

## CHAPTER XXIV

ACCOUNTS RETURNS OF SUB-DIVISIONAL OFFICERS  
AND ASSISTANT ENGINEERS

720. (a) A sub-divisional officer maintains the initial account records of cash and stores as described in Chapters VII and VIII as well as a works abstract, with certain accompaniments, for each work in progress. All these records are, as a rule, written up as the transactions take place. 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. P.W.A.C.  
537.

(b) In the Buildings and Roads Branch of the department, the initial account records are maintained and the initial accounts prepared at the divisional headquarters, the assistant engineers being held responsible for the correctness of the initial accounts relating to stores in their charge. The only exceptions are special disbursing sub-divisions notified by the Local Government from time to time which are required to maintain their initial records and submit initial accounts to their divisional offices.

721 The initial accounts of cash and stores for a month maintained in a sub-division should be closed on the 25th or such earlier date between the 19th to 25th as may be fixed by the Accountant General for the purpose. The subsequent transactions of the calendar month should be treated as those pertaining to the accounts of the following month. In the month of March, however, the initial accounts of the sub-division should be kept open until the 31st. P.W.A.C.  
538.

1. The object of this rule is that the accounts returns of sub-divisions should reach the divisional office in sufficient time for the compilation of the monthly account of the division and its submission to the Principal Auditor by the prescribed date.

2. In cases where sectional officers are authorized to maintain separate initial accounts 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 accounts three days before the date of closing fixed for the sub-division. This limit of three days may be relaxed by the Principal Auditor in exceptional cases.

721—724] PUBLIC WORKS ACCOUNT [CHAP. XXIV  
RULES

3. In the case of Irrigation Branch the Sectional Officers shall close their monthly accounts of stock on the 22nd of each month except in March when they shall be kept open till the 31st. All holders of stock shall submit a copy of form no. 8A on the 23rd of every month except at the end of the financial year when a copy shall be submitted by April 1st."

P.W.A.C.  
539.

722. Immediately after the cash book of a month has been closed under paragraph 721, the cash balance report, form no. 5, prepared under paragraph 164, should be transmitted to the divisional office.

P.W.A.C.  
540.

723. 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.

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 this 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.

2. The Principal Auditor to eliminate the work of preparing copies, may permit sub-divisions at the headquarters 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.

P.W.A.C.  
541.

724 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 no. 93:

(i) (a) Abstract of stocks receipts and issues, forms nos. 9 or 9A and 10 or 10A as the case may be, supported by receipted invoices or other vouchers and extracts from register of stock receipts and issues. (Copies).

(b) Accounts of receipts and issues of tools and plant, forms nos. 13 or 13A and 14 or 14-A as the case may be supported by necessary vouchers and acknowledgments. (In original).

(c) A works abstract (accompanied where necessary by form no. 35 or 36, and by form no. 53, transfer entry order, in the cases referred to in paragraph 273) for each work in progress (*vide* paragraph 63) in connexion with which there was any transaction during the month with a detailed list in form no. 94.

CHAP.XXIV] ACCOUNTS RETURNS OF SUB- [724-725  
 DIVISIONAL OFFICERS AND  
 ASSISTANT ENGINEERS

(d) A "Petty works requisition and account," form no. 32, for each petty work in progress in connexion with which there was any transaction during the month with a detailed list in form no. 94. (In original).

(e) Transfer entry orders, form no. 53, relating to the accounts of the month, excluding those proposed from time to time, *vide* paragraph 270.

(ii) In Buildings and Roads divisions where sub-divisions have been abolished all the returns enumerated in clause (i) above with the exception of works abstracts and petty works requisition and accounts are prepared by assistant engineers attached to the divisions.

725. Other accounts returns which sub-divisional officers should submit to the divisional office or which should be prepared by assistant engineers attached to Buildings and Roads divisions where sub-divisions have been abolished, are the following:

P.W.A.C.  
542.

(a) *Monthly*—

(i) "Statement of receipts, issues and balances of road metal", in the form prescribed (*vide* paragraph 262).

(ii) Such statements or reports (*vide* paragraph 309) in connexion with recoveries of rents of buildings and lands, as the divisional officer may require the sub-divisional officer or the assistant or assistant executive engineer to prepare.

(iii) Estimate of probable requirements of cash, if prescribed by the divisional officer under rule 1 to paragraph 139.

(b) *Half-yearly*—Balance returns of stock, from no. 11, on or before May 15 and October 10.

In the Irrigation Branch this return shall be prepared in P. W. A. Form No. 11A and submitted to the Divisional Office on or before 20th April and 10th October."

(c) *Yearly*—Register of tools and plant, form no. 15, on or before October 15.

In the Irrigation Branch this return shall be prepared in P. W. A. Form no. 15 B and submitted to the Divisional Office on or before October 31.

(d) *Occasional*—Reports of verification of stores (including materials at site of works), immediately after each verification.