

## CHAPTER XXIII

## DIRECTION AND OTHER SPECIAL OFFICES

## A—INTRODUCTORY

709. The rules in this chapter apply only to the offices of chief and superintending engineers, superintendents of works, and other special officers not being divisional officers or their subordinate officers. These offices are described as special offices in this chapter.

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526.

710. The head of a special offices is not concerned with the actual execution of works, with the disbursement of money, or with the provision or custody of any materials, otherwise than possibly as an officer of control. If, however, he is required at any time to assume an executive charge, the monetary and stores transactions of such charge should be kept distinct from the transactions of his special office, and accounted for under the rules applicable to divisional officers.

P.W.A.C.  
527.

## B—RECEIPTS

711. Heads of special offices do not ordinarily realize any departmental receipts. Any petty amounts received occasionally should be remitted at once to the treasury in accordance with the procedure prescribed in paragraphs 31 to 34 of Volume V of the Handbook. See also paragraph 26 of that volume.

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528.

For recoveries from the staff see paragraph 716.

## C—PAYMENTS

## I—Introductory

712. The monetary transactions of heads of special offices are practically confined to payments of office expenses and pay and allowances of themselves and the members of their offices. These may be divided into two distinct groups :

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529.

- I—Pay and allowances.
- II—Contingent charges.

713. Cash required to meet these payments is obtained by bills drawn on treasuries under the rules in the following paragraphs.

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RULES

II—Pay and allowances

P.W.A.C. 531. 714. The rules in Chapter XXI for divisional offices apply *mutatis mutandis* to special offices. The following rules are peculiar to them.

P.W.A.C. 532. 715. The number of separate establishment bills prescribed in paragraph 672 may, however, be reduced in consultation with the Principal Auditor who will specify the sections into which the bills should be divided.

P.W.A.C. 533. 716. Recoveries from the establishments of special offices are not subject to the rules in paragraph 684. They should, as far as possible, be made by deduction from their bills. When, however, the amounts recovered have to be paid into a court of law, or into the Post Office savings bank as security deposits, recoveries should be made in cash at the time of disbursement of pay and the amounts recovered should be forthwith remitted.

III—Contingencies

P.W.A.C. 534. 717. The general rules relating to contingencies are given in Chapter VIII and appendix X of Volume V of the Handbook.

P.W.A.C. 535. 718. Charges for new supplies of, and repairs to, articles of the classes which, in the case of executive offices are classified under the head "Tools and Plant," are treated as contingent charges, etc., in the case of special offices.

EXAMPLES—Scientific instruments and drawing materials, office furniture, camp equipage, motor cars, etc.

P.W.A.C. 536. 719. The account procedure prescribed in Chapter VIII for tools and plant of divisional offices need not be observed in special offices in respect of the articles referred to in paragraph 718; though these will otherwise be treated as tools and plant for the purposes of these rules. Suitable registers showing the receipt, disposal and balances of the articles should, however, be maintained.

If any articles of this class are transferred to a divisional office, the fact of the transfer should forthwith be reported to the Principal Auditor, even though no adjustment of cost is required to be made under the rules.