CHAPTER VIII

STORES

A—INTRODUCTORY

I—General

176. 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 local Government for the acquisition, custody, distribution and disposal of stores. P.W.A.C. 171.

177. The stores of the department are divided into the following classes, viz. (i) Stock or general stores, (ii) Tools and plant, (iii) Road metal and (iv) Materials charged direct to works. The divisional officer is 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 of all the stores belonging to it. C.P.W.C. 121.

In the Buildings and Boards Branch where there are no sub-divisions, the responsibility rests with assistant engineers attached to divisions, who may be given charge of particular godowns.

178. 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. P.W.D.C. 346.

II—Acquisition of stores

(*a*) PURCHASE OF STORES

(i) *Stores (other than tools and plant)*

179. 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 (*see* Appendix XVIII to Volume V of the Handbook), 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 C.P.W.C. 122.

for the purchase of stock in large quantities. If the stores are to be manufactured, a separate estimate for their preparation may be required, as laid down in paragraph 181. The restrictions imposed by the rules for the supply of articles for the government use (*see* Appendix XVIII to Volume V of the Handbook) do not apply to purchases made by or on behalf of Indian States, municipalities or local funds, excepting when the stores purchased are paid for from revenues of the Province on behalf of the Government or from funds advanced by the Government; in the latter circumstances, however, the provisions of the rules in question need not apply, provided the Government so direct. When a Public Works Department officer carries out a work for any of the local bodies referred to above, the said rules shall apply, except when the local body specially desire to have the stores purchased otherwise, and the local Government have accorded their approval thereto. All purchases of stores should be made in accordance with the Stores Purchase Rules, issued by the local Government. (*See* Appendix XVIII, Volume V of the Handbook).

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 should be avoided.

(ii) Tools and plant

.W.D.C. 348.

180. The articles comprised under the head "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.500, for which estimates are not required.

(b) MANUFACTURE

P.WD.C, 357.

181. The manufacture or collection of material involving an outlay of Rs.10,000 or upwards, must, in all cases, be covered by an estimate showing the proposed outlay and the material to be received.

182. 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.

III—Reserve of stock

183. 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 in a suspense account of stock.

184. 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 local Government. If such a reserve has been sanctioned, the divisional officer is authorized, subject to the approval or sanction of the estimate therefor where required by the provisions of paragraph 182 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

185. 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 paragraphs 82 and 82B of Volume V of the Handbook. C.P.W.C. 130.

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.

186. 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 authorized to write-off the value of the property, obtain and forward, as soon as possible, to the superintending engineer, a copy of the proceedings. P.W.D.C, 366.

(b) Sale of stores

(i) *General*

C.P.W.C. 127.

187. When stock materials are sold to the public or other departments an addition of 10 per cent. must be made to cover charges on account of supervision, storage, and contingencies. 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 paragraph 608.

Note—(1) The overhead charges received under this paragraph should not be treated as receipts on account of stock, but as revenue receipts, or receipts on capital account, as the case may be.

Note—(2) Sale of any materials from P.W.D. stores to any employee of the P.W.D. or to any of his relatives or dependents without the specific sanction of Government is irregular.

(ii) *Surplus and unserviceable stores*

188. When any serviceable stores, including tools and plant except those instruments which are returnable to the Survey and Mathematical Instrument Office, have been declared as surplus to requirements by competent authority, they should at once be reported by the divisional officer to the Stores Purchase Officer, United Provinces, for notification in the Stores Purchase Supplement to the *United Provinces Gazette*. If the notification does not result in a sale to a member of the public or in transfer to another department within six months from the date of publication, the surplus stores shall be survey-reported and disposed of in accordance with departmental rules.

C.P.W.C. 129.

189. When stores of any kind become unserviceable, a report thereof should be made in form no. 18. This should be done at once on discovery of the fact.

C.P.W.C. 128.

190. Except as provided in paragraph 187, no stores may be sold otherwise than by public auction, without the permission of the superintending engineer. Commission, which should ordinarily not exceed 5 per cent., may be allowed to the auctioneer, not being a departmental subordinate, but no commission can be allowed on private sales.

Notes—(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.

(2) Only the net sum received from the auctioner for sale of stores after deduction of his commission should be credited as sale-proceeds to the revenues of the Province.

P.W.B.C. 371.

191. Ordnance stores not required by officers of the department must be returned by them into the nearest magazine.

V—Mathematical instruments

192. 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 Office, Calcutta. A normal scale of Mathematical instruments is sanctioned for each division or circle. Instruments must not be indented for in excess of that scale without the sanction of the superintending engineer if the excess is not more than Rs.100 or of the local Government if the excess is over Rs.100. An estimate is required if the cost of the instruments required exceeds Rs.500. All indents on the Mathematical Instrument Office should be countersigned by the superintending engineer accompanied, if the amount exceeds Rs.500, by a certificate to the effect that the supply of the article 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 Office, 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. P.W.D.C. 372.

Surveying and mathematical instruments should not be stocked in excess of requirements and surplus instruments should be returned either to the Mathematical Instrument Office, Calcutta, or to the depot from which they were obtained.

The Stores Purchase Officer will make arrangements in accordance with the Stores Purchase Rules for the supply of mathematical and drawing instruments such as drawing boxes, levelling staves, chains, straight edges, set squares. etc. which are manufactured in India where the samples have been approved by the chief engineers of the two branches of the department.

193. 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 or carelessness should be made good at the expense of the officer or subordinate responsible for the damage. C.P.W.C. 133.

VI—Storekeepers

O.P.W.C. 134.

194. 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 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—General

P.W.A.C. 172.

195. 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.

P.W.A.C. 173.

196. 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 the value 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 local Government by the Principal Auditor.

P.W.A.C. 174.

197. (*a*) The accounts of stores are based on the fundamental principle that the cost of their acquisition should be debited to the final head of account concerned or the particular work for which they are required, if either of these can be determined at once; otherwise it should be kept in a suspense account pending clearance, as the materials are actually issued, by charge to specific heads of account or works.

(*b*) In accordance with this general rule, the cost of the supply of all stores required as tools and plant for the general use of the division, is debited at once to the minor head "Tools and plant", subordinate to the

major head under which such charges of the division are classified; and special items of tools and plant which are required not for general purposes but for a specific work are charged off to that work. *See* also paragraphs 1 and 4 of Appendix V.

(*c*) Similarly, all road-metal required for the maintenance of a road or section of a road is charged at once to the minor head "Repairs" (communications) under the major head concerned, against the estimate sanctioned for the collection of it, and when road-metal is acquired specially for use in the construction 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* paragraph 184). Materials purchased specially for a work are, however, charged to that work.

198. The four classes of stores enumerated in paragraph 177 thus fall into two distinct categories as shown below : P.W.A.C 175..

(1) Stores charged to suspense—
(i) *Stock.*

(2) Stores finally charged off—
(ii) Tools and plant.
(iii) Road-metal.
(iv) Materials charged to works.

199. With certain exceptions [*vide* paragraphs 469 and 475(*c*)] a numercial 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 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 and assistant engineers should take account of quantities only, and that the value accounts should be maintained in the divisional office. P.W.A.C. 176.

Accounting for coaltar, pitch, and asphalt which are required for road surfacing for maintenance estimates and for minor estimates for renewal and also for proprietary road surfacings will be carried out in the same way as in the case of road metal, i.e. as in paragraph 197(*c*) and this paragraph.

B—STOCK

I—General

P.W.A.C. 179.

200. The stock of a division is sometimes kept in a single godown or yard in the charge of a storekeeper or other officer, or 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.

In the Buildings and Roads Branch of the department, the functions of a sub-divisional officer as laid down in the following rules will generally be performed by the assistant engineer in charge of the godown.

P.W.A.C. 178.

201. Stock accounts may be maintained in a sub-divisional office, even though the officer in charge is not authorized to keep a cash account in form no. 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

P.W.A.C. 179.

202. Materials may be received on stock from the following sources :

(*a*) Suppliers,

(*b*) India Store Department, London,

(*c*) Other sub-divisions, divisions, or departments (including government workshops),

(*d*) Manufacture, and

(*e*) Works, buildings, etc.

In all cases there should be proper authority for the receipt, by the storekeeper 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 authorized, by the sub-divisional officer.

203. 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 paragraphs 434 and 435, and the total number or quantity received should be simultaneously entered in the register of stock receipts, form no. 8 or 8A as the case may be. 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 storekeeper or sectional officer concerned may be called upon to record in respect of the receipt of stores, for this or any other purpose (*vide* paragraph 214), should be in the following form :

Received on————and duly recorded in the register of stock receipts. *See* also page————of measurement book no.————.

(*Signature.*)

Date

(*b*) ISSUES

204. Materials may be issued from stock for the following purposes :

(*a*) for use on works either by issue to contractors or direct (paragraph 464).

(*b*) for despatch to other sub-divisions, divisions, or departments,

(*c*) for sale to contractors, employees, other persons or local bodies with the sanction of the authority competent to do so.

They should be issued only on receipt of an indent (form no. 7) signed by the divisional or the sub-divisional officer. But when a sectional officer has to issue stock materials for the requirements of works under himself, the use of this form is not obligatory, 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.

1. When examining registers of stock issued and works abstracts sub-divisional officers should see that in practice this rule is observed strictly, and they should deal suitably with instances of unauthorized and excessive issues to works made by sectional officers without due cause.

2. The term "Works" includes manufacture operations (*vide* rule under paragraph 210).

P.W.A.C. 182.

205. 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 authorized 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* paragraph 464).

NOTE—In the Irrigation Branch the instructions given on P. W. A Form No. 8A regarding the preparation of indent (P. W. A. Form No. 7) should be followed.

P.W.A.C. 183.

206. When issuing materials from stock, the storekeeper or sectional officer should examine the indent (form no. 7) and sign it in the space provided for the purpose, after making suitable alterations (attested in each case by his dated initials) in the description and quantities of materials, if he is unable to comply with the indent in full. He should then prepare and sign the form of the invoice attached to the indent according to the supply as actually made, and simultaneously make an entry in his register of stock issues, form no. 8 or 8A as the case may be. The indent should be returned at once to the indenting officer and the signature of the officer receiving the materials should be obtained as soon as possible, on the invoice which should be treated as a voucher in support of the entry in the register.

1. It should be seen that the acknowledgment of materials is signed either by the person to whom they are ordered to be delivered or despatched, or by a duly authorized agent. This precaution is specially necessary in the case of issues to contractors and private persons whose acknowledgments should set forth all the particulars mentioned in paragraph 467.

2. Rule 1 applies also to issues made to contractors by the sectional officer himself without the production of an indent signed by higher authority (*vide* paragraph 204).

3. In the Irrigation Branch the instructions printed on P. W. A Form No. 8A regarding the preparation of indent (P. W. A. Form No. 7) should be followed.

P.W.A.C. 184.

207. When making entries in the register of stock issues the storekeeper or sectional officer should

pay particular attention to record in the columns headed "To whom issued" and "Head of account, etc.", the full particulars as given in the last two columns of the indent or as otherwise known to him.

1. If the materials are issued for use on a work, the particulars required to be entered in the column "Name of work," etc., of form no. 7 (*vide* paragraph 205) should invariably be given in the column "To whom issued."

2. In the Irrigation Branch the instructions printed on P. W. A Form No. 8A should be followed.

208. As an exception to the general rule in paragraph 196 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* paragraph 464(2)] under his supervision may be shown in the accounts collectively once a month when closing the accounts of the month. P.W.A.C 185.

1. In the case of the Irrigation Branch the issue of petty stores by a sectional officer direct to works under his supervision should be shown when the work done is measured up and entered in the measurement-book or monthly, whichever is earlier.

2. In the Irrigation Branch the instructions printed on P. W. A Form No. 8A should be followed.

(c) Monthly Abstracts of Receipts and Issues

209. The receipt and issue transactions of the entire sub-division should be abstracted monthly in a single "Abstract of stock receipts" (form no. 9) and in a single "Abstract of stock issues" (form no. 10). These forms should be posted from the registers of stock receipts and stock issues, form no. 8, entries being made only in respect of quantities. P.W.A.C. 186

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* paragraph 220).

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 within the month. *See* paragraph 757.

3. It is left to the sub-divisional officer to make the most suitable arrangements for collecting the information required to complete these abstracts. The registers of stock receipts and stock issues of subordinates stationed at the sub-divisional headquarters may be obtained in original, and storekeepers 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 the reconciled transactions connected with such transfers within the sub-division should not appear in the abstracts of the sub-division.

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* rule 1 to paragraph 721.

5. In the Irrigation Branch P. W. A Form Nos. 8A, 9A and 10A should be used in place of P. W. A Form Nos. 8, 9, and 10 respectively and detailed instructions printed on these forms should be followed.

P.W.A.C. 187.

210. When abstracting the transactions recorded in the registers of stock receipts and stock issues, care should be taken to observe strictly the prescribed account classification (*vide* Appendix I). 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 paragraph 207.

Although "manufacture" is a sub-head of the stock account, issues of stock to manufacture operations and receipts of outturn from manufacture should be accounted for in the same way as issues to or from any other distinct head of account, and each manufacture operation should be treated as a separate work. *See* also paragraph 63.

P.W.A.C. 188.

211. 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 adjustment may not always appear in the divisional accounts of the same month. To secure agreement between the quantity and value accounts, receipts and issues, the value of which cannot be adjusted in the accounts of the month in which the actual transactions take place, should be accounted for in the abstracts under the suspense heads "Purchases" and "Miscellaneous P. W. advances" respectively. *See* also rule 2 to paragraph 209.

(*d*) HALF-YEARLY BALANCE RETURN

P.W.A.C. 189.

212. (*a*) The total quantities of the receipts and issues of each article of stock, as recorded in the monthly abstracts, forms nos. 9 and 10, should, before the abstracts are transmitted to the divisional office (*vide* paragraph 724), be posted in the half-yearly balance return, form no. 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 and 23 of the form of the return are provided so as to give the sub-divisional and the divisional officers an opportunity of commenting on the condition of the stores or on the rates and of noticing cases in which the balances are in excess of requirements.

NOTE—In the Irrigation Branch P. W. A Form Nos. 9A, 10A and 11A should be used in place of P. W. A Forms Nos. 9, 10, and 11 respectively.

(*e*) CORRECTIONS

213. (*a*) Any errors that may be discovered in the registers of receipts and issues or in 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. P.W.A.C 190.

Storekeepers 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

214. Bills of suppliers should, before payment, be examined and dealt with in the manner prescribed in paragraphs 428 and 440—452. P.W.AC. 191

Special attention is invited to the rule in paragraph 451, the object of which is to prevent erroneous or double claims being put forward successfully. Storekeepers and sectional officers may, if desired, be required to verify suppliers' bills before payment (*vide* paragraph 203), but the disbursing officer is responsible that no payment is made unless the precautions referred to above have been observed.

P.W.A.C. 192.

215. Cash payment should not be made for stock supplied by any government department, workshop or depot, except in accordance with the rules in Appendix IX of Volume V of the Handbook. When under those 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 Chapters 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 rates*

P.W.A.C. 193.

216. 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 and the cost of carriage, etc., for—

(1) the expenditure on work-charged establishment employed on handling and keeping the initial accounts,

(2) the expenditure on the custody of stock,

(3) the expenditure on the maintenance of the stores godown or yards, and

(4) losses from depreciation or wastage,

but should in no case be in excess of the market rate.

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.

2. The issue rates should be worked out to the nearest anna, as far as possible.

3. In the Irrigation Branch the issue rates should be fixed in accordance with the instructions printed on P. W. A. Form No. 12A.

217. As purchases are made or contracts for the supply of materials are entered into, variations in cost should be watched, and if these are appreciable, issue rates may, and in important cases shall, at once be raised or lowered, as may be necessary. Further, when closing the half-yearly register of stock (paragraph 226), all rates must be reviewed and revised, if necessary, to bring them within the market rates. P.W.A.C. 194.

218. 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 issue outside the division which the divisional officer may prescribe : P.W.A.C 195.

(*a*) Issues to contractors and sales shall be made at market rates, but *see* paragraphs 465 and 466.

(*b*) Issues to other divisions and departments may be made at a rate higher than the issue rate

(ii) Mode of recovery

219. (*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 at the earliest opportunity. P.W.A.C. 196.

NOTE—A sale account in form no. 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* paragraph 215). The sub-divisional officer is, however, responsible for the clearance from works accounts, of all outstandings against contractors on account of the recoverable value of materials issued to them by charge to works.

(*c*) VALUATION OF QUANTITY ACCOUNTS

220. 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, and (2) cash or adjustment charges on account of manufacture operations and incidental charges, such as those for carriage, loading, and unloading of stock materials. They should now be completed in the divisional offices in both these respects. P.W.A.C. 197.

1. The lower part of each abstract should first be taken up. In this part quantities of the several articles received or issued in connexion with

each transaction have already been entered separately in the columns provided for this purpose (*vide* rule 1 to paragraph 209). 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 no. 9 or second column of form no. 10, as the case may be). 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. 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* rule 2 to paragraph 209) should be agreed with the transactions pertaining to stock brought to account in the cash-book and the transfer entry-book (*vide* paragraph 757).

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.

3. Issues should be valued at the issue rates fixed for the purpose (*vide* paragraphs 215 to 217).

4. All entries made in the divisional office should be in red ink to distinguish them from those made in the sub-divisional office.

5. In the Irrigation Branch P. W. A Form Nos. 9A and 10A should be used for P. W. A Form Nos. 9 and 10 respectively and the instructions printed on P. W. A Form Nos. 9A and 10A should be followed.

P.W.A.C. 198.

221. Carriage and other incidental charges should be debited to stock only when they are incurred in connexion with the general stock requirements. *See* also paragraph 548.

222. 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 paragraph 751.

IV—Half-yearly register of stock

P.W.A.C. 200.

223. An account should be maintained in the divisional office to record, month by month, separately for each sub-division, the transactions relating to each item of stock. This account should be in form no. 12 or 12A as the case may be, half-yearly register of stock which is in three parts :

Part I—The register.

Part II—The summary.

Part III—The review.

P.W.A.C. 01.

224. Part I should as regards quantities be posted monthly from the sub-divisional abstracts, form nos. 9 or 9A and 10 or 10A as the case may be and balanced

half-yearly, in the same manner as the sub-divisional half-yearly balance returns (*vide* paragraph 212). The only values to be posted should ordinarily be the aggregate values of the total receipts and issues for each sub-head, as recorded in the upper part of these abstracts; but if it is desired to maintain a value account of the receipts, issues or balances of any particular items, there is no objection to values being recorded, in red ink, immediately below the respective quantities.

The register should be laid before the divisional officer within a week after the submission of the monthly account to the Principal Auditor.

225. At the end of the half year, the closing balances of quantities should be reconciled with those shown in the half-yearly balance returns received from sub-divisional officers (*vide* paragraph 725). The closing balances of the aggregate values of sub-heads should also be struck. Their reconciliation with the accounts will be effected through Part II (*vide* paragraph 227). P.W.A.C. 102.

226. The register should then be closed, the following instructions being observed in respect of money columns 20 to 24: P.W.A.C. 103.

(*a*) *Market rates* (*column* 24)—This column should be filled up, in respect of each item, under the orders of the divisional officer by a person other than a ministerial subordinate. It should be written up at or about the close of the half year, but before any entries are made in the column for future issue rates.

(*b*) *Current issue rates* (*column* 20)—This column will have been filled up at the commencement of the half year in respect of items brought forward from the previous half year, and subsequently, from time to time, in respect of new items and items the rates of which are revised during the half year.

(*c*) *Value at current issue rates* (*column* 21)—This column should be written up at the close of the half year and should represent the value of the closing balance at the issue rates current during the last month of the half year.

(*d*) *Future issue rates* (*column* 22)—This column should show the rate for issues during the following half year which should be fixed, separately for each item, in

accordance with the principles laid down in paragraph 216. When opening the register for the following half year, the rates as shown in this column should be transcribed into the column for current issue rates of that register.

(*e*) *Value at future issue rates* (*column* 23)—This column should show against each item the value of the closing balance at the future issue rate. The entries in this column should be totalled by sub-heads of stock for each sub-division and if the total of any sub-head does not agree with the corresponding book balance as brought out in column 19 (*vide* paragraph 225), an adjusting entry (*plus* or *minus*, as the case may be) should be made, and a further total struck, which should agree with the correct balance.

NOTE—In the Irrigation Branch these instructions will apply to column Nos. 20, 21, 22, 23, 24 and 25 of P. W. A. Form No. 12A in place of column Nos. 19, 20, 21, 22, 23 and 24 respectively of P. W. A. Form No. 12 and the instructions printed on P. W. A Form No. 12A should be followed.

P.W.A.C. 204.

227. Part II, summary, is intended to serve two purposes: (1) to prove the value balances brought out in column 19 of part I (*vide* paragraph 225), and consequently the amounts of the surpluses and deficits requiring adjustment in consequence of the revision of rates, and (2) to abstract the value balances, so as to bring out, by sub-heads of stock, for the entire division, the aggregate value at current issue rates side by side with the balances as shown in the accounts.

NOTE—In the case of Irrigation Branch Part II should be prepared as per P. W. A. Form No. 12A.

P.W.A.C. 205.

228. When part II is completed, the divisional acountant should write up his report in part III and submit it to the divisional officer.

P.W.A.C. 206.

229. The divisional officer will then review the register of stock and record his remarks and orders in Part III.

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

2. In the Irrigation Branch the instructions printed on P. W. A. Form No. 12A should be followed.

V—Stock-taking

230. Divisional officers are to have stock taken throughout their divisions at least once a year. P. W.D.C. 361.

231. 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 store 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 are to be entered in the store returns. P.W.D.C. 362.

1. A certificate of check specifying clearly the issues personally checked by each government servant should be recorded under his dated signature.

2. In the Irrigation Branch the instructions printed on P. W. A Form No. 12A should be followed.

232. Important stores should, as a rule, be counted by a member of the Indian or United Provinces Engineering Service, but this duty may, at the discretion of the local Government, 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. P.W.D.C. 363.

233. All articles of stock (not including tools and 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. P.W.D.C. 364.

234. The results of all verifications of stock should be reported to the divisional officer for orders, but as soon as a discrepancy is noticed, the book balance must be set right by the verifying officer, a surplus being treated as a receipt and a deficit as an issue, with a suitable remark. P. W.A.C. 208.

235. (*a*) The value of stores found surplus should be credited at once as a revenue receipt or a receipt on capital account, as the case may be. P.W.A.C. 209.

(*b*) The value of a deficit should, however, not be charged off finally, but kept under "Miscellaneous

P. W. advances" pending recovery or adjustment under orders of 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 P. W. 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 head "Losses on stock" under one or more major heads as may be decided by competent authority, on a consideration of the objects for which the stores were stocked.

P.W.A.C. 210.

236. Under paragraph 231, 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 or divisional officer.

(*b*) These accounts should be submitted to the sub-divisional or divisional office at the close of each half year for record after reconciliation with the half-yearly balance return of the sub-division.

(*c*) As 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 paragraph 234 without waiting for the results of verification of stocks in other sections.

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.

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.

3. In the Irrigation Branch the Sectional Officer shall maintain the quantities account in P. W. A Form No. 8B in accordance with the instructions printed on that Form and submit it monthly to the Sub-Divisional Officer with a copy of P. W. A. Form No. 8A.

237. The procedure of verification outlined in the foregoing paragraph 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 local Government in consultation with the Principal Auditor. P.W.A.C. 11.

VI—Rectification of Accounts

238. Clerical errors in value accounts of stock should be dealt with generally under paragraph 162. *See* also paragraph 213. 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. P.W.A.C. 212.

239. Other corrections in stock accounts may be necessary in the following cases : P.W.A.C. 213.

(i) When quantities are found surplus or short, either as a result of stock-taking, or otherwise (*vide* paragraphs 230, 231, 185 and 186).

(ii) When issue rates have to be raised or lowered (*vide* paragraph 217).

(iii) When stores of any description become unserviceable (*vide* paragraph 189) and have, therefore, to be removed from stock.

240. These corrections should be effected in the following manner : P.W.A.C. 214.

(*a*) 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 nos. 8, 9, and 10. *See* also paragraphs 234 and 235. These entries must be made as soon as differences in quantities come to notice, but in the 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 no. 18.

(*b*) Alterations in rates made when closing the register of stock should be carried out as indicated in paragraph 226(*d*). Those made on other occasions should be noted at once in part I of the register of stock by making a fresh entry (with the month of change) in column 20. The resultant rectification of the value of the stock balances should in all cases be made only when the register of stock is closed [*vide* paragraph 226(*e*)]. The adjusting entries referred to in that paragraph should, however, be cleared on receipt of orders of competent authority, this clearance being effected by making suitable value entries, without any quantities, in the abstracts of receipts and issues form nos. 9 and 10, as the case may be, the value being classified in accordance with the principle enunciated in paragraph 235.

NOTE—In the Irrigation Branch these corrections will be carried out in P. W. A. Form Nos. 8A, 8B, 9A and 10A.

P.W.A.C. 215.

241. No correction will be made in the accounts in respect of stores declared to be in excess of requirements, *vide* paragraph 233. Such stores will continue to be borne on the stock account until transferred elsewhere or otherwise disposed of in the ordinary course.

C—TOOLS AND PLANT

I—General

P.W.A.C. 216.

242. The tools and plant of a division are of two kinds :

(*a*) General or ordinary tools and plant, i.e., those required for the general use of the division.

(*b*) Special tools and plant, i.e., those required not for general purposes, but for a specific work.

The cost of the supply, repairs and carriage of articles of class (*a*) is charged to the minor head "Tools and plant", whereas similar charges of class (*b*) are borne by the work concerned. In both cases, the cost is charged in the accounts against sanctioned estimates, in the same way as expenditure on works, though for purposes of sanction it is treated as expenditure on tools and plant.

243. 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 in cases where sub-divisions have been abolished. P.W.A.C. 217.

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

244. The accounts of tools and 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. P.W.A.C. 18.

This paragraph also applies to tools and plants sent out for repairs.

II—Numerical Accounts

(*a*) Receipts

245. All articles received should be examined and counted when delivery is taken and the transaction should be posted in the account of receipts of tools and plant, form no. 13 or 13A as the case may be. Such acknowledgment as may have to be given to the person from whom the articles are received can be signed only by the divisional or sub-divisinal officer. An acknowledgment should invariably be given when articles lent are received back. P.W.A.C. 219.

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 paragraphs 434 and 435.

2. The entries in form no. 13 or 13A as the case may be, in respect of the receipt back of articles lent or sent out (*vide* paragraph 244) should be made in red ink, with a reference to the original entries in the account of issues of tools and plant.

(*b*) Issues

246. All transactions of issues (including those of articles referred to in paragraph 244) should be posted in the account of issues of tools and plant, form no. 14 or 14A as the case may be. Except in the case of cash sales, unstamped but dated acknowledgments must be obtained in support of all issues, and in the case of tools, etc., lent to contractors, such acknowledgments should further set forth the valuation of the articles lent, as P.W.A.C. 220.

determined by the sub-divisional officer. *See* also rule 1 to paragraph 206.

1. Entries of articles referred to in paragraph 244 should be made in red ink.

(*c*) REGISTER OF TOOLS AND PLANT

P.W.A.C. 221.

247. A consolidated account of the receipts, issues and balances of tools and plant should be maintained in the sub-divisional office in form no. 15, register of tools and plant. This account should be for the twelve months ending September, that is, it should embrace transactions up to the date on which the accounts of the sub-division for that month are closed. It should be kept in three parts :

Part I—For articles in hand.

Part II—For articles temporarily lent or sent out, *vide* paragraph 244.

Part III—For shortages 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, (6) Livestock, and (7) Office furniture. 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 shortages come to notice, and the instructions relating to it are given in paragraph 260.

NOTE—In the Irrigation Branch P. W. A Forms Nos. 8A, 15A and 15B should be used and the detailed instructions printed thereon should be followed.

P.W.A.C. 222.

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

(*a*) The accounts of receipts and issues, form nos. 13 or 13A and 14 or 14A as the case may be, 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 nos. 15 or 15B and 15C as the case may be, in the columns for receipts and issues respectively.

(*c*) Each separate transaction connected with articles lent or sent out (*vide* paragraph 244) should

further be posted in part II in the section reserved for the contractor or person concerned, articles lent, etc., being shown under "Debts" and those received back under "Credits."

249. 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. P.W.A.C. 223.

250. It is not necessary to maintain separate tools and plant registers in the divisional office for each sub-division. The check of the registers received from sub-divisions [*vide* paragraph 725(*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 nos. 13 and 14 submitted by sub-divisional officers monthly. P.W.A.C. 224.

NOTE—In the Irrigation Branch Divisions T. and P. Register should be maintained in P. W. A. Form No. 15C in accordance with the instructions printed thereon.

III—Payment for Supplies

251. Payment for tools and plant received from suppliers and other sources should be made generally in the manner prescribed for stock receipts in paragraphs 214 and 215. But when the Mathematical Instrument Office is unable to supply any instruments indented for and arranges for their purchase, the supplier's bill will, if that office so desires, be paid in cash or by a remittance transfer receipt. P.W.A.C. 225.

IV—Recoveries

(*a*) FOR USE OF TOOLS AND PLANT

252. The procedure to be observed in charging the cost of tools and plant in the accounts of a division and in making adjustments on account of cost of tools and plant used on works executed on behalf of other divisions, departments, etc. and on certain works of the division itself, is described in Appendix V. P.W.A.C. 226.

253. When tools and plant are lent to local bodies, contractors or others, *vide* paragraph 244, the hire and other charges should be determined by the orders issued P.W.A.C. 272.

by the local Government on the subject and should be recovered regularly.

To avoid disputes about the levy of hire charges on particular articles lent to contractors, contracts should invariably specify what tools and plant, if any, are to be supplied free of charge to the contractor.

P.W.A.C. 228. **254.** The whole cost of carriage of all government tents belonging to executive and revenue officers should be debited to "Tools and plant". Any charges incurred in excess of the scale laid down in the Manual of Government Orders, Volume II, or the Irrigation Manual of Orders should be recovered and treated as reduction of expenditure under the same head.

(*b*) FOR SALES AND TRANSFERS

P.W.A.C. 229. **255.** The sub-divisional officer is responsible that when tools and plant are disposed of by sale or otherwise, with the sanction of competent authority, the amount recoverable from the parties concerned is realized at the earliest opportunity. If the amount is not recovered within the month in which the articles are delivered, it should be charged to "Miscellaneous P. W. advances" as a sale transaction by the issue of a transfer entry.

A sale account in form no. 19 should be prepared in support of every transaction.

P.W.A.C. 230. **256.** When tools and plant are transferred to other divisions or departments, the sub-divisional officer should note in form no. 14 or 14A as the case may be. in red ink, just below the entries of quantities, the values thereof if recoverable under the rules in Chapter XX. The necessary adjustment will be effected by the divisional office.

P.W.A.C. 231. **257.** The foregoing rules regarding the adjustment or transfer of the cost of tools and plant apply equally to special tools and plant (paragraph 242) the cost of which was charged to a work or project, provided—

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

(2) that when the articles are transferred to another work or project in the same division, or to another division within these provinces, they are actually required for immediate use on a work or project which has already been sanctioned by competent authority, and the transfer value has

been determined by competent authority in accordance with any rules prescribed by the local Government.

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

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 their write-off is sanctioned.

V—Verification

258. The rule in paragraph 234 regarding verification of stock applies also to verification of tools and plant with the exception that when any articles are found deficient, the note of the deficiency should be made in red ink in the account of issues, form no. 14 or 14A as the case may be, without making any entries in the quantity columns, so that the articles may continue to be borne on the accounts of tools and plant, until the loss is adjusted by recovery or a sanctioned write-off [illegible] also paragraph 260. P.W.A.C. 232.

VI—Rectification of Accounts

259. Clerical errors in the numerical accounts should be dealt with in the manner prescribed in paragraph 213 for stock accounts except that no transfer entries will be necessary. P.W.A.C. 233.

260. Discrepancies in quantities and losses should be dealt with as under : P.W.A.C. 234.

(*a*) When they are noticed, action should be taken as indicated in paragraph 258, losses being treated as deficiencies.

(*b*) When writing up the register, form no. 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.

(*c*) If the deficiencies are made good in kind, the receipt or recovery should be shown in the account of receipts, form no. 13, without making any entry in the quantity columns, and, when posting the account into the register, form no. 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.

(*d*) If the deficiencies are made good by recovery of cost or their write-off is sanctioned, the articles should be shown as issued, in the account of issues, form no. 14, with a suitable remark, and when this entry is transcribed into the register, form no. 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.

1. The authority to write-off should be obtained on a survey report in form no. 18.

2. This rule does not apply to the Irrigation Branch.

D—ROAD METAL

I—Quantity Accounts

W.A.C. 35.

261. Supplies of road metal should be measured and paid for in the same way as supplies of other materials for works, *vide* Chapter [illegible].

W.A.C. 35.

262. 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 no. 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.

1. In the case of metal collection for petty repairs, a quantity account known as road metal return is maintained in the divisional and sub-divisional offices under the rules issued by the Local 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.

2. The authority to write-off should be obtained on a survey report in form no. 18.

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

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

5. Surfacing materials, such as coaltar, pitch, asphalt, and proprietary road surfacings stocked for maintenance estimates and for minor estimates for renewal at the roadside 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 no. 16A (*see* also the rule under paragraph 199).

II—Rectification of Accounts

263. Metal found surplus, as the result of check measurement (*vide* paragraph 438) 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. P.W.A.C. 237.

III—Schedule of Rates

264. 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 no. 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 paragraph 523. P.W.A.C. 238.

IV—Charges for quarries

265. When land is acquired for [illegible] road metal primarily [illegible] P.W.A.C. 239.

(*i*) the maintenance of an existing road, or

(*ii*) 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 :

(*a*) When the charges do not exceed Rs.1,000, the amount should be debited direct to "Repairs" or to "Original Works", according as the quarry is intended to serve the purpose specified in clause (*i*) or (*ii*) above.

(*b*) When the charges exceed Rs.1,000, 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, kilns, etc." of the stock account, and this sub-head should be gradually relieved, by debit to the collection estimates of each year, in the manner prescribed in paragraph 559 for similar charges connected with manufacture operations.

(*c*) When the charges exceed Rs.1,000 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 "Repairs" in the manner described in paragraph 559(*b*).

E—MATERIALS CHARGED TO WORKS

P.W.A.C. 240.

266. The account procedure relating to materials obtained specially for a work is described in Chapter XV. Special tools and plant charged to works do not fall under the category of "materials charged to works," *vide* paragraphs 242 and 243.