[Deleted]

337. ³[deleted]

1. Deleted Rule 335 by Circular No. 79/2020 dated 23.11.2020 - "335. *The amount of Earnest Money to be deposited should be sufficiently large (minimum being 2% of estimated cost) to be a security against loss, in case of the contractor failing to furnish the required security within the appointed time after the acceptance of his tender, or until the sums due to him form a sufficient guarantee or fails to commence the work * [xxx] or execute agreement or withdraw offer, as the case may be. Earnest Money shall not be taken in the form of Bank Guarantee. Earnest Money amounting up to Rs. 10 lac is to be obtained in Cash/DD/Banker Cheque. Remaining Earnest Money beyond Rs. 10 lac can be accepted in bank guarantee (in Form RPWA 87).*"

*Deleted words "or furnish performance guarantee" by Order No.F.2(4)FD/Exp.III/99 dated 23.3.2001 (Circular No. 12/2001) with immediate effect.

2. Deleted Rule 336 by Circular No. 79/2020 dated 23.11.2020 -

"336. (a) Usually the lowest tender should be accepted, unless there be some objection to the capability of the contractor, the performance guarantee and security offered by him, or his execution of former work. At the same time the acceptance or rejection of tenders is left entirely to the discretion of the officer to whom the duty is entrusted, and no explanation can be demanded of the cause of the rejection of his offer by any person making a tender. In cases, where the lowest tender is not accepted, reasons should, however, be recorded. In selecting the tender to be accepted the financial status of the individuals and firms tendering should be taken into consideration in addition to all other relevant factors. In case a single tender is received or in case where a tender other than the lowest is to be accepted, approval of the next higher authority shall be obtained, and entered in the Register of Tenders accepted other than the lowest (RPWA 30A).

¹[(b) Normally Public Sector Undertakings/Corporations, Companies Societies desiring to take up Public Works shall have to compete in the open tender in the usual way. However, the work may be allotted to RSRDCC after prior approval of Administrative Department (Public Works Department).

In case of works being executed by RSRDCC, they will charge overhead over and above actual work cost (as per work order). The overhead will be decided by P.W.D. with the concurrence of Finance Department.]

(c) Normally there should be no negotiations after receipt of tenders, for it defeat the very purpose of calling competitive bids. Where, however, due to certain reasons, negotiations become essential, the fundamental principals and procedure laid down in Rule 59 of the GF & AR Part-II must be followed by the authorities competent under the relevant item of the Schedule of Powers (Appendix-XIII).

*Substituted by Order No.F.2(4)FD/PWF&AR/99 Pt.II dated 7.9.2012 (Circular No. 50/2012) for - "(b) Normally Public Sector Undertakings/Corporations, Companies, Societies e.g. Avas Vikas Sansthan etc., desiring to take up Public Works shall have to compete in the open tender in the usual way, and no direct or indirect subsidy of any kind shall be allowed. Any relaxation in this Rule shall require approval of the Finance Department."

3. Deleted by Order No.F.2(4)FD/PWF&AR/99 Pt.II dated 9.5.2017 (Circular No. 62/2012) for -"337. In case, a contractor leaves a work before completion, after action is taken against such contractor as per terms of agreement, it would be permissible for the original sanctioning authority to award the remaining work on same rates and terms to any other registered contractor without calling tenders. (See relevant item of the Schedule of Powers.)

V. SECURITY FOR PERFORMANCE OF CONTRACTS

338. ¹[Deleted]

1. Deleted Rule 338 by Circular No. 79/2020 dated 23.11.2020 -

338. *[The security deposit @ 10% of the gross amount of the running bill shall be deducted from each running bill and shall be refunded as per rules on completion of the contract as per terms and conditions. However, the amount of security deposit deducted from running bills shall not be converted into any mode of securities like bank guarantee, FDR etc. The earnest money deposited shall however be adjusted while deducting security deposit from first running bill of the contractor. There will be no maximum limit of security deposit.]

However, a contractor may elect to deposit full amount of 10% security deposit in the shape of bank guarantee or any acceptable form of security before or at the time of executing agreement. In that case earnest money may be refunded only after deposition of full 10% as above. However, in case during execution cost of works exceeds as shown at the time of depositing 10% as above, balance security deposit shall be deducted from the Running Account Bills.]

Note-1: When earnest money tendered under Rule 335 is adjusted into security deposit, it should be taken into account for the purpose of the deduction made under this rule e.g. when **[10%] of the first monthly payment is less than the amount of earnest money, no deduction will be made from it (the deduction will commence from the subsequent payment) but when it is more, only the difference between it and the earnest money will be deducted from the bill towards the security deposit.

Note-2: The ***[xxx] Bank Guarantee is given by a Bank on behalf of his customer, against certain margin money or Fixed Deposit Receipts or collateral securities etc. Interest accruing on such deposits will naturally go to the contractor with which the State Government is not concerned. The \$[xxx] Bank Guarantee is for a fixed and definite amount, without accumulation of interest thereon.

Note-3: Genuineness of every \$[xxx] Bank Guarantee may be got verified independently to detect any forged Bank Guarantee. A note of Verification shall be recorded on the margin of the Bank Guarantee over the signatures of the Divisional Officer.

*Substituted by Order No.F.2(4)FD/Exp.III/99 dated 23.3.2001 (12/2001) with immediate effect for - "Performance Guarantee for the contract to the extent of 5 percent of contract value will be obtained from the contractor in cash or in the form of Bank Guarantee of a Nationalised or Scheduled Banks before or at the time of execution of Agreement. Contractors Registered in Class "C" & "D" may, however, choose to get the amount deducted from their first running account bill. If the amount of first running account bill is short of the 5% of the contract value, the balance amount shall be deposited by the contractor in Cash/FDR or other approved forms of security. However, an undertaking, in the Form RPWA 114, may be obtained from such contractors that in case after executing the agreement but before passing of first running bill if work is not commenced or left incomplete, then 5% amount equal to performance guarantee shall be recovered from his other claims pending in division/other divisions/departments or from enlistment security deposit. The undertaking is to be obtained in Form RPWA 114. The format of Performance Guarantee would be standard format as approved by the State Government (Form RPWA 88). The Bank Guarantee would be irrevocable and unconditional and be kept with the Divisional Officer. The balance security deposit to the extent of 5 percent of the contract value will be deposited by contractor in Cash or Bank Guarantee (RPWA 88A) of a Nationalised or Scheduled Bank in advance or he may elect to get this amount deducted @5% from the amount of bills payable to him. There will be no maximum limit of Security Deposit.

To ensure timely presentation of Guarantee to Bank for encashment/extension, a Register of Bank Guarantee shall be kept in Form RPWA 89. The Bank Guarantee will be sent for encashment/extension atleast one month in advance before the expiry date of validity period so as to facilitate renewal/encashment in time. The validity time for Bank Guarantee must be till the completion period of contract plus the extension granted plus period of refund of security prescribed in Agreement Form/Local requirements."

**Substituted "5%" by Order No.F.2(4)FD/Exp.III/99 dated 23.3.2001 (12/2001) with immediate effect.

***Deleted words "Performance Bank Guarantee or" by Order No.F.2(4)FD/Exp.III/99 dated 23.3.2001(12/2001) with immediate effect.

\$Deleted words "Performance Bank Guarantee/" by Order No.F.2(4)FD/Exp.III/99 dated 23.3.2001 (12/2001) with immediate effect.

VI. PROVISION IN CONTRACTS FOR IMPORTED STORES

339. In framing contracts of any description, it should be laid down that the supply of imported materials, if required to any considerable extent, shall be arranged for by the Government. Such stores should either be supplied from the existing government stock or be obtained in accordance with Stores Purchases Rules. In the case of important construction works let out on contract, such stores may be supplied by the contract or subject to the conditions given in the Stores Purchases Rules. See G.F. & A.R. Part-II.

VII. ENFORCEMENT OF TERMS OF CONTRACTS

340. Engineers and their subordinates are responsible that the terms of contracts are strictly enforced and that no act is done tending to nullify or vitiate a contract. All contract deeds must be executed on one or other of the standard forms, but they may be modified to suit local requirements after approval of Law and Finance Departments. All agreements or security bonds entered into with the Department by contractors for the execution of work or for securing the due performance of contracts are ¹[subject to stamp duty as notified by State Government, Finance Department under Rajasthan Act No. 7 of 1952 namely, the Rajasthan Stamp Law (Adaptation) Act, 1952 and amended from time to time. The stamp duty shall be payable by the contractor.]

VIII. OFFICERS EMPOWERED TO EXECUTE CONTRACTS

341. No authority lower than an Executive Engineer or the Officer-in-charge of a Division may accept any tender or make a contract for Public Works. The officers legally empowered to execute on behalf of the Governor, the different classes of deeds, contracts and other instruments are detailed in Schedule of Powers of the officers of the Engineering Departments. See Appendix XIII.
342. It is not the intention to prevent the officers mentioned in the preceding Rule from giving out to different contractors a number of contracts relating to one work, even though such work may be estimated to cost more than the amount upto which they are empowered to accept tenders. But no individual contractor may receive a contract amounting to more than this sum nor, if he has received one contract, may he receive a second in connection with the same work, or estimate while the first is still in force, if the sum of the contracts exceeds the powers of acceptance of the authority concerned.
- ²[343. Departures from the Rules 322, 324, 325 to 331, 334 and 339 to 342 will be permitted by the Government only in unavoidable circumstances.

The following points should be very carefully noted:-

1. Substituted words "exempted from stamp duty" by Order No.F.2(4)FD/Exp.III/99 dated 15.1.2001 (3/2001) w.e.f. 1.4.2000 and shall be applicable on all contracts/agreements/security bonds etc. executed on or after 1.4.2000.

2. Substituted by Circular No. 79/2020 dated 23.11.2020 for - "343. Departures from the Rules 322 to 342 will be permitted by the Government only in unavoidable circumstances.

The following points should be very carefully noted:-

(i) No Authority may enter into a Contract into which he is not empowered to enter under Rule 341 and Schedule of Powers of the officers of the Engineering Departments or which infringes the Rule 342.

(ii) No Authority may accept any contract for a work until an assurance has been received from the authority competent to provide funds for the same, that such funds will be allotted before the liability matures (vide Rule 348 (a)).

(iii) No Authority subordinate to the Government may waive the provisions of Rule 339 where the purchase of imported materials contravenes the provisions of the Stores Purchases Rules."

Note: Restriction (i) above does not apply to Piece Work Agreements/Work Orders, which are not contracts within the meaning of these Rules, vide Rule 322. "

- (i) No Authority may enter into a Contract into which he is not empowered to enter under Rule 341 and Schedule of Powers of the officers of the Engineering Departments or which infringes the Rule 342.
- (ii) No Authority may accept any contract for a work until an assurance has been received from the authority competent to provide funds for the same, that such funds will be allotted before the liability matures (vide Rule 348 (a)).
- (iii) No Authority subordinate to the Government may waive the provisions of Rule 339 where the purchase of imported materials contravenes the provisions of the Stores Purchases Rules.]

G. SALE AND ACQUISITION OF LAND

I. SALE OF GOVERNMENT LAND AND IMMOVABLE PROPERTY

- 344. All government land and immovable property of Government, should ordinarily be sold through the Revenue Department.
- 345. When any immovable government property is made over to a local authority for public, religious, educational or any other purposes, the grant should be made expressly on the conditions, in addition to any others that may be settled, that the property shall be liable to be resumed by the Government, if used for other than the specific purposes for which it is granted and that, should the property be at any time resumed by the Government, the compensation payable therefor, shall in no case exceed the amount (if any) paid to the Government for the grant, together with the cost or their present value, whichever may be less, of any buildings erected or other works executed on the land by the local authority.

II. ACQUISITION OF LAND

- 346. When land is required for Government use, the officer of the Department should, in the first instance, consult the Chief Revenue Officer of the District i.e. the District Collector and obtain from him the fullest possible information as to the probable cost of the land, together with the value of buildings, etc., situated on the property, for which compensation will have to be paid. Upon the information thus obtained, an estimate should be framed by the Public Works Officer and submitted for sanction. When sanction to such an estimate has been obtained, the Divisional Officer or other Public Works Officer concerned should refer the matter to the Revenue Officer who will take the necessary preliminary action for the appropriation of the land under the Land Acquisition Act, or for its acquisition by private negotiation. Should it subsequently be found impossible to obtain the land required without materially exceeding the estimate, or obtain some other plot of land in lieu of that originally proposed, the Public Works Officer will submit a revised estimate for sanction. In cases where the amount claimed by the owner is largely in excess of the amount awarded by the Revenue Officer, possession should not be taken except under the specific orders of the authority sanctioning the work until the time has elapsed within which an appeal may be preferred.
- 347. All proposals for the occupation of land within cantonment limits, forming part of an encamping ground or otherwise held for the use of the Defence Department, should be submitted in the case of land within cantonment limits, to the Cantonment Authority and, in other cases, to the General Officer Commanding the Division or Independent Brigade. These officers will take the necessary steps to obtain the sanction of the Defence Department of the Central Government to the proposals.

H. EXECUTION OF WORKS

I. COMMENCEMENT OF WORKS

- 348.(a) It is a fundamental Rule that no work shall be commenced unless a properly detailed design and estimate have been sanctioned, allotment of funds made, and orders for its commencement issued by competent authority. Permission, granted by the Government in orders on a budget estimate, for the retention of an entry of proposed expenditure during the year on a work conveys no authority for the commencement of outlay. Such permission is granted on the implied understanding that, before any expenditure is incurred, the above conditions will have been fulfilled. Excepting in regard to petty works, as defined in Rules 284 and 297, Repairs of the nature contemplated in Rule 320 and in cases of real emergency to be immediately reported and explained to the authorities competent to accord administrative approval and technical sanction, this injunction may not be infringed. On the other hand, sanctions of a design and estimate by the Government or any other authority, conveys no permission for the commencement of expenditure on the work, unless such expenditure has been provided for in the budget estimate of the year or provision has been made for the outlay within the financial year either by appropriation or re-appropriation. Similarly, no liability may be incurred in connection with any work until an assurance has been received from the authority competent to provide funds that such funds will be allotted before the liability matures.
- (b) If in any case, whether on grounds of urgency, an officer is required to carry out a work for which no estimates have been sanctioned or for which no appropriation exists (whether estimates have been sanctioned or not) the orders of the officer authorising the work as per delegations should be conveyed in writing. On receipt of such written orders the officer who is directed to carry out the work should immediately intimate to the Accountant General and Finance Department that he is incurring a liability for which no appropriation has been made in the budget or the appropriation made is inadequate and should, at the same time, state approximately the amount of the liability which it is likely he will incur in compliance with the written orders which he has received. As the Accountant General will hold all such expenditure under objection, it is the duty of the officer incurring the expenditure to take immediate steps by addressing the appropriate competent authority to obtain orders either stopping the work or regularising its execution. See Rule 315 also.
349. In the absence of orders to the contrary from competent authority, a Divisional Officer may continue to incur expenditure on the following classes of works from the commencement of a financial year :-
- (i) All original works-in-progress at the end of the previous financial year.
 - (ii) Expenditure on repair works-in-progress and on ordinary regular repairs.
 - (iii) Maintenance of Tools & Plant and liabilities arising from the previous year in respect of any purchases.
350. Verbal orders for the commencement of work are to be deprecated as being liable to misapprehension, but in cases where such orders are given in emergency, they should be confirmed in writing within 15 days positively.
351. No work should be commenced on land which has not been duly made over by the responsible civil officers.

II. SCOPE OF SANCTION

352. The authority granted by a sanction to an estimate must on all occasions be
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looked upon as strictly limited by the precise objects for which the estimate was intended to provide. Accordingly, any anticipated or actual savings on a sanctioned estimate for a definite project should not, without special authority, be applied to carry out additional work not contemplated in the original project or fairly contingent on its actual execution.

Exception

The above Rule does not apply in the case of estimates for special repairs to monsoon damages.

III. LAPSE OF SANCTION

353. The approval or sanction to an estimate for any public work other than annual repairs will, unless work has been commenced, cease to operate after a period of five years from the date on which it was accorded (see Rule 313).

The orders contained in this Rule are special for the Engineering Departments.

IV. ALTERATIONS IN DESIGN DURING CONSTRUCTION

354. No material alteration in sanctioned (still less in standard) designs may be made by a Divisional Officer in carrying out any work, without the approval of the Superintending Engineer. Should any alteration of importance, involving additional expense be considered necessary, a revised or supplementary estimate (see Rules 367 to 371) should be submitted for sanction. In urgent cases, where the delay thus caused would be inconvenient, an immediate report of the circumstances must be made to the higher authority and dealt with, as the case may require. In the case of material modifications of or deviations from a sanctioned estimate, it is the duty of the Executive Officers to see that sanction of the competent authority is obtained.
355. In the case of works, the estimates for which have been sanctioned by the Government in the Finance Department, no alterations or additions, likely to cause an excess, should be permitted without the previous approval of the Government in the Finance Department. In case, the matter is of extreme urgency, a telegraphic report of the circumstances should be sent for the orders of the Government in the Finance Department.

Note: For the Powers of subordinate authorities to sanction emergent repair works, see Schedule of Powers.

356. Where important structural alterations are contemplated though not necessarily involving an increased outlay, the orders of the original sanctioning authority should be obtained. A revised estimate should be submitted for technical sanction should the alterations involve any substantial change in the cost of the work.

V. MISCELLANEOUS RULES FOR THE EXECUTION OF WORKS

357. No public edifice should be destroyed or injured in the execution of works without the full and free consent of the persons interested in it, nor without the concurrence of the principal civil authority on the spot, or under the orders of the Government (see also Rule 245).
358. All interruptions of large works-in-progress should be immediately reported to the Superintending Engineer, the causes and the probable duration of such interruptions being duly explained.
359. All unusual losses in the manufacture of materials must, on their occurrence, be reported to the Superintending Engineer.
360. The Superintending Engineer may, if he deems it necessary, direct the Divisional Officer to suspend the commencement or progress of any work pending the orders of the Government.

I. EXECUTION OF WORKS BY CIVIL OFFICERS

361. Rules for the execution of works by officers of Civil Departments are contained in Chapter XIII of G.F. & A.R. Part I.

J. CONTRIBUTION WORKS

362. The Department may occasionally, with the sanction of the Government or other subordinate authority, to whom the powers may have been delegated, undertake to execute contribution works for which the outlay is provided, wholly or in part, from :-
- Funds of a public nature, but not included in the budget estimates and Accounts of State.
 - Contributions from the public or private individuals.
363. Where a work is to be carried out partly from funds provided in the estimates of the Department and partly from funds of the foregoing nature, the contribution will be considered as a lump sum in addition to the Government grant, and the work executed in strict accordance with the procedure laid down for Public Works.
364. The contribution should be realised before any liability is incurred on account of the work. In cases, where the Government are satisfied that the money will be forthcoming when required, they may authorise the recovery from the contributor by suitable installments on fixed dates. No interest will be allowed on sums deposited as private contributions for Public Works.
365. In cases where the Department undertakes to design and construct a work wholly, from the sources referred to in Rule 362, such as a Town Hall or Works for a Municipality, or a School or Hospital for which funds have been raised by subscription, the following rules will be observed :-
- The design and estimate will, in the first instance, be drawn up in communication with the party or parties depositing or administering the funds, and must be submitted for the technical sanction of such departmental authority as the extent of the estimate would require in the case of technical sanction to an ordinary Public Work.
 - Provision must be made to cover the cost of Establishment, Tools and Plant, Accounts and Audit and Pensionary Charges at such percentages as are prescribed in Appendix V except wherever exempted.
 - Prior to the work being put in hand, a written approval to the estimate and design must be obtained from the authority depositing or administering the funds and an acknowledgment procured to the effect that in undertaking the work the Department does not bind itself to complete the work within the amount of the estimate, and that the authority depositing or administering the funds, agrees to finance any excess that may occur. Any material alteration in the design must be similarly dealt with.
 - The necessary funds for the execution of the work must be realised and paid into the Treasury either in a lump sum or in such installments and by such dates, as the Government may decide, in each case. No advance from the revenues of the State for such purpose will be permitted and in a case where the money is paid by installments, the Government will not be responsible for any increase in cost or damage to the uncompleted work, caused by a temporary stoppage of the work pending receipt of further installments.
 - It will be the duty of the officer-in-charge of the work to bring at once to the notice of his superiors and of the local body or

individuals anticipated excess over the estimate, as well as to provide the fullest information in connection with the progress of expenditure, so that no responsibility may attach to the Government in the event of the work having to be stopped for want of funds.

- (vi) In undertaking such works, it should be arranged that the extent to which the Government are responsible in regard to the execution of the work, is thoroughly understood both by the parties for whom the work, is to be constructed and by the Executive Officers to whom its construction is to be entrusted.
 - (vii) Where the work is of large magnitude, or there are any special circumstances which seem to render such a course desirable, an agreement should be drawn up under legal advice.
366. It must be distinctly understood that contributions on account of one work can, in no circumstances be utilized for meeting outlay on account of another work the contributions for which may be in arrears.

K. SUPPLEMENTARY AND REVISED ESTIMATES

I. SUPPLEMENTARY ESTIMATES

367. Any development of a project thought necessary while a work is in progress, which is not fairly contingent on the proper execution of the work as first sanctioned, must be covered by a supplementary estimate, accompanied by a full report of the circumstances which render it necessary. The abstract must show the amount of the original estimate and the total of the sanction required including the supplementary amount.

II. REVISED ESTIMATES

368. A revised estimate must be submitted when the sanctioned estimate (vide Rule 352) is likely to be exceeded by more than 10 percent, either from the rates being found insufficient, or from any cause whatever, except as mentioned in Rule 367.(See, however, Rule 356).

Note: All such cases where the excess so sanctioned makes the total estimate exceed the amount up to which he is empowered to sanction should be reported every month to his next higher authority which has to satisfy itself about the propriety of the excess sanctioned.

369. When a revised estimate is submitted, it must be accompanied by a comparative statement on the form prescribed, and by a report showing the progress made to date. It is the duty alike of the Divisional Officer and of the Superintending Engineer to watch carefully the progress of expenditure and to see that a revised estimate is submitted immediately the necessity arises.

III. SUPPLEMENTARY AND REVISED ESTIMATES

- 370.(a) In cases where a substantial section of an original work sanctioned by himself or by a higher authority has been abandoned, or where material deviations from the original proposals are expected to result in substantial savings on the estimate, the Superintending Engineer must revise the amount of the estimate and intimate both to the Accountant General and to the Divisional Officer that the amount of expenditure sanction should be reduced accordingly. In cases where the saving is due to material deviations of structural nature from the design originally approved and the amount of the revised estimate is greater than that up to which the Superintending Engineer is empowered to sanction estimates technically, a revised technical sanction must be applied for from competent authority.
- (b) If at any time, either before or during the execution of an original work, it is found that the original estimate for it is excessive for reasons other than those mentioned in clause (a) above, an officer of rank not lower than Divisional

Officer may sanction a revised estimate for it, even though the amount of such revised estimate may exceed that to which he is ordinarily empowered to accord sanction. When according such sanction he should intimate to the Accountant General that the amount of the expenditure sanction should be reduced accordingly.

Note: For the purpose of clause (a), a substantial section of a project or work shall be considered to have been abandoned, if the estimated cost of the works, as revised, is less than 95 percent of the cost of the project or work as originally sanctioned.

IV. UTILISATION OF COMPLETION REPORT AS REVISED ESTIMATE

371. When excesses occur at such an advanced state in the construction of a work as to render the submission of a revised estimate purposeless, the excesses, if beyond the powers of the Divisional Officer to pass, may be explained in a completion report, Form RPWA 44, completion statement prepared under the Rule 372.

L. COMPLETION REPORTS, CERTIFICATES AND PLANS

I. GENERAL

372. (a) A Consolidated Completion Statement, in Form RPWA 45, should be prepared monthly of all completed works other than those referred to in clause (b), the actual expenditure on which is in excess of the sanctioned estimate (vide Rule 352) by an amount greater than that which the Divisional Officer is empowered to pass. This statement should show for each work or group of works, the estimated amount, the outlay and the excess. In cases in which the Completion Statement is utilized instead of a revised estimate under Rule 371, sufficient details must be given, if the excess is more than 10 percent, to satisfy the authority whose sanction is necessary.
- (b) A Detailed Completion Report, in Form RPWA 44, need only be prepared in respect of works on which the outlay has been recorded by sub-heads,
- (i) When, if the work was sanctioned by higher authority, the total estimate has been exceeded by more than 10 percent, and
 - (ii) When, if the work was sanctioned by the Divisional Officer, the total estimate has been exceeded by an amount greater than that which he is empowered to pass.

This report should give a comparison and explanation of differences between the quantity, rate and cost of the work executed and those entered in the estimate. (See also Rule 371).

Note: The Superintending Engineer may, if he so desires; require a detailed completion report to be prepared on the completion of any other work.

II. WORKS EXECUTED ON BEHALF OF OTHER DEPARTMENTS

373. On the completion of an original work executed on behalf of another Department, a Completion Certificate, in Form RPWA 45A, should be forwarded by the Divisional Officer to the competent authority in the Department concerned, who should after signing it in the space provided for the purpose (vide also Rule 375), return it to the Divisional Officer.

In the case of repairs, the Sub-Divisional Officer should submit a Completion Certificate, in Form RPWA 45A, to the officer of the Department immediately interested in the work, who should, after endorsing it with the remark that the work is "Good" order or otherwise, forward it to his Departmental superior (if he is not

himself the officer competent to sign the certificate). The latter officer should then transmit it to the Divisional Officer for disposal. The Completion Certificate in the case of petty works and repairs will be endorsed on the requisition (Form RPWA 32) and no separate certificate is required.

Note: When original works or repairs are executed in respect of a building under the control of the Public Works Department which is not allotted to any particular officer during the year; the Completion Certificate in respect of these works may be signed by the Executive Engineer.

374. Officers of the Departments requiring the work are required to fill up and sign all authorised forms of Requisition, Completion Report or other Certificates of execution that may be required by the Divisional Officer, in consequence of the execution of any work on their application or order.
375. The countersignature of an officer of the requisitioning Department, merely implies, in the case of an original work, that the work has been completed and taken over, and in the case of repairs, that the building or work generally is in proper order and involves no further responsibility. If the countersigning officer is not satisfied with the work and wishes to make any remarks, he can do so over his signatures, but he should bear in mind that, in making remarks which are unnecessary or irrelevant he may occasion much delay. (See also Rule 377).

III. RECORD DRAWINGS

376. Record drawings, showing the work as actually constructed, should be completed, as soon as possible, by the officer in immediate charge of every new work; any subsequent alterations being carefully noted therein (vide Rule 250). Completion plans, consisting of copies of the record plans of the more important works and alterations, should, if required to elucidate the report or if otherwise so directed by the Superintending Engineer should be prepared in the Divisional Office to accompany the Completion Report.

IV. OFFICE OF RECORD

377. On the completion of any work in respect of which a Completion Report or Statement is required under Rule, such Report or Statement should be forwarded by the Divisional Officer to the Accountant General who should, after verification of the figures, transmit it to the Superintending Engineer. That officer should forward it to the Chief Engineer or to the Government if he is not himself empowered to deal with the excess. After disposal by the authority concerned it should be returned to the Divisional Office.

Completion plan, if any, should not be sent to the Accountant General but should be forwarded direct to the Superintending Engineer, who should attach them to the Completion Report on its receipt.

Completion Certificates which should not be submitted to the Accountant General should ordinarily be retained in the Divisional Office, but in the event of unfavourable remarks having been recorded upon such a certificate by any officer of the Department on whose behalf the work is executed it should be submitted for the orders of the Superintending Engineer with the explanation of the Divisional Officer and an account of any action he may have taken.

M. WORKS EXECUTED ON LUMP SUM CONTRACTS

378. 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 fixed sum, the following being the 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 works to be done.
 - (iii) Detailed measurements of the work done are not required to be recorded except in respect of additions and alterations.
 - ¹[(iv) In case of works estimated to cost more than Rupees 100 crores with stipulated completion period of more than 18 months, price variation will be applicable as per terms and conditions of the contract.
 - (v) Payments are made on completion of predetermined stages of work as specified in the contract document.]
379. Before a work is given out on contract on a lump sum basis, the procedure prescribed for ordinary works for inviting tenders and entering into agreement with the contractor, vide Rules 331 to 340, should mutatis-mutandis be followed. Otherwise also the rules regulating ordinary works apply so long as they are not inconsistent with any special rules relating to lump sum Contracts.
- (i) In drawing up a contract document, the essential conditions mentioned in Rule 378 must be observed closely.
 - (ii) Security Deposits should be kept for not less than six months after the work is completed or for any longer period mentioned in the contract. During this period, the Divisional Officer should adjust any expenditure to which the contractor may become liable under the conditions of his contract.

Note: *The agreement form for lump-sum contract for works will be the same as given in Appendix XI with the following changes :-*

- (i) The first sentence under the heading "Tender for Works" reading as - " I/We hereby tender for the execution for the Governor of the State of Rajasthan of the work specified in the under written memorandum within the time specified in such memorandum at..... percentage below/above the rates entered in the schedule mentioned in Rule I " shall be substituted by the following :

"I/We hereby tender for the execution for the Governor of State of Rajasthan of the work specified in the under-written memorandum within the time specified in such memorandum at lump-sum amount of Rs.....specified in the schedule attached mentioned in Rule 1"
- (ii) In Clause No.12 of the Conditions of Contract, the words "plus and minus, the tender premium," wherever occurring shall be deleted.
- (iii) Clause 30 of the Conditions of Contract shall be deleted.
- ¹[(iv) **Clause 8 : Bills to be submitted on completion of specified stages of work:** In case of lump sum contracts, bills will be submitted by the contractor on completion of various stages of work as specified in the contract document. The claim as far as admissible, authorized or paid, if possible, before expiry of 10 days from the presentation of the bill. The claims for additions and alterations, if any, may also be included in the bills if their measurements have been recorded and checked.]

1. Added by Order No.F. 2(4)FD/PWF&AR/99 Part- II dated 27-1-2012(Circular No.49/2012).

N. Computerization

380. The Engineering Departments may gradually resort to computerization of such standard and repetitive types of items e.g. analysis of Basic Schedule of Rates, project formulation of public works, monitoring of technical and financial data/reports, preparation of monthly account, etc., to achieve high standard of efficiency and promptitude, keeping in view the costs involved.

CHAPTER XIII

BROAD GUIDELINES FOR PROJECTS/SCHEMES

Note : Detailed Rules for formulation and sanction of projects relating to buildings and roads, bridges, dams, canals, multipurpose river valley schemes, water supply and sewerage schemes and schemes to be financed by International/ Foreign assistance, etc., will be found in departmental manual of orders/instructions synopsis of the existing rules are given below :-

I. Projects/Public Works within the administrative control of the Public Works Department

381. Preliminary estimates for construction of buildings residential and non-residential, roads, bridges, cross drainage works under the administrative control of the Public Works Department shall be prepared in accordance with detailed instructions on the subject and in the proformas contained in the Departmental Manual of Orders or specific orders issued by the Administrative Department in consultation with the Finance Department.

Note: For buildings under the administrative control of civil departments, (See Rules 293 to 298).

II. National Highways

382. "National Highways" are mentioned at item 23 of Union List of the 7th Schedule of the Constitution of India. Therefore, the Directorate General (Roads) under the Ministry of Surface Transport, Government of India are responsible for the construction and upkeep of National Highways in the country. In actual practice, however, the work of construction and upkeep of National Highways is got done through Public Works Divisions of the State Governments concerned under the provisions of Article 258 of the Constitution. Detailed instructions for preparation of project estimates for administrative approval, technical specifications, powers of sanction of detailed estimates etc. are laid down by the Ministry of Surface Transport from time to time. The State Public Works Department will act accordingly and ensure speedy 100% reimbursement of funds initially spent out of the State Government balances on construction as well as maintenance of National Highways including cost of workcharged/muster roll regular staff etc., and percentage (agencies) charges vide Appendix-V Rule 6(h). Specific Accounting Procedure for settlement of claims is given in Appendix IX.

III. Works of Urban Link Roads

383. Project formulation of such works shall be carried out as per pattern approved by the Government of India, if they are to finance the costs incurred thereon otherwise normal standards in force in P.W.D will apply.

Expenditure on development and maintenance of "Urban Link Roads" connected with National Highways falling within a State shall be budgeted and accounted for in the State Accounts of P.W.D. like other expenditure. Reimbursement of such expenditure depending upon the terms of agreement in each case shall be exhibited as a recovery below the Minor Head "National Highways-Utban Links" under which the expenditure is initially booked in State Public Works Division.

IV. Works financed out of National Highways Permanent Bridges Fees Fund

384. Permanent bridges, costing more than Rs. 25 Lac each, completed and opened to traffic on 1st April, 1976 or after, on National Highways are subject to levy of fees which is credited to National Highways Permanent Bridges Fees Fund in the accounts of the Central Government. Out of this fund, sums are allocated by the Central Government for development of National Highways in the States which are, as far as possible, equal to the net

fees collected in respective States under this scheme. These allocations are over and above the normal plan allocations which are augmented to the extent of the net proceeds out of the National Highways and Bridges Fees Fund. The proceeds of the fees remaining unutilized at the end of a financial year shall not lapse at the close of the financial year, but shall be available to be utilized during subsequent year/years against individual works. All the works to be executed out of the allocations from the National Highways Permanent Bridges Fees Fund require approval of the Ministry of Surface Transport. Accounting Procedure to be followed in the accounts of the State Government is given in Appendix IX.

V. Works of Government of India (Railways, Defence, P & T, C.P.W.D. etc). executed on agency basis

385. Other works of various Ministries/Departments of the Government of India like Defence, Railways, Posts and Tele-communications, Civil Aviation, Urban Development (C.P.W.D.), which do not form part of the Consolidated Fund of the State, are also executed by the State P.W.D. on agency basis only in accordance with the general and specific requirements and specifications laid down by the respective Ministry/Department of the Government of India. Works shall be commenced only after project estimates have been administratively (or technically, wherever so required) are sanctioned by the competent authority of the Government of India and funds are released on mutually agreed basis. Accounting Procedures for settlement of claims are laid down in Appendix IX and Chapter XX.

VI. Works financed out of Central Road Fund

386. (i) Central Road Fund is constituted under a Policy Resolution of the Parliament (latest being of 1st May, 1988), by levy of certain percentage (not less than 5%) of the basic price of the Custom and Excise Duties levied on motor spirit and diesel. The proceeds of such amount of the Central Road Fund are allocated for construction and maintenance of Highways as under:-
- (a) 64% of the accruals of the Fund are allotted to the States for Development and maintenance of State Roads on the basis of petrol, diesel consumption in each State.
 - (b) 35.5% are utilized by the Central Government for development and maintenance of National Highways, and
 - (c) 1/2% is kept by the Central Government to meet administrative charges.
- (ii) The balance to the credit of the Central Road Fund or any allocation thereof does not lapse at the end of the financial year. The Central Road Fund is utilized for financing such of the schemes connected with roads, as the Central Government may approve, in accordance with general or special orders and specifications issued by the Ministry of Surface Transport. .
- (iii) The following portions of guidelines having bearing on finance and accounts are given below :-
- (a) The projects/schemes are financed 100% from the Central Road Fund.
 - (b) The individual projects shall be sanctioned within a period of two years from the date of administrative approval failing which the work will be deemed to be deleted from the programme unless revised administrative approval of Government of India is issued .
 - (c) Future maintenance and upkeep of the projects after completion will be the responsibility of the State Government.

- (d) No agency charges are payable for execution of the works included in the programme.
- (iv) Accounting Procedure for execution of work, adjustment against the Central Road Fund is laid down in Appendix IX.
- (v) The expenditure which appears in the State budget and accounts is subject to usual audit by Accountant General. (See also Rule 305)

VII. Roads of Strategic Importance and Roads of Inter-State and Economic Importance

387. (i) Schemes for construction of roads of strategic importance (border roads), and roads of inter-state and economic importance are required to be prepared in accordance with the instructions and specifications laid down by the Ministry of Defence and the Ministry of Surface Transport respectively. After administrative approval and technical sanction of the competent authority has been obtained, the State Public works Divisions can execute the Works.
- (ii) Budgeting and accounting for the above mentioned roads is done in the state budget/accounts and the costs of Border Roads is reimbursed by the Central Government @ 100% Central assistance, cost of Inter-State roads is 100% loan but, finance for roads of economic importance is shared between the Central Government and the State Government on 50:50 basis (Loan) Accounting Procedure for such works is given in Appendix IX.

VIII. Road Development Programme for Special Problem Areas of Uttar Pradesh, Madhya Pradesh and Rajasthan

388. Broad guidelines for implementation of the scheme of grant-in-aid to Uttar Pradesh, Madhya Pradesh and Rajasthan for development of roads in dacoit Infested Areas have been laid down by the Government of India. Main points in this scheme are briefly mentioned below :-
- (i) The schemes will be implemented in the Dacoit Infested Areas as listed in Committee formed by the Government of India. Selection of construction of bridges across specified rivers shall be at points of established routes; priority will be given to construction of major roads, connected to important towns and links from the existing road net work leading to isolated villages. Specifications of "other District Roads" standards laid down by the Indian Roads Congress will be adhered to.
 - (ii) The Central liability in respect of sanctions under this scheme would, in no case, exceed 50% of the approved cost indicated by the Government of India. Excess, if any, over the sanctioned cost will be borne by the State Government. The cost of land acquisition will be borne entirely by the State Government.
 - (iii) Future maintenance and upkeep of the roads after construction would be the responsibility of the State Government.
 - (iv) No agency charges will be payable for the execution of these works.
 - (v) The State Governments will send technically approved detailed estimates alongwith schemes and maps with plans and drawings to the Ministry of Agriculture, Department of Rural Development for administrative approval.
 - (vi) Quarterly physical and financial progress reports will also be submitted to the said Ministry.
 - (vii) After completion of the work, a completion report duly authenticated, certificate of Audit will be submitted to the said Ministry.
 - (viii) Accounting Procedure for this scheme is given in Appendix IX.

IX. Railway Safety Works

(i) Level Crossings

389. Whenever it has been mutually agreed by the Ministry of Railways and the State Government to provide Level Crossings, the financial liability in the matter of Rail Road Crossing shall be shared on reciprocal basis between the Railways and the State Public Works Department. Any problem, arising in this connection, should be placed before the State Government and the Ministry of Railways.

(ii) Over Bridges/Under Bridges

390. If a Level Crossing is required to be replaced by a Road Over Bridge or Road Under Bridge by reason of growth of both Railway and Road traffic, the apportionment of cost shall be done as under :-
- (i) The Railways will bear cost of the bridge structure (excluding the approaches) and the cost of diversion of sewers, cables, gas, water mains and electricity mains within Railway limits.
 - (ii) The State Public Works Department will bear the cost of approaches within or without Railway limits, cost of diverting all sewers, gas, cables water mains, electricity mains outside the Railway limits.
 - (iii) Works are executed only after administrative approval of the Government of India and the State Government have been received and detailed estimates sanctioned for specific projects.
 - (iv) The budgeting and accounting of the Railway Safety Works is done in the accounts of the State Government.
 - (v) Accounting Procedure for such works is given in Appendix IX.

X. Public Works financed from National Calamities Relief Fund (NCRF)

391. (i) The scheme for constitution and administration of the National Calamities Relief Fund issued by the Government of India is given in Appendix IX to the Budget Manual.
- (ii) Contributions to the Fund shall be made by the Union Government and the State Government on 75:25 basis, yearly. All natural calamities, such as, drought, floods, cyclones, fire etc. will qualify for relief assistance under the scheme.
- (iii) All Engineering Departments who are called upon to execute Public Works out of the Rajasthan Calamities Relief Fund, will make provisions for the works in the State budget in the normal way as in the case of Famine Relief Works. The normal rules for obtaining administrative approval, technical sanction, budget allotment and accounting will apply to these works.
- (iv) Accounting Procedure for withdrawal of funds from the Rajasthan Calamities Relief Fund is given in Appendix IX.

XI. Irrigation and Multipurpose River Valley Schemes

392. (i) Rules for preparation of irrigation projects, flood control works and drainage works are contained in the Appendix XV and Manual of Orders of the Irrigation Department/Specific instructions of the Administrative Department with the approval of Finance Department.(see Rule 307).
- (ii) In regard to Hydro-Electric Projects, Multipurpose River Valley Schemes, Command Area Development Projects, the project estimates shall be duly countersigned by the respective Head of Department and the Rajasthan State Electricity Board, as the case may be.

- (iii) All normal rules regarding administrative approval, technical sanction, budget allotment and accounting shall apply to these works.
- (iv) In regard to projects, which are common to more than one Government, cost of which is, wholly or partly, shared by the Government of India or any other State(s), proper agreement for Sharing of costs and benefits of the projects shall be executed to avoid any disputes at a later date.
- (v) Administrative approval of the respective Governments shall be obtained and arrangements shall be made for regular flow of sanctions and supervision through Control Boards/Management Boards with representation of the participating Governments. •
- (vi) Share of cost of participating States/Governments in regard to construction and maintenance shall be passed on to the respective State/Government monthly through the Accountant General/ Reserve Bank of India except where different procedure is laid down in the agreement.
- (vii) Accounting Procedure for such common works is given in Appendix IX and Chapter XX.

XII. Water Supply and Sewerage Schemes

393. (i) Detailed instructions of preparation of water supply and sewerage schemes, construction as well as maintenance of various types of schemes, are laid down in the Departmental Manual or Specific Orders of the Rajasthan Water Supply and Sewerage Management Board or the Administrative Department.
- (ii) In regard to Accelerated Rural Water Supply Programme, which is 100% Centrally sponsored, the guidelines laid down by the Ministry of Urban Development (Public Health Engineering Division) shall be acted upon.
- (iii) The Accounting Procedure in respect of the schemes referred to in sub-para (i) is the same as applicable to other State Government public works. However, the Accounting Procedure in regard to Accelerated Rural Water Supply Programme is given in Appendix IX.

XIII. Projects of Public Works executed through funds provided by International Agencies or Foreign Governments

394. (i) All projects formulated by the department in which International Agencies or Foreign Governments are interested to assist the Government of India and the State Government concerned, are first appraised by an Appraisal Mission. On fulfillment of their techno-economic conditions including administrative set up of Engineering Wing and the Accounts Wing, the projects are finalized by the International Agencies like the World Bank and the International Development Association of the U.N.O., or other Foreign Government, as the case may be.
- (ii) Two sets of agreements are normally executed :-
- (a) Loan Agreement/Credit Agreement between the Lender and the Borrower (Government of India).
 - (b) Project Agreement between the Lender and the State Government executing the project which lays down important conditions for financing of the schemes, execution of the works, percentages of costs of various components which will be

financed by the international Agencies/Foreign Governments, method of withdrawal of proceeds of the Loan/Credit, dates of commencement and completion of the agreements, rates of interest, period of repayment of loan/credit and other incidental matters.

- (iii) Administrative approval has to be obtained from the State Government for the project as a whole and for special sets of conditions of contract, procedures for procurement of materials and for reimbursement of funds.
- (iv) Normal budgeting and accounting procedure for technical sanction, budget allotment, execution of works are applicable for such projects except where a different accounting procedure has been specially agreed to between the International Agency/Foreign Government and the State Government. See Appendix IX for specific accounting procedures.
- (v) The Department will, however, ensure that claims for reimbursement of funds in the prescribed currencies are presented timely so that funds from International/Foreign Agencies are received in time by the Government of India who in turn will provide funds to the State Governments, and the additional Central plan assistance as per standard Rules laid down by the Government of India/Planning Commission.

XIV. Privatization of Public Works

395. In every individual case of the public works thrown open to private parties/corporations on Build, Operate/Lease and Transfer basis, the terms of agreement shall be got sanctioned by the Government, and construction and maintenance will be supervised by the Department so as to conform to the specifications and the terms of the Agreement. Actual implementation of the terms of payment, collection of revenue, sharing of costs and revenue, their periodicity and eventual transfer of the assets to the State Government shall receive special attention of departmental authorities.(see Rule 77).

XV. Procurement of Store through or on the Rate Contract approved by the Director General of Supplies & Disposals

396. Procedure for procurement of stores through the DGS & D and settlement of claims may be seen in Rule 559 and Appendix IX.

XVI. Railway Credit Note

397. Engineering Departments may avail of the facilities of Railway Credit Note for goods freight if available. Payment procedures for the same may also be seen in Appendix IX.

CHAPTER XIV
Works Accounts

A. GENERAL PRINCIPLES

398. The initial records upon which the accounts of works are based are:
- Measurement Book or in the case a Central Stores Division, Goods Received Sheet (See Appendix VI).
 - Establishment bills of wages including allowances of erstwhile Muster Roll/Work-Charged staff alongwith allocation statement of cost of labour to be transferred to specific concerned works. However, see decision below Rule 406(b), and
 - Muster Roll/Task Rolls - In case of dire emergencies, where Departmental labour is employed - with the specific concurrence of Finance Department in terms of Government Order No.F.1(1)FD/Exp.- III/93, dated 28.2.1994.
399. Initial accounts and vouchers connected with charges relating to Work must invariably specify-
- The full name of the work as given in the estimate,
 - The name of the component part (or "Sub-Head") of it, if separate accounts are kept up for the several component parts, and
 - The charges (if any) which are of the nature of recoverable payments and the names of the contractors or others from whom recoverable.
- Note: In the case of recoverable charges, it should be seen particularly that the contractors or others on whose behalf the charges incurred do not get the benefit of any concession to which they would not be entitled if they had themselves incurred the charges.*
400. (a) Expenditure on construction or maintenance of a work, as also receipts appertaining to works may be broadly divided into three classes, viz.(1) cash transactions, (2) stock transactions, and (3) adjustment transactions. As explained in Chapters VII, VIII, and IX, these charges/ receipts are recorded in the Cash/Stock Accounts and Transfer Entry Books respectively.
- (b) Transactions such as charges incurred or receipts obtained in Divisions or Departments, Governments, materials recovered from/to them or services rendered by/to them or there may be cash receipts/recoveries which are to be taken in reduction of expenditure, in accordance with the Rules in this Volume, are also accounted for in any of the three modes of accounting referred to in sub para(a).
- (c) All these transactions pass into the general accounts of the Division in the manner described in Chapter XXV and are then consolidated into the general accounts of the State. As, however, the units of classification adopted in the general accounts in respect of expenditure are certain Heads of Account and not individual estimates for works or contractor accounts, it is necessary to maintain separate accounts in Sub-Divisional and Divisional Offices for recording (1) the cost of individual works and (2) the transactions of individual contractors. These are known as "Works Accounts".
401. Although the primary object of the accounts of works is to exhibit simply, but accurately, the actual cost of work done, the Rules frequently require the upkeep of separate accounts for the several component parts of a work which are not required to attain this object. There are two main reasons for this. In the first place it is often desirable to have details which will satisfy the need for statistical information and for analysis of the comparative cost of various

classes of works, of types of buildings, etc. The more important reason, however, is that in the case of the larger works, especially, if the period of construction is prolonged one, it would not be possible for the Divisional Officer to exercise efficient financial control over the recorded transactions of the cost of a work if only the total cost were recorded in the accounts of the work. The Divisional Officer's personal knowledge of the executive arrangement for the execution of a work, and of the actual progress of work, must 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.

402. In recording the cost of an individual work in the accounts no attempt is made to include therein any charge on account of general services, like establishment and tools and plant, the entire cost whereof is adjusted in the general accounts under the prescribed heads of classification. But if any service connected with working estimate for a work is rendered by another Division or Department and the claim made by it includes an authorised charge on account of such general services, under paragraph 5 of Appendix V, such charge may be accepted and adjusted in the accounts of the work as part of the cost of the work in the same way as if the service had been rendered by a contractor.

Note-1 When the cost of special tools and plant is included in the cost of a work under Rule 202, the Rules in Chapter VIII regarding numerical lists or returns will apply mutatis-mutandis and adjustments on account of the cost of tools and plant transferred to other works, Divisions or Departments, will be governed by the Rule 217. .

Note-2 The cost of special establishment employed on the acquisition of land when chargeable to the accounts of the works concerned under Rule 230 of G.F.& AR. Part-I should be treated as a part of the Works expenditure.

Note-3 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 provisions in Appendix-V.

403. Primarily the Divisional Officer is the responsible Disbursing Officer of the Division. Subject to such instructions, as may be issued by the Government in consultation with the Accountant General, detailing the authorities competent to prepare or examine contractor's bills or other demands for payment, and the authorities empowered to make payments thereon, the Divisional Officer may authorise a Sub-Divisional Officer to make payments chargeable against the general sanctions of competent authority to expenditure on works.

Note-1 Assistant Engineers/Sub-Divisional Officers have no cheque drawing powers. They make such payments as specified in this Rule only by transfer of cash from Divisions, or out of temporary advances meant for specific purposes, or Permanent Imprests sanctioned to them, as per Rules.

Note-2 Finance Department may allow cheque drawing powers to Assistant Engineers/Sub-Divisional Officers, in exceptional circumstances on the recommendations of the Chief Engineer and the Administrative Department.

Note-3 Power charges for consumption of energy on water supply and sewerage schemes will be drawn by preferring bills on Treasuries / Sub-Treasuries. Portion of power charges connected with maintenance and operation will initially and finally be booked under Detailed Head "Electricity Charges", but that connected with Capital Works will be transferred at the end of every month to the work / scheme concerned.

B. CASH PAYMENTS

I. INTRODUCTORY

404. Wages paid to erstwhile Muster-Roll/Work-Charged staff by preferring bills on Treasuries do not form part of the Works Accounts, at the stage of payments. Eventually, cost of direct labour transferred to specific works, when accounted for will get reflected in Works Accounts through Transfer Entries. Therefore, cash charges on works consist of payments to contractors, suppliers and others for work done or other services rendered, including other Divisions, Departments and Governments, where monetary settlements is effected by the Divisional Officer without the intervention of the Accountant General. The cost of materials procured specially for works on credit is charged to the accounts of works by transfer credit to the Suspense Head "8658-Suspense Account-Material Purchase Settlement Suspense Account", but payments to suppliers are governed by the same Rules as payments to contractors for work done.

The general rules relating to cash payments and vouchers provided in Rules 108 to 112 apply to all these classes of payments. Only special rules are, therefore, set-forth in this Chapter.

II. PAYMENTS TO LABOURERS

(a) DEPARTMENTAL LABOUR

(i) (a) Establishment Bills

405. Pay and allowances of all persons (including labour engaged on Musters Rolls, Task Rolls, Work-Charged establishment rolls) engaged departmentally for the execution of works should be drawn on establishment bills through Treasuries/Sub-Treasuries as for other permanent and temporary employees of the Division, and initially charged to the Sub-Head "Execution" under Minor Head "Direction & Administration". No fresh persons on muster roll/task rolls shall be employed by any authority without prior permission of Finance Department.
406. Establishment bills of Muster Rolls and Work-Charged establishment should be prepared in accordance with Chapter VIII of General Financial and Accounts Rules. As an aid to preparation of the bills and to facilitate allocation of cost of direct labour to specific works on which they have been actually employed during the month, the Section Officer/Junior Engineer/Sub-Divisional Officer may keep as a subsidiary record of attendance, name of works, costs, etc., progress of work in Muster-Rolls Form RPWA 21. Register of Muster Roll Forms shall be maintained in Form RPWA 21A or ordinary attendance register as may be found convenient depending on the type of labour and cost of wages to be allocated to various works.

- (a) One or more Muster-Rolls may be kept for each work but Muster-Rolls should never be prepared in duplicate. It is permissible, however, to keep one Muster-Roll for Muster Rolls and Work-Charged establishment employed upon several small works.

(b) The daily attendance and absences of Muster Rolls and Work-Charged establishment should be recorded daily in part I of the Muster Roll in such a way as :-

- (i) To facilitate the correct classification of the cost of labour by works and sub-heads of works, where necessary.

Decision : As per Finance Department Circular No.F.2 (3) FD/ Exp. III/97 dated 03.04.98, from 01.04.98 and onwards, 3% of works outlay on Capital works, Minor works, maintenance works, where the estimate provides for cost of labour component also, shall be transferred from the major, minor, detailed head under minor head "Direction and Administration" or any other head of account where the pay of erstwhile workcharged establishment/muster roll labour is initially booked (at the time of drawing the funds through salary bills from respective treasury), by debit to the work concerned by a regular monthly transfer entry order. In the monthly account for March, it should be pertinently seen that appropriate debit @ 3% has been afforded to the works concerned, by minus debit to the minor head "Direction and Administration" or sub-head "Execution" etc.

(c) After a Muster-Roll has been checked by the Sub-Divisional Officer, an establishment bill marked "Salary of Muster Rolls and Work-Charged establishment" shall be prepared and passed by the Sub-Divisional Officer and preferred on the Treasury/Sub-Treasury from which he draws bills of his permanent or temporary establishment. Each payment should be made against stamped receipts (whichever required), and witnessed by the official of highest standing available who should certify to the payment individually or by groups at the same time specifying both in words and figures, at the foot of the Acquittance Roll, the total amount paid on each date. Register of Undisbursed Pay and Allowances shall be kept in Form G.A. 63 as laid down in Rule 194 of G.F.& A.R./Register of Unpaid Wages, Form RPWA 29, where use of Muster Rolls has been permitted by the Government.

(d) As soon as a Muster Roll is issued by the Sub-Divisional Officer for use at works, he should send an intimation to this effect to the Executive Engineer directly indicating the likely number of labour to be engaged.

(e) Wages remaining unpaid for three months should be refunded into Treasury as a deduction of expenditure, and arrears drawn as and when required as per Rules in G.F.& A.R.

(f) In Part III of the Muster Roll Form should be recorded the progress of work done by the labour 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-1: It is not necessary to reproduce the details of measurement 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.

Note-2: The check of Muster-Rolls with reference to the entries in the Measurement Books will be done to the extent of 100% by the Sub-Division Officer before payments are made by the Sub-Divisional or Divisional Officer on establishment bills/acquaintance rolls.

- (g) Cross reference of payments made to earstwhile Muster Rolls & Work-Charged establishment on establishment bills must be given with voucher number, date and amount on the connected Muster Roll to avoid chances of preparation of fresh Establishment Bill.
- (h) All persons engaged departmentally for the execution of works are considered as day labourers and their wages should be drawn on muster rolls, through treasury and charged to the budget head under which provision has been made.

Note-1: The Divisional Officer with the approval of the Government and subject to such directions as may be prescribed in Departmental manuals/Accounting procedures of Projects, engage the labourers on task basis provided the work is susceptible of measurement. The detailed measurements of work done shall be recorded in the measurement book in addition to the progress recorded in part III of the muster roll. The measured work shall be paid at weekly, fortnightly or monthly intervals at the task rates provided in the B.S.R. of the district.

Note-2: Where the work of an individual worker is not susceptible of measurement, the total value of work done by a group shall be decided amongst the members of the group equitably.

Muster rolls should be prepared and dealt with in accordance with the following rules RPWA Form No.21 being used :-

- (i) Labourers may be paid more than once a month and the period covered by each payment may be determined locally, but separate rolls must be prepared for each period of payment.
- (j) The daily attendance and absence 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 unauthorised additions to or alteration in, entries once made, and

(i) (b) Maintenance of Accounts for Muster Roll Forms

407. (i) A Register in Form RPWA 21A shall be maintained to account for Muster Roll forms in each Divisional Office or Sub-Divisional Office, where the Sub-Divisional Officer is himself the Disbursing Officer and maintains his own Cash Book.
- (ii) At the time of issue, a serial number will be assigned to each Muster Roll form and the name of work noted under the dated initials of the Disbursing Officer. The inner sheets will also similarly be initialled by the Disbursing Officer and assigned numbers corresponding to the outer sheet but each such sheet shall bear in addition Roman Numbers.

Thus the first inner sheet of Muster Roll No.8 will be, 8 (i), the second 8(ii) and so on.

- (iii) The signature with designation of the official to whom Muster Rolls are issued should be taken against the entry of issue in the register of reference to the acknowledgement quoted therein.
- (iv) The Muster Roll forms will remain valid for the work for which it was issued during the month for which they are issued. If any form is not brought into use during the month for which it was intended, it must be

returned to the office of issue for immediate reissue under a fresh number. Some of the Muster Roll forms issued to stations remote from headquarters will, however, remain valid for three months, and name of work will not be entered on them. These are intended for use in case of emergency, but no sooner they are brought to use, a report shall be made to the Divisional Officer concerned giving details of labour and the work on which employed.

- (v) Payments may only be authorised on valid forms authenticated by the Disbursing Officer and voucher of Establishment Bills numbers and dates should be noted in the register against the entries of issue of the forms as soon as the payments are accounted for in Cash Book. The Divisional Accountants or Sub-Divisional Clerk, in case of Sub-Division where the Sub-Divisional Officer is the Disbursing Officer, should verify the voucher numbers and initial in column 8 of the register in token of verification. In the case of a register maintained in the Sub-Division, the Divisional Accountant should test check at least 10% of the entries at the time of inspection of the Sub-Division to ensure that the register is being properly maintained.
- (vi) Muster Rolls lost or destroyed can only be written off under the order of the Additional Chief Engineer to whom a full report explaining the circumstances of loss or destruction should be sent as soon as detected.
- (vii) The Register of Muster Rolls for the Division and Sub-Divisional Office shall be kept in the custody of the Divisional Accountant and Sub-Divisional Clerks respectively but the Disbursing Officer will be responsible that these Rules are observed.

(ii) Labour Reports

408. For all large Works or groups of works executed departmentally, under competent sanction, Labour Reports, in the prescribed Form RPWA 22, will be submitted either daily or periodically, as may be directed by the Divisional Officer. They show the number of each class of workmen employed on each work of sub-head. Discrepancies between Labour Reports and Muster Rolls should be investigated as soon as the latter are received after the close of the month.

Note: In the case of Muster Rolls containing the names of 15 persons or less, the preparation and submission of Labour Reports may be dispensed with provided the attendance of workmen is checked by the Section Officer at least twice a week.

(b) Labour engaged through a Contractor

409. In a case of great emergency it may sometimes be found impossible to employ labour otherwise than through a contractor. Should it be possible, in such a case 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 breaches, this method of payment is not practicable, it is permissible to pay the contractor on the basis of the numbers of workmen 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 a report of the numbers of workmen of each class employed day by day should be made by the Junior Engineer-in-charge of the work daily to the Sub-Divisional or Divisional Officer or to Assistant Engineer in Form RPWA 22 to enable him 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.

Note : The use of the Muster Roll or the Measurement Book (Rule 411) is not permissible in such cases.

(c) Travelling Expenses of Labour

410. In exceptional cases, with the prior concurrence of the Finance Department or under delegation of powers, when it is necessary to bring labour 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 expenses may also be allowed to them. The above charges are borne by the estimate of the work.

III. PAYMENTS TO SUPPLIERS AND CONTRACTORS

(a) RECORD OF MEASUREMENTS

(i) Measurement Books

411. Payment for all works done, which is susceptible of measurements and for all supplies are made on the basis of measurements recorded in Measurement Books, Form RPWA 23, or Goods Received Sheets in Form RPWA 9 (CS) in the case of a Central Stores Division vide Appendix VI in accordance with the Rule 412. The Measurement Book should, therefore, be considered as very important account records. All the books belonging to Division should be numbered serially and a register of them should be maintained in Form RPWA 92 in the Divisional office showing the serial number of each book, the names of the Sub-Division to which issued, the date of issue and date of its return, so that its eventual return to the Divisional office may be watched.

Note: 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.

(ii) Detailed Measurements

412. In recording detailed measurements, the following general instructions should carefully be observed:

(A) Detailed measurements should be recorded only by Executive, or Assistant Engineers or by Junior Engineer in-charge of works to whom Measurement Books have been supplied for the purpose.

(i) In the Irrigation Department, where the Divisional Headquarters are situated outside the sphere of action of the canals concerned and at which there are no Sub-Divisional Officers or executive subordinates actually stationed, the Divisional Head Clerk and Divisional Draftsman may record entries in the Measurement Books for articles debitible to contingencies and for articles of tools and plant respectively ordered by the Divisional Officer for petty works done at Headquarters. In such cases, the Divisional Officer must check the entries in the Measurement Books on his return to Headquarters from tour.

(ii) See also note 1 below Rule 425.

- (iii) The officer accepting the tender for any work may stipulate and request the Assistant Engineer to record measurements himself or exercise 100% check on the measurements recorded by his subordinate for any claim including those, which owing to their situation cannot subsequently be checked/measured or which have very high unit rates or which in the option of the officer are important.
- (B) All measurements should be neatly taken down in a Measurement Book, Form RPWA 23, issued for the purpose, and nowhere else.
- (C) Each set of measurements 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,
 - (c) agency by which executed, i.e., contract, piece-work, work order or erstwhile Muster Roll/Work Charged establishment. (number and date of Contract, Piece-work Agreement or Work Order to be quoted),
 - (d) name of contractor,
 - (e) date of measurement,
 - (f) name of subordinate-in-charge of erstwhile Muster Roll/Work Charged establishment,
 - (g) reference to last measurement on account of the same contract (number and page of Measurement Book) in the case of Running Bills,
 - (h) date of written order to commence work, and
 - (i) date of actual completion of work.
- (ii) In the case of bills for supply of materials:
- (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) suspense stock (for all supplies for all purposes),
 - (ii) 8658-Suspense-Material Purchase Settlement Suspense Account, if received on credit, the work concerned or "Suspense Stores/Services Advance" if advance payment has been made by Cheque/Demand Draft for direct issue to (here enter full name of work as given in Estimate).....
 - (iii) Suspense-Contractor's other transactions (here enter full name of work as given in estimate).....
 - (d) date of measurement,
 - (e) date of written order to commence supplies, and
 - (f) date of actual completion of supplies, and should end with the dated signature of the person making the measurements; See

also Rule 399. A suitable abstract should, then be prepared which should collect, in the case of measurement, for work done the total quantities of each distinct item of work relating to each sanctioned sub-head.

- (D) 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. He will also work out and enter in the Measurement Book the figures for the 'contents or area' column. 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 of contract has been completed, the date of completion is duly noted in the prescribed place vide clause (c) above. If the measurements taken are the first set of measurements, on a Running Account, or the first and final measurements, this fact should be suitably noted against the entries in the Measurement Book and in the latter case, the actual date of completion is noted in the prescribed place.
- (E) The pages of the book should be machine numbered. Entries should be recorded continuously, and not blank pages left or torn out. Any pages left blank inadvertently should be cancelled by diagonal lines, the cancellation being attested and dated.
- (F) The entries should be made in ink. No entry may be erased. If a mistake is made, it should be corrected by crossing out the incorrect words or figures and inserting the corrections, the correction, thus made, being initialled and dated by the responsible officer. 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, the reason for cancellation being also recorded. A reliable record is the object to be aimed at, as it may have to be produced as evidence in a Court of Law.
- (G) Each Measurement Book should be provided with an index which should be kept up-to-date.
- (H) On completion of the Abstract, the Measurement Book should be submitted to the Sub-Divisional Officer, who, after carrying out the required test check, should enter the words 'Check and Bill' with his dated initials. The Sub-Divisional Clerk should then check the calculations of quantity in the Abstract and the Bill, in case of work carried out by contract, and shall then place the Measurement Book and the Bill before the Sub-Divisional Officer who after comparing the two, should sign the Bill and the Measurement Book at the end of the Abstract.
- (I) Any correction to calculations with attestation or rates made in the Sub-Divisional as well as in Divisional office should be made in red ink, and brought to notice of the Sub-Divisional Officer or the Divisional Officer, as the case may be, and of the person recording the original measurements. In the case of Final Bill, payment should be deferred until the corrections have been accepted by the person making the measurements. All corrections made by the clerical staff should be in red ink.

(iii) Test Checking of Measurements

413. (a) The Sub-Divisional Officer must satisfy himself (before passing a bill for payment) before submitting it to the Divisional Officer for payment that the work or supply billed for has actually been carried out/completed/received in accordance with the claim preferred. He shall personally inspect all works of any magnitude before submitting claims of final payment in connection therewith.

In addition to the above, the Sub-Divisional Officer is to carry out check measurement of the work in his charge as laid down in the Departmental Manual/Instructions.

- (b) Scale of minimum check measurement of works/supplies will be laid down in the Manual of Orders by the Administrative Department in consultation with Finance Department.
- (c) Record of check measurement of works/supplies shall be kept in Form RPWA 37.
414. (a) Detailed measurements may be dispensed with in the case of periodical repairs when the quantities are recorded in efficiently maintained Standard Measurement Books, referred to in Rule 415. (Form RPWA 23A)
- (b) Detailed measurements are also dispensed with in the case of works executed on lump-sum contracts. See Rules 423, 379 and 513 to 526.

(iv) Standard Measurements

415. It is usual in the Department to maintain Standard Measurement Books of buildings in order to facilitate the preparation of estimates for periodical repairs. Where such Standard Books are maintained, it is also permissible to utilise them for the purpose of preparing Contractor's Bills for such repairs so that it may not be necessary to take detailed measurements on each occasion, vide Rule 414.

The following precautions should be observed in regard to the maintenance and use of standard Measurement Books :-

- (i) The Measurement Books used as Standard Measurement Books should be numbered in an alphabetical series, so that the numbers may be readily distinguished from those assigned to the ordinary Measurement Books, wherein detailed measurements are recorded whenever work is actually done.
- (ii) The entries of measurements (and abstracts thereof) in the Standard Measurement Books should be recorded legibly in ink and certified as correct by responsible officer.
- (iii) An assurance should be obtained periodically of the Divisional Officer that all the Standard Measurement Books of the Division have been inspected by him, that the 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 and the latter are reliable and up-to-date records.
- (iv) When a payment is based on standard measurements, the Sub-Divisional 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.
- (v) The Standard Measurement Books (R.P.W.A. 23A) should either be written by the Sub-Divisional Officer himself or the Junior Engineer in-charge under

his orders. Each set of measurements taken by the Junior Engineer in-charge should, however, be fully checked by the Sub-Divisional Officer after which it should be examined by the Divisional Officer and declared in writing in the book itself as finally approved by him for the purposes of preparing annual repair estimates and Contractors' Bills for the work done. Until this is done, the book will not be assigned a number and will not be entered in the Register of Standard Measurement Books.

- (vi) The Standard Measurement Books will be brought up-to-date under the supervision of Sub-Divisional Officer with reference to the building or work concerned within one month of closing of the accounts of the estimate therefor. All such corrections will be attested by the Sub-Divisional Officer. These should be maintained very carefully and accurately as they may have to be produced as evidence in a Court of Law.

(v) Review of Measurements

416. 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. Detailed instructions on check of recorded measurements by the superior officers in Engineering Departments are contained in the respective Departmental Manuals of Orders.
417. The Superintending Engineer is required to make it his special duty during his tours to see that Measurement Books are carefully kept and measurements properly recorded, and that they are complete records of the actual measurements of each kind of work done for which certificates have been granted. He should also see that the instructions regarding check measurements are due observed.

(b) BILLS AND VOUCHERS

(i) Forms of Bills and Vouchers

418. The authorised forms of bills and vouchers are the following :-
- First and Final Bill, Form RPWA 24;
 - Running Account Bill, Form RPWA 26;
 - Hand Receipt Form, RPWA 28.

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

Note : For special forms 27A, 27B prescribed for works executed on lump-sum contracts, See Rule 516.

419. **First and Final Bill**, Form RPWA 24 :- 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.
420. A **Bill Register**, in Form RPWA 78 shall be maintained for all payments made to contractors in a Division and Sub-Divisions.
421. **Running Account Bill**, Form RPWA 26:- This Form is used for all running and final payments to contractors and suppliers (other than those relating to lump-sum contracts, for which Form RPWA 27A and 27B respectively are prescribed), including cases where advance payments are proposed to be made or are already outstanding in respect of the same work against the contractor. In case, where Secured Advances are to be made or are already

- outstanding in respect of the same work against the contractor, Account of Secured Advances, Form RPWA 26A should be attached to the bill.
422. In order to check probabilities of double payment in case of supplies and as a measure of additional precaution, a "**Purchase Order and Payment Register**" shall be maintained in every office making the payment against supply orders, in Form RPWA 25.
423. **Account of petty contractors** :- As a general rule, payments to petty contractors should be made on the ordinary bill forms prescribed in Rule 418. If to suit local convenience in any particular case, a Consolidated Monthly Account of all petty contractors employed on the same work or section of works is prepared in preference to a separate bill for each payee, the account may be drawn up in such form and according to such method, as may be prescribed ¹[by State Government] in consultation with the Accountant General.
424. **Hand Receipt**, Form RPWA 28:- This is simple form of voucher intended to be used for all miscellaneous payments and advances for which none of the special forms RPWA 24 or 26 is suitable.

(ii) Preparation, Examination and Payment of Bills

425. 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 418 to 424 applicable to the case. The rates allowed should be entered by the Sub-Divisional Officer, either in the Abstract of Measurements, vide Rule 412 (C), or in the bill itself. Full rates as per agreement, catalogue, indent or other order should be allowed only if the quantity 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 contracts is to run on, only such a fraction of the full rate should be allowed as is considered reasonable, with due regard to the work remaining to be done and the general terms of the agreement.

Note-1(a) As a general rule payment for supplies is not permissible until the stores have been received and surveyed, if in any case, the Government has permitted payment on production of a Railway Receipt, the payment will be debited to the "Suspense Account-Contractor's Other Transactions/Advance Payments" in the Works Abstract of "Stock" or "Work", as the case may be, which should be cleared by Minus Debit when material is actually received.

(b) In case the packages containing stores booked on railway risk have been received in damaged condition, a remark should be given in Railway Delivery Book, shortage certificate obtained and claim lodged with the Railway immediately. Record of claim for such shortages should be kept in a manuscript register. When the Railways accept the claim as due payment may be made to the suppliers for such shortages by debit to head "Suspense - Miscellaneous Works Advances".

1. Inserted by FD Order No. F. 3 (2) FD/GF&AR/2020 dated 17.8.2020 (77/2020).

Note-2 By a general or special order in writing, the Sub-Divisional Officer may permit an Junior Engineer who has already been authorised to record measurements (Rule 412 (A)) 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 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 with adequate analysis are recorded briefly for the consideration of the Sub-Divisional/Divisional Officer. Similarly, due precautions should be taken in regard to contracts of supply of materials e.g. shrinkage etc.;*
- (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 and checking by higher authorities and the Chief Technical Examiner.*

Note-3 Extraordinary payments such as incentive/bonus or compensation to Contractors and unauthorised departures from the sanctioned forms of contracts almost invariably raise questions which require the order of the Government in the Finance Department. All proposals by the department for such extraordinary payments are therefore, required to be referred to the Government in the Finance Department before the payments are actually made. In exceptional cases, when there is no time to obtain the previous sanction of the Government, the Chief Engineer may authorise an extra-ordinary payment, but is required to report at once the facts of the case to the Government.

Note-4 F.O.R. Contracts are permissible for supply of coal, and payments may be made on receipt of the Railway Receipt, provided that the consignments are checked as to quality and quantity at the time of dispatch by a responsible officer of the Government, or by obtaining supplies through the Mining Engineer to the Railway Board. The consignments may be booked under railway risk or owner's risk, whichever is found economical. In such cases, payments to suppliers should be accounted for as final and should be debited to a Estimate under Suspense "Coal-in-transit" to be cleared by debit to "Coal" when actually received. Balance due to "Coal" short received, should be cleared by recovery from the Railway or other transporting agencies, if possible, otherwise by a write-off to be sanctioned by competent authority. If the shortage is within 5 per cent and the coal has been booked at owner's risk, the shortage should usually be written off.

Note-5 All payments made to contractors on any account and recoveries effected whatsoever, shall be entered in a Statement of Payments and Recoveries, Form RPWA 27, which should be attached to the Agreement concerned.

426. Before signing the bill, the Sub-Divisional Officer or the Assistant Engineer 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 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 the Assistant Engineer has been declared as a Disbursing Officer, the fair copies of all bills will be signed in accordance with the instructions printed on those forms. But in cases, where the Divisional Officer has deemed it necessary to make measurements in person he should sign the fair bill as officer preparing the bill.

Note-2 In calculating the value of each item of work on the basis of contract, the amount should be rounded off to nearest Rupee, i.e. amount less than 50 paise being ignored and 50 paise or more being taken as a Rupee.

Note-3 Wherever fractions of Rupee occur in the total amount of supplier's bills, amount should be rounded off to nearest Rupee, i.e., amount less than 50 paise being ignored and 50 paisa or more being taken as a Rupee.

Note-4 If the contract is for the completed items of the work and; under the provisions of Rule 446; 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 451. 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-5 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 measurements, vide Rule 412(D).

427. 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 403.
428. Bill's which include charges on account of purchase of goods on which Sales Tax has also been charged should be supported by the following certificate signed by the Divisional Officer :

"Certified that in the case of items relating to the purchases of goods on which Sales Tax has been charged, the goods have not been exempted under the Central/State Tax Act or the Rules made thereunder, and that the amounts paid on account of Sales Tax on these goods are correct under the provisions of that Act or the Rules made thereunder and that, in the case of supplies against regular contracts, the relevant contract includes a specific provision to

the effect that Sales Tax is payable by the Government."

Under Section 194-C of the Income Tax Act, 1961 introduced by Finance Act, 1972, deduction of Income Tax is required to be made at source by Disbursing Officers from payments made to contractors in the manner prescribed therein.

Before signing the First and Final Bill/Running Account Bill or Final Bill, in the case of Running Account Bill, the Sub-Divisional Officer/Divisional Officer should see that :

- (i) the statutory deduction on account of Income Tax, wherever due, has been made from the bill of the contractors; and
 - (ii) the same is specifically shown in the memorandum of payments thereof under the item, "by recovery of amounts creditable to other works or Heads of Account."
429. From the Measurement Book, Goods Received Sheets, in the case of a Central Stores Division, 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 Measurements, 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.

Note-2 The Debits or Claims on account of stores acquired for specific works are verified as follows :-

In the Indenting Sub-Division, the receipt of the materials should be recorded in the Measurement Book after comparing the quantity with the indent received back from the Supplying Division and a certificate to that effect recorded on the indent. Simultaneously, the entry regarding the actual quantity of materials received will be made in the Register of Indents, Form RPWA 7A, against the quantity indented, then be sent to the Divisional office wth the Omnibus Transfer Entry Order. When the Omnibus Transfer Entry Order is prepared and sent to Division, the corresponding entries in the Measurement Book should be scored out, giving a reference to the Omnibus Transfer Entry Order. When the claim is received in the Indenting Division, the indent attached thereto should be verified with reference to the Indent received from the Sub-Division.

- 430.(a) In terms of the relevant clauses of the Contract Agreement, 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 account is to be closed for other reasons. When a final payment is made on a running account, the payee, if he is able to write should add in his own handwriting that the payment is "in full settlement of all demands". If

the payee is illiterate, or is unable to write beyond signing his name, these words should be filled in by the officer making the payment.

Note-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 unconditionally (vide section 38 of the Indian Contract Act, 1872).

Note-2 Where the contractor objects to the addition of the words 'In full settlement of demands' he should be asked to give in writing the additional claim, if any. The same should be examined by the Disbursing Officer and disposed of finally within one month, if within his competence. If it is not within his competence, he should refer it to his higher authorities for orders. No claim shall be entertained at the level of the Chief Engineer after final orders have been passed by the competent authority and the contractor has accepted the final payment. An appeal against the decision of the Department can be made to the Government and the appeal will be decided with the concurrence of the Finance Department.

Note-3 A form printed on yellow paper is should be used only for final payments.

- (c) A separate running account is maintained in respect of each contract. Transactions relating to two or more separate working estimates should not be brought on the same running account; they should, therefore, not be covered by a single contract. Transactions relating to two or more separate parts of the same working estimate, for which separate Works Abstracts are prepared under Rule 468, should also appear in separate running accounts.

Note: In exceptional cases, where more than one working estimate is covered by a single contract, the Contract Agreement should not be split up but the estimates should be consolidated to facilitate the maintenance of proper accounts in respect of that contract. If this procedure cannot be observed, Special Accounts Procedure should be devised on the merits of each case by the Accountant General. No consolidation of estimates or Special Accounts Procedure is necessary where separate estimates covered by the single contract relate to different account heads or where separate estimates, whether relating to different Account Heads or not, are covered by a single Running Rate Contract, as in the case of the painting of roads etc., and where separate agreements are drawn on the basis of such rate contracts with other details varied to suit the requirements of each job.

- 431.(a) If the system of making advance payments to contractors for work has been adopted, certificate 2 printed on Running Account Bill, 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,

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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 in respect of the same quantities of work. Delays in adjusting advance payments should be investigated (vide Rule 482) and adjustments made otherwise than by crediting the value of work actually measured, should be specially looked into as being *prima facie* indicative of over payment in the first instance.

432. When Secured Advances are allowed by the Divisional Officer under Rule 435 (a), to a contractor whose contract is for finished work, it should be seen that an Indenture in Form RPWA 31 has been signed by the contractor, and a detailed account of the advances has been kept in Form RPWA 26A. 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 order 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 of bill and Form RPWA 26A should be compared to see that this order is being complied with. As recoveries are made, the outstanding amounts of the items concerned in Form RPWA 26A should be reduced by making deduction in entries in the column, "Deduct quantity utilised in work measured since previous bill", equivalent to the quantities of the materials used by the contractors on items of work shown as executed in Part-I of the bill.

Note : No record should be kept in Measurement Books of the quantities of the materials but certificate 3 printed on Form RPWA 26A should be signed by the Sub-Divisional or Divisional Officer in items of Rule 435 (a).

(c) Aid to Contractors

433. 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 Rule 434 and 435.

Note-1 For rules relating to the issue of materials to contractors see Rules 446 and 447.

Note-2 With a view to avoid subsequent disputes with the contractor 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.

(d) Advances to Contractors

434. Advances to contractors are as a rule prohibited, and every endeavour should be made to maintain a system under which no payments are made except for work actually done.

435. Exceptions are, however, permitted in the following cases :-

- (a) Cases in which a contractor, whose contract is for finished work, requires an advance on the security of the materials brought to site. Divisional Officers may, in such cases, make advances upto an amount not exceeding 75 per cent of the current value of the materials (as assessed by themselves according to their character), provided that they are of an imperishable nature and that a formal indenture is drawn up in Form RPWA 31 with the contractor under which the Government secure a lien on the materials and are safe-guarded against losses due to the contractor postponing the execution of the work or the shortage or misuse of the materials, and against the expense entailed for their proper watch and safe custody. Payment of such advances should be made only on the certificate of an officer, not below the rank of Sub-Divisional Officer, that the quantities of materials, upon which the advances are made have actually been brought to site, that the contractor has not previously received any advance on that security and that the materials are all required by the contractor for use on items of work for which rates for finished work have been agreed upon. The officer granting such a certificate will be held personally responsible for any overpayment which may occur in consequence. Recoveries of advances, so made, should not be postponed until the whole of the work entrusted to the contractor is completed. They should be made from his bills for work done as the materials are used, the necessary deductions being made, whenever the items of work, in which they are used are billed for.

Note-1 Divisional Officers are responsible that :-

- (i) *When secured advances have been made for materials, recoveries are made regularly from the very first payment made for those items of actual work in which such materials have been used.*
(ii) *No secured advances are made for any materials, unless they are to be used within three months at the most.*
(iii) *Materials are actually measured in detail before making secured advances on them and their value is based on the actual rates for the purpose of determining the percentage at which secured advances on materials should be made.*

Note-2 Imperishable materials include Bricks, Rolled Steel Joists, etc., while articles such as Lime, Sand, Kankar, etc., are perishable. Coal is, however, excluded from both the categories and no advance is permissible on this article.

- (b) Cases in which, in the interest of works, it is absolutely necessary to make petty advances. In such cases advances upto Rs. 250 may be allowed by subordinates.
(c) In all other cases, only with the sanction of the Government who may, in exceptional circumstances authorise such advances as may be deemed indispensable, taking the necessary precautions for securing the Government against loss and for preventing the system from becoming general or continuing longer than is absolutely essential. A Register in Form RPWA 68 shall be maintained in respect of Advance Payments made in exceptional circumstances with the sanction of the Government.

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Note: The Divisional Officer has full powers to make advance payments to Electric Supply Undertakings under the Indian Electricity Act, 1910 for execution of works.

¹[435A.

1.1 **Mobilization Advance:** In respect of works costing more than Rs. 50.00 Crore (Rs. Fifty Crore) only the department will, if provided in bidding document and requested by the Contractor to make mobilization advance, payment to the Contractor (at 9% per annum interest compounded annually basis) to assist in defraying the initial expenses that necessarily be incurred by the Contractor for mobilization. The total of such advance payments and the number & timing of installments is stated here under-

The total amount of Advance shall not be more than 10% of the Capital work. Payment of Mobilization Advance shall be made in two equal installments, out of these first installment shall not be more than 5% of the Capital work and on compliance of the requisite conditions as stated in the bidding document, the remaining amount of 5% of Capital work shall be in second installment.

1.2 **Release of Mobilization Advance:** On recommendation of the Engineer-in-charge, Mobilization Advance shall be released, as follows:

- (i) Execution of the Agreement by the parties thereto,
- (ii) Submission by the Contractor of an unconditional and irrecoverable bank guarantee in amounts and currencies equal to the advance payment being requested. Such bank guarantee shall be issued either by a Nationalized or Scheduled Bank as declared by the RBI, should be encashable in Rajasthan and acceptable to the Department. The guarantee shall remain effective until the full recovery of the advance payment with total interest payable thereon. If the advance payment has not been repaid by the date 28 days prior to expiry date of B.G. the contractor shall extend the validity of B.G. until the advance payment has been repaid.
- (iii) The mobilization advance payments shall be made in two installments as stated above, subject to the conditions described below. The advance payments shall be used by the Contractor exclusively for mobilization expenses, as per the programme approved by the Engineer-in-charge.
- (iv) For this purpose, the Contractor shall open a dedicated Contract Bank Account in a bank located at divisional office headquarter or in case of non-functioning of bank's branch at divisional office headquarter than at the nearest place to divisional office headquarter in Rajasthan and the Department will transfer or deposit the advance payments directly into the aforesaid dedicated Bank Account of the Contractor. The Contractor will not be permitted to use these funds for any purpose other than for expenditures under the Contract and the Department will be entitled to verify that the transactions from this account are used exclusively for the purposes for which they are intended. In case the advance payment is not utilized by the Contractor as per the approved programme and within the stipulated period to the satisfaction of the Engineer-in-charge, default proceedings as per the relevant clause of Contract, shall be initiated against the Contractor.

1.2.1 **Release of First Installment:** The Department will make, payment of the first installment of the mobilization advance only after the Contractor has fulfilled the following conditions :-

- (a) Contractor has executed the agreement with department.
- (b) Requisite Bank Guarantee has been deposited by the contractor.
- (c) Established the dedicated Contract Bank Account.
- (d) Any other condition mentioned in bid document in order to release installment.

1.2.2 **Release of Second Installment:** After the first installment of the advance payment has been utilized as per the approved programme, substantiated by relevant documents and to the satisfaction of the Engineer-in-charge, the Contractor may then apply for the second installment after complying the conditions stated in the bid. The Department will make payment of the second installment after the Contractor has successfully fulfilled the following conditions:

- (a) Actual deployment of (i) such Personnel (ii) Machinery and Equipment, as per the approved deployment schedules, if stated in bid document.
- (b) Established the fully furnished Site Office(s), if stated in bid document.
- (c) Established and staffed, with qualified personnel, completely equipped testing laboratory(s) at Site for quality control purposes, if stated in bid document.
- (d) Placed confirmed orders for supply of major items of material and equipment, which is to be incorporated into the Permanent works as per the approved procurement schedule, if stated in bid document.
- (e) Commenced construction work at the site in accordance with the approved construction program, if stated in bid document.
- (f) The second Installment of Mobilization Advance would be released after submission of utilization certificate by contractor for the first Installment of advance released earlier.
- (g) Requisite Bank Guarantee has been deposited.
- (h) Any other condition mentioned in bid document in order to release second installment.

1.3 **Schedule of Re-payment of Mobilization Advance:** The Advance Payment shall be repaid through percentage from the running bill as under :-

- (a) deductions shall commence in the first running bill.
- (b) deductions shall be made at the rate of 15% (fifteen percent) of each running bill until such time as the advance payment has been repaid along with interest thereon; provided that the advance payment shall be completely repaid prior to the time when 75% (seventy five percent) of Payment of works or 13 months from the date of first installment of Advance, whichever is earlier.]

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[435B. Mobilization Advance for HAM (Hybrid Annuity Model) Projects :

1.1 Mobilization Advance: In respect of HAM (Hybrid Annuity Model) Projects, the department will, if provided in bidding document and requested by the Contractor to make mobilization advance, payment to the Contractor (at minimum 9% per annum interest compounded quarterly basis) to assist in defraying the initial expenses that necessarily be incurred by the Contractor for mobilization. The total of such advance payments and the number & timing of installments is stated here under-

The total amount of Advance shall not be more than 4% of the cost of Capital work. Payment of Mobilization Advance shall be made in two equal installments, out of these first installment shall not be more than 2 % of the cost of Capital work and on compliance of the requisite conditions as stated in the bidding document, the remaining amount of 2% of cost of Capital work shall be in second installment.

1.2 Release of Mobilization Advance: On recommendation of the Engineer-in-charge, Mobilization Advance shall be released, as follows:

- (i) Execution of the Agreement by the parties thereto and application for advance to be submitted by the contractor.
- (ii) Submission by the Contractor of an unconditional and irrevocable bank guarantee in amounts and currencies equal to the advance payment being requested. Such bank guarantee shall be issued either by a Nationalized or Scheduled Bank as declared by the RBI, should be encashable in Rajasthan and acceptable to the Department. The guarantee shall remain effective until the full recovery of the advance payment with total interest payable thereon. If the advance payment has not been repaid by the date 28 days prior to expiry date of B.G. the contractor shall extend the validity of B.G. until the advance payment has been repaid.
- (iii) The advance payments shall be used by the Contractor exclusively for mobilization expenses, as per the programme approved by the Engineer-in-charge.
- (iv) For this purpose, the Contractor shall open a dedicated Contract Bank Account in a bank located at divisional office headquarter or in case of non-functioning of bank's branch at divisional office headquarter than at the nearest place to divisional office headquarter in Rajasthan and the Department will transfer or deposit the advance payments directly into the aforesaid dedicated Bank Account of the Contractor. The Contractor will not be permitted to use these funds for any purpose other than for expenditures under the Contract and the Department will be entitled to verify that the transactions from this account are used exclusively for the purposes for which they are intended. In case the advance payment is not utilized by the Contractor as per the approved programme and within the stipulated period to the satisfaction of the Engineer-in-charge, default proceedings as per the relevant clause of Contract, shall be initiated against the Contractor.

1.2.1 Release of First Installment: The Department will make, payment of the first installment of the mobilization advance only after the Contractor has fulfilled the following conditions :-

- (a) Contractor has executed the agreement with department.
- (b) Requisite Bank Guarantee has been deposited by the contractor.
- (c) Opened the dedicated Contract Bank Account.
- (d) Any other condition mentioned in bid document in order to release installment.

1.2.2 Release of Second Installment: After the first installment of the advance payment has been utilized as per the approved programme, substantiated by relevant documents and to the satisfaction of the Engineer-in-charge, the Contractor may then apply for the second installment after complying the conditions stated in the bid. The Department will make payment of the second installment after the Contractor has successfully fulfilled the following conditions:

- (a) Actual deployment of (i) such Personnel (ii) Machinery and Equipment, as per the approved deployment schedules, as stated in bid document.
- (b) Established the fully furnished Site Office(s), as stated in bid document.
- (c) Established and staffed, with qualified personnel, completely equipped testing laboratory(s) at Site for quality control purposes, as stated in bid document.
- (d) Placed confirmed orders for supply of major items of material and equipment, which is to be incorporated into the Permanent works as per the approved procurement schedule, as stated in bid document.
- (e) Commenced construction work at the site in accordance with the approved construction program, as stated in bid document.
- (f) The second Installment of Mobilization Advance would be released after submission of utilization certificate by contractor for the first Installment of advance released earlier.
- (g) Requisite Bank Guarantee has been deposited.
- (h) Any other condition mentioned in bid document in order to release second installment.

1.3 Schedule of Re-payment of Mobilization Advance: The Mobilization Advance shall be repaid by the contractor from the running bill as under :-

- (a) deductions shall commence from the first running bill and thereon.
- (b) deductions alongwith interest shall be made from the contractor in 8 equal installments within the period of maximum 2 years.]

IV. PAYMENT TO WORK-CHARGED ESTABLISHMENT

(a) Pay Bills

436. Pay bills of Muster Rolls or Task Roll or Work-Charged establishment will be drawn on establishment bills preferred on Treasuries/Sub Treasuries as stated in Rule 406. However, where specific concurrence of the Finance Department is obtained to engage departmental labour in emergencies in terms of Government Order No.F.1(1)FD/Exp.III/93 dated 28.2.94,

1.Added vide Order No.F.4(22)FD/GF&AR/2025 dated 23.05.2025.

wages of the Work-Charged establishment should be drawn and paid on Form RPWA 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 Division, 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 persons are employed, sanction to the entertainment of the establishment should be quoted in each case, and the Sub-Divisional Officer or the Assistant Engineer should certify, in the space provided for the purpose, that the persons were on duty during the periods shown against their names, each person being employed on the work and on the duties for which the appointment of the person was sanctioned.

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

Note-2 If the acknowledgement of an individual cannot conveniently be obtained on the bill itself, it may be obtained separately on a hand receipt (Form RPWA 28), which should then be attached to the bill as a sub-voucher.

437. 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, it is permissible and advisable to settle up his account at once.

(b) Unpaid Wages

438. 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 register prescribed under GF & AR or Form RPWA 29, where Work Charged staff is permitted by Government, full particulars of the charge, including reference to the bill, being noted in the register.
 - (b) Subsequent payments should be made on hand receipts, (Form RPWA 28) 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 payment of arrears, suitable notes of payments should be so recorded against the original entries in the register, as to guard second payment.

(c) Travelling Expenses

439. A bill in support of claim for travelling expenses will be prepared in form prescribed in GF&AR, which should set forth all necessary particulars of the journey performed and of the expenses claimed and should be countersigned by the Divisional Officer prior to payment and shall be presented for payment at the Treasury.

(d) Classification of Charges

440. Every payment made to a member of the Work-Charged establishment, whether on account of his wages or in recoupment of actual travelling expenses, should be charged to work on which he is employed.
441. The Cost of Work-Charged establishment must be shown as a separate subhead of the estimate.

C. ISSUE OF MATERIALS

I. GENERAL

442. Issues of materials to works, whether from stock or by purchase, transfer or manufacture, are divided into two classes:-
- (1) **Issues to contractors** - Issues of materials to contractors with whom agreements in respect of completed items of work, i.e., for both labour and materials have been entered into.
 - (2) **Issues direct to works** - Issues of materials when work is done departmentally or by contractors whose agreements are for labour only.

Note: A contractor should not be asked to take delivery, direct from a firm, of articles required for a work as it may lead to fraud.

II - CEMENT REGISTER

443. A Cement Register shall be maintained in Form RPWA 55 for account of receipt and consumption of cement at different work sites. Sub-Divisional Officers shall check the register and the relevant cement stores, whenever they inspect the works but at least once a month, and periodically by the Divisional Officer.

III - SITE ORDER BOOKS

444. Site Order Books in Form RPWA 56 shall be kept at site of every work in the manner prescribed in Manual of Orders/Instructions of the Administrative Department concerned.

IV-SUB-STANDARD WORKS

445. Detailed Instructions for removal/rectification of sub-standard work/rejection of materials shall be laid down in Manual of Orders/ Instructions of the Administrative Department concerned. Conditions of contract shall always provide for payment for sub-standard work, rectification of defects/substandard work - payment at reduced/part rates. See Appendix XI and Para 33.15.1 of P.W.D Manual of Orders Part-II issued by the State Government vide No F.3/902/AS/ Sec 3/82 D- 72V dated 29/1/1982.

V-ISSUES TO CONTRACTORS

(a) General Conditions

446. (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 Rule 339, the supply of imported materials is to be arranged for by the Government.
(ii) When in the interest of work, or with the object of utilising existing stocks of materials, it is desirable to arrange for 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 (i) the materials to be supplied by the Government for use on the work, (ii) the place or places of delivery and (iii) the rates including the carriage and incidental charges 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 the Government all such materials required for the work and for making payment therefor by deduction from his bills, at the rates specified regardless of fluctuations in the market rates or in the issue rates of the Division.

Note-1 The rates including the carriage and incidental Charges when the materials are to be issued from stock, to be charged 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 works should definitely be 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 work (or the 'G' Schedule, Rule 327), 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) amount 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 and incidental charges are borne by the Government for moving the materials beyond the place where the contractor has agreed to take delivery thereof.
447. (a) As a general rule, no other materials should be supplied to such contractor for use on works, but this restriction may be waived by the Sub-Divisional Officer or the Assistant Engineer in respect of petty issues (at issue rates plus usual carriage and incidental charges of materials from existing stocks), not exceeding Rs. 500 in any month for any one contract.
(b) If at any time subsequent to the execution of a contract on a through/ completed rate basis, the contractor desires to issue to him, for use on a work, of material which exist in government stocks but the supply whereof by the Government was not provided for in the contract, the material should not be issued except with the express authority of the Superintending Engineer, who should specify in each case the rate to be charged for the materials inclusive of delivery at the place where they are stored. When submitting such a case to the Superintending Engineer, the Divisional Officer should elucidate the circumstances which gave rise to this contingency and should also add his recommendations in respect of the rates to be recovered for such materials. The rate charged for the materials should be the issue rate including storage plus handling and incidental charges and supervision charges, or market rate or the BSR of the material in question plus or minus the tender premium for the items, whichever is the highest. No carriage and incidental charges should be borne by Government in connection with the supply.

In case of non-scheduled rate items, while working out the analysis of rate, it shall be ensured that where any of the constituents of the analysis of rate are borne on the D.G.S. & D. rate contract or controlled or administered prices, the rate should be adopted for working out the analysis of rate or alternatively the current market rate at that specific period should be ascertained and adopted.

Note : 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 the Rules 433 & 434.

- (c) Issues of stock materials to contractors for bonafide use on works, when issues are part of contract, are exempt from the usual charges of 10 percent on account of supervision, and contingencies, which is made when stock materials are sold to the public (Rule 146).
- (d) Scarce materials like cement and steel are mostly stipulated, in all the contracts, for issue for the exclusive use and consumption on the works for which they are issued in order to avoid pilferage and misuse of such stores, if issued in bulk, the issue should be regulated and restricted to the actual requirement. See Rule 448.

It is also incumbent on the part of the Divisional Officer to check the comparison of the consumption of scarce materials like steel and cement with the theoretical calculations at various intermediate stages to avoid pilferage and misuse, in accordance with the relevant clauses of the agreement. Each diameter of steel bar issued should be treated as an individual item while comparing the actual consumption with theoretical calculation.

(b) Accounting Procedure

- 448. All materials required for issue to a contractor under any of the provisions of Rules 446 and 447, should be made over to him, on a regulated scale and restricted to actual requirements, 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 chargeable to him should at once be taken from the contractor. The issue of materials should simultaneously be entered in the account of materials issued to contractors Form RPWA 35A (a numerical account running for the whole contract period, showing quantities of every item received, issued during the month and progressive, and balance at the end of the month).
- 449. When the materials are obtained by purchase, full details of the articles received should at once be entered in a Measurement Book, Form RPWA 23 in the manner prescribed in Rule 412 (c). See also Rules 159 and 160.
- 450. On the authority of the contractor's acknowledgment, the cost recoverable from him under Rule 446 or 447, as the case may be, should be debited at once to his personal account by charge to the Suspense Head "Contractors -Other Transactions" in the account of the work concerned. This adjustment should be affected by affording credit to the head concerned, as indicated below:

Source of receipt of material		Head of Account to be credited	Value to be credited
1.	Stock (including Manufacture)	Stock	At Issue Rates
2.	Transfer from another work:		
	(i) When issued direct to work	Work concerned	At a valuation made under Rule 457(d)
	(ii) When issued to contractor	Contractor's other Transactions of work concerned	Issue Rates as per Agreement of the work concerned.
3.	Transfer from another Division/Department/ Government	8658-Suspense Account Material Purchase Settlement Suspense Account	At Rates charged by the Division/Department / Government concerned.
4.	Supplier	-do-	At Rates payable to the suppliers under the Contract.

If the amount thus credited differs from the charge made to the Contractor's Account, the excess of the former over the latter should be treated as additional final outlay under separate sub-head "Additional Charges for material issued to contractors"(plus or minus, as the case may be) on the work contracts.

451. 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 authorising 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.
452. As the issue of materials to contractors under the foregoing Rules is permissible solely for the bonafide requirements of government works, Sub-Divisional Officers should maintain a numerical account in Form RPWA 35A so as to ensure 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, vide Rule 448. The precaution is particularly necessary when the rates at which any materials are issued under Rule 446 are lower than the prevailing market rates or the latter are expected to rise appreciably.

Note-1 Copy of Form RPWA 35A shall accompany every Running Account Bill of contractors to enable Sub-Divisional Officer to exercise required physical and financial checks, without which no bill shall be passed.

Note-2 A Recovery and Theoretical Consumption Statement in regard to consumption of Cement, Steel and Bitumen and other important/costly items shall be attached with every running bill in prescribed form.

(c) Return of Surplus Materials

(Stores supplied by Government)

453. If the Specification or Schedule of Items provides for the use of any special description of materials to be supplied from Engineer-in -charge's stores, or if it is required that the contractor shall use certain stores to be provided by the Engineer-in-charge as shown in the schedule of materials annexed to the Contract Agreement, the Contractor shall be bound to procure and shall be supplied such materials and stores as are from time to time required to be used by him for the purpose of the contract only, and the value of the full quantity of the materials and stores so supplied at the rates specified in the said schedule of materials may be set off or deducted from any sums then due, or thereafter to become due to the contractor under the contract, or otherwise, or against, or from the Performance Guarantee and Security Deposit or the proceeds of sale thereof, if the same is held in Government Securities, the same or sufficient portion thereof being in this case sold for the purpose. Notwithstanding anything to the contrary contained in any of the clause of the contract and/or in this code, all stores/materials, so supplied to the contractor or procured with the assistance of the Government, shall remain the absolute property of Government and the Contractor shall be trustee of the stores/materials so supplied procured and the said stores/materials shall not be removed/disposed off from the site of the work on any account and shall be, at all times, open to inspection by the Engineer-in-Charge. Any such stores/materials remaining unused shall be returned to the Engineer-in-charge at a place directed by him or if by a notice not to be take back for stores/materials, the Contractor shall have no claim for

compensation on any account of such stores/materials, so supplied to him as aforesaid and not used by him or for any wastage in or damage to any such store/materials.

On being required to return the stores/materials, the Contractor shall hand over the stores/materials on being paid or credited such price as the Engineer-in-charge shall determine, having due regard to the condition of the stores/materials. The price allowed to the Contractors, however, shall not exceed the amount charged to him, excluding the storage charges, if any, less deduction on account of any deterioration or damage of material while in custody of the Contractor to be decided by the Engineer-in-charge whose decision will be final and binding. In the event of breach of the aforesaid condition, the Contractor shall, in addition to throwing himself open to account for contravention of the terms of licences or permit and/or for criminal breach of trust, be liable to Government for all advantages or profits resulting or which in the usual course would have resulted to him by reasons of such breach. Provided that the Contractor shall in no case be entitled to any compensation or damages on account of any delay in supply or non-supply at all of any such materials and stores. Provided further that the Contractor shall be bound to execute the entire work if the materials are supplied by the Government within the scheduled time for completion of the work but if a part only of the materials has been supplied within the aforesaid period then the Contractor shall be bound to do so much of the work as may be possible with the material and stores supplied in the aforesaid period.

For the completion of the rest of the work, the Contractor shall be entitled to such extension of time as may be determined by the Engineer-in-charge whose decision in this regard shall be final, surplus materials which were originally procured by the contractors for themselves can also be taken over by the Government, if required for use on other work-in-progress, only on special arrangements and at the prevailing market rates (i.e. rates at which the article or articles of similar description can be procured at a given time at the stores godown, from the public market suitable to the Division for obtaining a supply thereof).

(d) Tools and Plant lent for use

454. Rules 446 to 453 do not apply to Tools & Plant. Articles borne on the Tools & Plant Account of the Division may, in accordance with any departmental rules on the subject, be lent temporarily to Contractors for use on government works being executed or maintained by them. See also Rules 204 and 207.

VI. ISSUES DIRECT TO WORKS

(a) Detailed Account of Materials Issued

455. (a) In all cases, materials issued direct to a work should, as soon as received, be brought to account as indicated below :—

Source of receipt of material	Head of Account to be debited	Value to be credited	Mode of effecting adjustment of cost
1. Stock (including manufacture)	Stock	At Issue Rates	Stock Account, at the end of the Month
2. Transfer from another work	Work concerned	At valuation made as per Rule 457 (d)	By Transfer Entry

3. Issue to the Contractor	Suspense Contractor's other Transactions of work concerned	Issue Rates as per Agreement of the work concerned	-do-
4. Transfer from another Division/Department/ Government	8658-Suspense Account Material Purchase Settlement Suspense A/c	At Rates charged by the Division/ Department/ Government concerned	-do-
5. Supplier	Work of Material Purchase Settlement Suspense Account as the case may be	At Rates payable to the supplier under the contract	Work or Transfer Entry

The full value should be debited to the work (Rule 456) and the quantities entered in the Register of Materials-At-Site Account, Form RPWA 35.

- (b) In the case of materials received direct from suppliers, full details of the articles received should at the same time be entered in Measurement Book, Form RPWA 23, with the full name of the work as entered in the estimate, vide Rule 412 (c).
456. (a) When materials are issued direct to a work to be done departmentally or through Contractor on labour rates, their cost is debited to the Suspense Head "Material", in the accounts of the work.
- (b) A detailed Numerical Account of items of materials showing the receipts, issues and balances, should be kept in Form RPWA 35, so that the total Issues of each item may be watched with reference to the estimated requirements. Copy of M.A.S. Account (Form RPWA 35) shall be submitted with the Monthly Account to the Divisional Officer for scrutiny.

(b) Disposal of Surplus Materials

457. (a) Materials issued to works in excess of requirements, may be transferred to stores provided that they are serviceable and required for use in the Division and value brought to Stock Accounts.
- (b) All surplus materials at site of work, 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 credited to the work to which they were originally issued and debited to the work to which they are transferred or to the Stock Account, as the case may be.
- (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 all surplus materials should be maintained in the Sub-Divisional and Divisional Offices as a supplement to the Half-Yearly Balance Return of Stock, unless the Superintending Engineer considers this unnecessary.

Note: These rules do not apply to surplus materials which were originally procured by Contractors for themselves or were issued to them and charged off to their accounts under Rule 448. See Rule 453.

- (d) Materials returned to store or transferred to other works should be priced within current market rate, any resultant loss or profit being credited to the work to which they were originally issued, and the disposal of materials being shown in the Materials-At-Site Accounts also.
- (e) The loss by the disposal of surplus materials less than the original value should be debited to the work for which the stores were originally purchased.

(c) Verification of Unused Balances

458. Unused balances of materials charged direct to works should be verified, at least once a year in the manner prescribed in Rule 190. Whenever the verification is made, a report of verification of the materials should be prepared by the Sub-Divisional Officer in Form RPWA 99, and submitted to the Divisional Officer.

Note: The Rules 191 and 192 regarding verification of stock apply mutatis-mutandis to verification of materials-at-site's of works with the exception that the value of materials found in excess and recoveries of shortages/losses, if any, should be credited or debited to the appropriate sub-heads of the work.

459. Similar verification of the unused balances of materials must invariably be made on the completion of work. But, on or before the completion of work, when materials are not required for use in construction, steps should first be taken to dispose off all surplus materials by transfer or sale so that (i) the accounts of the work may promptly receive such credits as may be admissible under Rule 457, (ii) the balance at debit of Suspense Head 'Materials' may, as far as possible, represent the net cost of the materials actually used in construction, and (iii) the surplus balances awaiting clearance may be reduced to a minimum. The valuation of the material should be done in the divisional office.
460. If the Officer or subordinate in 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 Officer in company with the Relieved Officer and the report prescribed in Rule 458 should be prepared by the Sub-Divisional Officer or Assistant Engineer and submitted to the divisional office.
461. The physical verification of unused materials under each item with the balance shown in Form RPWA 35 should be made annually in respect of all works, the accounts of which were opened on the last day of the official year, but it is not necessary that the balance should be verified at the close of the year, if :
- (i) the work has been under construction for not more than three months.
 - (ii) the accounts of the works are expected to be closed within three months; or
 - (iii) the balances were verified at any time during the year.
462. After the completion of a work, materials issued by the Department, theoretical calculations of all the items of materials used on the work should be made in the register showing the clearance of Suspense Head 'Materials', Form R.P.W.A. 38, and compared with the quantities issued as per Form RPWA 35. On the basis of theoretical calculations, the suspense 'Materials' should be cleared by debiting the cost of materials to the work at the Issue Rates or the Market Rates (in the case of items not borne on the Stock of the department) prevailing at the time of completion of the work, any plus or minus balance will be borne by the work.

D. Adjustments

463. In addition to cash payments and issues of materials, 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 Chapter IX.

E. Works Abstracts

I. INTRODUCTORY

464. An account of all transaction relating to work during a month, whether in respect of cash, stock or other charges, should be prepared by the Sub-Divisional or Divisional Officer in one of the Works Abstract Forms. In the case of Major Estimates, a separate account should be maintained for each sub-head estimated to cost not less than Rs. 50,000/- and (in absence of orders of the Divisional Officer to the contrary) the remaining sub-heads should be lumped together. For such works and for those Minor Estimates, the accounts of which the Superintending Engineer or other sanctioning authority may desire to be kept by sub-heads, the detailed Form of Works Abstract A, Form RPWA 33, should be used. For other Minor Estimates, the simpler Form of Works Abstract B, Form RPWA 34, should be used, in which the account of the final outlay is not kept by sub-heads. The estimate, account and completion certificate of petty works are, ordinarily, prepared on a single form Petty Works Requisition and Account, Form RPWA 32, and separate Works Abstracts are not necessary. But when the accounts of the works involve transactions which cannot be suitably recorded in part IV of Form RPWA 32, (e.g. advance payments, secured advances or other transactions of Contractors) the accounts should be kept on the simple form of Works Abstract, Form RPWA 34.

Note-1 Percentage charges on account of establishment, tools and plant, and accounts and audit, and pensionary charges levied on Works expenditure under Rules 5 and 11 of Appendix V should not be shown in Works Abstracts and Registers of Works, though they are eventually included in the Cost of Works, vide note 2 below Rule 731.

Note-2 In the case of Major Works executed through contractors with whom Agreement for completed items of works have been entered into, all necessary details i.e., up-to-date quantities, rates and amounts paid for each item of work as well as totals pertaining to each sub-head are available in the contractor's bills. The maintenance of accounts by sub-heads is, therefore, not necessary in such cases.

Note-3 In the case of work done departmentally or through contractor, where the contract is for labour rates, only sub-head accounting may be confined to Major Works only.

Note-4 Works Abstract may not be maintained sub-head wise in case of works executed through contractors, the contract being for completed items of work.

465. Ordinarily, there should be one Works Abstract monthly for each working estimate, but if the estimate is for a large work which is divided into several sub-works, it will usually be found convenient to prepare a Works Abstract separately for each sub-work.

II. CLASSIFICATION AND RECORD OF FINAL CHARGES

(a) Major Estimates (i.e. exceeding Rs. 10 lac)

466. 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. If it is intended to purchase or supply of materials and to employ labour for construction separately (whether by contract or by departmental agency), the Abstract of the Estimate should be so framed as to show separately for each distinct item Artificer's Work i.e. (i) cost and quantity of labour and (ii) cost of materials. But if this is not the case, e.g., when any item of work is to be executed by contract and it is proposed to contract for the completed items of work, the Abstract of the Estimate may show merely the quantity and cost of each item of work. See Rule 301. In all cases, miscellaneous charges of a general nature, which do not pertain to any sub-head in particular, may be treated as separate sub-heads being grouped under one or more heads e.g. 'Contingencies' etc., See Rules 302 and 441.

Note: When the number of sub-heads of an estimate is large, it will be found convenient to assign a number to each sub-head and to prefix this number to the name of the sub-head, wherever it is used on Vouchers, Works Abstracts Registers of Works or other Accounts.

467. After an estimate has been sanctioned, it may be decided to make a change in the method originally contemplated for the execution of the work. In such a case, the original abstract should be recast in accordance with the instructions laid down in Rule 466. The details of cost and quantities already approved by competent authority should be rearranged and the revised abstract should be approved by the Divisional Officer and thereafter, treated as the sanctioned abstract of the estimate for all account purposes.
468. If number of sub-heads in the working estimate for a work or sub-work is large, it is permissible to break up the estimate into two or more parts, and to treat each part as a sub-work for the purposes of accounts, but no part of an estimate can be separated from the rest, if any contract for the execution of work connected with it covers also work connected with the other parts. It is advisable to adopt this course if one or more parts of a work or sub-work are completely executed long in advance of the others and no useful purpose will be served by keeping open the accounts of the completed parts.
469. (a) The Account of each sub-head in the Works Abstract should ordinarily exhibit :-
 - (i) 'Amount', i.e., total charges finally classified under the sub-head,
 - (ii) 'Progress', i.e., total quantities executed from time to time, and percentage of progress of work compared with the amount technically sanctioned and time allowed.
 - (iii) 'Rate of Cost', i.e., cost per unit on the basis of the recorded 'Amount' and 'Progress'.
 (b) In the case, however, of sub-heads which have been lumped together under Rule 464 above, or sub-heads representing items of work, which can not 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.
- (c) 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 :-

- (i) If the duration of construction under the sub-head is not expected to be more than three months.
 - (ii) 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.
470. The charges classified under a final sub-head should include all ordinary expenses incidental to construction. If any part of a work is pulled down and rebuilt to any serious extent, the extra charges for construction should ordinarily be debited to the sub-head concerned unless they are recoverable from the contractor under the terms of his Agreement. But if the amount involved be so large as to affect appreciably the cost or rate of the sub-head, it may be debited to the sub-head 'Contingencies' instead or, with the sanction of competent authority, to a new sub-head additional to the original sanctioned sub-heads of the estimate.
471. In the accounts of Major Estimates, a final sub-head, entitled 'Additional Charges for Materials issued to Contractors/Direct to works,' should be opened, if the system of issue of materials to contractors has been adopted. The rates chargeable to the contractors, therefor, are rates, either more or less than the actual cost, under Rules 446 or 447, as the case may be. This sub-head should bear all losses on this account and receive credit for all profits as explained in Rule 450. Carriage and incidental charges in connection with the materials issued to the Contractors, should also be debited to this head, if, under Rule 527, they are chargeable to the work.
472. If any receipts or recoveries are credited under the rules to the account of a Major Estimates, a special sub-head should be opened in the Works Abstract for the reception of all such credits.

(b) Minor Estimates

(i.e. exceeding Rs. 50,000 but not exceeding Rs. 10 lac)

473. If the Superintending Engineer has desired the accounts of Minor Estimate to be kept by sub-heads (vide Rule 464) Rules 466 to 472 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 respect of Major Estimates may be adopted and a column opened for the Suspense Heads '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 the Works Abstract, Form RPWA 34.

III. SUSPENSE ACCOUNTS WITHIN WORKS ACCOUNT

(a) General

474. In addition to the head 'Final Charges', or the final sub-heads in the case of Major Estimates, a few Suspense Accounts are opened in Works Abstracts to record transactions of a temporary character which are either not adjustable as final outlay in the accounts of the works concerned or the correct classification of which cannot be immediately determined these accounts are :-
- (i) 'Materials'- for the record of the cost of materials issued direct to works.
 - (ii) 'Contractors-Secured Advances' - for the record of secured advances and of their recoveries,

- (iii) 'Contractors-Other Transactions'- for the record of all other debits or credits to Contractors awaiting settlement.
 - (iv) 'Labourers' - for the record of unpaid wages of labourers and of their subsequent payment in case of wages not drawn through the treasury vide Rule 478.
 - (v) 'Land Acquisition'- for the record of payments made to the Land Acquisition Officers for cost of land.
 - (vi) Stores/Services Advance
 - (vii) Stores/Services Rendered
- For accounting procedure to operate these sub-heads see Rule 558 and Appendix XII (Rule II).

(b) 'Materials' Account

475. The Suspense Account 'Materials' has already been referred to in Rule 473. 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.

(c) Contractors and Labourers Accounts

476. Advances made to contractors and suppliers under Rules 434, whether on the security of materials or otherwise, as well as all recoverable payments made under proper authority to labour and others on behalf of Contractors, should be treated as advances made on account of the work concerned. They should not be charged to the general Suspense Head 'Miscellaneous Works 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 Rule 434 (a) and the head 'Contractors-other transaction' should be used for all other transactions.
477. Advance payments made to a Contractor under the provisions of Rule 435, should not be charged off 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 Abstracts (Form RPWA 33 or 34, as the case may be) for the record of advance payments and their subsequent adjustment.
478. The head 'Contractors-Other Transactions' is intended also for watching the ultimate payment of the unpaid balances of contract & accounts. Similarly, the head, 'Labourers', meant for the clearance of the unpaid wages of workmen. If a Running Account Bill or Muster Roll labour, wherever permitted by Finance Department, is only partly paid, the total amount due thereon as value of work done or supplies made should be brought to account in the Works Abstract as final charges or as expenditure on the sub-heads concerned, and the amount remaining unpaid should be shown as a minus entry in the appropriate suspense column 'Contractors-other transactions' or 'labourers'.
479. Forms (RPWA 33 and 34), of Works Abstracts provide a column for each of the Suspense Accounts enumerated in Rule 474. The use of the head 'Materials' is explained in Rule 471 and the foot-note printed on the forms of the Works Abstracts explain mode of making both original and adjusting entries under the other suspense heads.
480. If any wages of labourers as referred to in rule 478 remain unpaid after the completion of a work, the accounts of the work may be kept open for a period of one month, which may be extended to three months at the discretion of the Divisional Officer. Thereafter, the accounts of the work should be closed, the balance under the suspense head 'Labourers' being left

unadjusted. This amount should be shown in any Completion Report or Statement that may be prepared under Rule 372, 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. For adjustment of cost of erstwhile Muster Roll/Work Charged staff initially charged to sub-head (iii) 'Execution' See Rule 406 (b).

Note.: If unpaid wages of labourers are claimed and paid subsequently to the closing of the accounts of a work, the payment made above should ordinarily be charged 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 prove more convenient, the accounts of the work may be re-opened at the discretion of the Divisional Officer.

481. The account of a Contractor should be closed as soon as his contract is completed. If he 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, the account of the work as passed on the bill should be incorporated in the Works Abstracts on the authority of the bill and the balance due to him should be removed from the accounts of the work by credit to the head 'Public Works Deposits', to be dealt with thereafter under the rules relating thereto. If the final account of a Contractor shows that he has already been overpaid or that the account closes with a balance due by him, the account should be settled by a recovery in cash or otherwise but if an immediate recovery is not practicable, the balance should be removed by debit to the suspense head 'Miscellaneous Works Advances'.

Note-1 Where the amount of a bill is credited to the Head 'P.W. Deposits' under the provisions of this Rule, but the Contractor subsequently obtains a decree from a Court, the entire expenditure in satisfaction of the decree should be charged on the Consolidated Fund of the State in terms of Article 112(3)(f) of the Constitution irrespective of the fact that a part of the amount might already have been voted out of the Consolidated Fund and kept as a 'Deposit in Public Account'. Before making payment in satisfaction of the Court decree, the amount standing to the credit of the Contractor under 'P.W. Deposits', should, however, be cleared by reversing the initial adjustment. These provisions will not, however, be attracted where a refund of security deposit or revenue is made in satisfaction of a Court decree, as such an item cannot be treated as an item of expenditure within the meaning of Article 112 (3) (f) of the Constitution.

Note-2 Under Article 112 (3) (g) of the Constitution any sum required to satisfy the award of an Arbitral Tribunal is to be charged on the Consolidated Fund of the State. In order that a body of authority may be a 'Tribunal' within the scope of the term 'Arbitral Tribunal' used in this article, it must be constituted by the State and not merely by an agreement of the parties and must be invested with the State's inherent judicial-as-distinguished-from purely administrative or executive powers and 'the trappings of a Court'. However, in case where the award made by private arbitrator is filed in a Court and a decree is obtained in terms of the award, the expenditure required to satisfy the decree shall be charged on the 'Consolidated Fund of the State.'

482. Disbursing Officer 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 "Details of 'Contractors' closing balances in the Works Abstract should be examined monthly. Subject to the provisions of Rule 480, these accounts should be cleared before the accounts of a work can be closed on completion.

(d) Land Acquisition

483. Payments made to Land Acquisition Officer should be debited direct to the Works Accounts under suspense head 'Land Acquisition' till possession of the land or intimation of actual payment to the owners of land is received. The suspense head may be cleared by debit to the final head 'Land' on receipt of vouchers and award statements etc., from the Collectors, any unutilised balance of the advance placed at the disposal of the Land Acquisition Officer shall not be deposited into the Treasury as 'Revenue Deposit' but shall be refunded to the Division. Such refunds will be credited in the Divisional Accounts to the Suspense Head 'Land Acquisition' and drawn afresh by the Land Acquisition Office as and when necessary, quoting reference to the original award statement in which it remained undisbursed. Only the disputed amounts should be remitted to the Court. The Land Award Statements and the vouchers received from the Land Acquisition Officer shall be forwarded to the Accountant General along with the monthly accounts. The Land Acquisition Officer must submit detailed accounts of the advance payments received by him to the Divisional Officer within a month of the receipt of the advance. When the accounts of the works are closed finally, the undisbursed amount appearing under the suspense head 'Land Acquisition', if any, shall be transferred to 'Public Works Deposit' from which head their future payments will be regulated. A new column for 'Land Acquisition' may be added under the head 'Suspense Accounts' in the RPWA 33 and 34.

IV. LIABILITIES AWAITING INCORPORATION

484. Liabilities are not incorporated in the accounts of works except in the following cases :-
- Unpaid balances of partly paid Running Account Bills and Muster Rolls, wherever permitted by Finance Department or establishment bills of erstwhile Muster Roll/Work Charged Establishment are invariably incorporated, vide Rule 478.
 - 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 in to the accounts of works even though payments to suppliers and adjustments crediting the transfer accounts concerned may not be made at once, vide Rules 450 and 455.
 - Wholly unpaid establishment bills of labour and Bills of Contractors and Suppliers are sometimes taken into account, vide Rules 480 and 481. Disbursing Officers are, however, responsible for keeping a strict watch over all liabilities with a view to settle them promptly. Money indisputably payable should never be left unpaid.

It is no economy to postpone inevitable payments, and it is very important to ascertain, liquidate and record the payment of all actual obligations at the earliest possible date.

485. If any liabilities of works are incurred on behalf of contractors under the provisions of Rule 433, 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 the Rule 399, all records on the authority of which liabilities may be liquidated or incorporated in the accounts, should invariably specify (i) the full name of the work as entered in the estimate, agreement number or supply order number etc. (ii) the name of the sub-head thereof, if any, and (iii) the recoverable charges, if any with the name of the contractor or other person from whom recoverable.

V. RECORD OF PROGRESS

486. Entries of 'Progress' in the Works Abstracts (Vide Rule 469) 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 'upto-date', sets of earlier measurements covered or superseded by latter 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 upto the required standard.

Note: It is recognised 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 469.

VI. PREPARATION, COMPLETION AND DISPOSAL OF WORKS ABSTRACTS

487. (i) The Works Abstract should be prepared in the Sub-Divisional office to the extent of information available in Sub-Divisional records, and sent to Divisional office monthly, where it be completed. It should be posted day by day from the Cash Book and the connected bills of contractors and suppliers, cash refunds and readjustments of final charges being posted as Minus Entries.

At the end of the month, stock and adjustment transactions should be added, writes back of final charges being posted as Minus Entries. The closing balances of contractor's accounts should be detailed so as to prove the correctness of the up-to-date totals under the suspense heads (i) 'Contractors-Advance Payments', (ii) 'Contractors-Secured Advances', and (iii) 'Contractors-other transactions' which should be agreed with the balance as per the Ledger Accounts of the Contractors in respect of that particular estimate/work. The closing balances arrived at under the suspense head 'Labourers' in each case should be agreed and its correctness should be got ensured from the Sub-Divisional Officer. The Works Abstract should, then, be posted, where all necessary completing entries will be made in respect of the direct charges and adjustments made checked and closed under the

supervision of the Divisional Accountant, who should ensure the correctness of the posting of entries of the Works Abstract and also of the closing balances of the contractor's account and its agreement with the Ledger. However, see decision below Rule 406 (b) for labour component of works expenditure for completion of Works Abstract.

Note: The posting of stock and adjustment transactions may also be done as above.

- (ii) The Divisional Accountant will record a certificate in the following form on the Works Abstract:

'The 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 Contractor's ledger and found them correct'.

Note-1 : The posting of stock and adjustment transactions may, if preferred, be done entirely in the divisional office.

Note-2 : Postings made in the sub-divisional office should be in black ink and all postings and corrections made in the divisional office in red ink.

Note-3 : Office copies of Works Abstracts need not be kept, as the originals are returned by the divisional office after completion. Before the Works Abstracts are sent to the divisional office, the up-to-date totals should be entered forward in the returns for the following month and these should be corrected, if necessary, on receipt back of the Works Abstracts from the divisional office.

Note-4 : In the Buildings and Road divisions, where there are no sub-divisions the preparation, completion and disposal of works abstracts are dealt with in the divisional office.

488. When finally completed in all respects, all the Work Abstract of a month should be examined by the Divisional Officer and any explanation necessary called for from the Sub-Divisional Officer or the Assistant Engineer concerned. 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. FORMS OF REGISTERS OF WORKS AND THEIR PREPARATION

489. (a) The permanent and collective record of the expenditure incurred in the division, during a year on each work is the 'Register of Works'. This record is maintained in the divisional office.
- (b) There are two forms of registers of works corresponding respectively to the two forms of works abstracts (Forms RPWA 33 and 34) for Major and Minor Estimates. The detailed Form RPWA 40, should be used for Major Estimates as also for those Minor Estimates, the accounts of which a Superintending Engineer or other

sanctioning authority may desire to be kept by sub-heads and the simpler Form RPWA 41 for other Minor Estimates. In respect of petty works, no record is necessary beyond the Petty Works Requisition and Account, Form RPWA 32, which is self-explanatory but, if desired, expenditure on these works may be recorded in the Register of Works for Minor Estimates, Form RPWA 41. For every project or scheme, a Project Register shall be maintained, to enable the authorities to watch sanction of estimates vis-a-vis the administrative approval in Form RPWA 41 A.

- (c) The Register of Works may not be maintained sub-head wise for works executed through Contractors, the contract being for complete items of works.
490. The registers of works are posted monthly from Works Abstracts and Petty Works Requisition and Accounts. A separate folio or set of folios of Form RPWA 40 should be assigned to each Major Estimate, but entries relating to two Minor Estimates can be made on a single page of Form RPWA 41. When separate Works Abstracts are prepared, under Rules 465 and 468, for the sub-works or parts of a Major Estimate, the transactions relating to each Works Abstract should be posted separately and an abstract for the entire work should be prepared on a separate folio or set of folios for comparing the cost of the work and its sub-work with the provisions in the estimate. The following instructions should receive special attention :-
- (a) The Register of Works is not a classified account of work; for facility of reference it should be supplied with an index which should be sub-divided under the prescribed Heads of Account Classification.
 - (b) The sanctioned amount of estimate should be entered in respect of each work. When supplementary estimates are sanctioned, the additional amounts sanctioned should be entered below the corresponding amounts of the original estimate and both totalled. But when a revised estimate is sanctioned, the account of the original estimate should be closed and the revised estimate should be entered on a fresh folio, prominently marked 'Revised Estimates' in red ink, and in reference to the folio which the original estimate is to be found should be entered thereon.
 - (c) In the case of works for which specific appropriations are sanctioned individually, vide Rule 68, the amount of appropriation for the year should be noted in the register at the top of the page, any additions or deductions made during the year being noted in the same place.
 - (d) The blank vertical columns in Form RPWA 40 should be utilized for the final sub-heads of the estimate and for as many of the suspense heads as may be operated upon, but the sub-columns for 'Quantity' and the horizontal columns for 'Rate of Cost' should be left blank in respect of sub-heads for which there are no quantities in Works Abstracts, vide Rule 469.
 - (e) In Form RPWA 41, the final charges on works should be posted in the column 'Total value of work done' and the single column 'Suspense Accounts' should embrace the transactions under all the Suspense Accounts.

II. EXAMINATION BY DIVISIONAL OFFICER

491. ¹[Before the date of submission of online bill/bills to treasuries, the posting of the registers of works should be completed and the registers should then be laid before the Divisional Officer for review. One more column should be inserted in this Register showing the payment status of that bill passed by the Treasury. The accounts of each work on which there has been expenditure during the month should be initialled (and dated) by the Divisional Officer in the column set apart for the purpose, in token of his having examined the entries and found them correct. 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 RPWA-39 should be prepared and submitted to the Superintending Engineer, when necessary, vide Rule 20 and 22.]

Note-1 If the Transactions of a Division are very large the Divisional Officer may allow an extra period of a few days for the completion of the Registers of Works but the submission of the Monthly Accounts to the Accountant General and the completion of the Works Abstracts (Rule 487) should not be delayed in this account.

Note-2 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 inquired into, see also Rule 492. If the slow progress of expenditure is due to delays in measuring work done or in setting up bills, the cause therefor should receive attention.

III. CLOSING THE ACCOUNTS ON COMPLETION OF WORKS

(a) Settlement of Liabilities and Assets and Clearance of Suspense Accounts

492. It is an object of great importance to close the accounts of works, as soon as possible, after the actual work of construction is completed, vide Rule 22. If there is necessarily any delay in closing the accounts, it should be seen in particular that further charges are not incurred without the permission of the Divisional Officer.
493. Before the accounts of a work can be closed on its completion, it should be seen that any adjustments of costs necessary under the rules, e.g. Rules 281 to 283, and paragraph 6(c) of the Statement A in Appendix II of this Volume, have been duly made in the accounts, that all liabilities not originally brought to account have either been liquidated or since brought to account and that the balances under the suspense accounts 'Contractors' and 'Labourers' have been cleared vide Rules 479 to 482. If the whole or any part of the expenditure on the work is recoverable from another Department, Government, Local Body or individual, action should be taken to effect or complete the necessary recovery before the accounts of the work are closed.

1. Substituted by FD Order No. F. 3 (2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for -"Before the date of the submission of the monthly accounts to the Accountant General, the posting of the registers of works should be completed and the registers should then be laid before the Divisional Officer for review. The monthly account of each work on which there has been expenditure during the month should be initialled (and dated) by the Divisional Officer in the column set apart for the purpose, in token of his having examined the entries and found them correct. 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 RPWA 39 should be prepared and submitted to the Superintending Engineer, when necessary, vide Rules 20 and 22."

494. The steps to be taken to clear the Suspense Head 'Materials' have been detailed in Rules 457 to 462.
495. The sub-head 'Additional Charges for Materials issued to Contractors/Direct to Works' (Rule 471) should receive the special attention of the Divisional Officer who should, if necessary, investigate large closing balances under this head before permitting the accounts of the works to be closed. It is not necessary to clear this head by transferring the charges booked under it to other final sub-heads, but profits or losses, which are not clearly traceable to know differences between the rates chargeable to contractors and the actual cost to the Government, should not be accepted as correct without closer examination.
496. The accounts of annual maintenance estimates must be closed in March. Ordinarily, it should be possible to complete all the repair works and to settle the accounts of contractors and other suspense accounts, before the expiry of the financial year. If, in any exceptional case, any work remains to be done and, in accordance with Rule 313, it is proposed to carry it on to completion, action should be taken as under :-
- (I) The expenditure incurred in the next financial year should be treated as expenditure against the annual maintenance estimate for that year.
- (II) The suspense accounts of the works should be closed in the last month of the financial year, by transferring the balances of all those accounts to the 'Public Works Deposits' or suspense account 'Miscellaneous Works Advances', as the case may be, which should be relieved in the following month by re-transferring the balances to the suspense accounts concerned in the accounts of the maintenance estimate for the next financial year. All unsettled liabilities and assets should then be treated as those pertaining to the next financial year's estimate.

(b) Closing Entries and review of Expenditure

497. (a) When the work is completed and the accounts of it have been settled and written up as indicated in Rules 493 and 494, a double red ink line should be ruled below the final entries and a note made in red ink 'works completed in19.....'. This note should be signed by the Divisional Officer in token of having satisfied himself that all action has been taken under those Rules. It will be the authority for treating the accounts of the work as closed, and a work should not be reported as completed in the divisional accounts unless this authority has been placed on record.
- (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.

(c) Excesses Over Estimates

(i) Excesses passed by the Divisional Officer

498. If the total expenditure on the work is in excess of the sanctioned estimate and the excess is passed by the Divisional Officer under his powers, the words 'Excess passed by me' should be added to the completion note recorded under Rule 497.

(ii) Completion Reports and Statements

499. If, however, the excess is not within the Divisional Officer's powers to deal with a detailed completion report in Form RPWA 44, should be prepared or the item should be included in a Consolidated Completion Statement of Works and Repairs in Form RPWA 45, as may be required under Rule 372. The completion note in the register of works should then be recorded thus :-

'Work completed in 19 Completion Report/Statement submitted with this office letter No..... dated.....19.....'

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.

IV. CORRECTION OF ERRORS AFTER CLOSING OF ACCOUNTS

500. Should an error or omission in the recorded expenditure of a work come to light after its accounts have been closed (see Rule 22), the accounts may be reopened in order to rectify the error or omission unless the amount involved is not more than ten Rupees, in which case, it will be sufficient to make a note of the error or omission in the relevant documents concerned.

V. BASIC SCHEDULE OF RATES

501. To facilitate the preparation of estimates, as also to serve as a guide in setting rates in connection with Contract Agreements, a Basic Schedule of Rates for each kind of work commonly executed should be maintained in the Division and kept up-to-date. It should be proposed on the basis of the rates prevailing in each locality and 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. The rates entered in estimates should generally agree with the schedule rates but where, from any cause, the latter are, not considered sufficient, the deviation should be explained in detail in the report on the estimate.

Note : The Chief Engineer will form committees (which will include an officer from the State Accounts service) for analytical preparation of B.S.R. on scientific lines.

G. Contractor's Ledger

(Note : The Rules in this section 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).

I. FORM AND USE OF THE LEDGER

502. The accounts relating to contracts should be kept in the Contractors' Ledger, Form RPWA 43, a separate folio or set of folios being reserved for all the transactions with each contractor for whom a personal account is maintained, vide Rule 503.

503. A personal account should be opened in the ledger for every contractor, whether or not a formal contract has been entered into with him unless the work or supply entrusted to him is not important and no payment is made to him except on a First and Final Bill, Form RPWA 24, on completion. If any materials are issued to the contractors or any payments are made on his behalf, a ledger account must be opened.

II. POSTING OF THE LEDGER

504. The Contractors' Ledger 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 therfrom.
505. Except when a Contractors' Account is to be closed and the procedure prescribed in Rule 481 is observed in respect of unpaid bills, the value of work done or supplies made by a contractor should not be credited to his account until his bill has been passed and payment made thereon. Debit entries in ledger should be made only on the basis of transactions recorded in the accounts, the posting being made from the supporting cash, stock or adjustment vouchers; liabilities not yet liquidated should be excluded altogether. The value of materials, if any, issued to a contractor under Rules 446 or 447 should be debited to his account on the authority of his acknowledgment. See Rule 450.

Note-1 Security Deposits of Contractors should not be included in their Personal Accounts in the Ledger, vide Rule 594.

Note-2 When a deduction made from a Contractor's Bill for one work is creditable to the account of another work, 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 payment made on the account of the former work, and the other for the recovery creditable to the latter, as if that recovery had been made in cash.

506. (a) The Form of the Ledger provides for the following columns :-

Particulars of bill or voucher :

- (1) Date.
- (2) Voucher No.
- (3) Serial Number, if a Running Account Bill.

Net transactions detailed by Suspense Heads :-

- (4) Advance Payments.
- (5) Secured Advances.
- (6) Other Transactions.
- (7) Name of work or account and particulars of transactions.

Gross Transactions :-

- (8) Debits.
- (9) Credits.
- (10) Total value of work or supplies.
- (11) Remarks.

- (b) 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.

- (c) Columns 1 to 3 and 11 require no explanation. Instructions for filling in columns 4 to 10, in the case of Personal Accounts, are given below :-

(i) 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 supplier's 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 transactions 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 column 6 and 9 against the name of the work concerned.

Note : If there are several Contracts in connection with a work or account, the transactions relating to each should be distinguished, preferably by quoting the number and date of Agreement or Work Order.

- (ii) Column 4- 'Advance Payments'- If the bill is a Running Account Bill (Form RPWA 26) figure D of Memorandum of Payment should be posted in this column.
- (iii) Column 5- 'Secured Advances' - Figure E of the account of Secured Advances Form RPWA 26A, should be posted in this column.
- (iv) 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 RPWA 24, 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.
- (v) In column 4,5 and 6, Debits to Contractors should be posted as Plus entries and credits as Minus entries.
- (vi) 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 chargeable.
- (vii) 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 Memorandum of Payment.
- (viii) 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 Memorandum of Payment but before posting the bill, it should be seen that the figure shown in Memorandum of Payment 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 initialled (and dated) by the Divisional Accountant.

III. BALANCING AND RECONCILIATION

507. The Ledger Accounts should be closed and balanced monthly. The closing balance of each Personal Account should be detailed so as to show, in respect of each separate work or account (stock or purchases), the amount outstanding, if any, under each of the three Suspense Accounts (1) Advance Payments (2) Secured Advances and (3) Other Transactions, with a quotation, in each case, of the last Running Account Bill and of all the vouchers supporting unadjusted outstanding under 'Other Transactions' not incorporated in the last Running Account Bill. 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	S.No. of entry in Memorandum of Payments on the class of balance in the Running Account Bill (Form RPWA 26)
(i) Advanced Payment	2
(ii) Secured Advance	3
(iii) Other Transaction	5

Note- See note below Rule 506 (c).

508. The Divisional Accountant should be held responsible for the correctness of the Contractor's Ledger and for securing Agreement, month by month, between the balances detailed in the Works Abstract 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.
509. (a) Periodically, all the Personal Accounts in the Ledger should be examined to see (i) that balances do not remain outstanding for a long time without justification and (ii) that in the case of Running Accounts, Bills are prepared at reasonable intervals.
- (b) Entries in Column 10, 'Total Value of Work or Supplies' not bearing the initials of the Divisional Accountant recorded under Rule 506 (c) (viii) should be reviewed in particular to ascertain the cause of delay, if any, in the preparation of Final Bills. This examination must 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.

IV. SCRUTINY OF ACCOUNTS BY CONTRACTORS

510. A Contractor requiring a copy of his Running Account Bill or an extract from his account in the Contractor's 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 note 2 under Rule 433.

V. CONTRACTOR'S LEDGER FOR LABOUR RATE CONTRACTS AND LAND ACQUISITION

511. The account relating to issue of material direct to work, when contract is of labour or the Work is to be done Departmentally, and also for Land Acquisition (Rule 483), the Ledger will be maintained in Form RPWA 43-A.

H. WORKS EXECUTED ON LUMP SUM CONTRACT

I. GENERAL

512. The following special procedure is prescribed for works exected on Lump-sum Contract under Rules 378 and 379.

II. PAYMENTS FOR WORK DONE

513. Subject to the terms of the contract and such subsidiary instructions, if any, 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 Officer-in-charge of the work, as detailed in Rule 514.

514. (a) Whenever it is proposed to make any intermediate payment, a certificate will be given by an officer of the department of the status mentioned below 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 the Contract Agreement and that, with the exception of authorised additions and alterations, the work has been done according to the prescribed drawings and specification.
(b) In the case of Final Payments, in addition to a record to detailed measurement in respect of additions and alterations, there will be a certificate of specification, signed by an officer as indicated below:-

Assistant Engineer For works contracts below Rs 50,000/-.

Divisional Officer For works contracts of Rs 50,000/- or more.

The officer granting a certificate will be held personally responsible for any over-payment which may occur in consequence.

515. In order that 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, however, no objection to payment for additions and alterations being made before the completion of the work, if their detailed measurements have been made.

III. FORMS OF BILLS

516. The forms of bills used for payments in connection with Lump-sum Contracts are RPWA 27A and 27B, modified, if necessary, under the orders of the Government in consultation with the Accountant General to provide for additional precautions which may be required.
517. Form RPWA 27A is intended for intermediate payments which may be made to the Contractor in accordance with his contract. Only details of additions and alterations should be given in the bill. Otherwise the certificate prescribed in rule 514 (a) will suffice.
518. Form RPWA 27B is intended for final payments made to a Contractor. The details of additions and alterations alone should be given in the bill. Otherwise the certificates prescribed in rule 514 (b) will suffice. As a further precaution, the contractor should be required to add to his acknowledgment a statement in his own handwriting that he has received payment in full settlement of all demands.

Note : The Form of final bill may be printed on yellow paper to distinguish it from of the Running Bill. (See note under Rule 430 (b)

IV. SUBSIDIARY WORKS ACCOUNTS

519. 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. In the case of Major Estimates expenditure need not, however, be booked by sub-heads of Works (see Rule 466), if all the charges represent nothing but payment on a Lump-sum Contract.
520. All Intermediate Payments made to the Contractor and so acknowledged by him are regarded as advances made to him or account of the work concerned, and will be brought to account in accordance with Rules 521 and 522.
521. 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 treated like advance payments and should be brought to account in the Works Account under the Suspense Head "Contractors-Advance Payments". This will not only simplify accounting but will facilitate a watch over the prompt adjustment of payments made.

Note : If percentage or any other portion of the value of work done is withheld as security for the due fulfillment of the terms of the contract, the net amount remaining after the deduction of the portion withheld should be entered as the advance payment.

522. Payments other than those specified in Rule 521 above, may be either "Secured Advances" made on Form RPWA 27A 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 head "Contractors-Secured Advances" and "Contractors-Other Transactions" respectively.
523. From the final bill paid to the contractors (Form RPWA 27B) the total advances made to him in the Running Account Bills, (Form RPWA 27A) 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 Head concerned, in which the plus figures will already be outstanding.

V. Contractor's Ledger

- 524. Accounts of transactions relating to Lump-sum Contracts must be maintained in the Contractor's Ledger, Form RPWA 43, in the manner described in section 'G' of this Chapter, subject to the following subsidiary instructions.
- 525. As all Intermediate Payments made on Form RPWA 27A are regarded as advances, no figure therefrom will be posted in column 9, which is intended to show the amount creditable to Contractor's 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 RPWA 27B) column 10 need not be posted at all.
- 526. Figures for posting the other columns 4,5,6 and 8 are indicated in the bills (Form RPWA 27A and 27B) 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 RPWA 26 and 26A.

I. Sundry Rulings

I. CARRIAGE AND INCIDENTAL CHARGES

- 527. (a) The cost of carriage of stock materials to site or work, and of all carriage charges in connection with the movement, from place to place, of other materials issued to or provided specially for a work, should be charged direct to the account of the work, the exact classification of charge being as indicated below :-

Nature of issue of Materials	Head chargeable in the account of the work
I. Issues to Contractors under Rule 446	
(a) To the promised place of delivery	"Final charges" in the case of Minor Estimates, "Additional Charges for materials issued to Contractors/Direct to works" in the case of Major Estimates.
(b) Beyond the place delivery, if incurred	The personal account of the contractor under of the Suspense Head "Contractors - Other Transactions".
II. Issues to Contractors under Rule 447	-do-
III. Issues direct to works	The Sub-Head to which the cost of the materials is charged.

- (b) When surplus materials are returned from a work to stock, the cost of carriage should be borne by the work, but if they are transferred to another work, the charge may be debited to either work, as may be equitable.

- (c) Incidental charges connected with the movement of materials issued to or provided specially for a work or returned therefrom should be adjusted in the same way as the cost of carriage.
- (d) In all cases, the places from and to which materials are transported, the distance, the quantity and the approximate weight must be clearly stated in the payment vouchers.

II. CHARGES FOR EXAMINATION OF SOIL

528. The expense incurred upon the necessary examination of the soil for the foundation of works ordered by the competent authority should be treated as outlay on works and not as contingent charge, provision for it being made under the sub-head concerned in a requisition or estimate according to the sum involved.

III. EXPENSES ON CEREMONIES

529. The expenditure incurred with the sanction of the competent authority on ceremonies connected with foundation laying and inauguration of important public works should be debited to the contingencies of the sanctioned estimate.

IV. RATES AND TAXES ON BUILDINGS

530. Municipal or other rates and taxes on government buildings, residential or non-residential, when chargeable to the Public Works Department as the Department in administrative control of the buildings, should be treated as expenditure on repairs and debited to the maintenance estimate of the building concerned.
531. Charges for the supply of electricity to rest houses/Inspection Houses/Dak Bungalows are debitible to "Office Expenses" and not to the estimate for maintenance and repairs of the buildings.

V. EMPLOYMENT OF DEFENCE LABOUR

532. When defence labour is employed on the execution of a work, the Officer Commanding the unit can obtain from the Controller of Military Accounts concerned, a lumpsum advance to meet expenditure upto 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 of Defence Accounts through the Accountant General and the responsibility for the final adjustment of the advance by recovery from the value of the work done, rests with the employing authority.

VI. EXECUTION OF WORKS BY OTHER DEPARTMENTS

533. Whenever the construction and maintenance of any works under the administrative control of the Public Works Department is entrusted to the agency of another Civil Department with the sanction of Government, the Rules or Procedure applicable to expenditure connected with the work will be such as may be laid down in the GF & AR Rules, subject to the following reservations:-
- (i) The Civil Department should be responsible to the Public Works Department to account for appropriation placed at its disposal.

- (ii) The Public Works Department should retain budgetary and financial control.
- (iii) The Public Works Department should retain technical control through inspection.
- (iii) The property shall not be transferred to the Civil Department and shall remain with the Public Works Department.
- (iv) An agreement shall be executed between the Department and the Agency concerned.

VII. EXECUTION OF GOVERNMENT WORKS BY LOCAL BODIES

534. When the Public Works Department entrusts to the Local Bodies, the maintenance of government buildings or roads, water supply, sewerage etc., 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 setting the account periodically, and for recording the cost of the works may be simplified with the concurrence of the Accountant General 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 official,
 - (b) that if the payment is made for a number of works, expenditure on all of which cannot be classified in 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 Rules 402 & 496).

CHAPTER XV
MANUFACTURE ACCOUNTS

A. INTRODUCTORY

535. When materials are manufactured departmentally, either for the general requirements of works or for a particular work, a separate account, called a "Manufacture Account". must be kept of the transaction connected with each manufacture. See also Rule 578.
536. The detailed accounts of the expenditure on a manufacture are maintained in the same way as the accounts of a work and, in addition, an account is kept of the quantities and values of the products of the "Operation" and the 'Outturn', Accounts.

Note: A manufacture estimate is prepared only for direct charges of material, labour, and incidental charges, and sanctioned for the gross amount by the competent authority under the schedule of powers and is chargeable to Suspense-Stock-Manufacture of the Major Head concerned, in which general suspense head of the Department/Project is classified.

537. The ordinary forms of the registers of works are unsuitable for recording the progress of the transactions of a manufacture. Form RPWA 42, Register of Manufacture, should be used instead.
538. It is essential that the accounts of a manufacture shall not remain open indefinitely. If the operations are seasonal, the accounts of each season should be kept separate and closed as soon as the operations are closed. In cases, in which operations are continuous, the accounts must, nevertheless, be closed periodically, but at least once a year.

B. OPERATION CHARGES

539. A Manufacture Account is charged directly with the value of raw materials issued from stock or obtained otherwise. However, cost of labour (erstwhile Muster Roll/Work Charged staff) drawn through establishment bills, is debited to Manufacture Account by Transfer Entry, at the end of every month, on the basis of Allocation Statement of Labour. (See Rule 406). Other direct incidental charges connected with the operations are also charged to Manufacture Account direct.
540. The following Rules apply to certain special incidental charges:-
 - (a) Capital charges, such as the cost of land, kilns, special plant, etc. incurred in connection with a manufacture which does not extend beyond a single season, are debited wholly to the account of the manufacture.
 - (b) Capital charges in connection with a manufacture extending over more than one season should be debited in the first instance, to a special account under the sub-head "Land, Kilns etc." of the Stock Account. This account should also be charged with the cost of repairs and

renewals of the kilns, etc. All these charges should be recovered in suitable installments be debit to the "Operations" accounts of the several seasons, the number of installments and the amount chargeable for each season being determined on the merits of each case, under the others of competent authority.

- (c) While cost of ordinary repairs of kilns is charged to Operation Account, cost of special repairs and renewals, special tools and plant, erection charges of kilns are charged to capital charges i.e. "Land and Kilns" and prorata share is transferred to Manufacture Account in suitable installments.

Note-1 The decision as to the suitable installments whereby the "Land, Kilns, etc." account is to be cleared periodically as given by the authority sanctioning the initial charge, should be recorded in the Consolidated Half Yearly Abstract of Stock, Form RPWA 11 or Priced Stores Ledger, Form RPWA 12(C.S) and not deviated from without the further orders of that authority.

Note-2 When the land, kilns, plant, etc. acquired for departmental manufacture operations are leased to a contractor of the Division or other person, the rent charged should be credited to this special account and not to revenue.

- (d) If the manufacture is undertaken on behalf of other Divisions or Departments, or of Local Bodies or individuals, a charge should be made on account of establishment and tools and plant, if leviable under the Rules, vide Appendix V, for outlay on works undertaken on their behalf.
541. The accounts of Road Metal digging are not treated as Manufacture Accounts, but the charges connected with the land and quarries acquired for such operations should be dealt with in accordance with Rule 225.

C. VALUE OF OUTTURN

542. A Manufacture Account is credited with the values of the manufactured articles and of the surplus materials sold or otherwise disposed of (Rule 457).
543. The Outturn Account referred to in Rule 536 should show, month by month, the quantities and values of each class of articles manufactured compared with the corresponding figures shown in the estimate (if any). The Detailed Account for each month should be prepared in Form RPWA 36 Outturn Statement of Manufacture, and should be attached to the Works Abstract for the operation.
544. 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.

D. JOB CARD

545. A job card may be opened for each job and all the direct expenses connected with the job i.e. direct labour, direct materials etc. should be noted in this card, on the basis of Allocation Statements of Labour and Materials respectively. The value of the job should be finalized after totaling this expenditure and adding suitable percentages to cover indirect labour, tools

and plant, over-heads etc. This value of this can be compared with the market rate by the Divisional Officer to satisfy himself, if the work is being done economically.

Note: Detailed Rules to govern day to day transactions and processes of manufacture will be laid down in Departmental Manual of Orders/Instructions of the Administrative Department.

546. Debit to other Divisions, Departments, Governments on whose behalf the job is undertaken is given for the aggregate amount of direct and indirect charges, and recoveries are classified as under:

Nature of Charges		Classification
A- Recoveries on account of value of the manufactured product:		
(i) Recoveries pertaining to direct material	(i)	Credited to Suspense-Stock Manufacture-Estimate concerned.
(ii) Incidental charges	(ii)	-do-
(iii) Cost of labour	(iii)	-do-
B- Recoveries on account of indirect charges (wherever recoverable under the Rules):		
(i) Recoveries on account of depreciation of machinery and major repairs.	(i)	Machinery & Equipment' of Major Heads concerned.
(ii) Share of Combined Establishment/ Tools & Plant concerned.	(ii)	By reduction of expenditure under the Head Direction and Administration/Machinery and Equipment concerned.
(iii) Supervision charges on cost of material, interest on capital, pensionary charges, audit and account charges.	(iii)	Revenue Receipts of the Department/ Project or Receipts and Recoveries on Capital Account, as the case may be.

Note: See Rule 589, for classification of recoveries where Depreciation, Resere Fund and Major Overall Reserve Fund have been created.

547. Any loss on account of direct charges of operation and value of outturn which under the orders of the Superintending Engineer may be made good by enhancing the rate /value of Outturn, recovery from negligent staff, or the loss may be debited to the detailed head "Write Off of Losses" under Minor Head "800-Other Expenditure", Profit on account of the manufacture, may be credited to Revenue Receipt Head, or Receipts and Recoveries on Capital Account, and the Manufacture Estimate shall be closed to zero balance.

E. GENERAL ACCOUNT

548. A Manufacture Account is essentially a suspense account, as the cost of the operations cannot be cleared finally until they are closed, Manufacture transactions are, therefore, recorded under a distinct sub-head, called "Manufacture", of the Suspense Account "Stock".

549. In the Stock Accounts, the manufacture transactions should be recorded thus:-

- (a) "Operation" charges should be shown as receipts of Stock under the sub-head "Manufacture", charges representing value of stock materials issued to manufacture being simultaneously treated as Issues of stock under the sub-heads concerned.
- (b) All Outturn should be brought formally on the Stock Account, by crediting its value to "Manufacture" and simultaneously showing the articles as receipts of stock under the sub-heads concerned.

Note-1 If the rate, at which any article of Out-turn manufactured for a particular work is valued, turns out to be different from the Issue Rate of a similar article already in stock, the value of the two articles may be averaged for the purpose of Stock Account, allowance being made necessarily for the different quantities at the different values.

Note-2 No supervision charges 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 this Rule. See also Rule 540 (c).

550. The difference between the "Operation" and "Outturn" should be adjusted under the order of the competent authority before the accounts of a manufacture are closed if the orders issued have the effect of enhancing or lowering the value of the Outturn already brought to account, the adjustment will be made by a suitable entry (without any fresh quantities) in the Outturn Statement, Form RPWA 36. In other cases the loss, or profit, as the case may be, should be taken to the Expenditure or Revenue Head concerned by a regular Transfer Entry, which will affect the Operation Account only. In all cases, the total "Operation" and "Outturn" should equal each other on closing the Manufacture Account. See also Rule 180 & Note 2.

CHAPTER XVI

SUSPENSE ACCOUNTS (GENERAL)

A. Introductory

551. The account of the Minor Head "Suspense", Sub-divided into as many of the five heads, named below as may be required, is kept in each Division under a single Major Head of expenditure : (i) Stock, (ii) Miscellaneous Works Advances, (iii) Workshop Suspense, (iv) Stores/Services Advance and (v) Stores/Services Rendered. 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 as reduction of expenditure when making up the account of the Major Head.

Note : For booking of purchases on credit and settlement of inter-divisional transactions within the same Accounts Circle, See Rule 636, 637 and Appendix XII of this volume.

B. Material Purchase Settlement Suspense Account

552. When materials are received on credit from a supplier or from another Division or Department or abroad their value should be credited to "8658 - Suspense Account-Material Purchase Settlement Suspense Account".
- (i) Immediately on their receipt, if they have been received for a specific work, so that per Contra, the cost may be included at once in the accounts of the work and those accounts, as well as the connected Subsidiary Accounts, may take cognizance of the receipt of materials at the earliest opportunity (See Rules 450 and 455); and
 - (ii) On closing the accounts of the month, if they have been received for stock and payment has not been made for them during the month, so as to secure agreement between the Quantity and Value Accounts (See Rule 168).
553. The following simplified procedure has been laid down to be followed in cases in which the procedure laid down in the above Rule, entails much work:
- (i) A single Transfer Entry Order known as Omnibus transfer Entry Order, (From R.P.W.A. 53 A) may be prepared for all purchases of stores made for specified works in a sub-division in a month, but it should be written up as each transaction takes place, the entry being attested at once.
 - (ii) As soon as materials for a work are received from a supplier, a Debit Entry should be made at once in the Works Abstract in the column concerned, viz., "Contractors-Other Transactions" or Suspense Head- "Materials" or "Final Charges", as the case may be. Simultaneously, the Debit and Credit Entries prescribed in Rules 450, 455. As the case may be, should be made in the Omnibus Transfer Entry referred to at (i) above, brief particulars of the transactions being noted for purposes of identification.
 - (iii) If any item of supply be paid for during the same month, the amount paid should be noted in the relevant column and at the end of the month, the total of all items paid for during the same month should be worked out and only the net amount credited under "Material Purchase Settlement Suspense Account".

- (iv) The Omnibus Transfer Entry Order should be incorporated in the Transfer Entry Book only at the end of the month, so that it may not be necessary to copy out in detail the transactions paid for during the month.
- (v) For all items paid for during the month, a single entry "Purchase made and paid for in the same month" should suffice in the Transfer Entry Book, the Suspense Register of Material Purchase Settlement Suspense Account and the Schedule of "Material Purchase Settlement Suspense Account".

In order to reduce clerical work, these Transfer Entry Orders may be prepared in triplicate by means of carbon paper so that one copy thereof, may serve as an authority for the Transfer Entry to be sent to the Accountant General; the second copy may be pasted in the Transfer Entry Book in the Divisional Office, and the third may be pasted in the Suspense Register.

- 554. When the actual value of the materials is not known, it will suffice if an estimated figure is adopted, any difference being adjusted, as soon as known; by a Plus or a Minus Credit to "Material Purchase Settlement Suspense Account", as the case may be. See also note under Rule 555.
- 555. When the price of the materials is paid or adjusted by transfer, the payment should be debited to "Material Purchase Settlement Suspense Account", and the outstanding credit thus cleared.

Note : If the amount admitted in payment exceeds the amount credited to Material Purchase Settlement Suspense Account, the difference should be charged direct to Stock or to the Work concerned.

- 556. Unclaimed balances in the "Material Purchase Settlement Suspense Account" except those items for which Accountant General's Memos have once been issued, but not yet responded, should be dealt with in accordance with the procedure prescribed for lapsed deposit balances in Rule 601. Rule 602 regarding the re-payment of lapsed deposits applied mutatis-mutandis to repayments of, lapsed balances of "Material Purchase Settlement Suspense Account". Outstanding balances lapsed to revenue and requiring adjustment on the basis of Accountant General's Memos should not be equated to repayment of Lapsed Deposits. The write back of such lapsed balances of "Material Purchase Settlement Suspense Account" sub-head are in the nature of correction of erroneous adjustments and no pre-check of such transactions is contemplated. In case of payments to the party, it will be ensured that the amount is actually due to party.
- 557. The account of this head should be kept in Form RPWA 67, Suspense Register, the details being recorded in a separate set of folios of two headings (1) Purchases for Stock, and (2) Purchases of Specific Works.

C. ADVANCE PAYMENTS FOR STORES/SERVICES REQUIRED

- 558. Advance payment of stores or services made to another Division or Department will initially be debited to the sub head "Stores/Services Advance", under the Minor Head Suspense Stock or Works of the Major Head concerned. On receipt of stores or completion of the works, this sub-head will be cleared by Minus Debit.

In the books of the Division making the supplies or rendering services, the amount of advance cheque received will be Minus Debited to a new sub head

"Stores/Services Rendered". After actual delivery of stores or completion of works the said sub-head will be debited.

D. PURCHASES OF STORES THROUGH DIRECTOR GENERAL OF SUPPLIES AND DISPOSALS

- ¹[559. When stores are received through the GeM Portal as per the procedures defined under the rule, value of the stores is credited to 8658 – Suspense – Material Purchase Settlement Suspense Account. When payment is made by online bills/bills through the process of book adjustment to the Supplier directly by the Divisional Officer, the above Major Head is Minus credited.]

E. Stock

560. The Head "Stock" is opened in all Divisions in which stocks of materials are maintained for general purposes, vide Rules 142 and 143. In Divisions in which no stocks are maintained, this account should be opened only when any manufacture operation are undertaken.
561. The money limit for the Stock Reserve of a Division prescribed by the competent authority, vide Rule 143, 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.
562. The Account Head "Stock" is charged with all expenditure connected with the acquisition of stock materials and with all manufacture operations. It is credited with the value of materials issued to works, or sold, transferred or otherwise, disposed off and the balance of the account will represent the book value of the materials in stock plus the unadjusted charges, etc., connected with manufacture, plus the unadjusted receipts on account of storage.
563. The sub-heads of the Stock Account are: (i) Small Stores, (ii) Building Materials, (iii) Timber, (iv) Metals, (v) Fuel, (vi) Painters Stores, (vii) House Fittings, (viii) Miscellaneous Stores, (ix) Land, Kilns, etc (x) Manufacture, and (xi) Handling and Incidental Charges. Nos.(i) to (viii) may be replaced by other suitable heads, if necessary, with the approval of the Chief Engineer, who will ensure uniformity of the sub-heads throughout the department.
564. (a) The general account of the receipts, issues and balance of the Suspense Head "Stock" should be maintained in the Suspense Register, Form RPWA 67. A separate account should be kept in respect of each sub-head, the transactions of the several Sub-Divisions being detailed therein, as separate items and the totals of all Sub-Divisions as another. Transfers within the Division should be accounted for as Minus Receipts in the Stock Accounts of the issuing Sub-Division and Plus Receipts in the books of the receiving Sub-Division so that there may be automatic clearance of all such items.
- (b) The Subsidiary Accounts of Stock are described in Chapters VII, XV and Appendix VI.

1. Substituted by FD Order No. F. 3 (2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for -"559. When stores are received through the DGS&D rate contract, value of the stores is credited to "8658 Suspense" - "Material Purchase Settlement Suspense Account". When payment is made by Cheque or Bank Demand Draft to the supplier directly by the Divisional Officer, the above Minor Head is Minus credited. However, for stores received through DGS&D for which payments have already been made by the Accountant General to the Controller of Accounts (Supply), the outstanding will continue to be responded through the Remittance Head "8782-Cash Remittances-Public Works Remittances-Other Remittances-Items Adjustable by Public Works (I.A.P.W.D.)."

565. Expenditure booked under the sub-head "Handling and other Incidental Charges" should be brought to Nil at the time of adjustment of Profit and Loss in the Stock Accounts as laid down in Rule 187 of Chapter VIII or para 31 of Appendix VI, as the case may be.

F. Miscellaneous Works Advances

566. Transactions recorded under the suspense Head "Miscellaneous Works Advances" are divided into following classes:-
- (i) Sales on credit.
 - (ii) Expenditure incurred on Deposit Works in excess of deposits received.
 - (iii) Losses, retrenchments, errors, etc.
 - (iv) Other items.

Note-1 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 Office.

Note-2 Debit against "Miscellaneous Works Advances" would be against the name of the individual in respect of items of personal liability like deficiency in cash or stock, temporary advance, permanent advance, actual loss of cash or stock, etc. Other items of "Miscellaneous Works Advances" on account of errors in accounts awaiting adjustments etc. would be against the post by designation. In case of doubt, the Superintending Engineer would decide whether the "Miscellaneous Works Advances" is to be placed against personal name of any individual or against the post.

Note-3 An intimation of having put the amount in suspense "Miscellaneous Works Advances" shall be given invariably within 15 days of close of the month to the person concerned in Form RPWA 71 (perforated in triplicate, and kept in a bound book) asking him to clear the same at the earliest.

567. When stores of any kind are sold on credit, their value (plus, if recoverable the supervision charges referred to in Rule 146) should be debited to "Miscellaneous Works Advances" under the sub-head "Sales on credit" so that (i) the accounts of stocks or works from which the materials are issued may be kept correctly, and (ii) the recovery of the value from the Local Body or individual concerned may be watched through the regular accounts.

Note: In each case there must be authority for the sale on credit.

568. Outlay on Deposit Works is required to be limited to the amounts of deposits received. Any expenditure on Deposit Works incurred in excess of the amount deposited is chargeable to "Miscellaneous Works Advances" pending recovery, to effect which action should at once be taken, See Rule 573.

569. Under the Heading, Losses, Retrenchments, Errors etc., appear the following:
- (a) Deficiencies in cash or stock.
 - (b) Actual losses of cash or stock.
 - (c) Errors in accounts awaiting adjustment.
 - (d) Retrenchments and losses of other kinds recoverable from Government Servants.

570. The Head 'Other Items' is meant for all Debits, the allocation of which is not known or which cannot be adjusted until recovery or settlement is effected or

write-off ordered. The following are cited as examples: (i) debits, the classification of which cannot at once be determined, (ii) recoverable debits not pertaining to the accounts of a work, and (iii) recoverable outstanding pertaining to works, the accounts of which are closed (vide Rules 481 and 496).

571. No charges may be debited to suspense "Miscellaneous Works Advances" on the ground of absence or insufficiency of sanction or appropriation, except as provided for in Rule 568.

Note- The share of municipal taxes by the Government on behalf of tenants of government buildings under the provisions of Rule 246, Note 1, Clause (c) should be debited to this head pending recovery.

572. Items in the suspense "Miscellaneous Works Advances" Account 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.
573. The Detailed Accounts of this head should be kept in Form RPWA 67, Suspense Register. For items falling under the class Expenditure incurred on Deposit Works in excess of Deposits received" details are not necessary, as these are recorded in the Schedule of Deposit Works, Form RPWA 65. For each of the other five classes of items as separate set of folios should be reserved and all the items under each class should be detailed so that their clearance may be watched individually. An Abstract should be prepared to show the totals of all the classes.

G. Workshop Suspense

574. When a workshop has been established, the account of which are kept in accordance with the Rules in Chapter XVII, 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 a general nature may be suitably distributed over all the jobs or operations effected, before the total cost recoverable is determined.
575. The recorded expenditure on a job is removed from the suspense account only when, and to the extent, an adjustment is effected against the deposit received or against the service or other head concerned, vide Rule 587. This removal is effected by a credit to the account of the job. But when any charges are transferred from one job or operation to another, the transfer should be made by Plus and Minus Debit Entries.
576. On the completion of a job, all outstanding charges on it must be debited as soon as possible, to the head concerned, but in cases where this cannot be done as in the case of expenditure incurred in excess of the deposit received, the unadjusted amount should be transferred to the suspense head "Miscellaneous Works Advances" pending settlement.
577. The detailed account of the transaction under this head should be kept in a suitable form prescribed in accordance with the Rule 579, the object being to maintain an account showing the cost of each job or operation and its adjustment from time to time.

CHAPTER XVII
WORKSHOP ACCOUNTS
A. Introductory

578. In some Divisions, there is a small shop for the execution of repairs to tools and plant or of small manufacture jobs. The accounts of works executed in such shops should be kept in the forms prescribed for repair works or manufacture operations, as the case may be, as explained in Chapter XV.
579. Large workshops, with special plant or machinery, may also be established, which may be treated as separate Sub-Divisions or Divisions for accounts purposes. When such workshops are of the character of Quasi-Commercial Undertakings, the system of accounts will be that prescribed for similar Undertakings. When they are run mainly for Departmental purposes, the accounts should be kept in accordance with the general Rules and Principles laid down in this Chapter. In either case, the exact forms to be used and the procedure to be observed will be settled in respect of each workshop in consultation with the Accountant General.

Note : Detailed Rules for day to day handling of business in the workshop shall be prescribed in the Manual of Orders/specific Orders of the Administrative Department with the approval of the Finance Department.

580. No work is to be undertaken in workshops of the Department other than work required for the various Engineering Department, except under some general or special orders of the Government.
581. For every job, there must be an estimate of cost (providing for all charges, including the prescribed percentages for indirect charges, vide Rule 590), sanctioned by competent authority and accepted by the indenting officer, Local Body or individual; see also Rule 582. The amount to be realised from the indenting party will, however, be based on the actual cost, including indirect charges, 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.

Note: If the execution of a job for another Division or Department or Government 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 before hand.

582. No work should be undertaken for Municipalities or private parties before the whole estimated cost, including all charges for supervision, profit, etc, that may be leviable under the Rules for the time being in force, has been paid to the Divisional Officer, or into the Treasury to the credit of the Public Works Department. This Rule may be relaxed at the discretion of the Divisional Officer or Superintendent of the workshop, in the case of Government Officers where recovery is not open to doubt. In such cases, a rough estimate of the probable cost must be prepared in advance and the Government Officers concerned required to give an undertaking that he agrees to pay the actual charges in full on completion of the work. The expenditure incurred must be deducted from the Government Officer's pay and allowances for the following month. In all cases, prior to work being put in hand, an undertaking should be procured from the party concerned that it will not hold the Department responsible for loss by fire or theft or any other factor which

could not be foreseen when the estimate was prepared. In cases, where it is found that the original estimate is likely to be appreciably exceeded, a revised estimate should be prepared and the procedure outlined above adopted. The cost of the operations should be charged monthly to the suspense head "Miscellaneous Works Advances" pending recovery.

B. Direct and Indirect Charges.

583. Receipts and expenditure transactions in connection with the workshops are brought to account as follows:
- (a) Where Capital Accounts are kept of a workshop intended mainly for the needs of the Irrigation Department (i.e. if the workshop is to be regarded as being on a Quasi-Commercial basis), the Capital Expenditure should be recorded under the relevant Division and Sub-Division of the Major Head "4701". Receipts representing recoveries of Capital Expenditure will be taken in reduction of such expenditure, while Revenue Receipts and Working Expenses will be booked under the Minor Heads opened under the corresponding Division and Sub-Division of the Major Head "0701" and "2701" respectively, divided so as to meet the requirements of the pro-forma accounts of the shop (vide Rule 592).
Note: The procedure described above will apply mutatis-mutandis to the transactions of a workshop established for any other system or project for which regular Capital Accounts are kept.
 - (b) Where Capital Accounts are kept of a workshop intended mainly for the needs of the Public Works Department and the Public Health Engineering Department, all expenditure incurred upon it, whether of the nature of Capital or a Working Expenses, should be recorded under the Major Head "2059" or "2215", as the case may be. Recoveries of Capital Expenditure will be taken in reduction of such expenditure, Revenue Receipts will be booked under the Minor Head opened under the Major Head "0059" or "0215", entitled "hire charges of Machinery & Equipment" divided so as to meet the requirements of the pro-forma accounts of the shop.
 - (c) Where no Capital Accounts are kept of a workshop, for whichever Department intended, all expenditure should be booked under the Major Head "2701" or "2059" or "2215", as the case may be, and all receipts whether "Recoveries of Expenditure" or "Revenue Receipts" booked under the Minor Head "Other Receipts" of the corresponding Revenue Head "0701" or "0059" or "0215".
584. All Capital Charges on buildings, plant and machinery and stock materials, and all revenue charges incurred on their maintenance and on the up-keep of the necessary general establishment, should be accounted for as ordinary Public Works transactions under the Major Head concerned in accordance with the preceding Rule and under the general Rules of other Chapters of this Volume. These are charges which neither pertain to any individual job executed in the shops, nor are capable of direct apportionment amongst all the jobs, and are, therefore, met out of the grants of the Department, the distribution of such charges over individual jobs being made in accordance with the Rule 590.

**C. ESTIMATE FOR ANNUAL RUNNING & MAINTENANCE
OF WORKSHOP**

585. In a large workshop, an Annual Running & Maintenance Estimate shall be prepared, and sanctioned by the Superintending Engineer to cover only direct charges anticipated to be incurred during the year, based on the experience of the previous year, programme of the current year, types and quantum of work-load/jobs likely to be received/handled in the workshop. Besides direct labour and direct material, there are other direct general charges going into the cost of production which however, can not ab-initio be allocated to specific jobs. These charges called "Shop Overheads" or "General On-cost" e.g. wages of foreman, chargeman, time keeper, sub-storekeeper, handling and transport of materials, charges for idle hours, holidays, leave of productive labour, charges payable under the Workmen's Compensation Act, security, watch and ward expenses, electricity, air charges, consumable stores e.g. P.O.L., cost of general and small tools, jigs, fittings etc. Such estimated Shop-Overheads Charges are spread on the estimated value of labour and a percentage is determined for levy of general on-cost charges on every Job Outturn for the whole year. Thus the Annual Running & Maintenance Estimate with sub-heads labour suspense, store suspense and "General on Cost" is sanctioned under the Minor Head "Suspense-Work Shop Suspense" of every Engineering Department.

As workshop operations are carried out on "no profit no loss" basis, the anticipated cost of labour, material and general charges (general on-costs) are spread over the anticipated jobs and a unit rate of Outturn is generally determined for every type of job, in advance, at the stage of sanctioning the Annual Repairs & Maintenance estimate of the workshop, leaving a nil balance at the close of the financial year, under "Workshop Suspense".

Indirect charges including elements of salaries of establishment, depreciation, etc., (also called workshop overheads) mentioned in Rule 590 do not form part of the Workshop Suspense Estimate, but are just mentioned in the report of the estimate or the analysis of rate of Outturn accompanying the Annual Repairs & Maintenance estimate to indicate the rates, including the element of workshop overheads, at which Outturn is to be charged to the Indentor. Quite often, indirect charges are also charged at a consolidated percentage, say 25 percentage of the total direct charges.

Note-1 This Rule does not apply, to incidental charges connected with the stock of materials which should be dealt with under Rules 584 and 181.

Note-2 All liabilities should be taken into account, even though undisbursed, so that the general charges may be correctly allocated month by month, and the recorded expenditure on each job may represent, as far as possible, the actual cost up-to-date.

586. As the processes start in the workshop and expenditure is actually incurred, the three sub heads "Labour Suspense", "Stores Suspense" and "General On cost" will be debited with the expenses, appearing in cash, stock and adjustment accounts, and monthly, the figures will be compiled into Works Abstracts of Workshop Suspense, which will be posted in the register of Workshop Suspense, in Form RPWA 67. Further itemwise break up, into salaries, wages, T.A. coal, coke, power charges, supervisory labour will remain in the Works Abstracts only under respective sub heads.

587. In the case of jobs of all classes, the cost of operations should be charged off or adjusted by transfer (Rule 575), as the case may be, month by month, but in the following cases, the accounts of a job may be settled once a year in March, or in earlier month, if the job is completed earlier. (vide Rule 576):-
- When the total cost during the year is not larger than Rs.5000/-.
 - When the monthly settlement of account is inconvenient to the Indenting Division, Department or Government.

Note: When the estimated cost of a job is recovered in advance, it should be kept in Deposit the first instance, and the adjustments of actual cost made under this Rule should be effected against the Deposit, the unexpended balance being refunded only when the job is completed and the account of it is settled. (See also Rule II of Appendix XII)

D. ADJUSTMENT OF VALUE OF OUTTURN OF WORKSHOP

588. Value of Outturn as ascertained from Job Cost Ledger will be adjusted jobwise. While the Indenting Division is debited with the overall value of the Outturn, viz. direct and indirect charges, portion of recovery pertaining to direct charges only shall be credited to Workshop Suspense - "Labour Suspense" "Stores Suspense" and "General On Cost", respectively. The recoveries pertaining to all indirect charges as enumerated in Rule 590, are credited to Revenue Receipt or Receipts and Recoveries on Capital Account, (depending upon where the Annual Repairs and Maintenance estimate of the workshop is classified) directly, and not through the Head "Workshop Suspense", because the Annual Repairs & Maintenance estimate of the workshop covers only direct charges. In large workshop, where Depreciation Accounts of Machinery are maintained, recoveries on account of depreciation and major repairs are instead, credited to "Machinery & Equipment (i) Recoveries on account of Depreciation, and (ii) Recoveries on account of Major Repairs".

E. Depreciation, Reserve Fund and Major Overhaul Reserve Fund

589. While initially the machinery is acquired from Capital or Revenue Budget Heads of the respective Department, under the Minor Head "Machinery & Equipment", the recoveries on account of depreciation and major overhaul components of the value of Outturn, shall, with the specific sanction of the Finance Department, be credited respectively to "8115- Depreciation/Reserve Fund and Major Overhaul Reserve Fund – 104-Government Commercial Departments and Undertakings", in the concerned Department, so as to provide reserves for Replacement and Renewal and Major Repairs respectively. Whenever, an old machine is sought to be replaced or major repairs are to be undertaken, an estimate chargeable to the Head "8115"- Depreciation/Reserve Fund or Major Overall Reserve Fund, as the case may be shall be got sanctioned by the competent authority under the Powers delegated to them. The sanctioning authority will maintain a Register, in Form RPWA 98, to ensure that the amount of the estimate sanctioned under this Head do not exceed the accumulated reserves created by the working of the work shop and adjustment of its Outturn. In all other cases, where the estimates exceed the available amount of reserve, approval of the Chief Engineer/Additional Chief Engineer and appropriation from the Finance Department shall be obtained before undertaking/renewal/major repairs. Government may like to invest balances under such reserves in suitable securities by charge to Minor Head Depreciation Reserve Fund Investment Account and Major Overhaul Reserve Fund Investment Account, and interest

earned therfrom, may be ploughed back into the respective Reserve Fund of the respective Department. Detailed instructions in regard to the operation of this head/fund may be prescribed in the departmental manual of orders. Any purchases of new T&P or special T&P or machinery shall be made from the fund only with specific approval of Finance Department.

590. In addition to the direct charges referred to in Rule 585, the account of each job should be debited, not through the Workshop Suspense Account but directly under the head of account concerned, with suitable percentage to cover the indirect charges enumerated below:-

- (a) Supervision charges under Rule 146.
- (b) Interest on the capital cost of buildings, plant and machinery.
- (c) Maintenance charges of buildings, plant and machinery.
- (d) Depreciation of buildings, plant and machinery.
- (e) Establishment charges (including 1 percent on account of audit and accounts establishment: See Rule 9 of Appendix V. See also Rule 584.

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 labour and stores pertaining to the job. It is usual to charge a further percentage on account of profit, except in the case of jobs executed for other Divisions of the Government.

Note : The percentage charges are treated as Revenue Receipts. except where Depreciation Reserve Fund has been created vide Rule 589.

591. The indirect charges referred to in Rule 590 should be brought to account whenever the settlement of the account of direct charges is effected under Rule 587.

F. Annual Proforma Accounts and Review

592. Annually, proforma accounts of each workshop should be prepared, consisting of-
- (i) the Capital Account, showing the values (after making due allowances for depreciation) of the buildings, machinery and plant, and stock, and the outstanding balances of the Workshop Suspense Account.
 - (ii) the Outturn Account showing, in such detail as may be necessary, the charges on labour 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 the Heads named in (i) above, (b) the maintenance charges 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 (i) a suitable addition thereto on account of leave and pensionary charges, and (ii) one percent for audit and accounts establishment, and on the other side, the percentage charges made under Rule 590.
593. The Accountant General should review 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 percentage fixed by the Government for the several charges referred to in Rule 590 above.

Note: To facilitate the review of percentage 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.

CHAPTER XVIII

DEPOSITS

I - A. Introductory

594. ¹[Deleted]

B. Security Deposits

595. (i) Security Deposits of subordinates and contractors, whether made in cash or in one of the forms of security referred in this Rule are covered by a Bond or Agreement setting forth the conditions under which the security is held and may be ultimately refunded or appropriated. Reference to such Bond or Agreement should be recorded in the Deposit Register or the Register of Securities, as the case may be. Rules and Forms of Bonds of Security are governed by Chapter XIX of G.F.& A.R. Part I, except where stated otherwise in the Rules in this Volume. As small savings schemes e.g. Saving Bank accounts of post offices, Post Office time deposits, Kisan Vikas Patra, National Savings Scheme, National Savings Certificates (VIII issue) and all such other instruments, Government has no objections if contractors who are firms, H.U.F., or institutions may obtain such small savings instruments in their individual capacity of parties/members and tender the same as security under clause 1 of the Conditions of Contract provided the method of tendering the security will be the same as laid down in Rule 595(ii). The contractor will give an undertaking that the security tendered in the form of small saving scheme in his individual capacity can be utilised by the Government in the same manner and to the same extent, as laid down in the conditions of the contract.

1. Deleted by Circular No. 79/2020 dated 23.11.2020 - "594. Deposit transactions of Engineering Departments are of two kinds :

- (i) *Public Works Deposits, which pass through the regular accounts of the Division.*
- (ii) *Interest bearing securities.*

Deposits of the first kind comprise transactions of the following classes, which are passed through the Account Head 'Public Works Deposits'.

- (a) *Cash Deposits of subordinates as security.*
- (b) *Cash Deposits of contractors as security.*
- (c) *Deposits for works (other than takavi works) to be executed.*
- (d) *Sums due to contractors on closed accounts, and*
- (e) *Miscellaneous Deposits.*

The Interest-bearing securities referred to in class II are deposited by subordinates and contractors. These do not pass through the regular accounts of the Division.

Bank Guarantees in favour of the Governor of Rajasthan may be obtained by contractors from Nationalized or Scheduled Banks in lieu of security deposits referred to in classes I and II, wherever permitted under the Rules in this Volume, and terms and conditions of contract and lodged with the Divisional Officer.

Note: Bank Guarantee in lieu of earnest money is not permitted. However for big contracts, earnest money amounting upto Rs. 10 lac is to be obtained in Cash/DD/Bankers Cheque and remaining Earnest Money beyond Rs. 10 lac can be accepted in bank guarantee in Form RPWA 87."

- (ii) The recognized forms of interest bearing and non-interest bearing securities and the conditions to which they are subject to, are indicated below:

Forms	Conditions
(i) Cash, Bank Demand Draft/ Bankers Cheque, Receipt copy of Challan.	(i) Government will not pay any interest on any deposit held in the form of cash.
(ii) Post Office Savings Bank Pass Books.	(ii) Security Deposits in the Post Office Savings Bank should be hypothecated to the Divisional Officer. A Pass Book for a deposit made under the Post Office Saving Bank Rules may be accepted as security provided the depositor has signed and delivered to Post Master, a letter in the prescribed form as required by those Rules. The Pass Book should remain in the custody of the Officer to whom the deposits are pledged. The Pass Book shall be sent to the Post Office in the beginning of each financial year to get the entries on account of interest made in them.
(iii) National Saving Certificates, National Plan Certificates, Defence Saving Certificates, Kisan Vikas Patra or any other script/Instruments under National Savings Schemes for promotion of Small Savings, if the same can be pedged under the relevant Rules.	(iii) These Certificates should be formally transferred to the Governor of Rajasthan. The Divisional Officer shall accept the same with the sanction of the Post Master of the Office of registration at their Surrender Value at the time of tender. Certificates which are not held in the name of the person furnishing the security shall not be accepted.
(iv) Deposit Receipts of all Scheduled Banks including Fixed Deposits.	(iv) Fixed Deposit Receipts shall be in the name of the Divisional Officer concerned in the case of performance guarantee and security deposit and enlisting authority in the case of enlistment of contractors. Fixed Deposit Receipts shall not be acceptable as earnest money . Such Receipts will be accepted on the understanding that Government is not held responsible for any loss that may result from the failure of the Bank or any other cause, and if the Security is lost, the loss will fall on the Depositor who will be required to furnish fresh Security. The Depositor shall receive the interest when due, direct from the Bank on a letter from Pledgee authorising the Bank to pay it to him. The responsibility of the Pledgee in connection with the Deposit and Interest on it, will cease when he issues a final Withdrawal Order to the Depositor and sends an intimation to the Bank that he has done so. The Deposit Receipt should be held in the custody

	of the Officer accepting it. Note : While accepting the Fixed Deposit Receipts, it should be ensured that these cover the Stipulated Period of Contract plus the Defect Liability Period mentioned in the Contract.
(v) 10 years Social Security Certificates.	(v) The pledging of 10 Year Social Security Certificates should be in accordance with the procedure laid down in the Rules governing these Certificates.
(vi) Kisan Vikas Patra.	(vi) The pledging of these Patras should be in accordance with the procedure laid down in the Rules governing these Patras.
(vii) Bank Guarantee Bonds of Nationalised/ Scheduled Banks.	(vii) Guarantee Bonds of Banks in the appropriate form prescribed under Sub-Rule (iii) below and duly stamped by the Department, tendered by the contractor or a Public Sector Enterprise may be accepted as security. In accepting the Bank Guarantee Bond, the Divisional Officer should exercise great care in determining the date, beyond which the Guarantee should cease to operate, keeping in mind the stipulated period of contract plus the defect liability period mentioned in the contract and the period likely to be taken for the finalisation of the account of the contractor. (See Rule 597).
(viii) Fidelity Bond from General Insurance Fund of State Insurance & Provident Fund Department (G.I.S.), Rajasthan.	(viii) The Fidelity Guarantee cover may be obtained from the General Insurance Fund of the State Insurance and Provident Fund Department (G.I.S.) Rajasthan, Jaipur, in respect of government servants, but not from a private party .When a Government Servant has furnished security in the Fidelity Bond in the Form laid down in Rule 317 of the G.F & A.R., the Departmental Authority authorised to accept the security shall see that the government servant pays premium necessary to keep it alive on the due dates and continues to do so until he vacates his office. If the government servant fails to submit that premium receipts in time, he shall not be allowed to perform the duties of his post and dealt with in accordance with the terms of his appointment.

- (iii) Bank Guarantees referred to in Rule 595 may be accepted by Divisional Officers in the following circumstances:
- (a) as earnest money in excess of Rs. 10 lac (in Form RPWA 87).
 - (b) as Performance Guarantee, laid down in the "Tender for Works" Clause 1 of the Conditions of Contract (Appendix XI to this Volume), and Rule 338, in the Model Form of Bank Guarantee Bond, Form RPWA 88.
 - (c) in lieu of balance security deposit, to make up the total security of 10% vide clause 1 of the conditions of contract (Appendix XI), in the Form of Bank Guarantee Bond, Form RPWA 88A.

Note-1 Register of Bank Guarantees, in Form RPWA 89, shall be kept in Divisional Office and Bank Guarantees shall be kept in the personal custody of the Divisional Officer, who will review the Register, to take timely action for extension of the period or encashment thereof, as may be required.

Note-2 Bank Guarantee may be invoked in Form RPWA 88B.

596. (a) Cash Deposits of subordinates and contractors may be converted, at the cost of the depositor, into one or more of the forms of interest-bearing securities, provided:-

- (i) that the depositor has expressly desired this in writing, and
- (ii) that the acceptance of the new form of security is permissible under the rules as well as under the terms of the Agreement or Bond.

Note-1 Cash which has actually been received or recovered may be converted even though the full amount of the deposit which is being paid in installments, has not yet been realised.

Note-2 Percentage deductions made from bills shall not be converted into any form of security unless there is special rule or order for such conversion.

(b) Percentage deductions for Security Deposits, related to contracted cost of the work awarded, made from Contractor's Bill, should be credited to the Head "Public Works Deposits-Cash Deposits of Contractors". As an exception to this Rule, the security may be exacted by withholding 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. The limit fixed for the purpose is Rs, 2000/- for each work. Amounts thus withheld appear in the Suspense Account, "Contractors- Other Transactions" of the work concerned.

597. (a) Without the special orders of competent authority, no security deposit should be repaid or replaced or retransferred to the depositor or otherwise disposed off, except in accordance with the terms of his Agreement or Bond.

Note-1 Normally the security deposit (including Performance Bank Guarantee) is not refundable before expiry of the period as prescribed below, except where other specific provisions have been agreed to in the conditions of contract general or special.

(a) *In case of contracts relating to hiring of trucks and other T and P transportation including loading, unloading of materials, the amount of security deposit is refundable alongwith the final bill.*

(b) *Supplies of materials : As per provisions of G.F. & A.R.*

(c) *Ordinary repairs : Three months after completion of the work provided the Final Bill has been paid.*

¹[(d) *Original works/special repairs works : Security deposit will be refunded six months after completion, or expiry of one full rainy season, or after expiry of defect liability period as decided by the concerned Administrative Department, whichever is later provided the final bill has been paid.]*

1. Substituted by Order No. F.2(4)FD/PWF&AR/99 Part-II dated 15.9.2009 (Circular No.43/2009) for -

"(d) *Original works/special repairs/renewal works : Six months after completion except in case of works such as building works, bridge works, cross drainage works, dams, canals, water supply and sewerage schemes etc., where security deposit will be refunded six months after completion or expiry of one full rainy season, whichever is later, provided the Final Bill has been paid."*

²[(e) *In case of PWD original works/special repairs works costing more than Rs. 10.00 lacs, partial amount of Security Deposit will be refunded during the defect liability period @ 10% of SD amount after lapse of one year of completion and thereafter 10% of original amount of SD at the end of each subsequent year. The remaining amount of SD be refunded after the expiry of defect liability period.]*

Note-2: The Depositor's acknowledgement should be obtained in all cases of security returned. When an interest bearing security is returned or re-transferred, the acknowledgement should set forth the full particulars of the security.

¹[(b) If the contractor during the course of execution of the work or after completion of the work desires to replace the Security Deposit paid in cash or deducted from Running Bills by bank guarantee, he may be allowed to furnish a bank guarantee in the prescribed form for the required amount and period (as per Clause-1 of Conditions of Contract) and after accepting of such bank guarantee the amount of such Security Deposit earlier deposited/deducted may be refunded. The Executive Engineer shall be fully responsible for safe custody and for extension of its validity from time to time. The executive Engineer shall also be responsible for its genuineness and correctness for which he may get these documents verified/confirmed from the concerned Bank.]

C. Other Deposits

I. FOR WORKS

598. Deposits for works, other than takavi works, are passed through the Head "Public Works Deposits". Such works are known as 'Deposit Works' and detailed Rules relating to them are given in Chapter XIX.

II. CONTRACTOR'S CLOSED ACCOUNTS

599. Under the Rule 481, sums due to contractors on closed accounts may be placed in the Deposit Account. When a sum so held in deposit is ultimately paid to the contractor concerned, his acknowledgment should set forth such particulars as would establish the settlement of his account in connection with the work concerned.

III. MISCELLANEOUS

600. All other deposits are classed as "Miscellaneous Deposits". This Head also holds, until clearance, all items of receipt, the classification of which cannot at once be determined, or which represent errors in accounting awaiting adjustment.

1. Substituted by Order No.F.2(4)FD/Exp.III/99 dated 19.6.2004 (Circular No. 21/2004) with immediate effect for-

"597.(b) In case of Performance Guarantee/Security Deposits deposited in case or by deduction from Running Account Bills, if the contractor after completion of the work desires to replace the Performance Guarantee/Security Deposit by bank guarantee, he may be allow to furnish a bank guarantee in prescribed form for required amount and period and after accepting of such bank guarantee, the amount of such Performance Guarantee/Security Deposit earlier deposited may be refunded. The Executive Engineer shall be fully responsible for safe custody and from time to time extension of its validity. The Executive Engineer shall also be responsible for its genuineness and correctness for which he may get these documents verify/confirm from the concerned bank."

2. Added by Order No. F.2(4)FD/PWF&AR/99 Part-II dated 15.9.2009 (Circular No.43/2009).

D. Lapsed and Confiscated Deposits

601. In the accounts for March each year, the following classes of items in the Public Works Deposit Account should be credited to the Consolidated Fund of the State as Lapsed Deposits:-
- (i) Original Deposits, not exceeding one hundred rupees, remaining outstanding for one whole accounting year.
 - (ii) Balances not exceeding one hundred rupees of items partly cleared during the year then closing.
 - (iii) Balances unclaimed for more than three complete accounting years.

Note-1 For the purpose of this Rule, the age of a repayable item, or of a 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.

Note-2 Such of the deposits (or balances of deposits) referred to in Rule 601 which pertain to contracts, supply orders that are under litigation or arbitration shall not be deemed as "Unclaimed Deposits" for the purpose of crediting to Government Account under this rule.

602. Deposits, the detailed accounts of which are kept at the Divisional Office and which are credited to the Government under Rule 601 or confiscated under the provisions of an Agreement or Bond may be refunded without the sanction of the Accountant General. The Divisional Officer, before authorising refund in such cases, ascertain that the item was really received and is traceable in his records, was credited to the, Government as lapsed or confiscated and that the claimant's identity and title to the money are certified by the Divisional Officer. The amount repaid should be treated as a refund of receipt under the Major Head to which it was credited and the payment should be noted in the Deposit Register against the entry for its credit to Government vide Rule 271.

E. Accounts of Public Works Deposits

I. DEPOSIT REGISTER

603. A record of the transactions relating to Public Works Deposits should be maintained in the Divisional Office in a register in the same form as the Suspense Register, Form RPWA 67. This Deposit Register should show, month by month, the total receipts and adjustments and the closing balance of each separate deposit item, but in respect of deposits for work to be done which are accounted for in detail in the Schedule of Deposit Works, Form RPWA 65, a single entry for all such deposits will suffice.
604. Before refund of deposits, otherwise in order, is allowed or the amount outstanding in Deposit Account is converted into interest-bearing security, the original realization should be traced and a reference to the payment should be so recorded against the original entry in the Cash Book and other Accounts as to make the entertainment of a double or erroneous claim impossible. A certificate for such a note having been made, should be made in all vouchers for refunds . Any acknowledgment previously granted should be taken back, if possible, and destroyed, a note of the repayment being in any case, recorded on the counterfoil of the receipt.

II. SCHEDULE OF DEPOSITS

605. From the Deposit Register, a monthly extract known as the Schedule of Deposits, Form RPWA 79 should be prepared for submission to the Accountant General. This form is in two Parts- Part I Account giving the total for each class of Deposit. Part II-detailed extracts from the Deposit Register. In Part II, only such items need be extracted as are affected by the month's transactions.

Note: The entry for deposits for work to be done will be supported by the Schedule of Deposit Works.

F. Accounts of Interest-bearing-Securities

606. 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 officers of the Department, which should be avoided, as far as possible. A Register of the receipt and disposal of these securities should, however, be kept in Form RPWA 85, Register of Interest-bearing Securities.

At the close of the year, an account, in Form RPWA 86 – account of Interest bearing Securities, should be prepared from this register for submission to the Accountant General. This account should be supported by (i) the acknowledgment (in original) of the depositors for securities returned or retransferred to them during the year, and (ii) the certificate of the Divisional Officer that all securities shown as outstanding in this account, or their acknowledgments by the authorized custodians (vide Rule 595) are in his possession.

Note-1 If a security recovered in installments is being deposited in the Post Office Saving Bank, no entices should be made in respect of it in the Register in Form RPWA 85, 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 as fully paid up and brought on the register before being refunded, The Annual Account, in Form RPWA 86, prepared from the register, in Form RPWA 85, should be completed in respect of the securities in course of recovery, by taking the recoveries of the period covered by account from the Deposit Register, verifying them at the same time with the actual recoveries as shown in the Register of Recoveries (Rule 717).

Note-2 If any Post Office Saving Bank Deposits have been hypothecated to a Divisional Officer under Rule 595, the Register for such securities should be kept by him and he should sign the annual certificate in respect of them.

Note-3 When a subordinate who has furnished an interest bearing security is transferred to another Division or Department, the security should be kept in the original Division until such period as is specified in the Agreement to cover any amounts that may be subsequently ordered for recovery in respect of the period during which he was under the original Divisional Officer. At the end of the period, the security should be released from the pledge and passed on to the new Divisional Officer, or a responsible officer of the Department to which he is transferred for returning the security to the pledger and sending his acknowledgment to the Divisional Officer concerned. In case the new post of the subordinate is also one in which a security should be furnished, the officer concerned should immediately take

the necessary steps to get a formal Agreement and to have the securities duly pledged in his own favour. The acknowledgment mentioned above should, however, be obtained and sent to the first officer, No security need be insisted upon by the second officer until the original is transferred and is duly pledged but he should satisfy himself by a reference to Divisional Office from which the subordinate was transferred, as to the amount of the security lodged there, the sufficiency thereof and the likelihood of recoveries that may be made before its transfer. There should be a provision in all Security Bonds that the security shall be available as security for any new post to which the officer may be transferred.

CHAPTER XIX
NON-GOVERNMENT WORKS

A. Introductory

607. Non-Government Works are divided into three classes: (i) Deposit Works, (ii) Local Loan Works and (iii) Takavi Works.
608. The general rule for the exhibition in accounts, of transaction relating to contributions from Central or State Revenues to Local Funds and Public Bodies, and vice versa, as contained in Rule 68 (1) of the Government Accounting Rules 1990, framed by the Central Government is reproduced below:-

Contributions made by the Central or the State Government to Municipalities, etc., or vice versa will be charged as expenditure or shown as receipts (as the case may be) under the Head of Account most closely connected with the object for which the contributions are made. Thus a Grant for the construction of a School will be debited to "2202-General Education", a Grant for the construction of a Drainage System to "2215-Water Supply & Sanitation"; and a Grant for the construction of Roads to "3054-Road & Bridges" while a Grant given for general purpose, such as a Grant to make good a deficit or as compensation for revenue resumed will be classified under "3604-Compensation and Assignment to Local Bodies and Panchayati Raj Institutions".

Note-1 If the financial assistance given by the Central or a State Government to a Local Body does not take the form of a Grant of cash but of expenditure in the Public Works Department, equivalent to the whole or a part of the cost of a work constructed by that Department on behalf of the Local Body concerned, the contribution thus made, should be debited as expenditure under the Detailed Head "Contributions" below the relevant Major/Minor Budget Head corresponding to the function/programme closely connected with the object of the assistance.

Note-2 When buildings are constructed by P.W.D. and handed over to Grantees – In case where the Grantee Institutions, Organizations etc., are willing to have the buildings constructed through the Public Works Department out of the grants-in-aid given by the Government, the sanctioning authority should get the building constructed through the Public Works Department instead of giving Grants directly to the Grantee Institutions and then hand over the buildings to the Grantees. The following instructions should be kept in view while doing so:-

The expenditure on such works should be met from the Budget Grants of the Administrative Department sanctioning the Grant to the Institution concerned. Necessary provision for the "grants-in-aid" may be made in the respective Department's Grant under the relevant Major Head (Education, Medical, Public Health etc.) The budget provision in each year should be restricted to the actual amount that is likely to be expended on the work in that financial year. The amount will not be paid in cash to the Grantee Institutions but paid to concerned Public Works Division by means of

Government Account cheque, debiting the expenditure as grants-in-aid etc., the latter shall classify it under the Head "8443- Civil Deposits – Public Works Deposits".

- Note-3 A contribution paid by a Local Body or private party with the express object of meeting the whole or a part of the cost of construction by the Public Works Department of a specific work, which is eventually to be the property of Government, should be credited as Revenue Receipt of the Government relevant to the function/programme closely connected with the object for which the contribution is made.*
609. In the Public Work Accounts, contributions made to Local Bodies are debited to the Detailed Head "Contributions" below the relevant Major/Minor Head corresponding to the Function/Programme closely connected with the object of the assistance (See also Rule 534)

Note :- This Rule does not apply to Irrigation Works (Commercial).

610. When works already constructed, or land already purchased, are transferred free of charge to Local Bodies, no readjustment of the accounts of cost is necessary.
611. For every non-government work, there must be a duly sanctioned detailed estimate or requisition, as the case may be, in the same way as for a government work.

B. Deposit Works

612. When a Deposit Work is to be carried out, the Local Body or other party concerned should advance the gross estimated expenditure, which is payable by it, to the Divisional Officer in one lump-sum or, in installments, and by such dates as may be specially authorised by the Government vide Rule 365. The amount received should be credited in the accounts to the Head "Public Works Deposits" against which will be charged all expenditure incurred upto the amount of the Deposit. As regards expenditure in excess of deposit see Rule 568.

Note-1 If preferred, the Local Body concerned may be authorised to pay the Deposit direct into the Treasury. In this case, the accompanying challan should state clearly that the amount is creditable to the Department; naming the Division and the work to which the deposit relates.

Note-2 In case of autonomous bodies financed entirely from Government funds, where the receipt of money is assured only 20% of the estimated cost of a particular work need be got deposited as advance and thereafter expenditure incurred may be got reimbursed through monthly bills. The deposit of 20% obtained earlier should be retained for adjustment against the last portion of the estimated expenditure.

613. A consolidated record of the transactions of a month relating to all Deposit Works of the Division should be prepared in Form RPWA 65, Schedule of Deposit Works. This Schedule shows, in respect to each work, the amount of

deposit received and the expenditure incurred both during the month and up-to-date.

Note-1 Refunds of unexpended balances of completed works should be taken in reduction of the deposits, and therefore, shown in the Schedule as minus realisations and not as expenditure.

Note-2 All payments of decretal amounts pertaining to Deposit Works should be charged on the Consolidated Fund of the State under the Minor Head Suspense "Miscellaneous Works Advances – (iv) other Items" subordinate to the relevant Major Head. These should simultaneously be transferred to the Deposit Work concerned by debit to "P.W. Deposits-Deposits for Works other than Takavi Works" to be done, if sufficient funds are available or to suspense "Miscellaneous Works-Advances expenditure incurred on deposit works in excess of the deposits received" (voted) (In case sufficient funds are not available) in accordance with the instructions contained in Rule 663 and 568 respectively.

614. The amount of each deposit should be rateably divided into two parts, one representing the share available for works expenditure and the other the total amount chargeable as establishment, tools and plant and audit and accounts and pensionary charges, if any, recoverable under the Rules, vide Appendix V. In the Schedule, the deposit received for each work should be numbered as a single item, but the transactions relating to the two parts of it should be shown separately, thus-

For works expenditure.....
For percentage charges.....
615. The percentages leviable should be adjusted, month by month, as the works expenditure is incurred.

C. Local Loan Works

616. The Rules under which payments on account of Local Loan Works may be made in the Department are reproduced below:
 - (1) Every loan to a Municipality, or other Corporation will be recorded in the books of the Accountant General.
 - (2) Loans may be drawn by the Disbursing Officer, countersigned by the Competent Authority on the prescribed form for such loans and advances.
 - (3) Funds spent by any Department of the Government or a Government Servant under sub-Rule 2 shall reckon for interest as if they were drawn on the last day of the month in the accounts of which they are included by the spending Department or Officer.
617. Expenditure on a Local Loan Work, including the portion of expenditure on a joint work which is incurred against a sanctioned loan, in accordance with the foregoing rules and under the orders of competent authority, should be accounted for under the Head "Loans & Advances" pertaining to the functional Major Head concerned and shown in the Schedule of Debits to Miscellaneous Heads of Account Form RPWA 76, supported by a Schedule of Works Expenditure RPWA 64.

618. All charges debitible to a loan should be brought to account as they occur, so that the interest charges may be correctly calculated and adjusted in the Accountant General's Office.

Note: This Rule applies also to the percentages (vide Rule 614) leviable under the Rules which should, therefore, be adjusted monthly be inclusion in the Schedule of Works Expenditure.

619. The limit of funds set aside for expenditure on a work during the year should be ascertained from the Accountant General by the authority sanctioning the expenditure, and communicated to the Divisional Officer for guidance. This limit should be treated as the appropriation for the work and should not be exceeded without special orders.

D. Takavi Works

I. PROVISION OF FUNDS

620. It is not imperative, as in the case of a deposit work, that the estimated cost of a takavi 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 Revenue 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 takavi works, as recoveries through the Revenue Department cause considerable trouble and delay in adjustment.

II. ACCOUNTS OF EXPENDITURE

621. The transactions relating to takavi works should be recorded under the head "Takavi Works Advances" under "8550-Civil Advances, 103-Other Departmental Advances." They should be accounted for in the Schedule of Takavi Works, Form RPWA 66 which shown the expenditure incurred on each work, the amount realised on account of it, and the outstanding balance of the account.
622. Rules 614 and 615 relating to Deposit Works apply mutatis-mutandis, to Takavi Works. The Notes below Rule 613 also applies.
623. The accounts of all works of construction or of special repairs should be closed as soon the work is completed. Ordinary maintenance and repair works should however, be considered as completed on September 30 of each year and expenditure thereon incurred subsequently should be accounted for as pertaining to a new work of the following year, so that the transactions and balances relating to each takavi year may be kept distinct and separate.

III. RECOVERY THROUGH REVENUE DEPARTMENT

624. The following procedure is prescribed for effecting recoveries, through the Revenue Department, on account of the cost of individual takavi works, not covered by cash deposits received direct from the cultivators concerned:-

- (a) A certificate showing (i) the full name of the work, (ii) the name and address of the responsible cultivator or cultivators, (iii) the authority for undertaking the work, (iv) the total expenditure incurred, (v) the amount (with full particulars), if any, recovered in cash, and (vi) the net amount still recoverable, should be prepared, in duplicate, by the Divisional Officer, on the completion of the work (See Rule 623), and submitted to the Collector of the District concerned.
- (b) On receipt back of the duplicate copy duly accepted, the amounts accepted should be credited on the authority of it, to the Takavi Works Advances Account by debit to the Detailed Head "Cultivators" Subordinate to the relevant functional Major Head for Loans and Programme Minor Head under "F-Loans & Advances" in the Schedule of Debits to Miscellaneous Heads of Account Form RPWA 76, as the Revenue Department will, thereafter, be responsible for effecting the necessary recovery.

IV. WATER COURSES

- 625. The foregoing rules apply to such water-courses only as are classed as takavi works. The Accounting Rules relating to water-courses of other classes are given in Appendix X.

CHAPTER XX

TRANSACTIONS WITH OTHER DIVISIONS, DEPARTMENTS AND GOVERNMENTS

A. General Rules

626. The general rules under which one Government Department may charge another Department of State Government or any Department under another Government, for services rendered or articles supplied to it, are given in Rules 227 to 234 of G.F.&A.R. Part-I.

Note-1 Ordinarily all charges connected with the construction and maintenance of buildings for which the Department is responsible, are treated as appertaining to the Public Works Department even though such buildings are intended for the use of or are actually occupied by the Administrative Departments under the State Government, and even though the agency of another Department may be employed for the purpose. In the case of buildings, the responsibility for the construction or maintenance of which devolves on the Administrative Departments under the Rules in Chapter XII of G.F.&A.R., the charges are borne by the Department concerned even though in such cases, the work may, for special reasons, be carried out by the Public Works Department.

Note-2 The value of public works stores issued to other Departments is chargeable to them.

627. The cost of land acquired by the civil authorities on behalf of the Department is chargeable in the accounts of the latter as part of the cost of the works for which the land is taken up, but when it is taken up for two or more service departments conjointly, the charge is not divided, but is wholly debit able to the Department for which the greater part of the land was taken up unless there are special reasons to the contrary. (See Rule 230 of G.F.&A.R. Part-I).

628. When a Special Officer is employed for the acquisition of land for the Public Works Department, the expenditure, on pay, allowances, etc. of the Special Officer and his establishment and any expenditure on contingencies is debit able to the Public Works Department as part of the cost of works for which the land is acquired. When the land is taken up by a Civil Officer, not specially employed for the work, only special charges incurred in connection with the acquisition of the land on establishment contingencies etc., will be borne by the Public Works Department as a part of the cost of works for which the land is acquired.

Note: Law Charges incurred in connection with the acquisition of land should be debited to the same Head of Account as the cost of land.

629. When prison labour is employed on Public Works, no charge is made by the Jail Department, if the convicts are employed on jail works, but in other cases the full market value of the work performed, as certified to by the Divisional Officer, is charged to the Public Works Department vide Rule 228 of GF & AR Part-I.
630. The licence fee of buildings hired for use as residences of government servants of any civil non-commercial department is chargeable in the accounts of Public Works Department. In special cases, when the hired residences are, under the orders of the Government, placed under the charge

of any other Departments, the charges on account of licence fee in connection with such residences will be disbursed and borne by that Department. When any land or building not belonging to the Public Works Department is hired by another Department to be occupied for any other public purpose, the licence fee is payable by the Department concerned, and Divisional Officers do not disburse Licence fee for such premises unless ordered by Government to do so.

631. When any land or building is transferred from one Department to another, the transfer shall be free of all charges, except when the property is transferred to or from a Commercial Department, in accordance with Rules 325 of G.F. & A.R.Part-I.
632. Services may be rendered, or articles may be supplied free of cost by one Division to another under the Government, except in the following cases:
 - (i) **Stores** - If they are issued from a Stock or Materials Account (vide Rules 474 and 475) or if their transfer affects a work for which a separate capital or revenue account is kept.
 - (ii) **Other Services**- If they effect the accounts of (a) any work for which a separate capital or revenue account is kept, (b) of a work-in-progress, or (c) suspense or deposits.
- ¹[633. Cash recoveries made from employees, contractors etc. as also revenue realised, by a Division on behalf of other Divisions, Department or Government should be deposited/ adjusted in government accounts by the way of challans/ bills/ adjustments through Treasury/sub-Treasuries.]
- ²[634. (a) The following transactions may be settled by B.T (Book transfer)/Adjustment Bill through Treasuries by the P.W. Divisions, so that necessary operation of Settlement Accounts may be eliminated :
 - (i) Rents relating to State Government which are realised in another accounts Circle.
 - (ii) Transactions between one Division and another in different Accounts Circles, except inter-government settlements made through Reserve Bank of India.
 - (iii) Payments to be made by the Divisional Officers, outside the accounts Circle in which the Divisional Headquarters are situated.

(b) Detailed procedure to be followed in the settlement of transactions relating to cash recoveries etc. made by one P.W. Division on behalf of another Division is indicated in Appendix XII.]

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1. Substituted by FD Order No. F. 3 (2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for -"633. Cash recoveries made from employees, contractors etc., as also revenue realized, by a Division on behalf of other Divisions, Department or Government, should be sent to other Divisions, Department or Government by Cheque of Bank Demand Drafts, as the case may be. Cash obtained from Treasuries on Cheques and Cash Receipts (including surplus cash) remitted to Treasuries are accounted for as Remittance Transactions."
 2. Substituted by FD Order No. F. 3 (2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for -"634. (a) Instead of being routed through the Remittance Heads for book adjustment, the following transaction may be settled by cheques by the P.W. Divisions so that necessary operation of Settlement Accounts may be eliminated:
 - (i) Rents relating to State Government which are realised in another accounts Circle.
 - (ii) Transactions between one Division and another in different Accounts Circles, except inter-government settlements made through Reserve Bank of India.
 - (iii) Payments to be made by the Divisional Officers, outside the accounts Circle in which the Divisional headquarters are situated.

(b) Detailed procedure to be followed in the settlement of transactions relating to cash recoveries etc. made by one P.W. Division on behalf of another Division is indicated in Appendix XII."

B. Accounting Procedure

635. When a transaction has to be cleared by a Book Transfer under the foregoing Rules, the transfer should be effected by Debiting or Crediting it to the Remittance or other Head concerned in the Cash or Stock Accounts, if it appears therein, or by an entry in the Transfer Entry Book. See also Rule 730 in respect of cash obtained from Treasuries on cheques.

Note-1 Such percentage charges on account of supervision and establishment and Tools & Plant, as may be leviable under the rules, should also be included by a Transfer Entry, in the amount transferred. See Rules 590.

Note-2 The cost of workshop jobs need not be adjusted monthly vide Rule 587.

636. Normally, the operation of Cash Settlement Suspense Account may be dispensed with. When a transaction on account of supplies made or services rendered etc. has to be settled in cash i.e. by Cheque/Bank Demand Draft, the monetary settlement should be effected by debiting the amount due, to the Suspense Head "Cash Settlement Suspense Account" pending clearance on receipt of Cheque/Bank-Draft from the Division. The detailed procedure to be followed in such matters is given in Appendix XII. This applies to transactions which took place prior to 01.04.1996.¹[The process should be managed through Treasury accounts by adjustments bills and challans.]

Note-1 Where transactions on account of supplies made or services rendered etc., for a particular Division relating to a month is less than Rs. 100/- the settlement should be effected as under:

- (i) *In the case of transactions requiring settlement with local Divisions, the remittances may be made through a special messenger and the receiving Division should issue a Receipt in Form RPWA 3, which would ensure that the amount is accounted for correctly in the Cash Book. This receipt would form a voucher for the paying Division.*
- (ii) *The out station payments may be remitted by Money Order and the Money Order commission may be charged to "Office Expenses". The Money Order receipt granted by the Post Office and the payee's acknowledgment would be treated as voucher by the paying Division.*

Note-2 The Minor Head "Cash Settlement Suspense Account" shall be operated by State P.W. Divisions for transactions rendering accounts to the same Accountant General, in cases not covered under Rule 637.

637. With effect from 1.4.96, supplies will be made or services rendered by one P.W. Division to another only against ²[B.T. (Book Transfer)/ Adjustment Bill] of the approximate amount on the basis of proforma invoice. Any excess or shortfall will be settled on completion of the supplies or the work. Accounting Procedure to be followed by the indenting and the supplying Divisions, for this revised arrangement is contained in Rule 11 of Appendix XII to this Volume.

1. Inserted by FD Order No. F. 3 (2) FD/GF&AR/2020 dated 17.8.2020 (77/2020).

2. Substituted by FD Order No. F. 3 (2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for -"receipt of advance Cheque/Bank Draft".

638. In case, however, in which transaction originates in another Department, the Divisions should resort to direct settlement by ¹[B.T. (Book Transfer)/ Adjustment Bill/Treasury Cheques/Remittance between Treasuries]. Accordingly, the Departments rendering supplies or services to the Division should prepare a bill for the claims recoverable from the Division and send them directly to the concerned Divisional Officer for payment by ¹[B.T. (Book Transfer)/Adjustment Bill/Treasury Cheques/Remittance between Treasuries], as the case may be. The expenditure will also be accounted for by the Divisional Officer in their accounts just like any other transactions arising in their books. (See Appendix IX also).
639. The responding Division should examine every transfer/claim advised to it for adjustment/payment, but it may not reject a transfer/claim because the voucher is not in order, or is wanting, nor may a transfer/claim advised be partly accepted and partly rejected, it may be rejected altogether, if it does not pertain to the Division, otherwise it should be accepted provisionally in full and the dispute as to the amount or as to other particulars of the transaction should be settled separately in consultation with the officer who advised the transfer. See also Rules 644, 645, Rule 1(2) and Appendix XII.
640. (a) When a charge is transferred to another Department or Government for adjustment, the transfer is required to be supported either by the necessary vouchers, complete in all respect, or by a certificate signed by the Audit Officer of the Department originating the transfer to the effect that the payment vouchers have been duly audited and passed in accordance with the Rules. Divisional Officers are, therefore, responsible for obtaining proper vouchers in support of all charges to Remittance Heads in their accounts.
- (b) Similarly, in the case of transactions between Public works Divisions, including Divisions of other Governments, the claims should be supported by all necessary vouchers, except those relating to work done for other Divisions, for which see Rule 642.
641. When a transaction originated in a Public Works Division, the necessary transfer or preferment if claims should ordinarily appear in the accounts of the Division for the month in which the transaction occurred, but in the case of work done in workshops, the cost is adjustable in accordance with the Rules 585 to 590.
642. In respect of work done in a Division for other Departments or Governments, as a standing arrangement on agency basis or for specific Works/Schemes executed by mutual Agreements, the Accounting Procedures to be followed have also been explained in Appendix IX.

Note-1 For the purpose of this Rule, work done includes jobs executed in Workshops.

Note-2 In the case of works which are assessable to percentage recoveries on account of Establishment Tools & Plant etc. the amount of the Estimate and Appropriation for that work should be relatively broken up into two parts to represent respectively to Works Expenditure and the Percentage Charges.

Note-3 The provision regarding Audit before intimation of transfer may be relaxed in the case of any item appearing in the accounts for March, and requiring adjustments with another Government (other than a Public Works Division).

1. Substituted by FD Order No. F. 3 (2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for -"Cheques/Bank Demand Drafts".

643. (a) Wherever under the procedure laid down by the Government of India, monetary settlement is to be effected through the Reserve Bank of India (see also Appendix IX), requisite vouchers in support of the claim should be submitted to the Accountant General for Audit and effecting settlement through the R.B.I.
- (b) Wherever under the procedure laid down by the Government of India, claims are to be settled by Pay and Accounts Officers of the Government of India, vouchers in support of the claim should also be submitted to the Accountant General for effecting settlement with the PAO of Ministry concerned, after necessary Audit. (See Appendix III A also).
644. In cases of inter-governmental transactions, both the Divisional Officers will be jointly responsible for clearing remittance transactions expeditiously in direct communication with each other. If an item cannot be accepted, and the intimation of its rejection issues too late to reach the originating officer within the month in which he has brought it to account, the officer, who is called upon to respond to it, should also inform his own Audit Officer, giving brief particulars of the Debit or Credit and of the grounds of objection, with the number and date of the originating officer's claim and of his own intimation of objection.
645. In outstanding/pre-March, 1996 cases, in which transactions originate in Department of Supply (D.G.S.&D.), Government of India, and the intimation of transfers/adjustment of Debits or Credits are received through the Accountant General (Rule 638), the Divisional Officer should examine such transfers as expeditiously as possible and report all his objections to the Accountant General, whether the transfer is brought to account provisionally or rejected. On rejection of transfer/adjustment of Debits received from the Accountant General, original advice should be returned to the Accountant General for reversal of Debit/Credit to the concerned Pay and Accounts Officer.
646. The procedure prescribed in Rule 645 applies, mutatis-mutandis, to transfer transactions, not relating to the execution of works, with (i) Ministry of Railways, (ii) Ministry of Defence, (iii) Department of Posts, and (iv) Department of Tele-communications. For Accounting Procedure for works executed on behalf of Railways, Defence, P. & T. etc, see Appendix IX.
647. A Register of Liabilities/Transfers Awaited shall be maintained in Form RPWA 57, where no other register has been prescribed.
648. The Divisional Accountant should see that there is clear authority of the responsible Disbursing Officer of his Division for claims/transfers advised to other Divisions, Departments or Governments, and that no charge advised by another Division, Department or Government is finally paid/adjusted until all the necessary vouchers (except those relating to work done vide Rule 642), have been received and have further been completed by obtaining thereon, from the responsible disbursing officers of the Division, the classification of the charges, as attested by their dated initials. He should further see that when a transfer/claim advised to the Division for adjustment/payment is responded to provisionally, the objections raised, thereon, are pursued with a view to ensure speedy settlement.

CHAPTER XXI

ESTABLISHMENT

A. Temporary Establishment

649. Rules regarding engagement of temporary establishment required to augment permanent establishment of the Department, will be found in the relevant service rules of the category of employees, Engineers, Junior Engineers and office establishment appointed against sanctioned posts for general purposes of a Division or Sub-Division or for the purpose of general supervision as distinct from the actual execution of a work or works, shall be employed on regular basis and governed under the Rajasthan Service Rules. Their salaries will not be charged to work estimates and drawn by preferring Establishment Bills on Treasury or Sub-Treasury by Head of the Office concerned, chargeable under the Minor Head "Direction & Administration" of the Project or Scheme, concerned with respect to which such additional temporary establishments is employed. As no new office can be created without the concurrence of the Finance Department, Assistant Engineers, Executive Engineers, Superintending Engineers, Additional Chief Engineers posted in offices can not be converted into separate sub-divisions/divisions/circles/ zones.

B. Work-Charged Establishment

CONDITIONS OF EMPLOYMENT

650. Government of Rajasthan vide order No. F.1(1) FD/Exp.III/93 dated 28-2-1994, followed by Circular No.F.1(1)FD/Exp.III/93, dated 29-3-1994, has discontinued the system of engaging workers under Work-Charged Employees Service Rules, 1964 as well, as under Departmental Standing Orders completely with effect from 1-4-1994. There will be no further recruitment on Work-Charged basis/Daily Wage basis/Muster Roll basis or through any other method which to begin with entails engagement of workers – but with lapse of time attracts permanent liability. The erstwhile Work-Charged employees/those engaged under Standing Orders in a phased manner shall be absorbed as regular government employees.

The Cheque Drawing Powers in respect of payment of such wages and allowances from all Departments under the State Government, stand withdrawn w.e.f. 1-4-1994. The pay and allowances of erstwhile Work-Charged establishments already in existence will be drawn by respective Head of Offices on establishment bills through respective Treasuries/Sub-Treasuries. chargeable initially to Sub-Head "(iii) Execution" below the Minor Head "Direction & Administration", but at the end of every month, the amount so booked shall be cleared by a Deduct Entry—"Deduct Cost of Direct Labour transferred to specific works" through divisional accounts on the basis of Monthly Allocation Statement of Labour prepared by the Sectional Officer/Sub Divisional Officer or Divisional Officer, as the case may be, except in cases, where works estimates are prepared excluding cost of direct labour, and pay and allowances of such workers are initially and finally booked to detailed heads "Salaries" "Wages", "T.A.", "Medical" etc. below the Minor Head of the major head concerned of respective Projects/Schemes. (see Rule 406).

Such employees will be governed under the service rules as applicable to regular government servants. Maintenance of various public works, projects,

water supply schemes etc. shall continue to be done by the existing employees. This change of mode of drawl of their Pay and Allowances shall not affect their duties, which will continue to be regulated under the direction of the Sub-Divisional/Divisional Officer as hitherto.

In case of dire emergencies like fire, floods, earthquakes, breaches of dams, canals, roads, buildings, water works etc, requirement of additional workers e.g. beldars, masons, fitters, mechanics, electricians, etc., related to execution of works arises, prior concurrence of the Finance Department shall be obtained, for engagement of workers chargeable to Specific Emergency Works, executed departmentally. Otherwise, all normal maintenance and construction works shall be got executed through the agency of contractors as mentioned in relevant item of Schedule of Powers.

Note: Government may grant exemption from operation of the Rule, in case of highly specialized engineering works, requiring concurrent quality control, or for any other special reasons to be recorded in writing to get such works executed departmentally.

651. After specific sanction of the Finance Department has been obtained in emergencies to execute certain work departmentally, in all cases previous sanction of the competent authority, as laid down in Schedule of Powers of Public Works Officers or in the Departmental Manuals of Orders is necessary, which should specify in respect of each appointment (i) the consolidated rate of pay, (ii) the period of sanction, and (iii) the full name (as given in the estimate) of the work and the nature of the duties on which the person engaged would be employed.

C. Police and other Guards

652. When marching, or when in camp on public duty, officers are allowed guards or the protection of public property. Such guards are supplied without charge by the Police Department, and application for them may be made to the Superintendent of Police by an officer of not lower status than a Divisional Officer. Such guards will not, however, be supplied unless the officer travelling is in-charge of government money or valuable government property, or unless the country is disturbed.

In all cases, where through the inability of the Police Department to supply a guard from the regular Police Force, special guards have to be entertained, the sanction of the Government will be necessary.

D. Medical Establishment

653. Civil Assistant Surgeons will be allowed as part of the Public Works establishment, and furnished with medicines at the public expense, wherever any large body of labour is collected together. Sanction to their appointment must be obtained under the usual rules regarding increases of establishment and application for the services of individuals to fill sanctioned posts should be made, through the Superintending Engineer, to the Chief Medical Officer of the Government concerned.

E. Pay and Allowances

I. INTRODUCTORY

654. Pay and allowances of Government Servants of the Department, if not charged directly to works in emergencies, 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 G.F. & A.R. Part-I

which are applicable to the Engineering Departments subject to the special rules laid down in this Volume.

II. PREPARATION OF BILLS

(a) General

655. Claims of all Government Servants should be preferred separately by Head of Offices under whom they are employed as per Rules and Procedure prescribed in relevant Chapter of G.F. & A.R. and the latter should make proper arrangements of disbursing the amounts so drawn.

Note: For the purpose of this rule, Divisional Officers/Sub-Divisional Officers are treated as Head Office of the entire establishment of the concerned Division/Sub-Division.

656. Separate Establishment Bills should be prepared by the Drawing Officers for permanent and temporary establishment.

(b) CLASSIFICATION

657. Bills paid at Treasuries are incorporated in the general accounts of the State by the Accountant General. Drawing Officers are, however, responsible that (i) the name of the Circle of Superintendence and (ii) the Major Head and other particulars, necessary for determining the Accounts Classification (vide Rule 2 of Statement D of Appendix II, and paragraphs 2 and 3 of Appendix V), are recorded on each bill.

Note : The cost of any special establishment for acquisition of land entertained under orders of the Government by a Civil Department acting as an agent of the Public Works Department is chargeable as the cost of the work concerned and not as general establishment charges, vide Rule 402 of this Volume.

658. If, as permitted by Rules 142 and 149 of G.F.&A.R. Part I emoluments up to the date of transfer are not drawn before a government servant proceeds on transfer, emoluments for the whole month may be drawn in the new post.

Note : Last Pay Certificate should give all necessary information so that the allocation may be correctly noted by the Drawing Officer in the bill of the new office.

III. ENCASHMENT OF BILLS

659. Government Servant's bills should be presented at the concerned Treasury for payment vide Chapter VIII of GFAR Part-I.
660. The Drawing and Disbursing Officer who are stationed at places where there are no Treasury or Sub-Treasury, may utilise the services of police guards in exceptional circumstances for bringing the money vide Rule 661.
661. Strength of the guards required for conveyance of money in encashing bill's, etc. will be sanctioned by the Government as for other regular staff. The scale of guards will be laid down in the Department Manual of Orders of the Department concerned.

IV. DISTRIBUTION OF PAY AND ALLOWANCES

(a) GENERAL

662. Acknowledgments should, as far as possible, be taken on office copies of bills, but where this may not be convenient or advisable, as in the case of scattered establishments, Consolidated Receipts on Acquaintance Roll, in

Form T.R. 28, as per Rule 193 (i) of G.F.& A.R. (Part-I), may be obtained separately for each set of payments made at one place or at one time.

Note : Acquaintance Rolls and Receipted Office Copies of bills are not required to be submitted to the Accountant General, but as they are important records, they should be stamped "Paid" and preserved carefully for the periods specified in Appendix 6 of G.F. & A.R.

663. Cash drawn on pay and travelling allowance bills of establishments should not be mixed with the regular cash balances of the Department, vide Rule 90. To enable the Disbursing Officer to keep a proper watch over undisbursed amount, a subsidiary Register of Undisbursed Pay and Allowances should be maintained as per provisions of G.F.&A.R. in all Public Works officers. This Register should show separately for each bill (i) the net amount, (ii) less-retrenchment, if any, (iii) amount recovered (iv) amount disbursed as per Acquaintance Rolls, and (v) balance undisbursed and its subsequent disposal. This Register should be checked and initialed by the officer concerned before signing the certificate of disbursement on the prescribed form. The Registers maintained in subordinate office should also be examined by the Divisional Officer and the Divisional Accountant during their inspection of such offices.

Note : This Rule applies also to cash received by a subordinate officer for payment of pay and allowances of government servants serving under him.

(b) Miscellaneous Recoveries from Establishment

664. Ordinarily, recoveries from employees who have agreed to furnish security deposit in cash should be made in cash, when their pay is disbursed and should be credited in the Cash Book of the Disbursing Officer.
665. If the encashment of a bill for an advance on transfer is likely to delay in a transfer, which is urgently necessary in the interest of the government work, the advance may be made from the permanent advance (if any), works imprest or other available cash in the hands of the Disbursing Officer concerned, pending recoupment, when the bill is subsequently encashed. In the accounts of such cash the amount advanced should not be charged off as a final transaction, but recorded as a temporary advance, so that the amount may continue to form part of the cash balance for which the Disbursing Officer is responsible.

V. COMMUNICATION OF SANCTIONS TO AUDIT

666. Any change in the establishment and in their emoluments should be indicated in pay bills and absentee statements by the authorities preparing these documents who are responsible to see that orders of competent authorities are obtained in each case, as required by the Rules.

Note: Orders of a special nature authorising the grant to a Government Servant (or ordering the discontinuance) of any increase in the emoluments admissible to him against the sanctioned pay of the post which he holds should, however, be communicated to the Accountant General by letter or, if preferred, in Monthly Statements which should reach his office by the 5th of each month.

667. All orders revising sanctioned scales or sanctioning the creation or abolition of permanent or temporary posts should at once be communicated by letter to the Accountant General.

668. In the case of all transfers of Divisional, Sub-Divisional or other Executive charges, a Report of Transfer of Charge should be prepared in the manner prescribed in Rules 129 & 130 of GF&AR (Part-I) and sent to the Accountant General through the Superintending Engineer. Whenever, the Transfer of Charge is prolonged so that two Government Servants may be entitled to draw pay and allowances simultaneously for the same post, the Superintending Engineer or the Divisional Officer, in the case of Assistant Engineer or Junior Engineer in all Engineering Departments should intimate to the Accountant General, if the time taken is reasonable and the relieving government servant is to be considered as on duty for the period. If, however, the Superintending Engineer or the Divisional Officer, as the case may be, considers the time taken in making over and receiving charge is excessive, the relieving government servant must be treated as if, he were on leave or on joining time, as the case may be, for as much of the time as may be regarded as excessive.

F. Transfer of Charge

I. GENERAL

669. The general rule about the Transfer of Charge is given in Rules 129 & 130 of GF&AR (Part-I). The following Rules are special for the Engineering Departments.
670. The relieving government servant will take up the charge of cash and stores transactions from and for the first day of the month during which the relief took place, and submit the next Monthly Accounts in the same manner, as if he has been in charge during the whole month. But the relieved government servant remains responsible that proper explanation is forthcoming for transactions during this incumbency.
671. If the relieving government servant fails to bring to notice within a reasonable period any deficiency or defect in work or stores taken over from his predecessor, he will be held responsible for the same, both as to quantity and quality, so far as he was in a position to ascertain it.

Note: Three months in the case of Divisional Officer or Sub-Divisional Officers, and one month in the case of Sectional Officers should be considered as a reasonable period for the purpose of this Rule. In the case of Divisional Officer of the Irrigation Department, the period will be six months.

672. A Register of Incumbents of Charges should be kept in every Divisional Office showing the period of incumbency of each officer who has held charge of the Division and of each Sub-Division, and in each Sub-Divisional Office, a similar Register of the Incumbents of that Sub-Division only.

II. DIVISIONAL AND SUB-DIVISIONAL OFFICERS

673. In the case of transfers of Divisional and Sub-Divisional charges, the Cash Book or Imprest Account should be closed on the date of transfer, and a note recorded in it, over the signatures of both the relieved and relieving government servants, showing the cash and imprest balances and the number of unused cheques made over and received in transfer by them respectively. A copy of this note, together with a receipt in the relevant form given below for the stores under the immediate charge of the relieved government servant should be forwarded on the same day to the Superintending Engineer in the case of Divisional, or to the Divisional Officer in the case of Sub-Divisional charges.

The receipts of cash and stores balances should be prepared by the relieved government servant, but the relieving government servant should note any inaccuracies therein, so that the Superintending Engineer or the Divisional Officer, as the case may be, may pass such orders in respect of any deficient articles, as may be necessary. A copy of the receipts may be given to the relieved government servant, if desired by him.

FORM A

(For Divisional Charges)

Received in transfer from Divisional Officer, Division, the stores in his personal charge as detailed in the annexed list.

The Balance Returns of Stock and Tools & Plant in charge of all Sub-Divisional Officers for the half year and year ending respectively are on record, and the Divisional Stock Returns have been prepared to end of.....

Station.....

Date.....

Divisional Officer
.....Division.

Form B

(For Sub-Divisional Charges)

Received in transfer from Officer-in-charge, ----- Sub-Division, the Stock and Tools & Plant which have been in his personal custody, as detailed in the last balance return accounts of receipts and issues to date. The return for the year ended..... the half year ended..... and for the months of..... for the whole Sub-Division have been submitted to the Divisional Officer, and the account of daily receipts and issues for the current month has been written up-to-date.

Station.....

Date.....

Relieving Sub-Divisional Officer.

674. The relieving government servant should inspect the records, cash, mathematical instruments, stores, works and materials at site of works, examine the accounts and count the cash, and in reporting that the transfer has been completed, should bring to notice any deficiencies, departures from sanctioned plans and estimates, and generally, anything objectionable or irregular in the conduct of business which may have come to his notice. In the case of the transfer of a Sub-Divisional charge, the relieved government servant should, unless otherwise ordered, accompany the relieving government servant on his inspection. In the case of the transfer of a Divisional charge, the relieved government servant should accompany the relieving government servant in his inspection of out-stations only when so directed by the Superintending Engineer. In reporting that the transfer has been completed, the relieving government servant should mention what outstations he has yet to inspect, and when he proposes to visit each.
675. The relieved government servant should further give the relieving Government Servant a list and memorandum showing all the works in hand and the orders remaining to be complied with and of such matters as

particularly require his attention, with full explanation of any peculiarity of circumstances or apprehended difficulties. He should also furnish the relieving government servant with a complete statement of all unadjusted claims, with the reasons for their not having been adjusted in due course and a report as to any complication likely to arise owing to their non-adjustment.

676. The relieving Divisional Officer should mention specially in his transfer report whether the accounts may be considered fairly to represent the progress of the works.
677. In the case of the transfer of a Divisional Officer, the report of completion of transfer should, except in special circumstances, be submitted within a fortnight of such transfer. In the case of any disagreement between the relieved and relieving government servants, a reference should be made to the Superintending Engineer.
678. The transfer report of a Sub-Divisional charge should, on receipt by the Divisional Officer, be scrutinized by him, any remarks necessary being entered in the column provided for that purpose. The report, should, then be forwarded to the Superintending Engineer who, after passing such orders, as may be necessary, should return it to the Divisional Officer for record in the Divisional Office.
679. In the case of a Divisional or Sub-Divisional charge becoming vacant by the death or sudden departure of the Officer-in-charge, the succeeding government servant should take action as above prescribed and assume charge, forwarding to the Superintending Engineer or Divisional Officer, as the case may be, the receipts which would otherwise be given to the relieved government servant.

III. DIVISIONAL ACCOUNTANTS

680. When a Divisional Accountant is about to be relieved of his duties in a Divisional Office, either permanently or temporarily, he should prepare a memorandum reviewing the accounts of the Division. The state of the stock and other suspense accounts and of outstandings 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 offices rendering accounts to it should be specified, with a Statement of the remedies applied or contemplated. Other points requiring the special attention of the relieving accountant whether in regard to the initial or compiled Accounts or to Objection Statements and Audit Notes received from the Accountant General should also be set for in detail.

The memorandum should be in a tabular Form with columns for (i) remarks by the relieving Accountant, (ii) remarks by the Divisional Officer, and (iii) orders of the Accountant General. The relieving Accountant should examine it when taking over charge and promptly forward it, with his remarks, to the Accountant General through the Divisional Officer, who will record such observations, as he may consider necessary. A copy of memorandum shall be endorsed to the Financial Advisor/Chief Accounts Officer of the department/project.

IV. OTHER GOVERNMENT SERVANTS

681. In the case of transfers of charges, other than of Divisions and Sub-Divisions, the Divisional Officer should issue instructions as to the works to be jointly inspected by the relieved and relieving government servants.

CHAPTER XXII
OFFICE EXPENSES AND OTHER CONTINGENT CHARGES
A. Mode of obtaining Cash

682. Cash required to disburse office expenses and contingent charges will be obtained by preferring Contingent Bills on Treasuries. Cash required to meet works contingencies will be drawn by ¹[online bills/bills submitted to Treasuries]. Inter mixing of the two types of contingencies is prohibited, vide govt. circular No F.3(109) FD/Exp-III/69, dated 22.06.1992.

B. General Rules

683. The Rules in Chapter XI of G.F.& A.R. apply generally to the Public Works Department to the extent that they may not be inconsistent with any of the special rules in this Volume.
684. The expression "Office Expenses" or "Contingent Charges" as used in the departmental accounts does not include charges which under the Rules in Appendix II are classified under some other Head or Expenditure, e.g., Works, Stock, Repairs and Tools & Plant.

For the definition of "Office Expenses" See Rule 211 of G.F.& A.R. (Part-I). Charges which are incurred for the technical working of the Department, e.g., chemicals for ferro prints, medicines and hospital necessaries are governed by the Rules applicable to office expenses. See Rule 42 (e) also for details of office expenses and contingent charges.

685. For purchase of service stamps procedure laid down in Rule 225 of G.F.& A.R. Part-I shall be followed.

C. Special Rules

686. The Accounting Procedure of office expenses and works contingencies will be as follows :
- (a) Payment made for office expenses or contingent charges out of funds drawn through F.V.C. bills G.A. form 108 will be booked through the Treasury Accounts under "Office Expenses" or other detailed heads under Minor Head "Direction & Administration" of the Major Head concerned. They will be posted in the Subsidiary Cash Book. New Form G.A. 16 (old form G.A.48), meant for establishment bills and not the main (works) Cash Book, RPWA Form No. 1.
- ²[(b) Payment made for works contingencies out of funds drawn will be debited to the work, stock or other heads concerned with the works expenditure in the monthly Division Accounts rendered by Treasury.]
- (c) A Register of Office Expenses and Other Contingent Charges, in From G.A. 91 (old 104), shall be kept in each office and the initials of the Divisional Officer or of a Gezotted Officer, to whom this duty has been delegated by him, shall be entered against the date of payment of each item, who will ensure that the expenditure is kept within the Budget Allocation.

1. Substituted by FD Order No. F. 3 (2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for -"cheques".

2. Substituted by FD Order No. F. 3 (2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for -(b) Payments made for works contingencies out of funds drawn by cheques, will be incorporated in the Monthly Account of the Division, and will be debited to the work, stock or other heads concerned with the works expenditure."

Note : Expenditure noted above in the Contingent Charges Register, where funds are drawn on Contingent Bills must be recorded under the Detailed/Sub-Heads, prescribed in the Budget Manual/mentioned in the Budget of the year.

687. Cash payments, if necessary, should be made out of the regular cash or imprest/permanent advance of the Division and not out of undisbursed balances of cash drawn from Treasuries for payment of establishment charges.

CHAPTER XXIII
DIRECTION AND OTHER SPECIAL OFFICES

A. Introductory

688. The Rules in this Chapter apply only to the offices of Chief Engineer, Additional Chief Engineer and Superintending Engineers and other Special Officers not being Divisional Officers or their subordinate officers. These offices are described as, special Offices, in this Chapter.
689. The Head of a special office is not concerned with the actual execution of works, with the disbursement of money, or with the provision of custody of any materials, otherwise than possibly as an officer of control. If, however, he is required at any time to assume 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.

B. Receipts

690. Heads of special offices do not ordinarily realise any departmental receipts. Any petty amounts received occasionally should be remitted at once to the Treasury in accordance with the procedure prescribed in Rules 54 to 57 of G.F. & A.R. (Part I). See also Rule 46 of those Rules.

Note : For recoveries from the staff see Rule 695.

C. Payments

I. INTRODUCTORY

691. The monetary transactions of Heads of Special Offices are practically confined to payments of office expenses and pay and allowances of themselves and members of their offices. These may be divided into two distinct groups :
- (i) Pay and Allowances.
 - (ii) Office Expenses and Other Charges.
692. Cash required to meet these payments is obtained by bills drawn on Treasuries.

Note : It is irregular practice, in such cases, to ask Divisional Officers to make payment by cheques for expenses on behalf of Direction and other special offices.

II. PAY AND ALLOWANCES

693. The Rules in Chapter XXI for Divisional offices apply mutatis-mutandis to special offices.
694. The number of separate establishment bills prescribed in Rule 656 may, however, be reduced in consultation with the Accountant General, who will specify the sections into which the bills should be divided.
695. Recoveries from the establishments of special offices are not subject to the Rule 664. 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 Saving 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.

III. Office Expenses and Other Charges

696. The General Rules relating to office expenses and other charges are given in Chapter XI of G.F. & A.R. and method of obtaining cash will be the same as in the case of establishment bills.
697. Charges for new supplies of, and repairs to, articles of the classes which, in the case of executive offices are classified under the head "Machinery & Equipment" are treated as contingent charges, etc., in the case of special offices.

Examples

Scientific Instruments and Drawing Materials, Office Furniture, Camp Equipage, Motor Cars, Typewriters, Computers, etc.

698. The Accounting Procedure prescribed in Chapter VIII for Tools & Plant of divisional offices/other direction offices need not be observed in special offices in respect of the articles referred to in Rule 697, though these will otherwise be treated as Tools & Plant for the purposes of these Rules. Suitable Registers showing the receipt, disposal and balances of the articles should, however, be maintained as prescribed under GF&AR.

Note: If any articles of this class are transferred to a divisional office or other direction office, the fact of the transfer should forthwith be reported to the Accountant General even though no adjustment of cost is required to be made under the Rules.

CHAPTER XXIV
ACCOUNTS/RETURNS OF SUB-DIVISIONAL OFFICERS

- ¹[699. Deleted]
700. A Sub-Divisional Officer maintains the initial accounts, record of cash and stores, as described in Chapters VII and VIII as well as Works Abstract with certain accompaniments, for each work-in-progress. All these records are, as a rule written up as the transactions take place. The 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.
701. The initial ²[record] of cash and stores for a month maintained in a Sub-Division, should be closed by the 20th day of the month (as directed by A.G. Rajasthan vide his letter No WM/I/Gen F.6/61-62/4225 dated 15.12.1962). The subsequent transactions of the calendar month should be treated as those pertaining to the ²[record] of the following month. In the month of March, however, the initial ²[record] of the Sub-Division should be kept open until the 31st March.

Note-1 The object of this rule is that the ²[record], returns of Sub-Divisions should reach the Divisional office in sufficient time for the compilation of the Monthly ²[Record] of the Division and its submission to the Accountant General by the prescribed date.

Note-2 In cases, where Sectional Officers are authorised to maintain separate initial ²[record] of stock in their charge, which have to be incorporated in those of the Sub-Divisional Officer, the former may be permitted, except in March, to close their Monthly ²[Record] three days before the date of closing fixed for the Sub-Division. The limit of three days may be relaxed by the Accountant General in exceptional cases.

702. Immediately after the Cash Book of a month has been closed under Rule 701, the Cash Balance Report, Form RPWA 5, prepared under Rules 122, should be Transmitted to the divisional office.
703. Copies of the Cash Book (supported by vouchers) should be sent to the divisional office twice a month or oftener, as may be directed by the Divisional Officer. The copy for the last period of each month should accompany the Cash Balance Report.

Note-1 As the accounts of the Division in respect of the cash transactions of Sub-Divisions are based on the copies of Sub-Divisional Cash Books prepared under the Rule, Sub-Divisional Officers should satisfy themselves, before signing them, that they are true copies and correct in all respects. As a further precaution, the totals of the "Cash" columns on both sides should be expressed in words in their own hand.

1. Deleted by FD Order No. F. 3 (2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for - "699. Subject to such special arrangements, as may be authorised by Government after consultation with the Accountant General, to apply to cases, where a Sub-Divisional Officer is not authorised to make disbursement, the accounts of Sub-Divisional Officers should be kept in accordance with the following Rules.

Note : Cheque Drawing Powers of Sub-Divisional Officers have been withdrawn. They may have transfer of cash, not exceeding Rs. 10,000/- at a time, from Divisional Officer to make certain specified or emergent payments, See Rule 86."

2. Substituted by FD Order No. F. 3 (2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for - "accounts".

Note 2. The Accountant General to eliminate the work of preparing copies, may permit Sub-Divisions at the head-quarters of a divisional office to maintain two alternative Cash Books, one being submitted in original to the divisional office at the end of the month and the other being used in the month following.

704. Within three days of the date on which the accounts of a month are closed, the returns enumerated below should be forwarded to the divisional office with a covering list in Form RPWA 93 :
- (i) (a) Abstracts of Stock Receipts and Issues, Forms RPWA 9 and 10 (whenever suspense "Stocks" are maintained), as the case may be, supported by received invoices or other vouchers, and extracts from Register of Stock Receipts and Issues. (Copies)
 - (b) Accounts of Receipts and Issues of Tools & Plant, Forms RPWA 13 and 14, as the case may be, supported by necessary vouchers and acknowledgments. (In original)
 - (c) Works Abstracts (accompanied, where necessary, by Form RPWA 35 or 36, and by Form RPWA 53 Transfer Entry Order, in the case referred to in Rule 235) for each work-in-progress (vide Rule 11 (64) in connection with which there was any transaction during the month with a Detailed List, in Form RPWA 94).
 - (d) A Petty Works Requisition and Account, Form RPWA 32, for each petty work-in-progress in connection with which there was any transaction during the month with a Detailed List in Form RPWA 94.
 - (e) Transfer Entry Orders, Form RPWA 53, relating to the accounts of the month, excluding those proposed from time to time vide Rule 232 and 236.
 - (f) A certificate regarding the scrutiny of Materials-At-Site Accounts of works.
705. 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, in the form prescribed (vide Rule 222).
 - (ii) Such Statements or Reports in connection with assessment, collection and realization of departmental revenues, as the divisional office may require, the Sub-Divisional Officer to prepare.
 - (iii) Estimate of probable requirements of cash, if prescribed by the Divisional Officer.
 - (b) Half-Yearly Balance Return of Stock, Form RPWA 11 (revised) on or before October, 15.
 - (c) Yearly register of Tools & Plants Form RPWA 15 on or before October, 15.
 - (d) Occasional reports of verification of stores (including materials-at-site of works), immediately after each verification.

Note : In case of a Central Stores Division, See Appendix VI.

CHAPTER XXV
ACCOUNTS OF DIVISIONAL OFFICES

A. Introductory

706. The Cash and Stock Accounts of the divisional office for a month are closed on the last working day of the calendar month.
707. The ¹[Book adjustment/] Transfer Entry Book for a month should be closed, as soon as possible, after the expiry of the month, but before this is done, all necessary transfers, e.g., those relating to the levy of the prescribed percentages, for establishment, Tools & Plant, supervision charges etc., should be made.

The Transfer Entry relating to the levy of percentages for establishment, Tools and Plant, and accounts and audit charges is effected on a single order of the Divisional Officer recorded in Form RPWA 62, the special form prescribed for the purpose (vide Rule 728).

708. The Cash and Stock Accounts for the entire Division, as also all transfer transactions should be scrutinized by the Divisional Accountant before ²[online bill/bill submission to Treasuries] and connected registers and schedules.

Note-1 The Divisional Accountants should also examine all claims included in bills presented direct at Treasuries by the Divisional Officer, and on behalf of the latter he should also examine the accounts of the disposal of money obtained on those bills.

Note-2 In all matters connected with the personal claims of government servants, the Divisional Officer should obtain expert advice and help of the Divisional Accountant. Divisional Accountant should see, in particular, that Service Books and Leave Accounts of subordinates are maintained in accordance with Rules and that the admissibility of leave applied for by subordinates is verified before their leave applications are disposed off by the Divisional Officer or forwarded to higher authority. In all cases of doubts, however, he should advise the Divisional Officer to consult the Accounts Officer/Senior Account Officer/Chief Accounts Officer/ Financial Advisor of the Department, or the Accountant General.

B. Scrutiny of Accounts

709. The Divisional Accountant should examine the Accounts/Returns of Sub-Divisional Officers received under the Rules in Chapter XXIV to see :
- that they have been received in a complete state,
 - that all sums received are duly realised, and on realisation, credited to the proper Head of Account as well as to the Personal Account, if any, of the contractor, employee or other individual.
 - that the charges are covered by sanctions and appropriations and are supported by complete vouchers setting forth the claims and the acknowledgments of the payee legally entitled to receive the sums paid.

1. Inserted by FD Order No. F. 3 (2) FD/GF&AR/2020 dated 17.8.2020 (77/2020).

2. Substituted by FD Order No. F. 3 (2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for -"they are incorporated in the Monthly Account".

- (iv) that all vouchers and accounts are arithmetically correct,
- (v) that they are, in all respects, properly prepared in accordance with the Rules applicable to each case, and
- (vi) that all charges are correctly classified, those which are debitible to the Personal Accounts of contractors, employees or other individual, or are recoverable from under any rule or order, being recorded as such in a prescribed account.
- (vii) It should be seen in particular that, on the basis of rates sanctioned by competent authorities and of facts (as to quantities of work done, supplies made, etc., or services rendered) certified by responsible officers, the claims admitted for payment are valid and in order.

Note : It is not necessary that the Divisional Accountant should check personally the arithmetical accuracy of all vouchers and accounts, but he is responsible that a cent percent check is exercised efficiently under his supervision.

- 710. The Divisional Accountant should exercise a similar check, from day to day, in regard to (i) the transactions recorded direct in the Cash and Stock Accounts of the Divisional Office and (ii) bills and vouchers of Sub-Divisions, which are submitted to the Divisional Officer for approval before payment is made by the Sub-Divisional Officer. In respect of charges, this examination should be conducted before the payment is made. The Divisional Accountant should affix his dated initials after the last entry in the Divisional Cash Book/Stock Accounts, in token of check.
- 711. Every payment should be so recorded and a receipt of the same so obtained, e.g. see Rules 429 and 430, that a second claim against the Government on the same account is impossible and if it represents a refund of a sum previously received by the Government, it should also be seen that the amount paid is correctly refundable to the payee.
- 712. Divisional Officers are responsible that the Divisional Accountant is never allowed to prepare bills for contractors and suppliers or to make cash payment to them. The practice, if allowed, will impair the usefulness of the Divisional Accountant as the examiner of claims and payments under Rules 709 to 711.
- 713. 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), preferably 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 Charge, Form RPWA 58. For sanctions to special payments chargeable to the accounts or works and other miscellaneous sanctions, Form RPWA 59, Register of Miscellaneous Sanctions, will be found suitable. Sanctions to estimates for works should be entered in the Register of Works, and a collective register of all sanctioned estimates should be maintained.

Note-1 Forms RPWA 58 and 59 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 Register should be set aside for this purpose.

Note-2 Sanctions to estimates for Works should be entered in the Register of Works and a Collective Register of all sanctioned estimates be maintained in a Project Register, in Form RPWA 41 A/PWD MF 84.

714. If against a single sanction, two or more disbursing officers have to operate simultaneously, the orders of the Divisional Officer should be obtained imposing a definite limitation on the money transactions of each officer. Similarly, if Disbursing Officers of two or more Divisions are concerned, the orders of the Superintending Engineer or higher authority should be taken. In such cases, it may be advisable to have a separate working estimate, or other sanction, to cover the transactions of each Disbursing Officer, and for the purpose of bringing the expenditure to account, these should be treated, as far as possible, as independent transactions pertaining to the same group of works or the same project. If this is not possible, special arrangement must be made for the check of the total expenditure against the sanction.
715. It is one of the functions of the Divisional Accountant to see that expenditure, which is within the competence of the Divisional Officer to sanction or regularise if not incurred, as a matter of course, under the order of subordinate Disbursing Officers, without his knowledge. All such items of expenditure should, at once, be brought to the notice of the Divisional Officer and his orders obtained and placed on record. (See also Rule 50).
716. 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 Register of Miscellaneous Recoveries, in Form RPWA 95, 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.
717. It is permissible to take in reduction of the expenditure on works-in-progress, certain recoveries of expenditure (vide Rule 254) 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. The amounts of such receipts are, however, not available for expenditure in excess of that, authorised in the estimate for the work and the Divisional Accountant should see that, without the orders of competent authority, the gross expenditure authorised is not exceeded or surplus receipts realised are not utilised towards additional expenditure. He should, at the same time, watch the receipts, with a view to bring to the Divisional Officer's notice and obtain that officer's orders on all marked deviations from the provisions for such credits in the estimates of works.

Note-1 In the case of works the accounts of which are kept by sub-heads, all such receipts should be credited to a special sub-head in these accounts (vide Rule 472). In the case of other works the progress of the realisation of receipts should, be watched through the Register of Miscellaneous Recoveries (vide Rule 716), which should be posted from sanctioned estimates in respect of credits anticipated therein, and from the accounts in respect of receipts realised from time to time.

Note-2 The Divisional Accountant should also see that savings due to abandonment of parts of a work, as evidenced by the quantities of the work executed or otherwise, are not utilised towards unauthorised expenditure.

718. The works expenditure should be checked with the estimates to ensure that the charges incurred are in pursuance of the objects for which the estimate was intended to provide. In the case of works, the expenditure on which is recorded by sub-heads (that is, items of works such as bricks work, etc.) the Divisional Accountant is responsible for checking the expenditure on each sub-head with the estimated quantity of work to be done, the sanctioned rate, and the total sanctioned cost, so that he may bring to notice all deviations from the sanctioned estimate.
719. 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 the Accountant General (vide Rule 742) 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 Accountant General.

Note-1 Vouchers relating to works contingencies, which do not amount to more than Rs. 1000 each, should be dealt with in the manner indicated in the certificate of the Disbursing Officer printed on.

Note-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 acknowledgment of the payee is not destroyed thereby.

Note-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 RPWA 13, Account of Receipts of Tools and Plant.

720. The Accounts Officer/Senior Accounts Officer/Chief Accounts Officer/Financial Advisor of the Department, on his inspection tour, will specifically examine the above items to satisfy himself that the Divisional Accountant is performing the various duties outlined above properly.
721. 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 the Inspecting Officer of the Department and the Accountant General.

C. Settlement of Accounts with Treasuries

722. As soon after the expiry of the month as possible, a Monthly ¹[reconciliation] should be effected with all Treasuries in respect of the transactions of the entire Division with them.
- ²[723. Deleted]
724. 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).

1. Substituted by FD Order No. F. 3 (2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for - "Settlement".

2. Deleted by FD Order No. F. 3 (2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for - "723. For payments into Treasuries, Consolidated Receipts should be prepared in Form RPWA 50, for the whole of the remittances made to each Treasury, and sent to the Treasury Officers for signature."

"I hereby certify that the total issues made from this Treasury on Cheques drawn against the account of Shri..... Officer-in-Charge..... Division during19....., amounted to Rs.....(in words).....and their agreement with the Cash Books of the Divisions should be effected with Part II of Form RPWA 51, Schedule of Monthly Settlement with Treasuries, which also gives details of the differences".

The certificate of agreement should be recorded in the Pass Book over the signature of the Divisional Officer without recording any details of the uncashed cheques or other differences.

Note-1 The Pass Book or List of Cheques cashed is written up in Form No. T.R. 51. It should remain in the Divisional Office as an account record of the office and should be sent to the Treasury periodically on fixed dates (at weekly intervals in the case of the Treasury at the Divisional Headquarters) to be written up. The identity and the amounts of the Cheques entered as cashed should be examined at the earliest opportunity, the Pass Book being initialed (and dated) by the Divisional Accountant in token of the check.

Note-2 Form RPWA 51 is required for submission to the Accountant General in original (vide Rule 740). The office copy of the details recorded in it, should be maintained in the Cash Book of the Divisional Office, the entries being made over the signatures of the Divisional Officer, just after the closing entries of the month referred to in Rule 119.

Note-3 If the Divisional Officer is placed in account with any Treasuries which are in account with an Accounts Officer of some other Audit Circle, other than the Accountant General, a separate Schedule of Monthly Settlement with Treasuries, Form RPWA 51, should be prepared in respect of the Treasuries of each Audit Circle.

¹[Note-4 Existing note 1, 2, 3 will only be applicable with clearance of old balances prior to 1.4.2016.]

²[725. Deleted]

D. Compilation of Accounts

I. MONTHLY ACCOUNTS **(a) Introductory**

726. Before the actual compilation of the various schedules and schedule dockets, etc., is undertaken, the Abstract Book, Form RPWA 81, may be written up from the original Cash Books, Abstracts of Receipts and Issues of Stock, and the Transfer Entry Book in accordance with the instructions printed on the standard form. The book will consolidate all the transactions of the Division and will thereby facilitate the location of errors and omissions made in the compilation of Monthly Account from the schedules and also serve as an independent check over the accounts, so compiled.

1. Inserted by FD Order No. F. 3 (2) FD/GF&AR/2020 dated 17.8.2020 (77/2020).
2. Deleted by FD Order No. F. 3 (2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for - "725. As sub-divisional Cash Books are closed on the 20th of each month except for the month of March and the accounts of Sub-Treasuries are also closed before the last date of the calendar month, Transactions recorded in the Cash Books of the Public Works Departments for a month, may sometime be responded to by the Treasury in an earlier or a subsequent month. This Disturbing factor should be borne in mind. Differences, which are neither due to this cause nor represent amounts of uncashed cheques should be settled expeditiously in consultation with the Treasury Officer concerned."

(b) Schedule Dockets

727. ¹[Treasuries will be responsible to provide RPWA-46, 46-A, 61, 64, 65, 74, 80 to Accountant General Office with the Monthly Accounts on the basis of bills/challans received through the Divisions. RPWA-72 will be provided through the system to Accountant General Office. Remaining all relevant RPWA forms will be maintained by the Divisional Officers as prescribed under the rules of PWF&AR. As cash vouchers and Transfer Entry Orders relating to (i) charges on works other than percentages charged for establishment. 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 Form RPWA-61, a separate form being used for.]
- (a) each work to be accounted for in a schedule of works expenditure, Form RPWA 64, or in the schedules of Deposit Works and Takavi Works Forms RPWA 65 and 66.
 - (b) each manufacture or other item of expenditure debitible to stock and be accounted for in the Schedule of Debits to Stock, Form RPWA 72 (vide Rule 733).
 - (c) each separate class of charges (including refunds of revenue) for which a schedule, in any other form, has to be prepared under the Rules in this Chapter.

Cash receipts, which have to be taken in reduction of expenditure (vide Rule 254) should be posted as refunds, with brief particulars of the transactions. At the end of the month, the schedule dockets should be completed in respect of the stock transactions by posting therein, all the stock debits and credits of the month, as recorded in the lower part of Form RPWA 10 and 9, Abstracts of Stock Issues and Stock Receipts, respectively omitting those brought to account through the Cash Books and the Transfer Entry Book, vide note 2 below Rule 166. The total of the month's stock transactions relating to each schedule docket should be entered therein as a single figure Plus or Minus, according as it is a Debit or a Credit, and if, there are both Debits and Credits to be entered, the net result only should be posted. The schedule dockets should, then, be totalled and reconciled with the Works Abstracts, in the case of works, and with the schedules concerned in the case of dockets of class (c) above. All the vouchers (including acknowledgments for stock supplied to contractors). Transfer Entry Orders, Survey Reports, and Sale Accounts, which are required to be submitted to audit (vide rule 742) should then be taken into the respective schedule dockets, which should be numbered in a separate series for each month. See Appendix VI for posting of stock transactions of a Central Store Division.

Note-1 The Accountant General may, however, at his discretion permit Divisional Officers to post the Schedule Dockets at the end of the month from the Works Abstracts as soon as the latter are completed and checked. The Accountant General may also at his discretion dispense with the preparation

1. Substituted by FD Order No. F. 3 (2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for - "As cash vouchers and Transfer Entry Orders relating to (i) charges on works other than percentages charged for establishment, 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 Form RPWA 61, a separate form being used for."

and submission of a schedule docket for a work when the outlay on that work consists entirely of payments on Muster Rolls or other vouchers, not required to be submitted to him. In that case, the Divisional Accountant must record a certificate in the last column of the Schedule of Works Expenditure against the relevant item that the voucher, composing the item, are such as are not required to be submitted to the Accountant General under the rules.

¹[Note-2] *The audit of Schedule Dockets is conducted in the Accountant General's office on the assumption that petty vouchers and initial stock accounts in support of the certified amounts of unvouched and stock charges have been duly checked, by the Divisional Accountant/Divisional Accounts Officer/Senior Divisional Accounts Officer in details and Divisional Officer shall make it re-available for test audit. The Divisional Accountant/Divisional Accounts Officer/Senior Divisional Accounts Officer is therefore, personally responsible for the accuracy of these bills/vouchers for payments submitted to Treasuries as stated in Schedule Dockets.]*

Note-3 Some of the schedules referred to in clause (c) above include charges for works supported by a Schedule of Works Expenditure. Such charges and other transactions relating to the works expenditure should be posted in the schedule dockets for the works concerned.

728. For percentage recoveries made on account of establishment, tools and plant and accounts and audit charges (vide Appendix V) a single schedule docket should be prepared in Form RPWA 62, embracing all Government, as well as non-Government works, on which these percentages may be leviable under Rule. ²[The process shall be managed through Treasury Accounts.]

This form serves as the Transfer Entry Order relating to these recoveries (vide Rule 707), and should, therefore, be signed by the Divisional Officer.

(c) REGISTERS AND SCHEDULES

- 729.(a) All cash and Transfer Entry transactions of the month, other than those noted in the margin, should be posted, from time to time, into one of the Schedules or Registers named below, to which the transactions relates :
- | |
|--|
| (a) Expenditure on Works
(b) Expenditure on Stock,
(c) Transactions referred to in Rule 738. |
|--|

- (i) Registers of Revenue Realised,
- (ii) Register or Refunds of Revenue,
- (iii) Register of Receipts and Recoveries on Capital Account.

all in form RPWA 46 (Rules 273 to 275), a separate register being maintained for each Major Head and in the case of works, for which a separate revenue account is kept, one for each separate system of project.

1. Substituted by FD Order No. F. 3 (2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for - "Note-2 The audit of schedule dockets is conducted in the Accountant General's office on the assumption that petty vouchers and initial stock accounts in support of the certified amounts of unvouched and stock charges have been duly checked, 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."

2. Inserted by FD Order No. F. 3 (2) FD/GF&AR/2020 dated 17.8.2020 (77/2020).

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- (iv) Registers of Licence Fees of Buildings and Lands, Form RPWA 49 (Rule 277) a separate register being maintained for each Major Head etc., as in respect of Nos (i) to (iii).
 - (v) Consumer's Ledger, in Form RPWA 49 A (Rule 280).
 - (vi) Schedule of Debits to Remittance and
 - (vii) Schedule of Credits to Remittances,
 - (viii) Schedule of Debits to Miscellaneous Heads of Account, and
 - (ix) Schedule of Credits to Miscellaneous Heads of Account.
 - (x) Suspense Register, Form RPWA 67, in respect of transactions falling under the Heads "Material Purchase Settlement Suspense Account" and "Miscellaneous Works Advances", Vide Rules 557 and 573.
 - (xi) Deposit Register, Form RPWA 67 (vide Rule 603).
 - (xii) Schedule of Deposit Works, Form RPWA 65, (vide Rule 613).
 - (xiii) Schedule of Takavi Works, Form RPWA 66, (vide Rule 621).
 - (xiv) ¹[Deleted]
 - (xv) Schedule of Income Tax Deducted at Source, Form RPWA 63.
 - (xvi) Schedule of Inter-State Suspense Account (From RPWA 82).
 - (xvii) Schedule of Pay and Accounts Office Suspense (Form RPWA 75A).

(b) Of these registers and schedules, Nos. (i) to (v) and (x) to (xiv) have already been described in the rules quoted against each.

Note-1 Licence fee and other revenue receipts pertaining to works of (a) Military Engineering Service, (b) Indian Air Force, (c) Railways, (d) Posts, (e) Tele-communications, and (f) Archaeological Department of the Central Government referred to in Rule 731 should be posted in separate registers, Forms RPWA 49 and 46, each (as required) and additional registers should be maintained for receipts from other works of the Central Government.

Note-2 A separate schedule should be prepared for each class of receipts for which a separate register is maintained.

Note-3 When under a Major Head of Capital, 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.

- (c) Schedules Nos. (vi) and (vii) are the schedules in which all Remittance Account transactions are collected, the entries being grouped under the headings given in the sample entries of Form RPWA 77.

1. Deleted by FD Order No. F. 3 (2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for - "(xiv) "Schedule of Transactions adjusted under Cash Settlement Suspense Account." vide Rule 735 in Form RPWA 76A."

- (d) Schedules Nos. (viii) and (ix) are intended to collect all disbursements and receipts which do not pertain to any of the other schedules mentioned in this Rule or to any of the works or stock expenditure schedules referred to in Rules 731 to 733. These transactions are adjusted finally in the books of the Accountant General and ordinarily affect one of the non-public works Major Heads of Revenue or Expenditure (e.g. "0021-Taxes on Income other than Corporation Tax", "0056- Jails", "0070-Other Administrative Services-110-Fees for Government Audit, "2235-Social Security and Welfare", or Funds and Deposit Heads e.g. "8005-State Provident Fund - other Provident Funds-102-C.P.F.", "8449-Other Deposits-103-Subventions from Central Road Fund").

Note : Percentage recoveries for pensionary charges levied for work done, percentage recoveries for accounts and audit appear in the schedule of credits to Miscellaneous Heads of Account, which are eventually creditable to "0070- Other-Administrative Services - Fees for Government Audit". Expenditure on works met from subventions from Central Road Fund will appear in the Schedule of Debits to Miscellaneous Heads of Account.

730. At the end of the month, the stock transactions of the month as recorded in the Abstracts of Stock, Receipts and Stock Issues, Forms RPWA 9 and 10, excluding transactions brought to account (vide note 2 below Rule 166) through the Cash Book and the Transfer Entry Book should be incorporated in the schedules referred to in Rule 729, and the schedules should be completed in all other respects e.g., (i) in the Debit Schedules Form RPWA 77, 76, 76A and in the Deposit Register should be posted from the Detailed Schedules concerned (vide Rules 731 and 732), the total amount of works expenditure chargeable to each Head of Account, Government Department, Division or Office (see also Rule 603) and (ii) the total amount of the ¹[online bills/bills] drawn during the months should be entered in the Credit Schedule, Form RPWA 77, as a single entry for Treasuries of each Audit Circle under Head "Public Works Remittances-II-²[payment made through Treasury]" (see also note 3 below Rule 724).

Note-1 Expenditure on Famine Relief Works should be entered in Schedule of Debits to Miscellaneous Head of accounts Form RPWA 76.

Note-2 All expenditure incurred directly for relief of distress shall be debited to Major Head "2245-Relief on account of Natural Calamities". Expenditure incurred indirectly due to any natural calamity shall be debited to appropriate functional Major Head.

(d) Schedule of Works Expenditure

731. (a) After a reconciliation has been effected between the totals of Works Abstracts and relevant Schedule Dockets, a Schedule of Works Expenditure should be prepared in Form RPWA 64 separately for expenditure relating to each of the following classes :-

- (i) Each Major Head and Sub-Major Head, under which expenditure is recorded.

Note : This form is not used for Manufacture transactions, vide Rule 733.

1. Substituted by FD Order No. F. 3 (2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for - "Cheques".

2. Substituted by FD Order No. F. 3 (2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for - "Public Works Cheques".

- | | |
|--|--|
| <ul style="list-style-type: none"> (ii) Military Engineering Works (iii) Indian Air Force Works (iv) Railway Works (v) Postal Department Works (vi) Tele-communication Department Works | <p>entrusted to the other Public Works Divisions, as a standing arrangement.</p> |
| <ul style="list-style-type: none"> (vii) Archaeological Works of the Central Government, connected with the conservation of ancient monuments, which are debitible to the Archaeological Department. | |
| <ul style="list-style-type: none"> (viii) All other government works including occasional works of classes (ii) to (vii) above. | |
| <ul style="list-style-type: none"> (ix) All non-government works other than deposit works and takavi works, for which separate schedules are prepared in Form RPWA 65 and 66 respectively, vide Rule 613, 621. | |
| <p>(b) Except as provided in sub rule (c) below, only those works on which expenditure has been incurred during the month, should be included in the schedule, the entries being detailed in the order of the prescribed heads of the accounts classification in the case of classes (i) to (vi) and grouped separately for each Government, Department, Division, Local Body or other party concerned, in the case of works of classes (vii) to (ix) all works forming part of a single project or system should in all cases, be grouped together.</p> | |

Note-1 In the schedules for works of classes (i) to (vi) money column 5 for "Total charges of the month" should be totalled, so as to bring out separately the totals for (i) each Minor Head, (ii) each Sub-Head of appropriation (if any) subordinate to a Minor Head and (iii) each group of works for which a separate lump-sum appropriation has been placed at the disposal of the Divisional Officer or a controlling authority. The total progressive expenditure should be entered in column 6, and against each total, should be given (a) in column 7, the total charges of the year, which will be arrived at by adding the total of the month to the total of the year, as given in column 7 of the previous months schedule, and (b) in column 8, the amount of allotment placed at the Divisional Officer's disposal, the excess of expenditure incurred during the year over the allotment, should be shown below the allotment. Similarly, the amount of technically sanctioned estimate and excess thereon, should be entered in column 9.

Note-2 In the schedules pertaining to works of classes (vii) to (ix), the entries relating to each work should be made separately for "Works Expenditure" and "Percentage Charges" (for establishment, Tools & Plant, Accounts and Audit Charges, etc.), one line being used for each of these two charges and a third for the total charges on the work.

- (c) The schedule pertaining to the accounts for September and March (supplementary) should include all works including those relating to which no transactions have appeared in the accounts of those months and a copy of it, should be sent by the Divisional Officer to the Superintending Engineer, to apprise the latter of the excesses over the

estimates, allotment etc. The schedules pertaining to the account for June, September, December and March (Supplementary) should include all works relating to National Highways and the Central Road Fund and such other works for which funds are provided by the central Government to enable the Accountant General to furnish quarterly statements of expenditure on such works to the Government of India. (See Appendix IX and Chapter XX).

732. Similarly, the Schedule of Deposits Works and the Schedule of Takavi Works should be completed in respect of expenditure transactions which should be taken from the relevant Schedule Dockets.

(e) SCHEDULE OF DEBITS TO STOCK

733. All debits to stock should be collected in Form RPWA 72, Schedule of Debits to Stock. The entries in this schedule should be arranged in three groups - (i) "Manufacture", (ii) "Land, Kilns, etc." and (iii) "other Sub-Heads." Under (i) should be detailed all manufacture operation-in-progress and under (ii) all works-in-progress in connection with the acquisition, construction and repairs of land, kilns etc. under (iii) should be shown (a) individually, all items of expenditure on the carriage, handling etc. of stock materials when the cost of such processes is chargeable to the Sub-Head of stock under which the materials are classified (vide Rule 181), (b) individually all items of acquisition of stock materials for which an estimate is required under Rule 141 and (c) collectively, all other items of acquisition of stock materials.

Note-1 The Divisional Accountant is responsible for conducting the scrutiny of individual items of expenditure on carriage, handling etc., of stock materials against the Divisional Officer's sanction, if any, but all items of this class should be detailed in the schedules.

Note-2 In respect of each manufacture operation, the outturn of the month (vide Rule 536) should also be shown in the schedule, the operation and outturn being entered in two separate lines.

734. An account of the Suspense Head "Stock" should next be prepared in Form RPWA 73, Stock Account. Part I of this form is the main account showing the receipts, issues and balances, classified by Sub-Heads, separate figures being given in respect of Sub-Heads "Manufacture", "Land kilns , etc.,," and "Handling and other incidental charges etc. and all the other Sub-Heads (Vide Rule 563) being lumped up. Part II, the detailed account of issues, is written up first and from this Part and the Schedule of Debits to Stock, Part I of Form RPWA 72, is prepared.

(f) SCHEDULE OF TRANSACTIONS ADJUSTED UNDER THE HEAD "CASH SETTLEMENT SUSPENSE ACCOUNT" AND "PAY & ACCOUNT OFFICE SUSPENSE"

735. (a) All inter-divisional transactions should be collected in Form RPWA 76A, which should be posted in Part II of the Division wise Register referred to in Rule 1(1) if Appendix XII.

Note : All items of claims relating to cash transactions should be detailed individually in Form RPWA 76A.

- (b) All divisional transactions, to be settled with Pay & Accounts offices of respective Ministries of Government of India, should be collected in Form RPWA 75A. (See Appendix IIIA & IX). ¹[These adjustments shall be handled by AG as in the case of treasury transactions.]

1. Inserted by FD Order No. F. 3 (2) FD/GF&AR/2020 dated 17.8.2020 (77/2020).

(g) CLASSIFIED ABSTRACT OF EXPENDITURE

736. A consolidated account of all expenditure, charged against the grants of the Division should be prepared in Form RPWA 74, Classified Abstract of Expenditure. The figure, relating to the several Major Heads, Sub-Major Heads should be entered in separate sections arranged in the order of list of Major and Minor Heads (extracts given in Appendix II).

Note-1 When works for any of the Departments, named in the margin, are

Defence Department, Railways, Post & Tele-communication, Archaeological Department

undertaken as a standing arrangement, vide Rule 731(a) and funds for the purpose are allotted to the Division, the

expenditure transactions connected therewith, should also be abstracted in Form RPWA 74, the classification of expenditure being that prescribed in respect of the works concerned, vide note 2 below Rule 39.

Note-2 Refunds of Revenue are excluded from the Abstract, as they are treated as Minus Revenue vide Rule 271 and Appendix II. On the other hand "Receipts and Recoveries on Capital Account" are included in this Abstract as Minus Expenditure, as they are taken in reduction of the charges under the Major Head concerned, vide statement E of Appendix II.

(h) PREPARATION OF MONTHLY ACCOUNTS

737. ¹[The Monthly Account will be rendered by Treasuries through the entries in the account by way of two groups (along with lists of accounts as defined in Treasury Rules 2012) : (i) Revenue entries, which are the total receipts under the several Major Head /revenue realised in the Form RPWA 46-A; (Major Head wise, Division wise) (ii) Expenditure entries which are the totals of expenditure of Government for the several Divisions of Major Heads and in Classified Abstract of Expenditure in Form RPWA-74. Divisions will be responsible for maintaining registers of revenue and expenditure along with office copies of bills/ vouchers (submitted to Treasuries) after proper reconciliation with Treasuries.]

Note-1 The entries posted under the several heads in the Monthly Account should be checked with corresponding entries in the Abstract Book, Form RPWA 81.

Note-2 The totals of the columns for receipts and disbursements must agree, and if there is any difference due to cash being in-transit between two Disbursing Officers, its amount etc., should be included in the closing balance and the certificate of cash balance should be amplified, so as to state the amount and the steps taken to adjust the difference.

1. Substituted by FD Order No. F. 3 (2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for - " Finally, should be prepared for presentation (with all supporting registers, schedules, vouchers, etc.) to the Divisional Officer and submission to the Accountant General, the Monthly Account, in Form RPWA 80. This account is an abstract of the entire receipts and disbursements of the month, as worked out in the Abstract Book, Form RPWA 81, and as detailed in the various schedules and registers and shows also the opening and closing cash balances and on the back of the form are printed (i) a memorandum of miscellaneous cash receipts paid into Treasuries and (ii) a certificate in respect of the closing cash balances of subordinate Disbursing Officers. The entries in the account are divided into three groups : (i) Revenue entries, which are the total receipts under the several Major Heads as taken from the registers of revenue realised, Form RPWA 46; (ii) Expenditure entries which are the totals of expenditure of Government for the several Divisions of Major Heads and are posted from the Classified Abstract of Expenditure, Form RPWA 74, and (iii) other head entries in which representing both receipts and disbursements are posted from the Schedules of Deposits, Takavi Works, Miscellaneous Heads of Account, Form RPWA 79, 66, 76A respectively."

738. (a) There are certain transactions recorded in the initial cash and stock accounts, which involve no operation on a revenue, expenditure, or any other prescribed Head of the Accounts classification, as every such entry is counterbalanced, either at once or after an interval, by a similar entry of the reverse character. It is not necessary to include such transactions, for audit purposes, in any of the schedules and registers leading to the Monthly Account, but the Divisional Accountant should see that all transactions are cancelled by each other in due course.
- (b) These transactions fall under two classes:-
- (i) Cash from treasury : A ¹[bill] drawn to replenish the cash chest is charged to this head in the Cash Book, and per contra the amount of the ¹[bill] is entered at once as cash received, under the same head a ¹[bill] drawn in favour of self being cash (vide Rule 78) even though not cashed at once.
- ²[(ii) Transfer within Division : Remittance of cash by one Sub-Division to another are debited or credited to this head, when the remittance is actually made or received by treasury adjustments and accounts. In respect of the transfer of stock within the Division, the entry of Issue should be shown as minus debit and the corresponding transfer in the receiving Sub-Division should be shown by a plus debit entry in stock.]
739. It will be seen that all the transactions of the Division, as recorded in the initial accounts of cash, stock and in the transfer entry book, excluding items referred to in Rule 738, enter one or other of the prescribed schedules, the details being in some cases recorded in supporting Schedule Dockets. Transactions recorded in the Cash Book and the Transfer Entry Book are posted direct from those sources. No items being omitted, but, those recorded in the initial accounts or stock, Form RPWA 9, 10 or 9(CS), 10(CS), as the case may be, are dealt with as under :-
- (a) those brought to account through the Cash Book or the transfer Entry Book (vide Rule 166) e.g. stock purchased in cash, stock sold for cash and stock received from works are left out, and
- (b) the rest are posted direct from the abstracts of stock receipts and stock issues, From RPWA 9 and 10 or 9 (CS) or 10 (CS) to ensure accurate compilation of accounts, it is essential that the transactions referred to in (a) above are not brought to account twice, and the Divisional Accountant should see that all items of this class are correctly separated off in the lower part of the abstracts of stock receipts and stock issues, Form RPWA 9 and 10 or 9 (CS), and 10 (CS), as prescribed in note 2 below Rule 166 or Note below Rule 26 of Appendix VI (See Rule 168).

1. Substituted by FD Order No. F. 3 (2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for - "cheque".

2. Substituted by FD Order No. F. 3 (2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for - "(ii) Transfers within Division - Remittances of cash by one Sub-Division to another are debited or credited to this head, when the remittance is actually made or received. In respect of the transfer of stock within the Division, the entry of Issue should be shown as minus debit and the corresponding transfer in the receiving Sub-Division should be shown by a plus debit entry in stock."

(i) SUBMISSION TO THE ACCOUNTANT GENERAL

740. ¹[The Monthly Account is due to reach the Accountant General's office by 5th (second list of Treasury Monthly list) of the month following that to which it relates, as may be fixed by the Accountant General in consultation with the Finance Department. It should be supported by the following documents:

(A) Treasuries will render Budget Head wise and Division wise Monthly Accounts for these transactions with other treasury transactions to the office of Accountant General as per the processes defined under chapter IX of Treasury Rules, 2012 and as per guidelines issued by Finance Department Circular No. F.1 (3) FD/GF&AR/2016 dated 18.3.2016. The Monthly Account shall also be supported by the following system generated documents (Budget Head wise and Division wise):

1. Form RPWA-46, 2. Form RPWA-46A, 3. Form RPWA-61,
4. Form RPWA-62, 5. Form RPWA-63, 6. Form RPWA-64,
7. Form RPWA-65, 8. Form RPWA-67, 9. Form RPWA-69,

1. Substituted by FD Order No. F. 3 (2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for - "The Monthly Account is due to reach the Accountant General's office by such date between the 7th and 10th of the month following that to which it relates, as may be fixed by the Accountant General in consultation with the Divisional Officer. It should be supported by the following documents :-

- (1) Schedule from Register of Revenue realised, Form RPWA 46A and
- (2) Schedule from Register of Refunds of Revenue, Form RPWA 46A.
- (3) Classified Abstracts of Expenditure, Form RPWA 74.
- (4) Schedule of Works Expenditure, Form RPWA 64.
- (5) Consolidated Contingent Bill (with necessary vouchers), From T.R. 32. This will not be necessary for funds drawn through Treasuries direct.
- (6) Schedule Dockets of Percentage Recoveries, Form RPWA 62.
- (7) Stock Account, Form RPWA 73 (with Sale Accounts, Form RPWA 19 in support of the Cash, Credits to Stock).
- (8) Schedule of Debits of Stock, Form RPWA 72.
- (9) Abstract Accounts of Credits Debits and Balances of the Material Purchase Settlement Suspense Account, Form RPWA 69, extracted form the relevant sections of the Suspense Register, Form RPWA 67.
- (10) Schedule of Miscellaneous Works Advances Form RPWA 70.
- (11) Schedule of Workshop Suspense, Form RPWA 75.
- (12) Extracts from Registers of Receipts and Recoveries on Capital Account, Form RPWA 46.
- (13) Schedule Dockets, Form RPWA 61 (with necessary vouchers, Transfer Entry Orders, Survey Reports and Sale Accounts attached to each); see also note 1, under Rule 726.
- (14) Schedule of Credits and Debits to Miscellaneous Heads of Accounts, Form RPWA 76.
- (15) Schedule of Credits and Debits to Remittances, Form RPWA 77.
- (16) Schedule of Monthly Settlement with Treasuries, Form RPWA 51 (with supporting Consolidated Treasury Receipts and Certificates of Issues, signed by Treasury Officers).
- (17) Schedule of Deposits, Form RPWA 79 (Extract from Deposit Register Form RPWA 67).
- (18) Schedule of Deposit Works, Form RPWA 65 (with reports of progress of expenditure).
- (19) Schedule of Takavi Works, Form RPWA 66, with accepted certificates of Collector referred to in Rule 624.
- (20) Extracts from Account of Receipt of Tools and Plant, Form RPWA 13 or 13 (C.S.), as the case may be.
- (21) Extracts from Account of Issues Tools & Plant, Form RPWA 14 or 14 (C.S.) only in respect of special Tools & Plant, (with supporting Survey Report of Stores, Form RPWA 18, Sale Accounts, Form RPWA 19 and acknowledgments of officers concerned, in the case of stores, transferred to other officers rendering accounts to the same Accountant General).
in the same Form as the Accounts
- (22) List of accounts submitted to the Accountant General, Form RPWA 83.
- (23) Schedule of transactions adjusted under Cash Settlement Suspense Account, Form RPWA 76A.
- (24) Schedule of transactions adjusted under - "8658 Suspense - PAO Suspense", Form RPWA 75A.
- (25) Schedule of Tax Deducted at Source, adjusted under Head "8658 - Suspense - T.D.S. Suspense", Form RPWA 63).
- (26) Schedule of Inter-State Suspense Account, Form RPWA 82."

10. Form RPWA-70, 11. Form RPWA-72, 12. Form RPWA-73,
13. Form RPWA-74, 14. Form RPWA-75A, 15. Form RPWA-76,
16. Form RPWA-77, 17. Form RPWA-79, 18. Form RPWA-80,
19. Form RPWA-81, 20. Form RPWA-82, 21. Form RPWA-83,
22. Annexure - 4,
23. Annexure - 5 (Department wise/Division wise summary of RPWA-80) will be made accessible electronically in the login of AG office in interface of WAM.
24. Other forms of accounts (as being provided presently by Divisions with Monthly Accounts) may be made accessible (electronically) in the interface of AG at Works Account Monitoring (IFMS).

(B) Treasuries will provide Form RPWA-46, Form RPWA-46A, Form RPWA-61, Form RPWA-62, Form RPWA-63, Form RPWA-64, Form RPWA-65, Form RPWA-67, Form RPWA-69, Form RPWA-70, Form RPWA-72, Form RPWA-73, Form RPWA-74, Form RPWA-75A, Form RPWA-76, Form RPWA-77, Form RPWA-79, Form RPWA-80, Form RPWA-81, Form RPWA-82, Form RPWA-83, Annexure-4 of the monthly transaction of Works Divisions with the second list of Monthly Account to AG office. All these lists/forms of accounts after freezing the account by Treasuries will be made accessible on the WAM in Divisional Officer's login. Divisional Officer will completely be responsible for taking hard copies of these lists/forms of accounts for keeping in office record with due verification along with signatures. The same lists/forms of accounts must be reconciled at the level of Divisions also. The same confirmation by the Divisional Officers will be forwarded to the Treasuries on the system (WAM) upto 8th of the following month. In absence of that, system will stop the generation of bills through WAM for that particular month for the respective Division. In addition to this, other Forms of Accounts prescribed in PWF&AR will be maintained by Divisional Officer/Divisional Accountant/Divisional Account Officer/Sr. Divisional Accounts Officer at the level of Divisions.

(C) Annexure-5 Department wise/Division wise summary of RPWA-80 will be made accessible electronically in the login of AG office and in the login of concerned Head of Department (Works/Forest)/Divisional Office/Treasury in interface of WAM.

(D) System will be made accessible to PAG office for downloading electronic accounts of vouchers, challans and lists of accounts related to all Treasuries and Divisions. Reconciliation process will also be linked through the system. All Forms of Accounts as referred above and Annexure-5 will be made accessible in the interface of AG office at WAM. RPWA-62 and 72 will also be provided electronically in the login of AG office at WAM for initial period.

(E) Treasuries will also provide the physical vouchers and challans (Works Transactions) to AG office with Monthly Accounts until AG office agrees for submission of e-accounts.

(F) Other relevant forms under PWF&AR will be maintained by the Divisional Officers for audit and accounting purposes.

(G) Separate Voucher code for Voucher Level Consolidation (VLC) purpose should be derived in WAM for

1. First Running Bills
2. First and Final Bills
3. Running Account Bills
4. Final Bills
5. Hand Receipt Form
6. Order Supply Bills
7. Other Contingent Bills
8. Work Charged Bills
9. Land Acquisition Bill
10. Deposit Repayment Bills (Excess deducted amount of SD refunded to contractor)
11. Refund Bills/Vouchers (SD refunded to contractors)]

Note-1 The Divisional Officer is required to make a formal report, monthly of the progress of expenditure of each Deposit Work, to the Administrator or Depositor concerned. For this purpose, the report, setting forth the amount of the estimate, the total deposits received, and the progressive expenditure should accompany the Schedule of Deposit Works, so that the Accountant General may, after auditing the schedule, verify the report and forward it to the local body or persons concerned.

The monthly progress report of the expenditure, as stated above, shall be made in Form RPWA 65A.

Note-2 If the Divisional Officer is authorised to refund, without reference to higher authority, fines which have been remitted by a Court of Law, the original orders of the Court should accompany the Schedule of Refunds of Revenue Form 6A, as audit of the refunds made in such cases is conducted by the Accountant General on the authority of the orders of the Court.

Note-3 Every Public Works Drawing Officer shall, in the evening of 31st March each year, communicate to the Accountant General, telegraphically, the number of the last cheque drawn by him alongwith the actual cash balance held on that date. Where a Divisional Officer or Sub-Divisional Officer deals with more than one Treasury, the information will be sent in respect of each Treasury.

Note-4 If the Divisional Officer is not in a position to send the Schedule of Monthly Settlement with Treasuries (as mentioned vide item 18 of the above Rule), with the Monthly Account, he shall follow the following time schedule/procedure:-

- (i) *Schedule of Monthly Settlement with Treasuries, Form RPWA 51 (with supporting Consolidated Treasury Receipts and Certificates of Issues, signed by Treasury Officers shall be sent by 17th of the month following that to which it relates.*
- (ii) *With the Monthly Account, a certificate is to be given, that Form RPWA 51 pertaining to the previous month has been sent and that for the current month will be sent by 17th instant.*
- (iii) *In case, however, there are arrears in this regard, a certificate is to be given to the effect that Form RPWA 51 has been sent upto..... (mention the month) and the arrear work is expected to be completed by..... (indicating the date).*

741. ¹[The Schedules relating to the Suspense and Deposit Account, Form RPWA-70, 73 and 79 and the Workshop Suspense Schedule, Form RPWA-74 must be submitted to the Accountant General, month after month so long as there are balances outstanding under the account concerned. Whether there have been transaction during the month or not. The Schedule of Miscellaneous Works Advances - Form RPWA-70 and the Schedule of Deposits - Form RPWA-79 should however, be restricted to the items affected during the month. In respect of the Schedule of Deposit Works, Form RPWA-65 should be submitted every month completely. These forms of accounts will be made accessible (electronically) in the interface of AG at Works Account Monitoring (IFMS). Physical copies of these forms will be maintained by Divisions.]

Note-1 The Abstract Account of Credits, Debits and Balances of the Material Purchase Settlement Suspense Account, Form RPWA 69 and the Schedule of Miscellaneous Works Advances, Form RPWA 70 for September and March should be accompanied by a list of items outstanding under the Suspense Heads for more than six months.

Note-2 The Schedule of transactions adjusted under the Head "Cash Settlement Suspense Account", Form RPWA 76A for September and March should be accompanied by a Statement in Form RPWA 76B showing the outstandings which are unsettled for more than six months.

- ²[742. Divisions will ensure that all vouchers in support of cash payments and adjustment will be provided along with online bills to Treasuries/Sub-Treasuries and similarly Treasuries will ensure that all vouchers in support of cash payment and adjustments must accompany the Monthly Account. After submission of Accounts to AG office by Treasuries, Transfer entries pertaining to corrections in vouchers/ bills will be done by the Divisions only through the reconciliation process as defined for Civil Departments in Budget Manual and GF&AR with the connection of online processes (WAM). AG may also obtain reports related with land award settlements, survey reports of stores, sale accounts etc. directly from Divisions as the case may be.]

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1. Substituted by FD Order No. F. 3 (2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for - "The schedules relating to the Suspense and Deposit Account, Form RPWA 70, 73 and 79 and the Workshop Suspense Schedule, Form RPWA 75 must be submitted to the Accountant General, month after month, so long as there are balances outstanding under the account concerned, whether there have been transactions during the month or not. The Schedule of Miscellaneous Works Advances, Form RPWA 70 and the Schedule of Deposits, Form RPWA 79 should, however, be restricted to the items affected during the month. In respect of the Schedule of Deposit Works, Form RPWA 65, the Accountant General may dispense with the submission every month, of Part II of the Schedule, provided (i) that this part is invariably submitted with the accounts for March and (ii) that, if Part II for any month contains works, any expenditure, whereon has been charged to 'Miscellaneous Works Advances', an extract from Part II relating to such works only is submitted to audit. Subject to these exceptions, the remaining schedules are necessary , only if, there have been any transaction during the month."
 2. Substituted by FD Order No. F. 3 (2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for - "742. (a) With the exceptions noted below (however see clause (b) below), all Vouchers and Transfer Entry Orders in support of cash payments and other charges in the accounts, must accompany the Monthly Account:-

Footnote contd.....

Footnote contd.....

- (i) If engagement of additional departmental labour for construction or maintenance is specifically sanctioned by the Government, vide Rule 650.
 - (1) Muster Rolls or other Vouchers in support of payments to workmen, irrespective of amount, which have been routed through Monthly Account.
 - (2) Vouchers relating to pay bills of work charged staff corresponding to regular class IV staff, if routed through the Monthly Account.
- (ii) Other cash vouchers, whether relating to works or contingencies, the amounts of which do not exceed Rs. 1000.
- (iii) Invoices or other vouchers in acknowledgment if issues of stock materials, including issues of out-turn from manufacture to stock.
- (iv) Vouchers in support of payments made for the conversion of cash deposits into interest bearing securities, in cases, in which no voucher other than the security itself, on a safe custody certificate of the security exists.

When a voucher of this class is not submitted to the Accountant General, the reasons should be noted against the entry of its amount in the Schedule Docket or in the Schedule of Works Expenditure, see note 1 under Rule 726.

- (v) Transfer Entry Orders of the classes enumerated below :-

Those involving debits to Remittance Heads otherwise than in respect of expenditure on works. Those relating to charges, which are supported by vouchers received in transfer.

Those involving a credit to a Revenue Head (gross receipts) or to any Miscellaneous Head of account otherwise than in respect of expenditure on works.

- (b) All vouchers (other than muster rolls) in support of debits to contractors, should be submitted to the Accountant General even though falling under any of the exceptions to clause (a).

Note : The provisions in clause (a) and (b) of this Rule apply also to vouchers received from other Divisions or Departments in support of Transfer Debits raised by them.

- (c) The Land Award Statements, the Vouchers and the Accounts etc., received from the Land Acquisition Officers, in respect of land acquired together with the Transfer Entry Order approved by the Divisional Officer should, after relevant entries thereof in the Register of Land charges, be submitted to the Accountant General.
- (d) All Survey Reports of stores (Form RPWA 18) and Sale Accounts (Form RPWA 19) must also accompany the Monthly Account. Sale Accounts, in support of cash credits of stock, should be attached to the Stock account, Form RPWA 73; Survey Reports and Sale Accounts, in support of other credits to stock, should be attached to the Schedule Dockets pertaining to the works or accounts debited, those in support of the extract from account of issues of Tools & Plant. Form RPWA 14, should accompany that document and the remaining Survey Reports and Sale Accounts should be attached to the Schedule Dockets relating to the works of accounts credited."

¹[743. Deleted]

²[744. Deleted]

II. REVIEW OF UNSETTLED ACCOUNTS

745. ³[(A) Head of Department and Senior Most Accounts Officer of Works/Forest Departments must ensure that Old Stock suspense balances pertaining to Divisions of Works/Forest Departments will be entered correctly at the level of Divisions on the basis of valid records and accounts/corrected accounts rendered (reconciled balances) to AG office. These balances will be verified on the system by Divisional Officer/Divisional Accountant/Divisional Accounts Officer/Senior Divisional Accounts Officer and physical copies of verified balances with authenticated signatures from Divisional Officer/Divisional Accountant/Divisional Accounts Officer/Senior Divisional Accounts Officer will be provided by them to Treasuries/Sub-Treasuries and AG office. The MIS reports of Division wise balances will be made visible to AG office and Treasuries and HoDs (Works and Forest) at WAM. After the verification of the balances by the Divisional Officers/Divisional Accountant/Divisional Accounts Officer/Senior Divisional Accounts Officer at WAM, the same will be freezed in the system. Divisions will not be able to change these balances in the system (WAM) at their level.

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1. Deleted by FD Order No. F. 3 (2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for - "743. The Divisional Accountant is required to sign not only the Monthly Account, but also all the schedules, etc. accompanying it. It is not necessary that the Divisional Officer should sign all these documents; he must, however, sign the Monthly Account and the List of Accounts, Form RPWA 83, unless he is absent from headquarters, in which case, he should send to the Accountant General, as soon as, he can examine his books and papers on return, a report in Form RPWA 84 (with a duplicate copy of the Monthly Account signed by himself), without which the Accountant General will not finally pass the Monthly Account. The Contingent Bills must invariably be signed by the Divisional Officer.

Note : It is desirable that the Divisional Officer should make arrangements for the review by himself of all vouchers before they are submitted to the Accountant General and that unless the circumstances are exceptional he should sign the accounts himself.

2. Deleted by FD Order No. F. 3 (2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for - "744. In connection with the accounts for March, the following points should receive special attention :-

- (a) The entry of the closing cash balance should be supported by (i) the original Cash Balance Reports (Form RPWA 5) of all Disbursing Officers including the Divisional Officer, and (ii) a certificate of the Divisional Officer to the effect that he has obtained, on or after March 31, and retained in his office, an acknowledgement from the officer or subordinate concerned, in respect of each item of imprest or temporary advance shown in the Cash Balance Reports of the Division for March 31. The original Cash Balance Reports of subordinate disbursing officers should be initialed by the Divisional Officer before transmission to the Accountant General.
- (b) To part II of the Schedule or Monthly Settlement with Treasuries, Form RPWA 51, should be subjoined a statement in form given below, in respect of the Cheques drawn to meet payments of work:

Particulars	No. of Cheques issued	Amount
(1) For the whole month		
(2) During the last five working days of the month		

- (c) The Schedule or Deposit, Form RPWA 79, should be accompanied by the Account of Interest bearing Securities, Form RPWA 86, referred to in Rule 606."

3. Substituted by FD Order No. F. 3 (2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for - "The several registers and schedules, relating to the Suspense and Deposits Heads and the accounts, referred to in the margin, should be

contractors Ledger Works Abstracts and Register of Works.
License Fee Register Consumer's ledger, and the
others records of assessment and realization of revenue referred to in Rules 255.

reviewed so that the steps necessary to effect the expeditious clearance of outstanding

balances, whether by actual recovery or by adjustment in the accounts, may be taken regularly throughout the year. In February, or early in March Supplementary, special steps should be taken with a view to bring about all possible reduction in the number and amounts of outstanding items at the close of the year, and within six weeks of the submission of the account for March Supplementary, a consolidated certificate in respect of balances other than cash, should be forwarded to the Accountant General in Form RPWA 91, Annual Certificates of Balances."

(B) System (WAM, Paymanager and Rajkosh) will ensure that after forwarding the reconciled balances to Treasuries/Sub-Treasuries by the Divisions (Divisional Officers), these balances will be freezed and Treasury Officers will be able to change the data as per the verified details/reconciled details (from AG office) provided by Divisional Officers with due verification and signatures. Divisions will have to submit requisition on the system as well as on the authenticated papers (signed) to Treasuries/Sub-Treasuries for this purpose. Budget control from these balances will be maintained at WAM, RAJKOSH and Paymanager. Divisions will not be able to generate online bills beyond the limit of online available balances on the system. Treasuries will also maintain budget control for this purpose.

(C) Payments/debit made from the balances of stock suspense will be cleared by charging actual works (debit entry) as per the availability of online budget (LC) provisions in that particular Financial Year in the system for that particular Division. These cases will be cleared by the bills/online bills of Adjustment through Treasuries/Sub-Treasuries with the nil effect of payment. Issue Note prepared for issuing stock (signed) will be attached with these bills by the Divisional Officers.

(D) Separate reconciled balances will also be maintained in office records and system by the Divisional Officers and Divisional Accountant/Divisional Accounts Officer/Senior Divisional Accounts Officer through the above process for Deposits, MPWA, Cash Settlements and MPSSA, manufacturing accounts, Takawi Work etc. In this process, payments can only be made from MPSSA through adjustment online bills/bills after ensuring correctness and accuracy of payments by the Divisional Officer and Divisional Accountant/Divisional Accounts Officer/Senior Divisional Accounts Officer. Certificates for this purpose shall also be placed at these types of bills (Deposits, MPWA, Cash Settlements and MPSSA, manufacturing accounts, TW etc.) by both the authorities.

(E) Payments/Adjustments from the reconciled balances of stock suspense/MPSSA/MPWA/Cash settlements will only be made when these balances are entered in the category of identified balances and all relevant entries as prescribed under PWF&AR will be made in the system by the Divisions for this purpose. Divisional Officers and Divisional Accountants/Divisional Accounts Officer/Senior Divisional Accounts Officer must ensure the correctness of entry of identified balances at their level.

(F) Entries and effect of Storage charges on the works transactions will not be allowed in new system.

(G) Old balances under stock suspense/ MPSSA/ MPWA/Cash settlements/cash will be identified and cleared on top priority by all Works/Forest Department as per prescribed norms.

(H) Works/Forest Department will ensure that stock management are preferably be handled on turnkey basis. Provisions/terms/conditions will be recorded in new tenders for this purpose.]

Note : If the closing balance under any head is nil, it does not necessarily follow that a certificate is not required in respect of it. In all cases, in which there was a balance at the commencement of the year, or there were any transactions during the year, a certificate should be recorded, the wording of it being suitably amended (if necessary) in case the closing balance is nil.

746. Similarly, the prompt settlement of all remittance transactions, original or responding, should receive the personal attention of the Divisional

Accountant (vide Rule 76), who should take special steps early in March to bring to account all liabilities and assets awaiting settlement and to affect clearance, in the accounts of March, of as many outstanding items as possible. Liabilities, as well as outstanding debits and credits, remaining unadjusted at the end of March, should be watched individually with a view to their clearance before the accounts of the year are finally closed. It is not sufficient that the Divisional Officer has brought to account all the transactions, the responsibility for which devolves on itself. It is equally important that necessary action be taken to move the other parties concerned to bring to account or settle the outstanding items, the intervention of the Accountant General being sought, where necessary.

III. CLOSING THE ACCOUNTS OF THE YEAR

747. ¹[Reconciliation process of Works/Forest Department shall be executed through WAM and as defined by Finance Department in accordance to basic provisions of reconciliation established under rules for other departments.]

Note : If any adjustments in accounts have been purposely deferred till the close of the accounts of the year, it is permissible to effect them after March 31, in the same way as adjustments in rectification of errors noticed after that date.

- ²[748. Deleted]

IV. MISCELLANEOUS RETURNS

749. Other Accounts/Returns, which the Divisional Officer should submit to the Accountant General, are the following :-

(a) Monthly :

Certificate regarding the completion of the register of licence fee of buildings and lands and revision of licence fee in Form RPWA 75-B, vide Note 1 below Rule 264.

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1. Substituted by FD Order No. F. 3 (2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for - "The financial year terminates on March 31, and actual transactions taking place after that date can on no account be treated as pertaining to the year. It is necessary, however, that as many of unadjusted remittance transactions of the year as possible, should be cleared within the accounts of the year, and very often errors in accounts come to notice after March 31; which should also be set right, if possible, without affecting the accounts and estimates of the following year. Whilst, therefore, it is necessary that the cash accounts should be positively closed on March 31, and also the stock accounts in respect of actual transactions, the Transfer Entry Book and the stock accounts should be kept open for transfer entries relating to rectification of errors and settlement of Remittance Accounts. These accounts should be classed on the 20th May or in such other date, as may be prescribed by the Accountant General."
 2. Deleted by FD Order No. F. 3 (2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for - 748. The Transfer Entry Transactions referred to in Rule 747 should be consolidated into a special monthly account which, with all the necessary accompaniments, should be submitted to the Accountant General in 1st June, following; or any other date that may be prescribed by the Accountant General. This account is known as the Supplementary Account of the year.

Note : This account should be of the simplest character and should set forth only the transactions to be brought to accounts. It is not necessary, for instance, to repeat in any of the Suspense or Deposit Schedules, the items not affected so long as in addition to the necessary details of the items affected, the totals for the accounts concerned are also given. Similarly, in the schedule of licence fee of buildings and lands, Form RPWA 48, only the items affected and the totals, need be given and in the extract from the Contractors Ledger, Form RPWA 43, only the account of those contractors whose accounts are affected in any way."

(b) Half-yearly :

- (i) Half-yearly statements of the assessment and realisations of irrigation revenue collected in the Civil Department, vide Rule 256 (c) on the dates specified below :
 - (i) January 15 for the half-year ending September 30.
 - (ii) July 31 for the half-year ending March 31.
 - (ii) List of outstanding for more than six months under the Suspense Heads "Material Purchase Settlement Suspense Account" and Miscellaneous Works Advances "along with monthly accounts for September and March (to be attached to Form RPWA 69 and 70).
 - (iii) Statement in Form RPWA 76B, showing outstandings, which are unsettled for more than 4 months under Cash Settlement Suspense Account alongwith the monthly account for September and March (to be attached to Form RPWA 76A).
750. The following registers are audited locally during inspections and should not, therefore, be submitted to Accountant General, but they should, nevertheless, be completed by the fixed dates shown against each :-
- (a) Consolidated Half-Yearly Abstract of Stock, Form RPWA 12 or Priced Stores Ledger, Form RPWA 12 (C.S.), on or before 1st August and 1st December.
 - (b) Annual Register of Tools and Plant, Form RPWA 15 of Tools and Plant Ledger, Form RPWA 15 (C.S.), on or before 15th December.

V. CORRECTIONS IN ACCOUNTS

- 751.(a) If an item in the accounts, which properly belongs to a Revenue or Expenditure Head is wrongly classified under another Revenue or Expenditure Head, the error may be corrected at any time before the accounts of the year are closed; but after the accounts are closed, no correction is admissible except as permitted in Note below Rule 229 (e), and in cases affecting the accounts of works, including those falling under Rule 500.

Note 1. Errors in Suspense Accounts are governed by the Rule in clause (b).

Note 2. If an error be detected after submission to the Accountant General, of the Divisional Officer's supplementary account of the year, it should, nevertheless, be reported to the Accountant General, for instructions, unless the amount be not more than ten Rupees. If the amount involved does not exceed ten rupees, and affects only Revenue or Expenditure Head affecting the Government, no formal Transfer Entry is necessary, and it is sufficient simply to make a note of the error against the original entry.

- (b) All errors affecting debt (including Suspense) and Remittance Heads must be corrected, however, old they may be.
- (c) When a correction is permissible, it should be made by a formal Transfer Entry, but when it is not permissible, it is sufficient to make a suitable note of it in the account concerned, or to make the necessary alterations in the progressive figures, as may be necessary.

- ¹[(d) Corrections in Accounts pertaining to Works Expenditure/ Receipts Heads will be made as per the process of reconciliation in Treasury Accounts with AG office through Transfer Entries as per the provisions of Budget Manual and GF&AR for Civil Departments and system provided in WAM.]
752. ²[All corrections in accounts, which may be advised by the Accountant General on auditing the documents, should after verification, be carried out in the relevant records by concerned Division through WAM and by treasury in its books.]

Note : The Divisional Accountant is responsible that all corrections advised by the Accountant General are specially brought to the notice of the Divisional Officer and an intimation for the same is also sent to the Chief Engineer through the Superintending Engineer.

VI PRO-FORMA ACCOUNTS

753. 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.

Note-1 If the maintenance of such supplementary accounts is necessary for audit purposes, and no form has been prescribed by the Comptroller and Auditor General, the Accountant General will determine the required forms, in consultation with the Government, but if, the accounts are required for administrative purposes, the accounts will be maintained in such form as may be agreed upon between the Accountant General and Government.

Note-2 If a Pro-forma Account relates to transaction of two or more Divisions, the compilation of it will ordinarily, devolve upon the Accountant General but Divisional Officers may be required to furnish the necessary data. A Pro-forma Account relating to a 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 Accountant General.

Note-3 See Appendices XIV, XIV A and XIV B for Pro-forma Accounts of Irrigation Works (Commercial), Residential Buildings, and Urban Water Supply & Sewerage Schemes, respectively.

754. If for the purpose of any Pro-forma Account, which the Accountant General is required to prepare or checks, it is necessary to determine the charges incurred on a particular work or service, or a group of works of services, the expenditure thereon, should be booked separately in the general accounts, even though under the Rules, it may not be customary to estimate or account for such expenditure separately. See also Rule 42 (d).
755. The Pro-forma Accounts showing the results of the working of Irrigation Navigation, Embankment and Drainage Projects, Commercial for which Capital or Revenue Accounts are kept, are prepared annually, for projects, costing more than Rs.1.00 Crore and quinquinally for projects costing Rs. 10.00 lacs to Rs 1.00 Crore by the Accountant General in accordance with the rules prescribed in the Account Code for Accountants General. These accounts are known as the Administrative Accounts of Irrigation, Navigation, Embankment and Drainage Works.

1. Inserted by FD Order No. F. 3 (2) FD/GF&AR/2020 dated 17.8.2020 (77/2020).

2. Substituted by FD Order No. F. 3 (2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for - "All corrections in accounts, which may be advised by the Accountant General on auditing the documents, should after verification, be carried out, in all relevant records, the entries being made in red ink (quoting the audit note or other advice) and attested by the dated initials of the Divisional Accountant."

Note : For rules relating to Pro-forma Accounts of Irrigation Water courses, see paragraph 5 of Appendix-X.

756. For workshops, manufactories and similar quasi commercial undertakings, it is usual to prepare Pro-forma Accounts periodically vide Rules 540 (d) and 592.

E. Cheque Books and Receipt Books

- ¹[757. (a) A Register of Receipt Books should be maintained in Form RPWA-52.
(b) Whenever, on examining a Cash Book, it is noticed that a Receipt Book has been brought into use for the first time, the Divisional Accountant /Divisional Accounts Officer/Senior Divisional Accounts Officer and Divisional Officer should enter it at once in the register as a new item. At the same time the date on which the corresponding book, previously in use, was completely written up, should be ascertained from the Cash Book and noted in column 4 of the register against the original entry relating to that book.
(c) The submission of the counterfoils of used Receipt Books for record in the Divisional Office (vide Rule 134) should be watched through this register, and as soon as the counterfoils are received they should be examined, and it should be seen in particular (i) that all items for which receipts were issued were duly brought to account in the Cash Book, and (ii) that the writings do not indicate any irregularity or disregard of rules requiring action on the part of the Divisional Officer.]
²[758. Treasury Officers have instructions to furnish the Divisional Officer quarterly with a statement of Receipts Books, supplied by them to all Disbursing Officers of the Division on their requisitions. This statement should, on receipt, be compared with the register of Receipt Books to see that books are not obtained by Disbursing Officers unnecessarily in advance or in 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[759. The Register of Receipt Book should be reviewed periodically and enquiries should be made of the Disbursing Officer concerned, if, there is any unusual delay on his part in bringing a book into use. Even if, the cause of the delay

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1. Substituted by FD Order No. F. 3 (2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for - "757. (a) A Register of Cheque (and Receipt) Books should be maintained in Form RPWA 52, 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. (c) The submission of the counterfoils of used Cheque and Receipt Books for record in the Divisional Office (vide Rule 134) should be watched through this register and as soon as, the counterfoils are received, they should be examined, and it should be seen in particular (i) that all items for which receipts were issued were duly brought to account in the Cash Book, and (ii) that the writings do not indicate any irregularity or disregard of rules requiring action on the part of the Divisional Officer."
 2. Substituted by FD Order No. F. 3 (2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for - "758. Treasury Officers have instructions 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. This statement should, on receipt, be compared with the register of Cheque (and Receipts) Books to see that books are not obtained by Disbursing Officers unnecessarily in advance or in 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. Substituted by FD Order No. F. 3 (2) FD/GF&AR/2020 dated 17.8.2020 (77/2020) for - "759. The Register of Cheque (and Receipt) Books should be reviewed periodically and enquiries should be made of the Disbursing Officer concerned, if, there is any unusual delay on his part in bringing a book into use. Even if, the cause of the delay be known, if 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."

be known, it will be 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.]

F. Review by Divisional Officer

760. 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 Rules in this Volume, he may have scrutinized, and initialed 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, monthly, or at such other intervals, as may be fixed by him. A record of such review should be kept in all cases, preferably in Form RPWA 96 (Memo of Review), posted in a suitable position on the account etc., concerned.

G. Reconstitution of Executive Charges

761. 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

- (i) Works-in-progress and suspense accounts of works.
- (ii) Appropriations & sanctions not yet completely operated upon.
- (iii) Stock and other Suspense Accounts
- (iv) Remittance Accounts.
- (v) Deposit and Cash Balances.
- (vi) Unrealised Rent & other Revenue, and
- (vii) Interest bearing Securities.

amalgamated, or those of any office are either to be broken up into parts or closed, the Divisional Officers concerned should follow the instructions for accounting of balances on reconstitution of Divisions and allied matters as contained in Appendix

VIII. On all such occasions, the necessary transfer between offices, of unsettled accounts (for example, see margin), of liabilities not yet brought to account of Quantity Accounts of Tools & Plant and Road Metal and of relevant account and establishment record (including unused, forms of Cheque Books and Receipt Books), should receive the special attention of all concerned.

H. Destruction of Records

762. The destruction of account records in Public Works offices is governed by the rules laid down in the Manual of Orders of concerned Engineering Department. In cases not covered by those rules and in the rules in Appendix 6 of G.F. & A.R., the specific concurrence of the Accountant General is necessary before any records are ordered to be destroyed. In each divisional office full details of all records destroyed from time to time should be maintained permanently in Form RPWA 97.