

## CHAPTER III

## DUTIES OF THE DEPARTMENTAL OFFICERS

## A—GENERAL

**56.** The duties of departmental officers are generally laid down in the rules of this chapter. In respect of particular matters, they are also laid down in the rules contained in other chapters of this volume.

## B—CHIEF ENGINEER

**66.** The Chief Engineer will exercise a concurrent control, with the Principal Auditor, over the duties of the officers of the department in maintaining accounts and will give legitimate support to the Principal Auditor in 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 Principal Auditor for assistance and advice in matters relating to accounts and finance. He is also bound to arrange that the Principal Auditor is kept fully cognizant of all proceedings and proposals to enable the latter to fulfil his functions.

P.W.D. C60,

**67.** He will prepare, annually, the portion of the budget estimates relating to the works under his control. It will be his duty to administer the grant, and, with this object, to keep a close watch over the progress of the expenditure against it, with a view to seeing that no excess is permitted to occur, and that, if additional appropriation is required, application for the same is made. The general supervision and control of the assessment of revenue from irrigation and navigation works within the limits of his charge will also 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.

P.W.D.C 61

**68.** He will see that the grant of the year is fully expended, in so far as is 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

P.W.D.C.62.



is promptly surrendered, so as to allow of its appropriation for other purposes by the proper authority.

**69.** [Omitted.]

### C—SUPERINTENDING ENGINEER

P. W. D. C. 65.

**70.** 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.

P. W. D. C. 66.

**71.** He will also inspect the divisional offices under him at least once a year, and will forward for the information of the Chief Engineer reports of his inspections in the prescribed form, 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.

P. W. D. C. 67.

**72.** 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 no. 39 the total expenditure to date under each sub-head of a work, in contrast with the sanctioned estimate. It will thus be seen that it rests with the superintending engineer to investigate excesses over sub-heads 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* paragraphs 79 and 395. He is also responsible that no delay is allowed to occur in the submission of completion reports.



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**73.** The supervision and control of the assessment of revenue from irrigation and navigation works within his circle will rest with the superintending engineer. P.W.D.C.69.

D—SUPERINTENDENT OF WORKS

**74.** For any particular work or series of works, too large to form a single executive charge, but requiring the entire energies of an engineer for their efficient supervision, a superintendent of works (with divisional officers under him) may be appointed, who may, subject to competent sanction, receive a special pay or allowance in addition to his pay. A superintendent of works will exercise the powers laid down for superintending engineers. P.W.D.C.71.

E—DIVISIONAL OFFICER

**75.** The divisional officer is responsible to the superintending engineer for the execution and management of all 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, except trifling deviations from any sanctioned design 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 prepare the completion report, if required by the rules in paragraph 399. P.W.D.C. 77 and 78.

**76.** 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 Principal Auditor, under the rules for the time being in force and exercise a thorough and efficient control and check over his divisional accountant. He will also before submitting the monthly accounts, carefully examine the books, returns and papers from which they are compiled. P.W.D.C. 79

**77.** 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 are obtained. He is also responsible to see that his accounts are regularly posted from day to day and that the accountant carries out his P.W.D.C. 80



duties regularly and punctually. The relative position of a divisional accountant to the divisional officer in respect of accounts is analogous to that of a sub-divisional officer to a divisional officer in respect of works, and the responsibilities of the latter for the work of the divisional accountant are similar to those which attach to him in respect of the execution of works in the charge of other subordinates.

P.W.D.C. 81.

**78.** The divisional officer is responsible for the detailed assessment of the revenue to be obtained from irrigation and navigation works within his division and will maintain such records and accounts for the purpose as may be prescribed.

P.W.D.C. 82.

**79.** The divisional officer is held primarily responsible for affording information in 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 certain 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.

NOTE—It will not be necessary for the divisional officer to submit the works slip in cases in which he can pass finally excesses over estimates under his financial powers (*see* Volume I of the Handbook.).